

Accounting Officer - Quick Reference Guide

Roles and Responsibilities of Accounting Officers	<p>This is a guide to the responsibilities of accounting officers. It describes the system of accountability for public moneys; the duties and responsibilities of Accounting Officers; and the systems and functions that support the role of Accounting Officer.</p> <p>http://govacc.per.gov.ie/wp-content/uploads/2014/06/Accounting-Officers-Memo.pdf</p>
Appropriation Account	<p>After the end of financial each year, Government Departments and Offices in receipt of the Votes prepare an account of their expenditure and receipts, called the Appropriation Account. This Account must be signed by the Accounting Officer, usually the Secretary General or Head of the Department or Office in question, who is responsible for having the Account prepared and presented for audit to the Comptroller and Auditor General before 1 April of the year following that to which it relates. https://govacc.per.gov.ie/wp-content/uploads/Guidance-Manual-and-example-for-the-Preparation-of-Appropriation-Accounts-2018.pdf</p>
Statement of Internal Financial Control	<p>After the end of each financial year the Accounting Officer is required to supply a signed Statement of Internal Financial Control (SIFC) to the Comptroller and Auditor General along with the annual Appropriation Account. This statement acknowledges the responsibility of the Accounting Officer for ensuring that an effective system internal financial control is maintained and operated by the Department/Office.</p> <p>https://govacc.per.gov.ie/wp-content/uploads/Statement-on-Internal-Financial-Control.pdf</p>
Public Financial Procedures (PFP)	<p>This is a guide to assist officials in their understanding of the public financial management framework. It sets out relevant constitutional, statutory, parliamentary and administrative requirements; emphasises the need for economy, efficiency and effectiveness; and promotes good practice and high standards of propriety. As PFP is updated from time to time and may not always reflect current requirements, Departments and Offices should be aware of relevant administrative or statutory developments which will be notified through the usual channels, e.g. circulars, guidelines, codes etc.</p> <p>http://govacc.per.gov.ie/ga/public-financial-procedures-booklet-by-section/</p>
Public Spending Code	<p>This Code is the set of rules and procedures that apply to the Irish Public Service whenever public money is being spent or invested. It brings together all the elements of the Value-for-Money framework. http://govacc.per.gov.ie/wp-content/uploads/Public-Spending-Code-Consolidated-Document.pdf</p>
Procurement	<p>Public expenditure must comply with National and European procurement directives/requirements. The Office of Government Procurement has responsibility procurement policy. http://etenders.gov.ie/generalprocguide.aspx</p>
Risk Management Guidance for Government Departments and Offices	<p>An introduction to the concept of risk management for Departments and Offices, providing guidelines and techniques, to establish a robust organisation-wide structured and systematic approach to managing risk. (The guidelines are being updated.)</p> <p>http://govacc.per.gov.ie/wp-content/uploads/2016/02/Risk-Management-Guidance-February-2016.pdf</p>
Internal Audit Standards	<p>The Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing (IIA Standards) apply across all Departments and other Vote Holders. The IIA Standards comprise of the Definition of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing as issued by the global professional body, the Institute of Internal Auditors (IIA).</p> <p>https://govacc.per.gov.ie/wp-content/uploads/Internal-Audit-Standards-for-Government-Departments-and-Offices-Dec-2018-1.pdf</p>
Audit Committee Guidance	<p>Audit Committees are an important support function to the Accounting Officer, and each Vote holder should have a formally constituted Audit Committee, or, access to one e.g. if in smaller Departments /Offices.</p> <p>http://govacc.per.gov.ie/wp-content/uploads/Audit-Committee-Guidance-with-2016-Code-of-Practice-link.pdf</p>
Code of Practice for the Governance of State Bodies	<p>The Code provides a framework for the application of best practice in corporate governance by both commercial and non-commercial State bodies. It applies to the internal practices of the bodies and their external relations with their sponsoring / Department. Appropriate compliance confirmation should be provided to the relevant Minister in relation to the Code. The Code, which is currently being updated, does not override existing statutory requirements.</p> <p>http://govacc.per.gov.ie/wp-content/uploads/Code-of-Practice-for-the-Governance-of-State-Bodies.pdf</p>
Public Bank Account Circular	<p>This new Department of Public Expenditure and Reform Circular which applies to the operation and management of public bank accounts by Government Departments and Offices. http://govacc.per.gov.ie/wp-content/uploads/2014/12/PBA-Circ-Dec-2014-Final.pdf</p>