

# PERFORMANCE REPORT 2021

Independent  
Objective  
Constructive  
Committed to Excellence



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

# PERFORMANCE REPORT

# CONTENTS

<b>FOREWORD</b>	<b>i</b>
<b>INTRODUCTION</b>	<b>1</b>
STRATEGIC OBJECTIVES	4
<b>KEY PERFORMANCE DATA 2021</b>	<b>5</b>
WHAT WE DELIVER	7
THE IMPACT WE HAVE	7
FINANCIAL PERFORMANCE	7
RESOURCING	7
BUILDING CAPACITY	7
<b>ADDITIONAL INFORMATION AND KEY TRENDS 2017 TO 2021</b>	<b>9</b>
ENSURING QUALITY	17
MEASURING THE IMPACT OF OUR WORK	19
FINANCIAL PERFORMANCE	27
OUR PEOPLE	29
BUILDING CAPACITY	37
EQUALITY, DIVERSITY AND INCLUSION	39
GENDER BALANCE	41
CORPORATE RESPONSIBILITIES AND ENGAGEMENT	43
INTERNATIONAL CONTRIBUTION	45



**SEAMUS MCCARTHY,**  
COMPTROLLER AND  
AUDITOR GENERAL

Independent audit of public bodies is an important element in ensuring there is proper accountability for the stewardship of public resources, and in underpinning public trust in those bodies. As we approach the centenary of the establishment of the role of the Comptroller and Auditor General and of the Office of the Comptroller and Auditor General, I want to acknowledge and thank the staff of the Office for their continuing support and dedication to delivery of timely and effective public audit and reporting services while striving to remain independent, objective and constructive.

I'm very happy to welcome the publication of the 2021 performance report for the Office. Like all other public bodies, we have a duty to report publicly and transparently on how we use the resources entrusted to us. The report shows that, against the background of the unusual and continuing challenges arising from pandemic-related restrictions, the management and staff of the Office have succeeded in maintaining the delivery of services, while continuing to build a supportive team-based culture that will have the ability to sustain our values into the future, while also making this a great place to work.

I am deeply grateful to Colette Drinan, as head of the Office, and to the whole team for the continued excellent support they provide to me to allow me to carry out my statutory functions.



**COLETTE DRINAN,**  
SECRETARY AND  
DIRECTOR OF AUDIT

The operating environment remained challenging in 2021, with the public health emergency continuing throughout the year. As in 2020, through the commitment of our people, clarity of purpose and innovation, the Office continued to deliver high quality, professional audit services on a timely basis.

We made progress in advancing the ambitions we set out in the Statement of Strategy 2021-2025.

- » 97% of 2020 accounts certified within nine months of the financial year end;
- » 18 examinations completed dealing with aspects of public service delivery and the use of public resources;
- » 188 client representatives attended audit insights webinar, which was very well received;
- » For the first time, our workplace culture was externally certified;
- » We expanded our use of data analytics and other new technologies to enhance our overall effectiveness;
- » We continued to support the professional development of our people;
- » We developed a new model for working, drawing from the experience of the last two years.

Feedback from our clients regarding our work in 2021 was overwhelmingly positive, with a strong recognition of the value of our audit services.

These achievements were made possible through the collaboration and hard work of our people - thank you all for your commitment, dedication and support over the past year.

# FOREWORD



# INTRODUCTION

# INTRODUCTION

This report presents key performance information for the Office of the Comptroller and Auditor General. The report outlines performance in 2021 compared to prior years, under six themes using a combination of quantitative and qualitative methods.



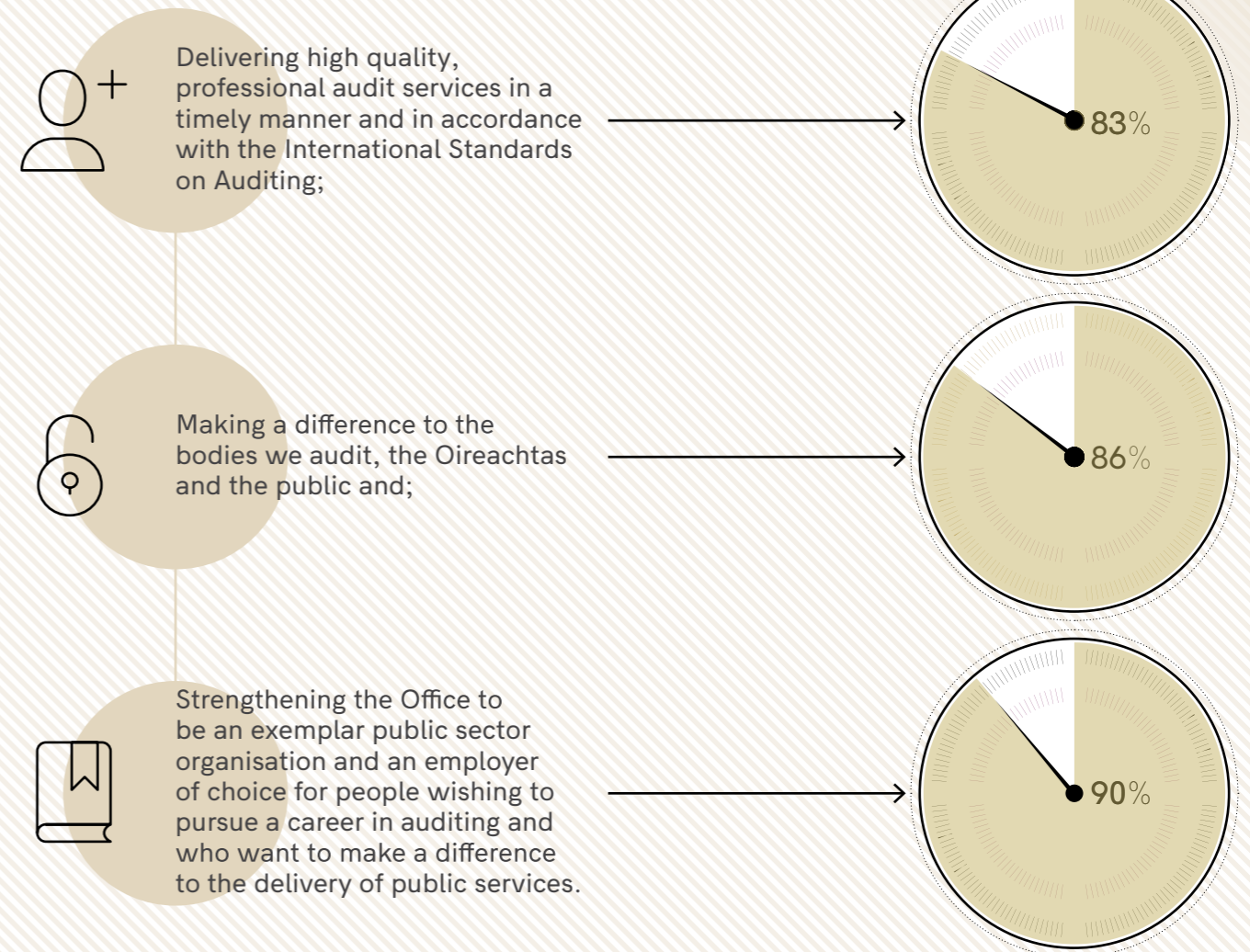
Oifig an Ard-Reachtair Cuntas agus Ciste  
Office of the Comptroller and Auditor General

# STRATEGIC OBJECTIVES

This year marks the first year of the implementation of the Statement of Strategy 2021-2025.

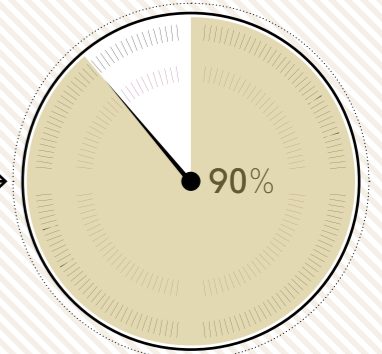
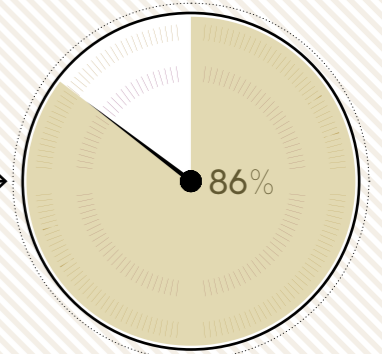
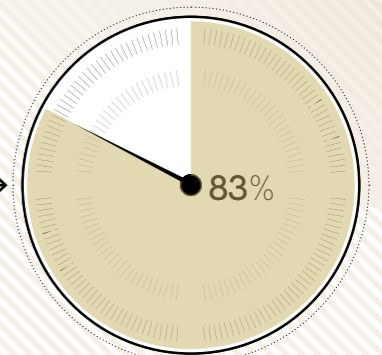
The strategy consists of three key priorities and a number of underlying strategies.

The Office has also committed in the strategy to reporting annually on its progress in implementing these priorities.



A strategy for the period 2021 to 2025 is published on our **website**. The strategy recognises that the pandemic has changed the way we work and through the use of technology, we will embrace the changing face of work and of the workplace, so our people have greater choice of models of working.

## ANNUAL ACTIONS IMPLEMENTED

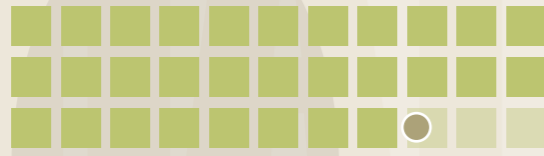




# KEY DATA

**WHAT WE DELIVER**

**97%** certified **97%** of 2020 accounts, when measured by value, within nine months of the financial year end, (● target 95%)



**285**



completed **285** audits of financial statements (target 275)

**18**



completed **18** examinations dealing with aspects of public service delivery and the use of public resources (target 25)

**100%**



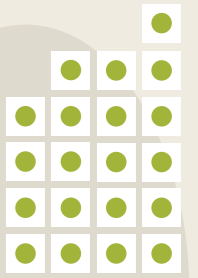
Responded to **100%** of credit requests from the Minister for Finance for the issue of Exchequer funds from the Central Fund (target 100%)

**4**



The Audit Committee met four times in the year and provided independent advice and support.

