



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

## **Freedom of Information Guide**

Guide to functions and records of the Office of the Comptroller and Auditor General and associated rules and procedures

*(issued in accordance with Section 8 of the Freedom of Information Act 2014)*

**April 2021**

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## Background

### Introduction

This manual is compiled in accordance with the Freedom of Information Act 2014 (FOI Act). The FOI Act provides that every person has the following legal rights:

- the right to access official records held by Government Departments and all public bodies that conform to the provisions of Section 6 of the FOI Act
- the right to have personal information held on them corrected or updated where such information is incomplete, incorrect or misleading; and
- the right to be given reasons for decisions taken by public bodies that affect them.

These rights mean that from a certain date (21 April 1998), people can seek access to personal information held on them no matter when the information was created, and to other records created after 21 April, 1998.

The FOI Act asserts the right of members of the public to obtain access to official information to the greatest extent possible consistent with the public interest and the right to privacy of individuals.

The purpose of this guide is to facilitate access to official information held by the Office of the Comptroller and Auditor General (the Office) by outlining

- classes of information that we publish or intend to publish
- the structure and functions of the Office
- details of the services we provide and how they may be availed of
- information on the classes of records we hold and
- information on how to make a request to us under the FOI Act.

Section 8 of the FOI Act requires us to publish details of:

- *“the rules, procedures, practices, guidelines and interpretations used by the body, and any precedents kept by the body, for the purposes of decisions, determinations or recommendations, under or for the purposes of any enactment or scheme administered by the body with respect to rights, privileges, benefits, obligations, penalties or other sanctions to which members of the public are or may be entitled or subject under the enactment or scheme”,* together with
- *“appropriate information in relation to the manner or intended manner of administration of any such enactment or scheme.”*

## **Restrictions of the Act**

Section 42(g) of the FOI Act provides that the FOI Act shall not apply to a record relating to an audit, inspection or examination carried out by the Comptroller and Auditor General (C&AG) under the Comptroller and Auditor General Acts 1923 and 1993, the Exchequer and Audit Department Acts 1866 and 1921, or any other enactment other than

- such a record that was created before the commencement of the audit, inspection or examination, or
- a record relating to the general administration of the Office of the Comptroller and Auditor General.

## **Information routinely available**

The Office currently makes information available to the public in relation to its functions and activities. Such information will continue to be available without the need to use the FOI Act. This guide highlights, in relation to the Office's activities, where information of this nature is available.

The FOI Act is designed to allow public access to information held by public bodies, which is NOT routinely available through other sources. Access to information under the Act is subject to certain exemptions and involves specific procedures and time limits. This guide provides details on the structure of the Office so as to help you access information under the FOI Act.

## **Description and Functions**

### **Role of the Comptroller and Auditor General**

The Comptroller and Auditor General (C&AG) plays a central role in the public accountability process by providing assurance to Dáil Éireann on the manner in which public funds have been administered and providing it with reports on matters arising out of audits and other statutory examinations. These reports are considered by the Committee of Public Accounts of Dáil Éireann (PAC).

The core work of the Office is the conduct of financial audits which culminates in an annual opinion on all accounts of State and State-sponsored bodies falling within the audit remit of the C&AG. This work entails examining the accounts and underlying records and transactions of those entities in order to ensure that

- the accounts properly reflect the transactions
- the transactions recorded in the accounts are regular – have been applied for the purposes intended and in accordance with rules governing them.

The Office also carries out a range of other work designed to test on a discretionary basis whether

- value for money has been achieved by State organisations
- good financial management principles have been applied in the administration of public funds
- funds paid to bodies who receive more than 50% of their funding from the State have been applied for the purpose intended
- public business has been conducted properly.

As Comptroller of the Exchequer, the C&AG authorises the release of funds from the Exchequer on requisition by either the Minister for Finance or the National Treasury Management Agency. Funds requisitioned must be for purposes permitted by law and can only be drawn down to the extent authorised by Dáil Éireann.

