



DÁIL ÉIREANN

COMMITTEE OF PUBLIC ACCOUNTS

FIRST INTERIM REPORT

ON THE

APPROPRIATION ACCOUNTS 2003

Members of the Committee

FIANNA FÁIL

Seán Ardagh T.D.	Dublin South-Central
John Curran T.D.	Dublin Mid-West
John Dennehy T.D.	Cork South-Central
Seán Fleming T.D.	Laois-Offaly
John McGuinness T.D. (<i>Vice-Chair</i>)	Carlow-Kilkenny
Batt O'Keeffe T.D.	Cork South-Central

FINE GAEL

Paul Connaughton T.D.	Galway East
Michael Noonan T.D. ¹	Limerick East
John Perry T.D. (<i>Chairman</i>)	Sligo-Leitrim

LABOUR

Pat Rabbitte T.D.	Dublin South-West
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GREEN PARTY

Dan Boyle T.D.	Cork South-Central
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SOCIALIST PARTY

Joe Higgins T.D.	Dublin West
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¹ Deputy Michael Noonan replaced Deputy Padraic McCormack by order of the House of 18 June, 2003

COMMITTEE OF PUBLIC ACCOUNTS ORDERS OF REFERENCE

156. (1) There shall stand established, following the reassembly of the Dáil subsequent to a General Election, a Standing Committee, to be known as the Committee of Public Accounts, to examine and report to the Dáil upon—

(a) the accounts showing the appropriation of the sums granted by the Dáil to meet the public expenditure and such other accounts as they see fit (not being accounts of persons included in the Second Schedule of the Comptroller and Auditor General (Amendment) Act, 1993) which are audited by the Comptroller and Auditor General and presented to the Dáil, together with any reports by the Comptroller and Auditor General thereon:

Provided that in relation to accounts other than Appropriation Accounts, only accounts for a financial year beginning not earlier than 1 January, 1994, shall be examined by the Committee;

(b) the Comptroller and Auditor General's reports on his or her examinations of economy, efficiency, effectiveness evaluation systems, procedures and practices; and

(c) other reports carried out by the Comptroller and Auditor General under the Act.

(2) The Committee may suggest alterations and improvements in the form of the Estimates submitted to the Dáil.

(3) The Committee may proceed with its examination of an account or a report of the Comptroller and Auditor General at any time after that account or report is presented to Dáil Éireann.

(4) The Committee shall have the following powers:

(a) power to send for persons, papers and records as defined in Standing Order 83;

(b) power to take oral and written evidence as defined in Standing Order 81(1);

(c) power to appoint sub-Committees as defined in Standing Order 81(3);

(d) power to engage consultants as defined in Standing Order 81(8); and

(e) power to travel as defined in Standing Order 81(9).

- (5) Every report which the Committee proposes to make shall, on adoption by the Committee, be laid before the Dáil forthwith whereupon the Committee shall be empowered to print and publish such report together with such related documents as it thinks fit.
- (6) The Committee shall present an annual progress report to Dáil Éireann on its activities and plans.
- (7) The Committee shall refrain from—
 - (a) enquiring into in public session, or publishing, confidential information regarding the activities and plans of a Government Department or office, or of a body which is subject to audit, examination or inspection by the Comptroller and Auditor General, if so requested either by a member of the Government, or the body concerned; and
 - (b) enquiring into the merits of a policy or policies of the Government or a member of the Government or the merits of the objectives of such policies.
- (8) The Committee may, without prejudice to the independence of the Comptroller and Auditor General in determining the work to be carried out by his or her Office or the manner in which it is carried out, in private communication, make such suggestions to the Comptroller and Auditor General regarding that work as it sees fit.
- (9) The Committee shall consist of twelve members, none of whom shall be a member of the Government or a Minister of State, and four of whom shall constitute a quorum. The Committee and any sub-Committee which it may appoint shall be constituted so as to be impartially representative of the Dáil.

COMMITTEE OF PUBLIC ACCOUNTS

FIRST INTERIM REPORT ON THE 2003 APPROPRIATION

ACCOUNTS

VOTE 16 – CIVIL SERVICE COMMISSION

The Committee made progress in the matters referred to it and has agreed to the following Interim Report:

The Committee reports that during the year ended 31 December 2003, expenditure in excess of the amount voted by the Oireachtas was incurred under the Vote hereinafter mentioned.

STATEMENT OF EXCESS

A statement of the sum required to be voted in order to make good an excess on the Vote for the Civil Service Commission.

Page of Appropriation Account	Number of Vote	Title	Excess of Expenditure over Gross Estimate	Available from Surplus Appropriations-in-Aid	Amount required from surplus Appropriations-in-Aid	Net amount to be Voted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
101	16	Civil Service Commission	€81,560	€35,383	€35,383	€46,177

The sanction of the Oireachtas will be required in respect of the sum set out in column (7).

The excess arose due to a number of material errors including the posting of net salary payments for October 2003 to the wrong account; the recording of €278,000 as being due from the Exchequer instead of to the Exchequer and an error of €118,000 in the amount shown as uncashed payable orders in the Statement of Assets and Liabilities.

At its meeting of 7 October, 2004 the Committee examined the Accounting Officer for the Commission who acknowledged that there were unacceptable failings in the manner in which the Account was originally compiled and submitted. He stated that he had made significant changes to Commission procedures to avoid a recurrence of such errors including;

- The assignment of responsibility for the running of the organisation's finance unit to a Professional Accountant;

- A comprehensive training programme both on-the-job and via 3rd party;
- The adoption of a new accounting system to eliminate many manual transactions and to ensure that the Vote Ledger and supporting schedules are maintained and proved as correct on a continuous basis;
- The appointment of an Audit Committee, comprised largely of external members, to ensure that all appropriate checks and balances are being correctly implemented;
- The appointment of a Professional Internal Auditor, on a contract basis, to review systems and report to the Audit Committee;
- Agreement of a 3 year audit plan.