**52**



Attended **52** meetings of the Public Accounts Committee

**THE IMPACT WE HAVE**

**94%**

issued a clear audit opinion in **94%** of the financial statements noted by the Public Accounts Committee in the year 2021

**29**

made **29** recommendations aimed at ensuring good practice and improved performance, of which 100% were fully accepted by the audited body

**1**



Hosted **1** audit insights online event (work in this area was curtailed due to the pandemic)

**21&70**

Drew attention to **21** important matters in understanding the accounts of public bodies and **70** instances of other matters deemed to be important to users of the accounts



**970**

raised almost **1,000** matters requiring attention with the management of audited bodies in post audit correspondence



conducted **all** financial audits and examinations in accordance with international auditing standards.

**FINANCIAL PERFORMANCE**

**€14.5m**

Delivered an audit and examinations programme at a total cost of **€14.5 million** (2020: €14 million)



**€8m**

Collected **€8 million** in audit fees in line with partial cost recovery approach (2020: €6.3 million)



**174**

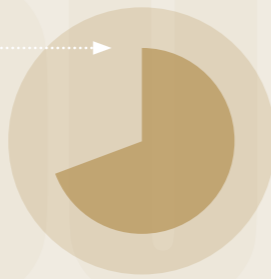
employed an average of **174** staff (WTE) at a salary cost of €11.8 million (2020: 181 WTE, cost €11.4 million).



**RESOURCING**

**69%**

**69%** 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)



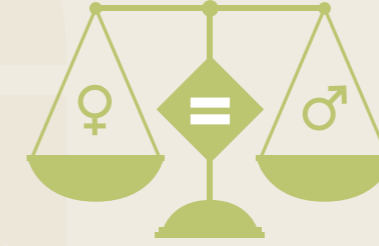
**2%**

staff had an average sickness absence rate of **2%** (not including covid related sick leave)



**50:50**

gender balance between female and male employees was **50:50**, at senior level, the ratio was **56:44**



**0%**

**0%** Pay Gap between male and female employees



**BUILDING CAPACITY**

**22,000**

over **22,000** hours were devoted to training courses, professional studies and graduate training which amounted to **6%** of available time



**6%**

**€314,000**

**€314,000** was spent supporting post graduate and professional studies, continuing development training and professional membership fees



**67 6**

**67** staff were pursuing professional accountancy or post graduate studies

**6** staff members completed their final examinations and qualified as professional accountants





# ADDITIONAL INFO



# ADDITIONAL INFORMATION AND KEY TRENDS 2017 - 2021

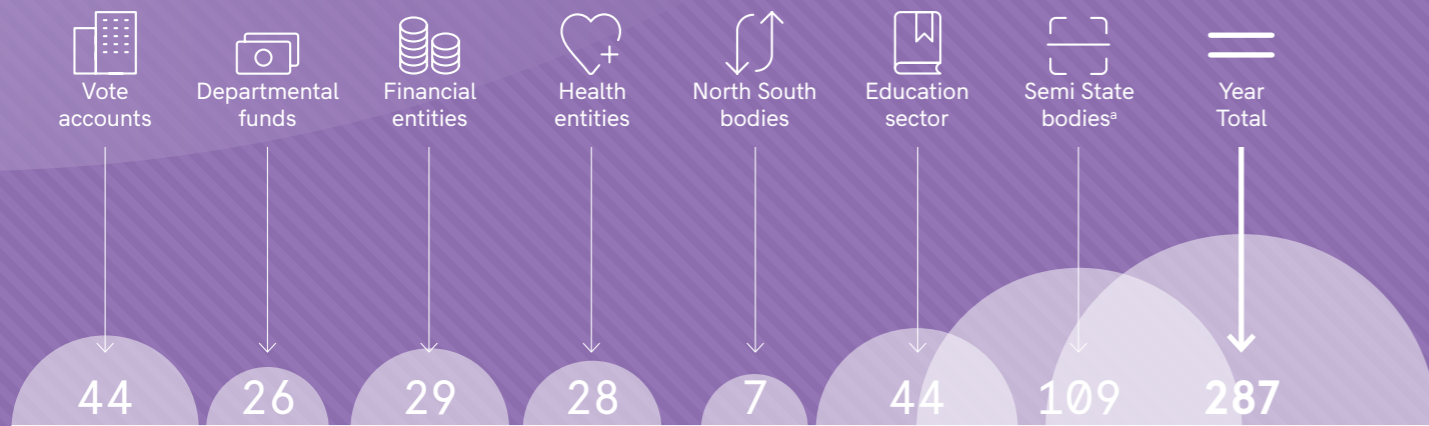
The following sections provide information on delivery, impact measures and financial performance.

## 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 and Reform. The table below shows the number of accounts subject to audit in 2021, which are due to be completed in the following year.

## Programme delivery

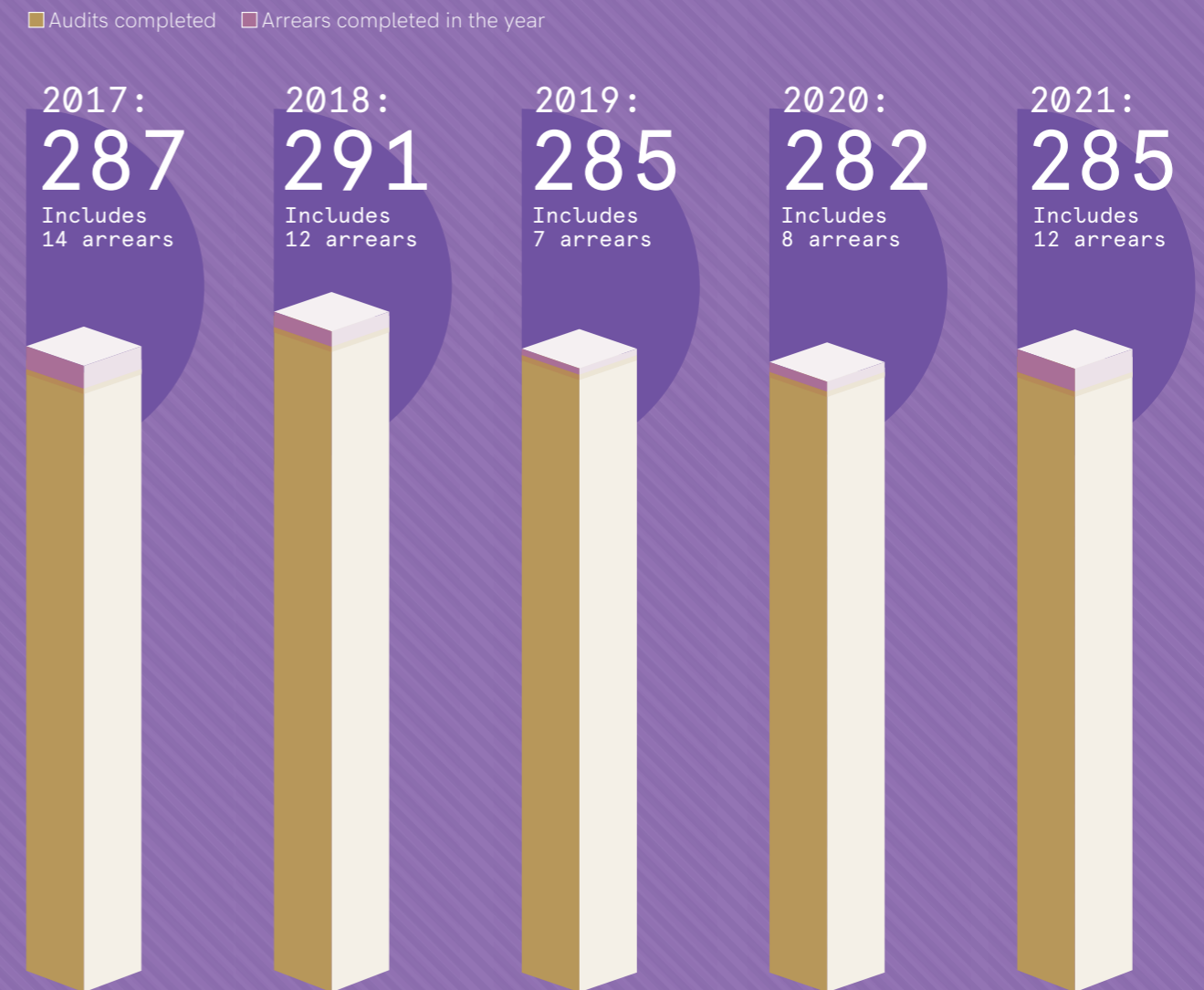
The audit of the financial statements of public bodies and the presentation of those financial statements to the Oireachtas are fundamental in ensuring that there is effective accountability for the use of public funds.