### **Audit remit of the C&AG**

There are approximately 285 public financial accounts within the audit remit of the C&AG, comprising

- Appropriation Accounts of Government Departments and Offices
- Finance Accounts (transactions of the Central Fund)
- Financial sector such as the Central Bank of Ireland, the National Treasury Management Agency and the National Asset Management Agency
- Accounts of Revenue Collection
- Non-commercial State Sponsored Bodies
- Third Level Educational Institutions
- Education and Training Boards
- Health Service Executive and health agencies
- certain funds and subsidiary companies of bodies audited by the C&AG
- North-South Implementation Bodies established under the British-Irish Agreement Act 1999.

The audit of elected local authorities is carried out by the Local Government Audit Service. Commercial State Bodies are audited by private sector firms.

The C&AG may inspect the books, accounts and other records of bodies which receive 50% or more of their annual income from the State so as to ensure that, *inter alia* such moneys have been spent for the purposes intended and that any conditions attaching to the granting of these moneys are adhered to.

### **Reporting audit results**

Audit results are reported to Dáil Éireann in two main ways, through:-

- audit certificates or reports which give an audit opinion on the accuracy of the financial statements / accounts
- reports on deficiencies in the financial management of individual entities and other matters likely to be of concern to Dáil Éireann.

These reports are public documents and are available to the public once they are presented to Dáil Éireann, where they are considered, in public session, by the PAC.

## Organisation Structure

The Office provides the staff and support required by the C&AG in the discharge of his constitutional and statutory duties and is organised in three directorates under the general management of three Directors of Audit, one of whom also acts as the Secretary and Accounting Officer for the Office.

Staff of the Office comprise:

- Directors of Audit
- Deputy Directors of Audit
- Senior Auditors
- Auditors and Trainee Auditors and
- Clerical/Support staff.

The Office's headquarters and address for correspondence is at

**3A Mayor Street Upper**

**Dublin 1**

**D01 PF72**

An organisation chart for the Office which outlines the areas of responsibilities of the Directors of Audit and Deputy Directors of Audit is available on the Office's website [www.audit.gov.ie](http://www.audit.gov.ie)

## **Rules and Practices**

### **Central Services**

Central Services covers finance, facilities, information and communications technology (ICT), human resources, learning and development and the governance support and assurance units. The main areas of responsibility of these units are outlined below

- finance - the procurement of goods and services, the processing of payments to individuals and companies
- facilities - the provision of safe accommodation and facilities
- ICT – management of the provision of ICT services for the Office
- Human resources, learning and development – the development and delivery of the Office people strategy and the provision of a range of related services including training programmes.
- Governance support and assurance unit – providing support to the governance structures of the Office and ensuring the Office meets its legislative and regulatory responsibilities.

#### *Rules and procedures*

The rules and procedures under which central services operates are in accordance with

- Public financial procedures - available at <http://govacc.per.gov.ie/>
- personnel and pay circulars, travel and subsistence circulars and procurement guidelines issued from time to time by the Department of Public Expenditure and Reform – see <http://circulars.gov.ie>
- legislation covering inter alia data protection and the GDPR, ethics in public office, health and safety, protected disclosures, national archives, freedom of information, human rights and equality and the Irish Language.

### **Financial audit**

The Office conducts the financial audit of approximately 285 government departments and state bodies as described in previous sections.

#### *Rules and Procedures*

The Office undertakes financial audit in accordance with International Standards on Auditing (ISA UK and Ireland). The Office has a quality and standards unit whose responsibilities include ensuring the Office has appropriate quality control standards in place, assisting staff with technical queries and enhancing audit methodologies.

### **Reporting**

The Office produces discretionary reports as described in previous sections.

#### *Rules and Procedures*

Reports are produced by the Office in accordance with the provisions of the Comptroller and Audit General (Amendment) Act 1993.