In the light of these changes the Committee sees no objection to this sum being provided by excess vote.

John Perry T.D.
Chairman
14 October, 2004

1Déardaoin 7 Deireadh Fómhair 2004
Thursday 7 October 2004

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| <p>1. Chruinnigh an Coiste ar 11.15 a.m.</p> <p>2. Comhaltaí i Láthair:- Seán Ó Poire (i gCeannas), Dónall Ó Baoill, Pól Ó Connachtáin, Seán Ó Duinneacha, Seán Ó Pléamonn, Seosamh Ó hUiginn, Seán Mac Aonghusa, Mícheál Ó Nuanáin.</p> <p>3. Chuaigh an Coiste i suí príobháideach.</p> <p>Rinne an Coiste breithniú.</p> <p>Chuaigh an Coiste i suí poiblí.</p> <p>4. Breithniú Chuntais Leithreasa 2003.</p> <p>Breithniú na gCuntas Leithreasa don bhliain 2003. Cuireadh an Cuntas seo a leanas de lámh:-</p> <p>Vóta 16 — Coimisiún na Státseirbhíse</p> <p>Cuireadh an Chaibidil seo a leanas de lámh:-</p> <p>Coimisiún na Státseirbhíse:
Caibidil 5.1 – Laigí Cuntasaíochta</p> <p>Breithniú Chuntais Leithreasa 2003.</p> <p>Breithniú na gCuntas Leithreasa don bhliain 2003. Cuireadh an Cuntas seo a leanas de lámh:-</p> <p>Vóta 17 — Oifig an Ombudsman</p> <p>Cuireadh an Chaibidil seo a leanas de lámh:-</p> <p>Oifig an Ombudsman:
Caibidil 6.1 – Laigí Cuntasaíochta</p> | <p>1. The Committee met at 11.15 a.m.</p> <p>2. Members Present:- John Perry (in the Chair), Dan Boyle, Paul Connaughton, John Dennehy, Seán Fleming, Joe Higgins, John McGuinness, Michael Noonan.</p> <p>3. The Committee went into private session.</p> <p>The Committee deliberated.</p> <p>The Committee went into public session.</p> <p>4. Consideration of Appropriation Accounts 2003.</p> <p>Consideration of Appropriation Accounts for the year 2003. The following Account was disposed of:-</p> <p>Vote 16 – Civil Service Commission</p> <p>The following Chapter was disposed of:-</p> <p>Civil Service Commission:
Chapter 5.1 – Accounting Shortcomings</p> <p>Consideration of Appropriation Accounts 2003.</p> <p>Consideration of Appropriation Accounts for the year 2003. The following Account was disposed of:-</p> <p>Vote 17 – Office of the Ombudsman</p> <p>The following Chapter was disposed of:-</p> |
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5. Finnéithe a Ceistíodh:-

B. Mac Aindriú (Príomh-Fheidhmeannach, Coimisiún na Státseirbhíse), P. Ó Faoláin (Ard-Stiúrthóir, Oifig an Ombudsman), P. Ó hÁmaill (Stiúrthóir, An Roinn Airgeadais), D. Ó hUrthuile (Príomh-Oifigeach, An Roinn Airgeadais), Seán Puirseál (An tArd-Reachtaire Cuntas agus Ciste).

6. Athlá.

Chuaigh an Coiste ar athló ar 2.00 p.m., go dtí 11.00 a.m. Déardaoin 14 Deireadh Fómhair 2004.

Office of the Ombudsman:
Chapter 6.1 – Accounting
Shortcomings

5. Witnesses Examined:-

Mr. Bryan Andrews (Chief Executive, Civil Service Commission), Mr. Patrick Whelan (Director General, Office of the Ombudsman), Mr. Philip Hamell (Director, Department of Finance), Mr. David Hurley (Principal Officer, Department of Finance), Mr. John Purcell (Comptroller and Auditor General).

6. Adjournment.

The Committee adjourned at 2.00 p.m., until 11.00 a.m. on Thursday 14 October 2004.

1Déardaoin 14 Deireadh Fómhair 2004
Thursday 14 October 2004

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| <p>1. Chruinnigh an Coiste ar 11.15 a.m.</p> <p>2. Comhaltaí i Láthair:- Seán Ó Poire (i gCeannas), Dónall Ó Baoill, Pól Ó Connachtáin, Seán Ó Curráin, Seán Ó Duinneacha, Seán Ó Pléamonn, Seosamh Ó hUiginn.</p> <p>3. Chuaigh an Coiste i suí príobháideach.</p> <p>Rinne an Coiste breithniú.</p> <p>4. An Chéad Tuarascáil Eatramhach ar na Cuntais Leithreasa 2003.</p> <p>Chuir an Cathaoirleach an Chéad Tuarascáil Eatramhach faoi bhráid an Choiste lena breithniú.</p> <p><i>Aontaíodh</i> an Tuarascáil.</p> <p><i>Ordaíodh:</i> Tuairisciú don Dáil dá réir sin.</p> | <p>1. The Committee met at 11.15 a.m.</p> <p>2. Members Present:- John Perry (in the Chair), Dan Boyle, Paul Connaughton, John Curran, John Dennehy, Seán Fleming, Joe Higgins.</p> <p>3. The Committee went into private session.</p> <p>The Committee deliberated.</p> <p>4. First Interim Report on the Appropriation Accounts 2003.</p> <p>The Chairman brought forward the First Interim Report for consideration.</p> <p>Report <i>agreed</i> to.</p> <p><i>Ordered:</i> To report to the Dáil accordingly.</p> |
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