Note. "a" 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

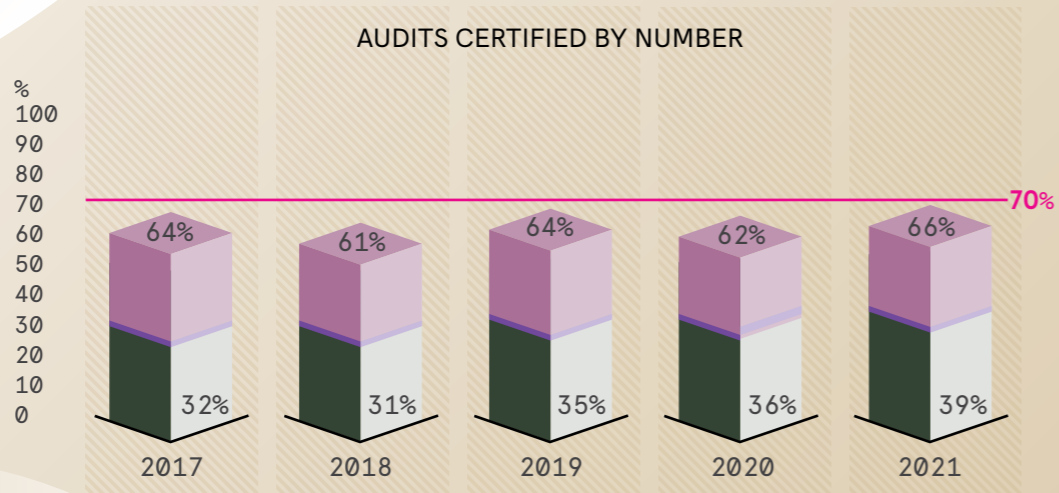
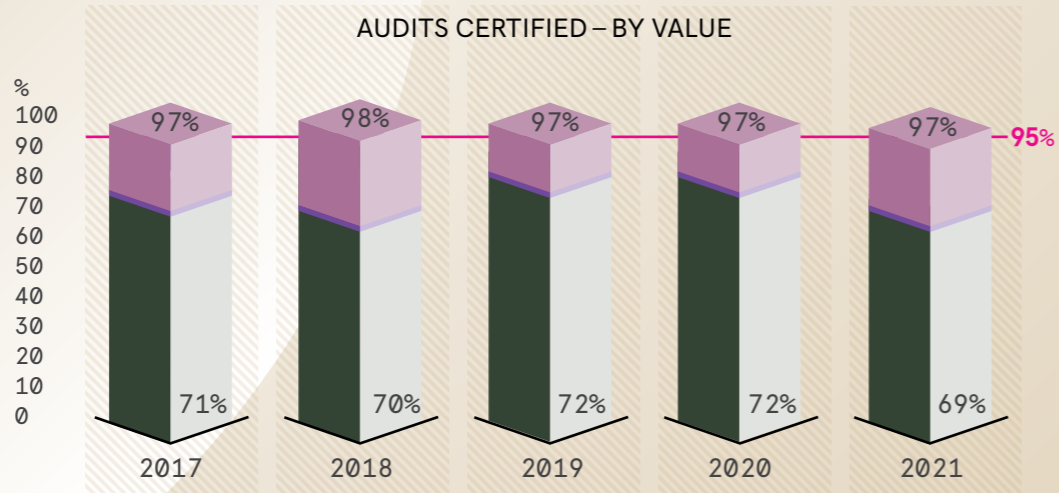
### Certified accounts

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.

■ 9 months  
■ 6 months  
■ 9-month target

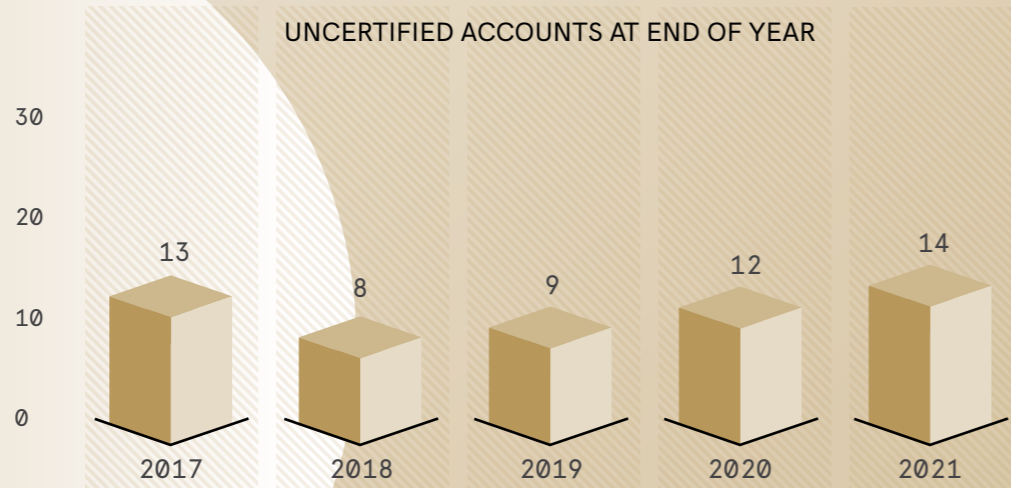


### Uncertified accounts

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 audit arrears at the end of 2020 and 2021, compared to recent years.

The C&AG publishes a report setting out those bodies where delays in reporting have occurred.

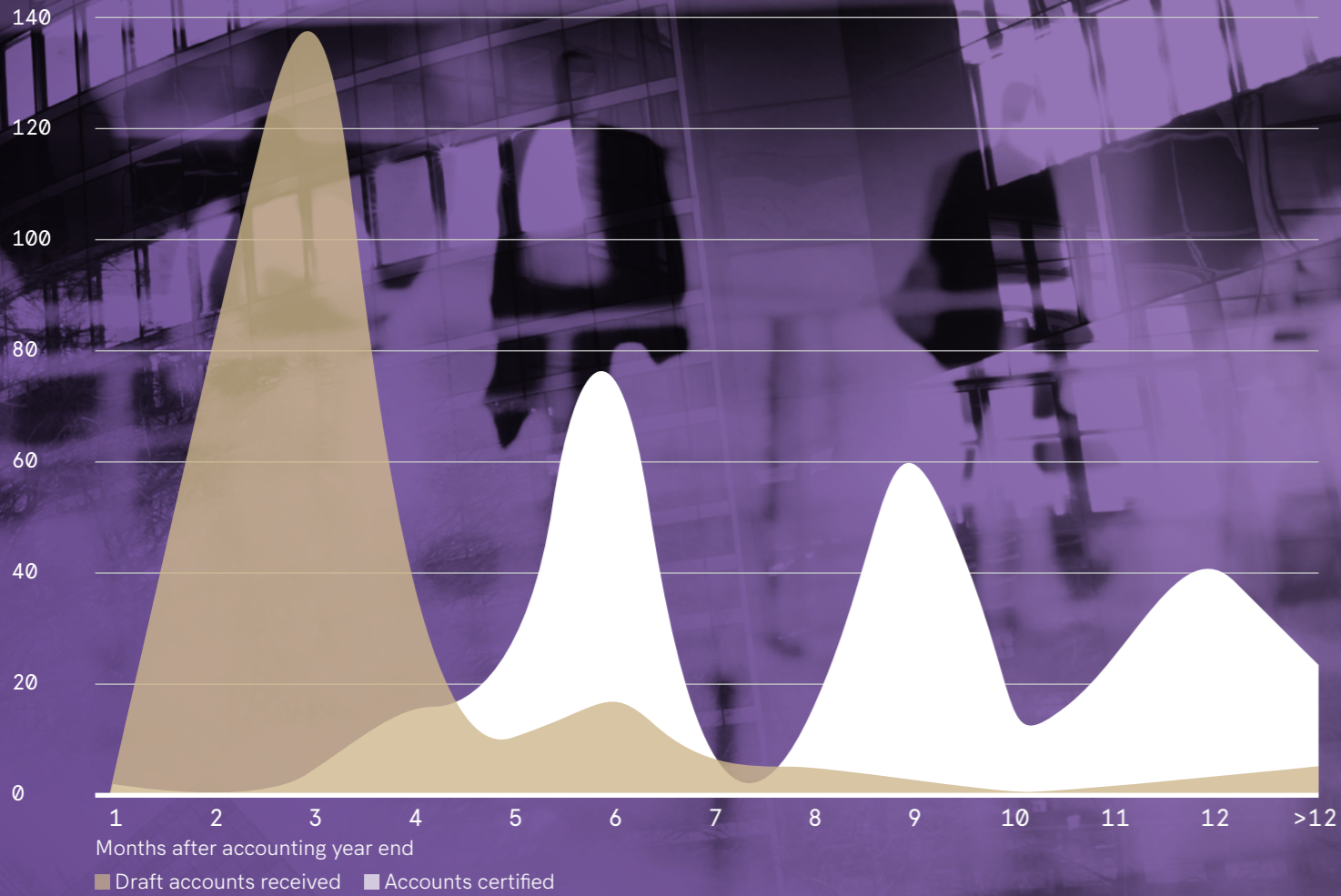
The most recent report is available on our website ([www.audit.gov.ie](http://www.audit.gov.ie)).



“The key reference date for the Office is the end of the ninth month following the end of the financial period.”

The following graph displays the profile of 2020 draft accounts presented for audit in 2021 compared to the profile of accounts certified in 2021. 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 of each year. In order to maximise the efficiency of its resources, the Office spreads the audits throughout the year. Prioritisation 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 being completed by year end.