## Service Delivery

### Outputs

Each year the Office publishes audit opinions on the appropriation accounts of central government departments, a report on the accounts of the public services together with reports covering value for money topics and on general matters arising from the audit of state bodies.

It also issues audit opinions on the financial statements of other bodies which are subject to audit by the C&AG which are laid before Dáil Éireann by the relevant Minister of the Government.

### What information is available?

The following information is routinely available from the Office without the need to submit an FOI request

- report on the accounts of the public services including the C&AG's opinions on the appropriation accounts of government departments
- special reports including reports on general matters arising from his financial audit and value for money examinations
- the Office's Statement of strategy
- performance report and
- other corporate information.

Audit opinions on the accounts of state bodies audited by the C&AG are appended to those publications and are laid before Dáil Éireann by the relevant Minister of the Government. The audited financial statements can usually be obtained from the body itself or its website.

### Where is information currently available?

All of the published reports of the Comptroller and Auditor General are laid before Dáil Éireann. These are also available in electronic format from the Office's website [www.audit.gov.ie](http://www.audit.gov.ie)

The Office maintains personnel records for all its staff and general administration files at its Office.

A log of FOI requests received by the Office is published on the website and updated on a quarterly basis.

## How to Apply for Information

### Applying for information under the FOI Act

Under the FOI Act, anyone is entitled to apply for access to information not otherwise publicly available. Each person has a right, subject to the restrictions of Section 42 of the Act, to:

- access to records held by the Office
- correction of personal information relating to oneself held by the Office where it is inaccurate, incomplete or misleading
- access to reasons for decisions made by the Office directly affecting oneself.

The following records come within the scope of the Act:

- all records relating to personal information held by the Office irrespective of when created
- other records created from commencement date i.e. 21 April, 1998
- any other records necessary to the understanding of a current record.

The Office is obliged to respond to the request within four weeks.

Applications for information under the FOI Act should be addressed to:

**Ms. Jennifer O'Halloran**  
**Freedom of Information Officer**  
**Office of the Comptroller and Auditor General**  
**3A Mayor Street Upper**  
**Dublin 1**  
**D01PF72.**

**Phone:** 01 8638600

**E-mail:** [foi@audit.gov.ie](mailto:foi@audit.gov.ie)

Applications should be in writing or by email and should include the following

- A statement that the request is being made under the FOI Act;
- As much information as possible about the records being sought;
- In what format you wish to receive any records released (e.g. photocopies)

If you have difficulty in identifying the precise records, which you require, the staff of the Office will assist you in preparing your request.

## **What fees are charged?**

There is no charge for submitting a request.

In respect of non-personal requests, other charges may be applied for the time spent finding records and for any reproduction costs incurred by the Office in providing you with the material requested (search, retrieval and copying charges). Where the cost of search, retrieval and copying is less than €101, no fee is charged. Where the cost of search, retrieval and copying is greater than €500 but less than €700, a maximum charge of €500 applies. Where the cost of search, retrieval and copying is greater than €700, we may refuse to process the request. Details of actual charges relating to your request will be notified to you in writing. Payment should be made by way of electronic funds transfer. Please contact the FOI Unit for bank details. A list of relevant fees is set out below.

### **List of fees**

- There is no charge for submitting a request
- Search and Retrieval – €20 per hour (for requests that exceed the €100 minimum in terms of search, retrieval and copying), subject to the ceilings mentioned above.
- €0.04 per sheet for a photocopy
- Internal review fee €30 (€10 for medical card holders)
- Appeal to the Information Commissioner €50 (€15 for medical card holders).

Notes:

1. There is no charge if the records concerned contain only personal information relating to the applicant, unless there are a significant number of records.
2. If you are claiming a reduced application fee, the request must be accompanied by the medical card registration number, name and your consent to the verification of these details with the issuer.
3. A full list of fees is available on request.