**PROFILE OF 2020 DRAFT ACCOUNTS RECEIVED AND CERTIFIED IN 2021**



## Examinations

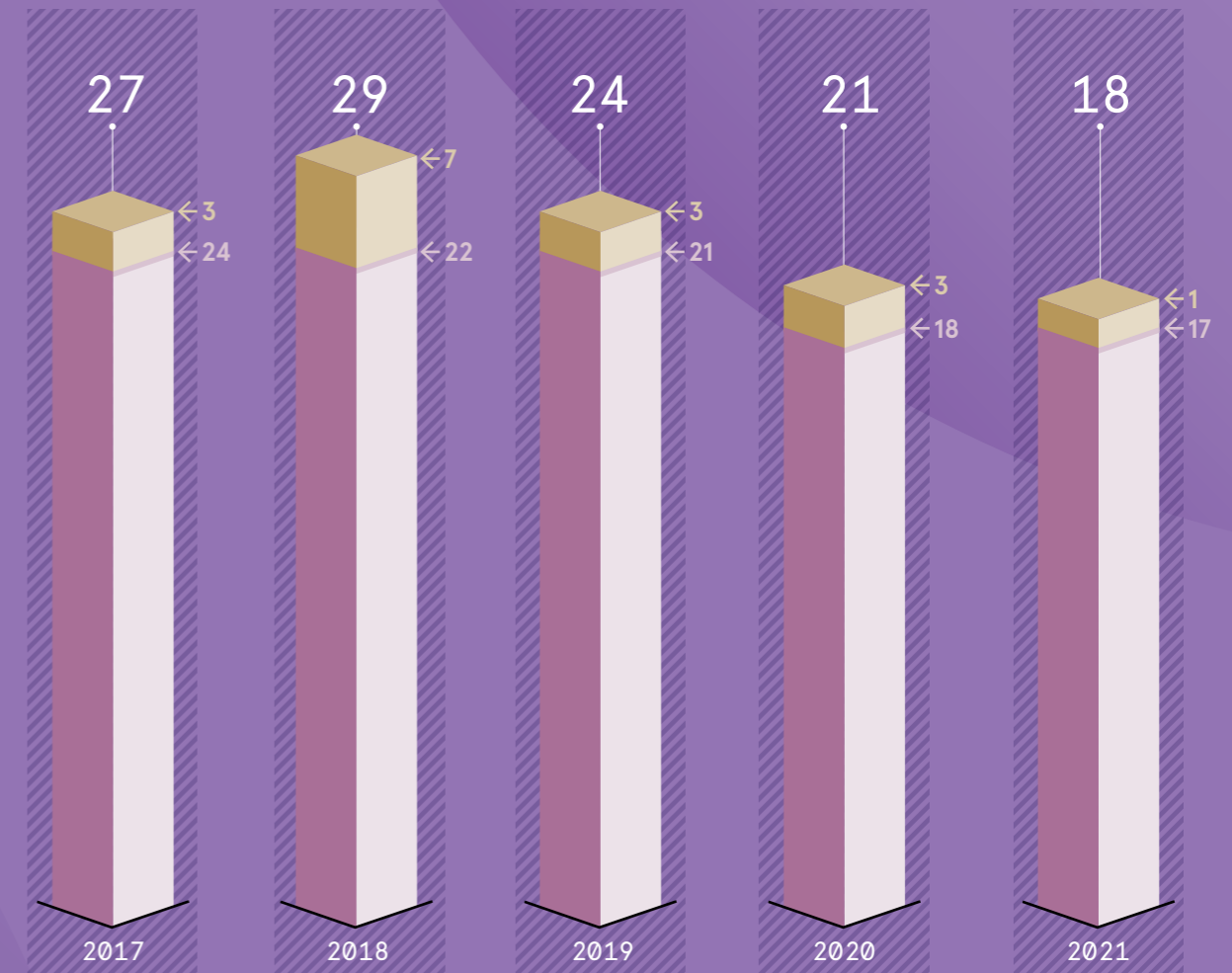
The Comptroller and Auditor General carries out examinations and then reports to Dáil Éireann on matters relating to the management and use of public resources. Reports of the C&AG form the basis of much of the work of the Public Accounts Committee.

Examination topics are determined by the C&AG based on a number of criteria including the significance of the subject, the potential impact or contribution to improvements in public administration and the need for public accountability. The target is for 25 reports to be published each year. Reports are either included in the report on the accounts of the public services which is published annually, or are published as stand-alone special reports.

The goal set out in the strategy statement 2021 - 2025 is to increase the number of special reports published each year to 10 and focus at least 30% of these reports on system-wide and/or cross-departmental issues. This goal was not achieved in 2021 due to the impact of the pandemic and staff vacancies. We expect this situation to improve in 2022.

### NUMBER OF REPORTS ISSUED

■ Special reports ■ Reports on the accounts of the public service



# ENSURING QUALITY

The quality of our work is based on two key principles



1. Embedding quality within our culture and day-to-day practices, and



2. Monitoring quality and acting upon the lessons to be learned.

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 two years.

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.



“Findings from these reviews are assessed and incorporated into the training needs of the Office.”

# 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

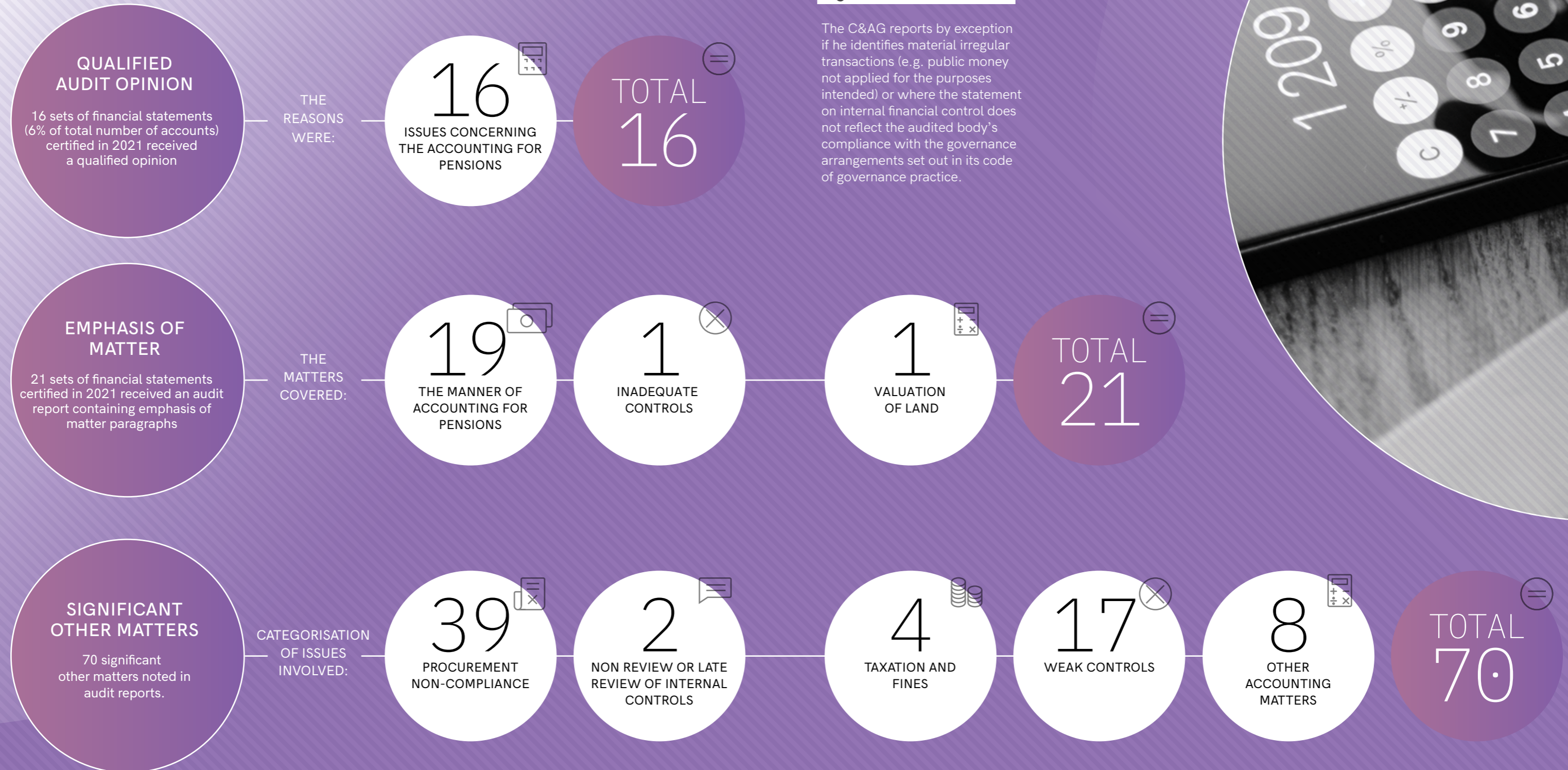
16 sets of financial statements (6% of the total number of accounts) certified in 2021 received a qualified opinion. The reasons for all qualifications were issues concerning the accounting for pensions.

## Emphasis of matter

An audit certificate may, where appropriate, draw attention to a matter that is of importance for readers in understanding the financial statements.

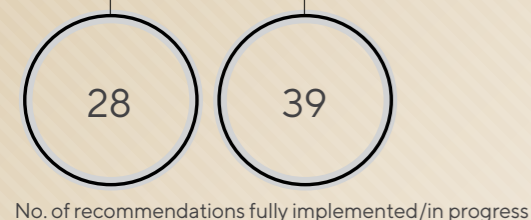
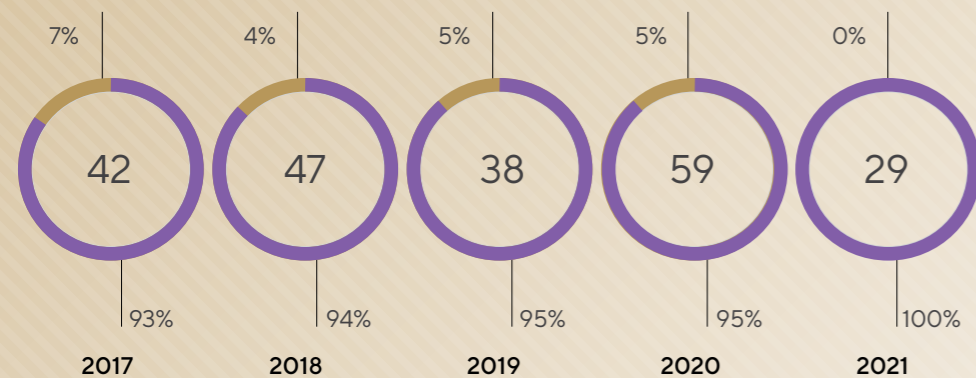
## Significant other matters

The C&AG reports by exception if he identifies material irregular transactions (e.g. public money not applied for the purposes intended) or where the statement on internal financial control does not reflect the audited body's compliance with the governance arrangements set out in its code of governance practice.



### NUMBER OF PUBLISHED RECOMMENDATIONS

● Accepted by audited bodies ● Partially accepted by audited bodies



Note: Information presented as at Q1, 2022. Time allowed for the implementation of recommendations by the audited body and OCAG validation process.

### NUMBER OF ISSUES RAISED WITH MANAGEMENT - ACCOUNTS CERTIFIED IN 2021



#### 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.

In general, audited bodies accepted the recommendations made.

The table above sets out the number of recommendations made in reports together with the proportion accepted by bodies.

#### 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.

The chart above shows the types of issues raised with bodies in respect of the financial statements certified in 2021. 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.

# CLIENT FEEDBACK RESULTS

215

SENT TO 215  
AUDIT BODIES.

91%

OF RESPONDENTS SAID  
THEY WERE VERY SATISFIED/  
SATISFIED WITH THE CLARITY  
AND COMPREHENSIVENESS OF  
AUDIT FINDINGS

84%

OF RESPONDENTS  
FIND OUR ENGAGEMENT  
WITH AUDIT COMMITTEES  
VERY USEFUL/  
GENERALLY USEFUL

98%

OF RESPONDENTS  
DESCRIBED THE WORKING  
RELATIONSHIP AS  
VERY CONSTRUCTIVE/  
CONSTRUCTIVE

WE'RE  
LISTENING

OUR CLIENTS  
WANT EARLIER  
COMMUNICATION OF  
AUDIT FINDINGS AND  
MORE CERTAINTY IN  
REGARDS TO AUDIT  
CERTIFICATION  
TIMELINES

“OCAG LOOK FOR A  
VERY COMPREHENSIVE  
AUDIT FILE IN ADVANCE  
OF THE AUDIT. THERE IS  
A GOOD DEAL OF WORK  
INVOLVED IN COMPILING  
THIS, BUT I THINK IT  
CONTRIBUTES TO A  
SMOOTH AUDIT.”

86%

PLACE 'VERY HIGH'  
OR 'HIGH' VALUE TO  
THE OTHER REPORTING  
WORK UNDERTAKEN

65%

RESPONSE  
RATE

“MEMBERS OF THE  
AUDIT TEAM WERE  
ALWAYS APPROACHABLE  
AND EXTREMELY  
HELPFUL THROUGHOUT.”

96%

PLACE 'VERY HIGH'  
OR 'HIGH' VALUE TO THE  
FINANCIAL AUDIT WORK  
UNDERTAKEN

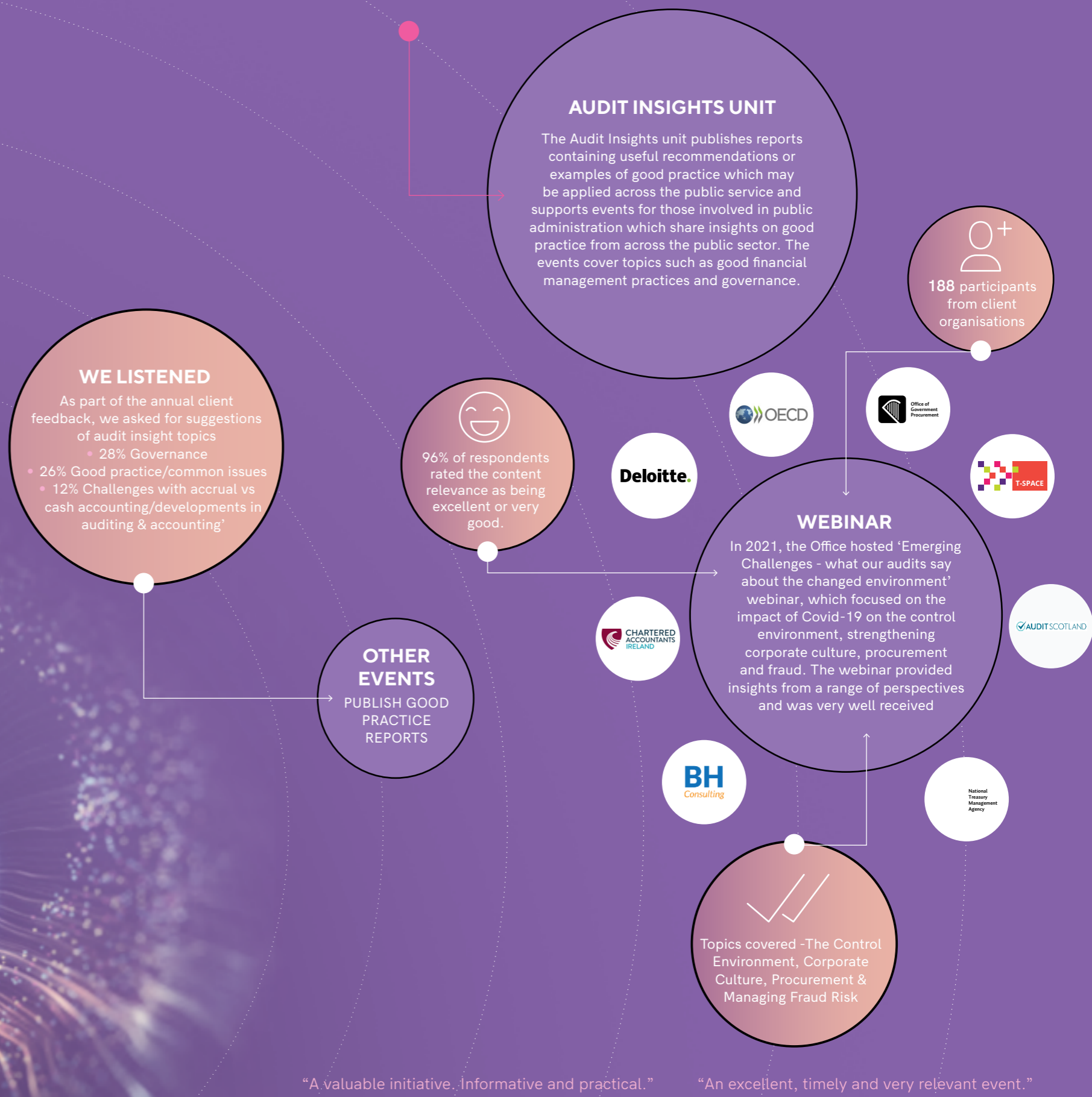
44%

OCAG PLAYS A ROLE IN  
PROVIDING ACCOUNTANTS  
ACROSS THE PUBLIC SECTOR.  
44% OF HIGH TURNOVER  
CLIENTS EMPLOY FORMER  
OCAG EMPLOYEES IN A  
FINANCE RELATED ROLE.



# 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.



"A valuable initiative. Informative and practical."

"An excellent, timely and very relevant event."

# FINANCIAL PERFORMANCE

FINANCIAL COSTS	2017 (€'000)	2018 (€'000)	2019 (€'000)	2020 (€'000)	2021 (€'000)
 Total operational costs	11,923	13,059	13,799	14,301	14,548
of which:					
 Staff costs	9,898	10,133	10,871	11,759	12,105
 Travel expenses	549	626	611	156	7
 Contracted audits	372	959	1,088	824	1,067
 Other costs	1,104	1,341	1,229	1,562	1,369
 Income: Audit fees collected	5,592	6,301	7,390	6,277	7,983
 ASC (PRD)	394	427	374	339	339
 Net Exchequer cost	5,937	6,331	6,035	7,685	6,226

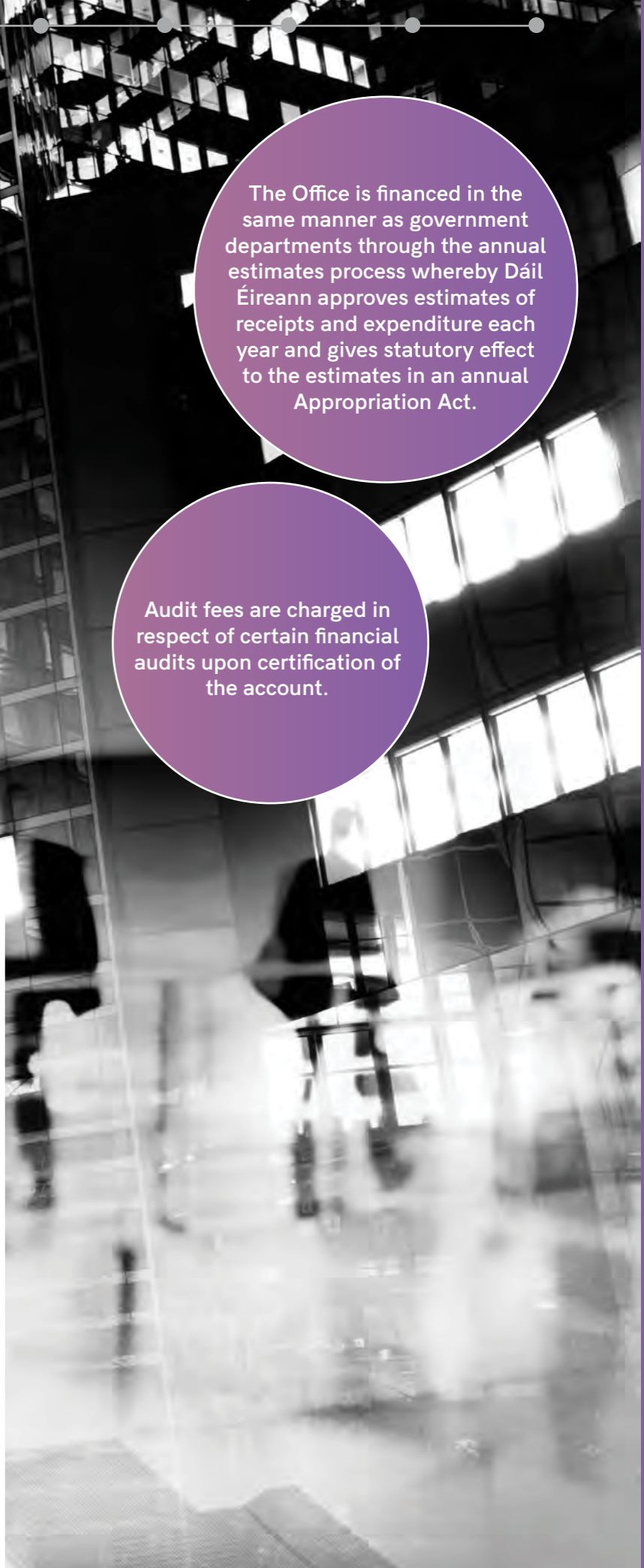
The Office is financed in the same manner as government departments through the annual estimates process whereby Dáil Éireann approves estimates of receipts and expenditure each year and gives statutory effect to the estimates in an annual Appropriation Act.

Audit fees are charged in respect of certain financial audits upon certification of the account.