### **Right of review and appeal**

The Act sets out a series of exemptions to protect sensitive information where its disclosure may damage key interests of the State or of third parties. Where the Office invokes these provisions to withhold information, the decision may be appealed. Decisions in relation to deferral of access, charges, forms of access, etc. may also be the subject of appeal. Details of the appeals mechanisms are set out below.

#### *Internal review*

You may seek internal review of the initial decision, which will be carried out by an official at a higher-level if:

- (a) you are dissatisfied with the initial response received i.e. refusal of information, form of access, charges, etc., or
- (b) you have not received a reply within four weeks of your initial application. This is deemed to be a refusal of your request and allows you to proceed to internal review.

A fee of €30 (€10 for medical card holders) may apply for such an appeal. Requests for internal review should be submitted in writing to:

**Mr. Shane Carton,  
Office of the Comptroller and Auditor General  
3A Mayor Street Upper  
Dublin 1  
D01PF72.**

**Phone** 01 8638600

**E-mail** Shane.Carton@audit.gov.ie

Such a request for internal review must be submitted within four weeks of the initial decision. The Office must complete the review within three weeks. Internal review must normally be completed before an appeal may be made to the Information Commissioner.

*Review by the Information Commissioner*

Following completion of internal review, you may seek independent review of the decision from the Information Commissioner. Also if you have not received a reply to your application for internal review within three weeks, this is deemed to be a refusal and you may appeal the matter to the Commissioner.

Appeals in writing may be made directly to the Information Commissioner at the following address:

**The Information Commissioner  
6 Earlsfort Terrace  
Dublin 2  
D02W773.**

**Phone** 01 6395689

**E-mail** info@oic.ie

A fee of €50 (€15 for medical card holders) may apply for such an application. Again, there is no fee for appeals to the Office of the Information Commissioner concerning only personal information relating to oneself or in relation to a decision to impose a fee or deposit.

## **GLOSSARY OF TERMS**

### **Appropriation Account**

An end of year account of the spending or issues of the moneys voted by Dáil Éireann for every Government Department or Office's. It compares the Estimate granted by Dáil Éireann with actual payments made and actual receipts brought to account and explains any substantial differences between the estimate provision and actual outturn. It also contains details of assets, commitments and closing accruals at year-end.

### **Central Fund**

The Government Account into which are paid all Government receipts and from which all Government expenditure is funded unless provided otherwise by law. The transactions of the Central Fund are accounted for in the annual Finance Accounts.

### **Credit**

Authorisation, on request from the Minister for Finance, by the Comptroller and Auditor General to the Central Bank for the release of moneys to the Exchequer Account.

### **Finance Accounts**

Annual accounts presented by the Department of Finance to Dáil Éireann containing detailed analysis and classification of receipts and issues of the Central Fund as well as details relating to the National Debt. These accounts are audited by the Comptroller and Auditor General.

### **Non-Voted Expenditure**

Expenditure, which, by reference to certain statutes, may be incurred from the Central Fund without annual reference to Dáil Éireann in the Estimates.

### **PAC**

The Committee of Public Accounts (PAC) which is a select committee of Dáil Éireann established to examine, *inter alia*, the accounts audited by the C&AG and the various reports of the C&AG.

### **State Body**

State Bodies referred to in this guide are those bodies other than government departments or offices that are subject to audit by the C&AG. Such State Bodies are usually established under specific legislation or company law. Audit authority is conferred either under establishing legislation or the Comptroller and Auditor General (Amendment) Act 1993. State Bodies audited by the C&AG include non-commercial State agencies and companies, third level education institutions, State hospitals and health agencies. Their accounts are laid before Dáil Éireann by the relevant Minister of the Government.

**Vote**

A coherent area of Government expenditure which is the responsibility of a single Government Department or Office, which is in turn accountable to Dáil Éireann for the expenditure.

**Voted Expenditure**

Expenditure for the general services of Government Departments or Offices which is provided out of moneys voted by Dáil Éireann for that purpose on an annual basis.