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. Payroll costs represent 83% of the annual cost of the Office. Pay rates are determined by the Minister for Public Expenditure and Reform.

Selected financial audits are outsourced. Other costs comprise training and development, professional membership fees, information technology and communications, accommodation, legal costs and consultancy work where experts are engaged to support examination work.





# OUR PEOPLE

## Staffing levels

The average number of staff employed each year based on the whole time equivalent (WTE) are shown in the table. 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.

STAFFING NUMBERS	2017	2018	2019	2020	2021
	WTE	WTE	WTE	WTE	WTE
Average employed	147	165	174	181	174
Authorised maximum staff complement	164	174	178	187	192
As a % of staff complement	90%	95%	98%	97%	91%
Staff turnover rate over the year	14%	10%	9%	10.7%	9.4%

## STAFF NUMBER EQUIVALENT OF OTHER RESOURCES EMPLOYED

Staff contracted-in	9	1	1	2	7
Contracted audits	5	9	8	6	10

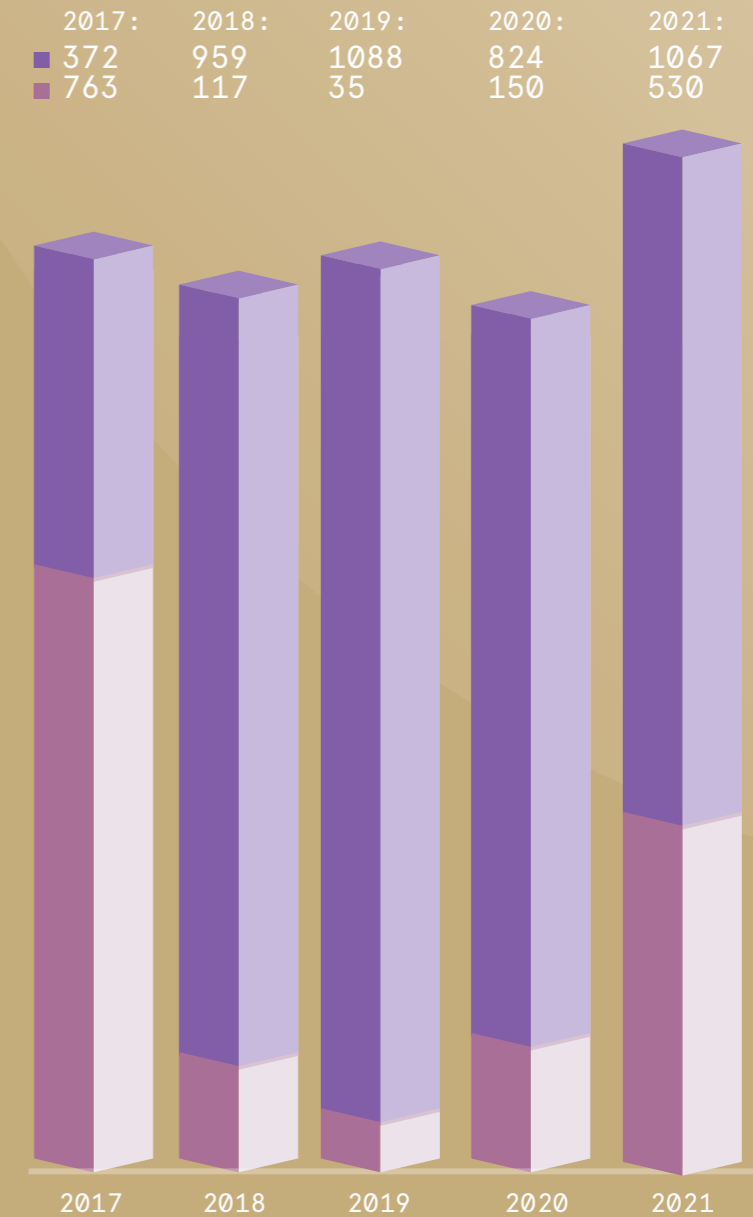
## Contracted services

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.

## COSTS OF CONTRACTED SERVICES

■ Cost of contracted in staff ■ Cost of contracted audits



# GREAT PLACE TO WORK

Employee pulse surveys are issued on a monthly basis and aim to give senior management a real-time insight into employee wellbeing by providing a pulse check on important topics such as the remote working environment and communication.

The questions do not change and this allows employee wellbeing to be directly compared period on period.



We got certified as a Great Place to Work in 2021. All our employees contribute to the strong team ethos and supportive, inclusive culture that we work hard to maintain, especially during the pandemic.



## MEET OUR TEAM MEMBERS



**Linda Kehoe, Financial Audits**

I came to the Office as a trainee auditor in May 2019, and was assigned to financial audit. I was new to audit and to the public sector so it was steep learning curve, thankfully I had a very welcoming team to guide me through. I qualified as an ACCA accountant in January this year and am looking forward to seeing what the future holds.



**Ronan Waters, Reporting Division**

My name is Ronan Waters and I have been a Trainee Auditor in the Office since I joined in 2016. At the time, I was just beginning to sit my professional exams and I am currently down to my final exam. In 2019, I transferred to the Reporting Directorate, which has provided the opportunity to learn and develop different skills to those used in financial audit, including some management experience.



**Qing Cao, Financial Audits**

I joined the Office as an Auditor during the pandemic. I originally come from the city of Shanghai in China. My journey to date is like riding the Cú Chulainn Coaster, the thrills and excitement never seem to end. I have a wonderful team to work with and I am impressed with OCA's nice office premises and the staff's professionalism in their work.



**Thomas Mason, Communications Unit**

I started in the Office as a Clerical Officer in 2016. I spent five years in the finance unit working with some fantastic people. Currently, I work in the Communications Unit, following a brief stint in the Governance and Assurance Unit.

My current role is quite diverse and has allowed me to develop competencies, improve my skill set and meet new colleagues. The greatest asset the Office has are the people and they make coming to work enjoyable.



**Tracey Wosser, HR**

I started in the Office as a trainee auditor in 2013. I was promoted to Auditor the following year. I spent the majority of my early years in the Office auditing large government departments.

In 2019, I was promoted to Audit Manager and soon after undertook a Masters in Economic Science and Policy Analysis, which allowed me to gain a greater insight into public sector policy. My current role is Human Resources and Learning and Development manager.

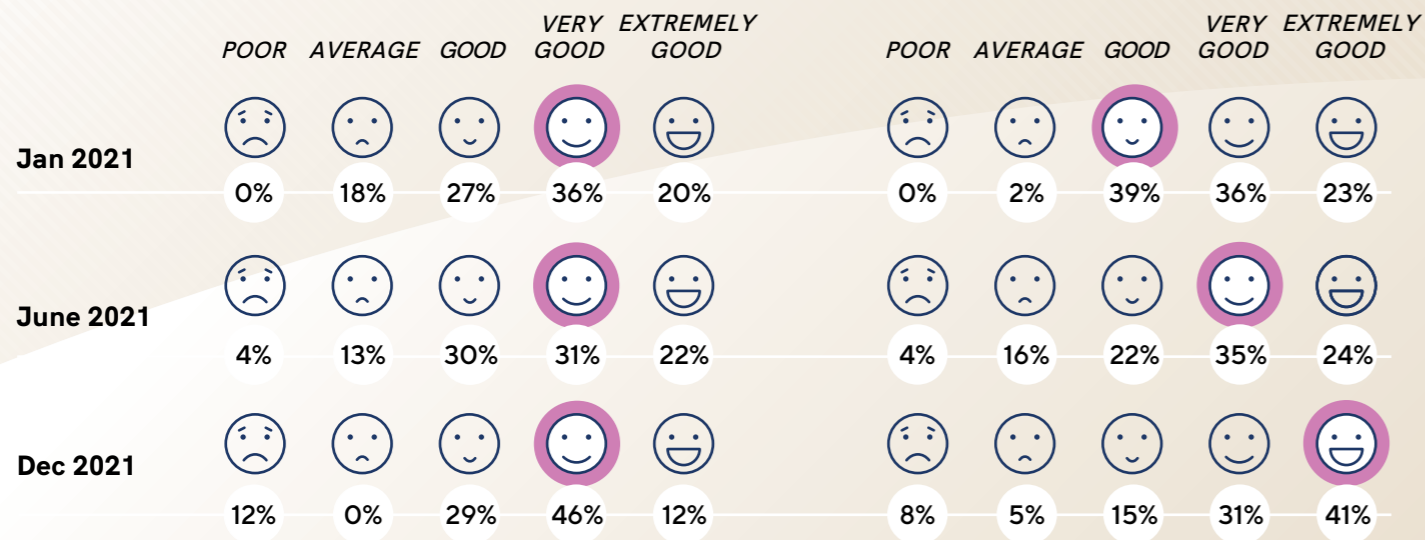


**Olayinka Akinkuolie, Semi States Sector**

I joined the OCA in April 2018 as a trainee auditor. I have been assigned to the Health team since I joined the Office. I passed my ACCA final exam in September 2020 and I got promoted to Auditor in 2021. Working and studying was a bit of a challenge especially when working at locations away from Dublin.

### OVERALL FEELING

### OVERALL SUPPORT PROVIDED BY THE OFFICE



**COVID**

**- 19** 

**In 2021, the Office continued to be a predominantly remote-working organisation. There has been an ongoing focus on areas such as cybersecurity, data protection, internal communications with an emphasis on culture and values, and measures relating to staff engagement and well-being.**

**Staff surveys introduced early in the pandemic to track staff sentiment, continued throughout 2021. Robust information, management policies and procedures were in place to mitigate against the increased risk arising from continued access during remote working to the records of government departments and public bodies which is required to deliver on the Office's mandate.**

Specific risks arising from the remote-working environment and appropriate mitigation have been considered at both Risk Management Committee and Audit Committee meetings. In addition, an assessment of financial controls was carried out by internal audit. This found that controls were operating satisfactorily.

The Office's statement of strategy, for the period 2021 to 2025, recognises that the pandemic has changed the way we work and has accelerated an increase in remote working. A pilot hybrid model of working, available to all staff was announced in 2021.



# CIVIL SERVICE EMPLOYEE ENGAGEMENT SURVEY

In 2020, the Civil Service Employee Engagement Survey (CSEES) took place, with the results published in early 2021. The spirit of the survey is about employee engagement and making the working lives of civil servants better.

HERE ARE OUR KEY SCORES ■ CIVIL SERVICE OVERALL ■ OCAG



EMPLOYEE ENGAGEMENT



Employee Engagement - measures the sense of energy, connection and fulfilment civil servants have with their work.



COMMITMENT



Commitment to the Organisation - measures the level of attachment that civil servants have to the Department/ Office they work for.



MEANINGFULNESS



Meaningfulness - measures the extent to which civil servants feel their work has value, meaning and purpose.



CAREER DEVELOPMENT



Career Development and Mobility - measures the extent to which civil servants feel there are sufficient opportunities for career development, learning, mobility and promotion.



LEADERSHIP



Leadership - measures how civil servants feel about the quality and effectiveness of Leadership in the Civil Service. It also measures views on decision making, vision, values and communications.



LEARNING AND DEVELOPMENT



Learning and Development - measures the extent to which civil servants feel they have sufficient and effective opportunities for L&D.

# BUILDING CAPACITY

## Learning and development

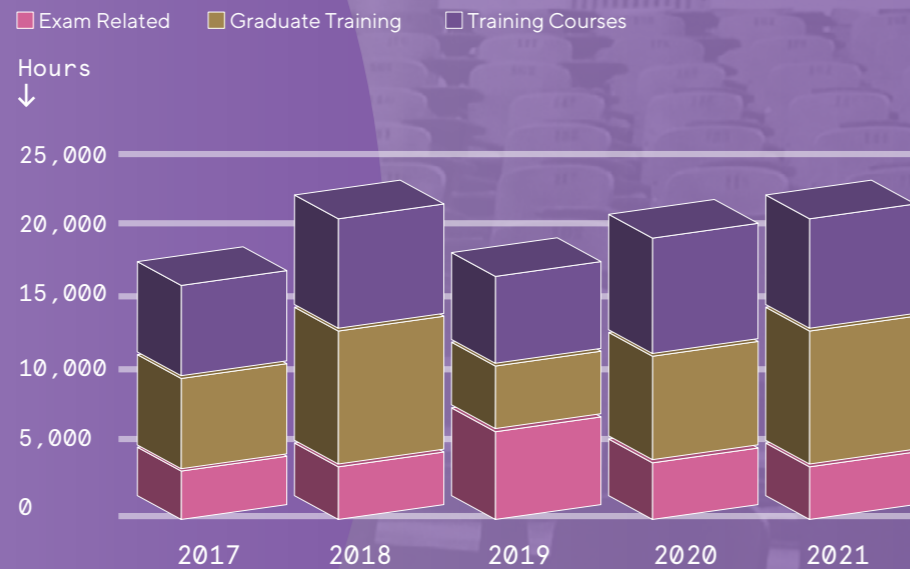
All managers on financial audits are qualified accountants – audit teams comprise a mixture of qualified and trainee accountants.

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.

### TIME ALLOCATED TO LEARNING AND DEVELOPMENT



**Clare McPartlan**

The study leave provided by the Office, along with the option to take additional flexi time to study was very helpful. The Office organised various talks and training, from ACCA or the accountancy schools for example, and these were very informative.



**Michael O'Connor**

The office supported me with both study leave and exam leave and offered me the opportunity to become involved across all areas of accounts whilst also meeting other professionals along my journey. This opportunity allowed me to put my on the job learning into my exams.

Working in the Office makes me feel proud and gives me a real job satisfaction knowing that I am contributing to making a difference.



**Amy Carolan**

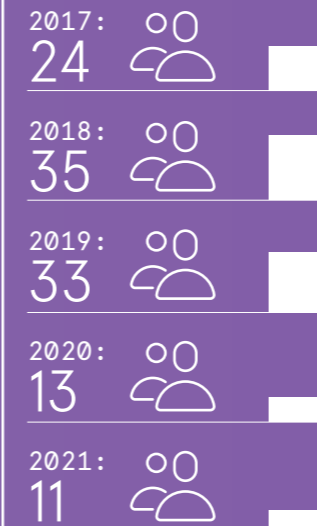
The Office offered great support to me when completing my exams. It was brilliant to have so many colleagues who were doing the ACCA as we could share tips and advice. I also had an excellent Audit Manager who offered great support and flexibility as well as HR who were always available to answer any questions I had.



**Adrian Butler**

I completed the FAE exams in Chartered Accountancy in the summer of 2021. The Office provided good study and exam leave for this. I also availed of the shorter working year as the workload and material to cover for FAE is considerable. The Office provided me with a designated CA to review and sign off on my training diary entries, required to complete the formal qualification.

### 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

The University of Limerick Cooperative Education Programme is an initiative we have supported and benefited from for many years. Annually, a number of students in year three of their degree join the office for a period of 8 months. This affords the 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 2021, we took on nine students who worked in our financial audit division, one student who worked in our communications unit and one student who worked in our ICT unit. We intend to expand this initiative to include a number of other educational institutions in 2022.



### Accounting Technicians Ireland

In 2021, the Office welcomed three accounting technicians as part of a two year apprenticeship programme which combines working and studying. As part of this new collaboration, the Office gave a presentation on data visualisation at the Accounting Technicians Ireland annual conference.

## 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.

## NEURODIVERSITY WORKSHOPS

In 2021, the Office in collaboration with the National Audit Office in the UK, delivered three neurodiversity workshops.

The main objective of the workshops was to help people understand what it's like to have a neurodiverse condition and what everyone can do to contribute to a more inclusive workplace for all.

The workshops were very well received by attendees, who found them insightful and informative. We intend to build on this initiative in the future.

## BROD

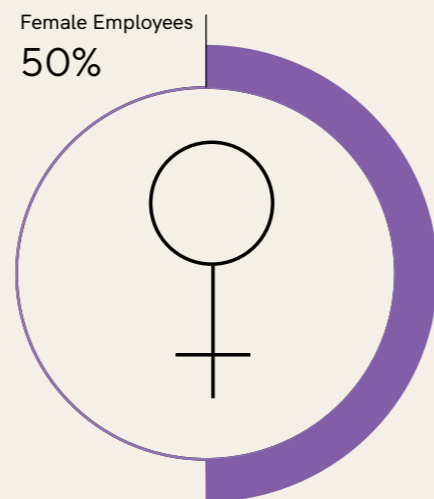
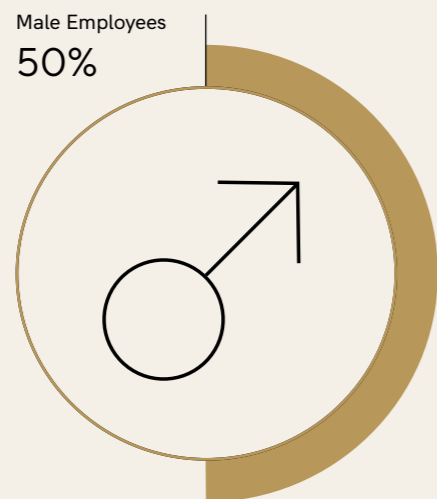
Our people established an Office LGBTI+ employee and ally group called Bród, which means pride in the Irish language.

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 since established a collaborative working relationship with Spectrum, (LGBTI+ Network of Audit Wales), throughout 2021 in order to learn how an LGBTI+ network can develop in a national audit office. In conjunction with the Sports and Social Club, Bród also hosted an online Bingo and quiz night in June 2021 to celebrate Pride. The event was open to the whole office to participate and was a great success. Bród hopes to hold the 2022 event in person when staff return to the office.



# GENDER BALANCE



The graph overleaf shows the gender breakdown at each of the main grades in the Office. All promotions are on foot of competitive processes.

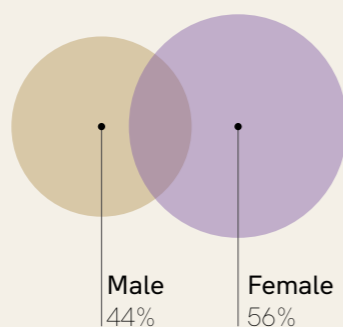
Overall there is a 50:50 ratio of female to male employees. At the two more senior levels, the female to male ratio is 56:44.

At the end of 2021, 7% 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.

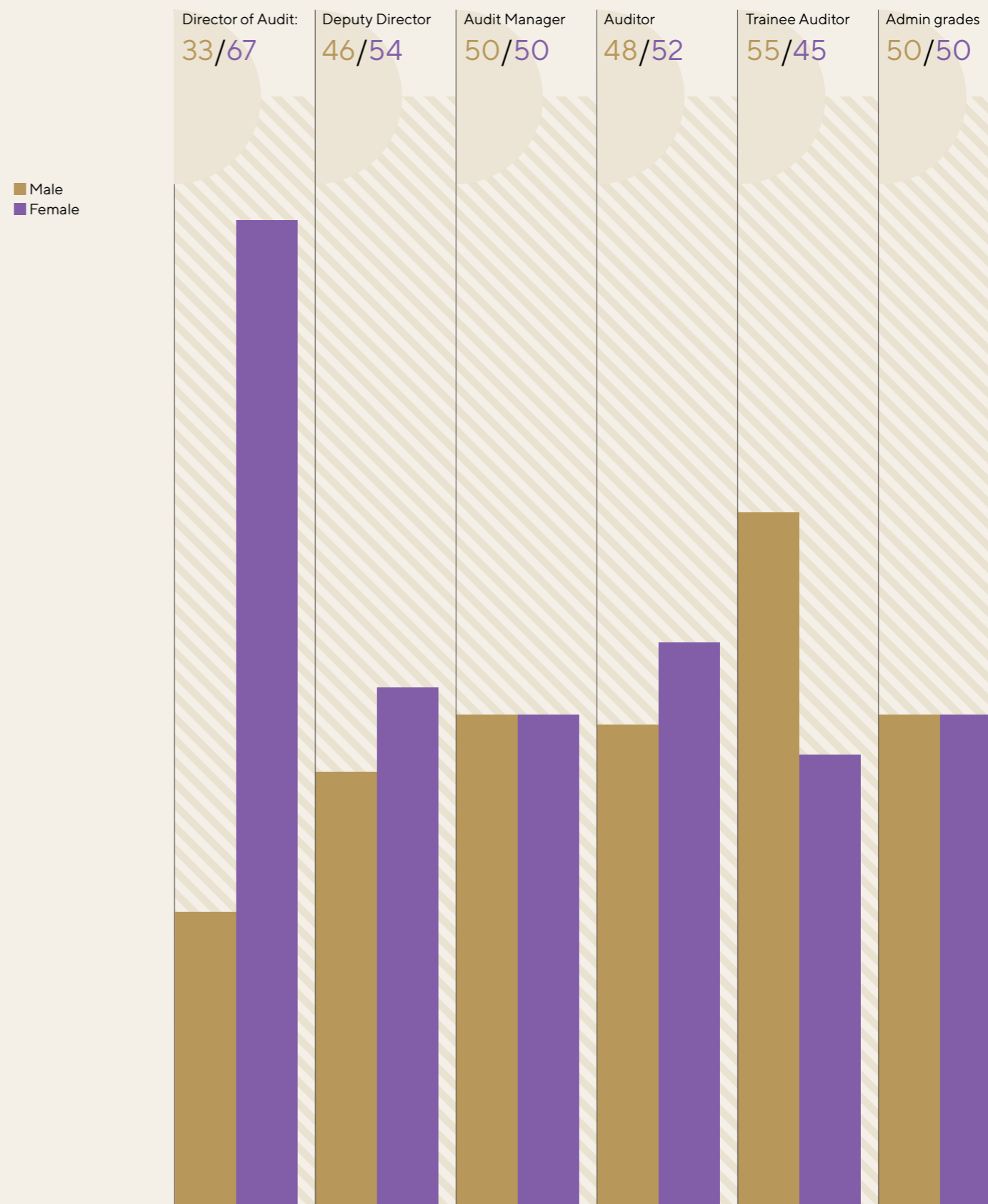
All staff are remunerated on the basis of incremental salary scales for each grade. There are no bonus payments.

For the third year running, there was no gender pay gap in the Office. On average across all grades for 2021, female employees were paid 0% more per contracted hours than male employees. We consider a pay differential gap of less than 2% as being equal. This compares favourable to gender pay gap in Ireland, published by Eurostat in March 2022, which reported that women were paid 11.3% less than men.

Senior level roles:



## Breakdown by Gender



# CORPORATE RESPONSIBILITIES AND ENGAGEMENT

## 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](#).

## Energy

A target to improve energy efficiency in the public sector by 33% by 2020 was set by the Government. Our performance in meeting this target is measured relative to the number of staff employed (whole time equivalents). Under the 2021 Climate Action Plan, the public sector must improve its energy efficiency by 50% by 2030. The SEAI is currently updating the monitoring and reporting framework for the period to 2030.

The graph shows that in 2021, energy efficiency was 49.3% better than the baseline (set in 2009) and 29% better than the target 'glidepath'. The Office's target is calculated on the basis of a constant 'glidepath' of efficiency improvement from 2009.

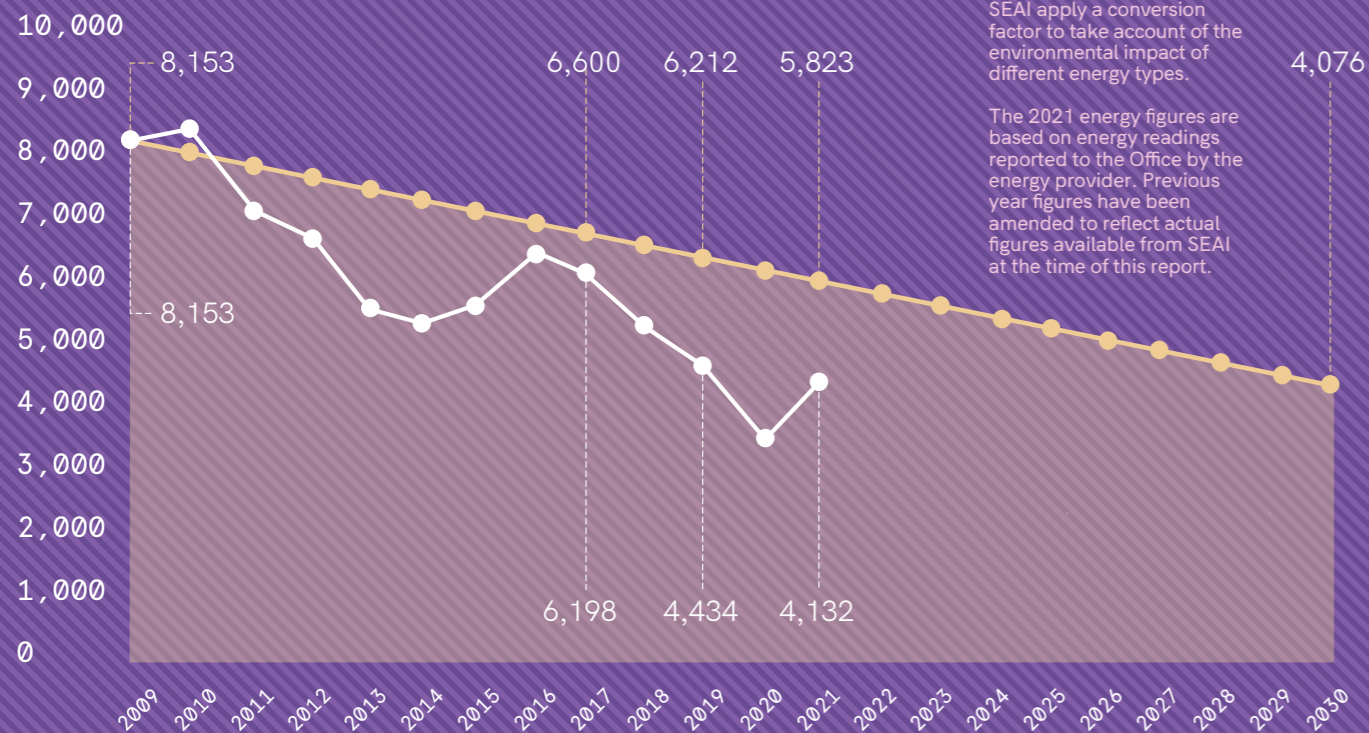
The Office uses an energy measurement system which allows us to analyse our electricity usage in more detail and to identify areas for further energy saving opportunities.

Note: The figures are shown in KWh per whole time equivalent. The Office participates in the Sustainable Energy Authority of Ireland (SEAI) online system for the purpose of reporting our energy usage. SEAI apply a conversion factor to take account of the environmental impact of different energy types.

The 2021 energy figures are based on energy readings reported to the Office by the energy provider. Previous year figures have been amended to reflect actual figures available from SEAI at the time of this report.

ENERGY USAGE PER STAFF MEMBER

● Target glidepath  
● Actual



## 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 committed to 100% publication of target documents simultaneously.

In 2021, 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.

All of the appropriation accounts for 2020 published on 30 September 2021 were available in both Irish and English on publication day. 17 chapters in the 2020 Report on the Accounts were published in English on 30 September 2021, 12 were available in Irish. The remaining five chapters were published in Irish within a week.

The Office published an updated Irish Language Scheme in 2021 covering the period up to 2024. The scheme includes enhancements under the Irish Languages Act such as an increase in the level of service through the Irish language.

## 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.

"In 2021, there were 15 disclosures in total, of which seven were made on an anonymous basis. Guidance on how to make a protected disclosure can be found on our website [www.audit.gov.ie](http://www.audit.gov.ie)"



# OUR INTERNATIONAL CONTRIBUTION

Continuing our four year membership of the audit board of Eurocontrol (an intergovernmental organisation responsible for the delivery of safe, efficient and environmentally-friendly air traffic operations across Europe) and chairing that board from 1 July 2019



Appointment to the Evaluation and Audit Advisory Committee of the International Civil Aviation Organisation (ICAO) in August 2020. The ICAO is a United Nations specialised agency to support diplomacy and cooperation in air transport.



Participation in selected international fora for public audit in Europe and worldwide, including membership of INTOSAI's Financial Audit and Accounting Sub-committee and INTOSAI's Performance Audit Sub-committee



Secondment of an Audit Manager to the European Court of Auditors for a four year period working directly on the Court's annual report



Secondment of two auditors to the European Court of Auditors as Seconded National Experts (SNEs). SNEs bring their national experience to the Court but also take back knowledge acquired during their secondment when they return.

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.



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.



*The impact of the pandemic restricted the hosting of international delegations and participation in exchange programmes.*

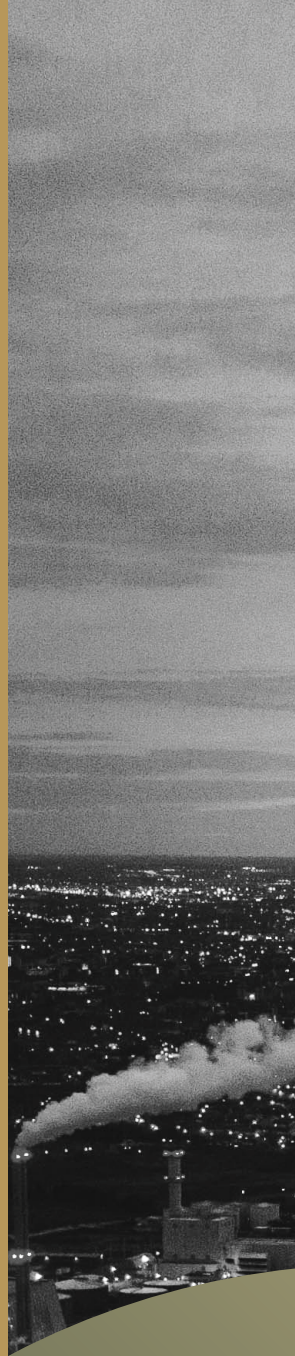


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