

# IPA Public Sector Challenges Conference

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# Assurance from Audit

[1]

- The accounts of the public body fairly represent its transactions.
- The transactions are regular – applied for the purpose intended and in accordance with any applicable law.
- The business of the body has been conducted in accordance with norms for public bodies including those relating to contracting, hiring, tax compliance.
- There is a corporate governance regime in place that includes – audit committees, internal audit and risk management which is evidenced by a Statement of Internal Financial Control.
- The organisation conducts its business economically and efficiently
- There are arrangements in place to evaluate the effectiveness of its operations.

# Value of Public Audit

[2]

- Underpinning transparency and confidence in public information – through the audit of accounts and providing feedback on the administration of projects programmes and operations
- Bolstering the safe management of funds through reviews of corporate governance, internal control and the proper conduct of public businesses.
- Supporting performance improvement through value for money reviews in areas where there is a perceived risk to public funds.

# Accountability System Changes

[3]

- Reforms of corporate governance mechanisms
- An enlarged value for money and policy review programme
- Output reporting

# Current VFM Programme

[4]

- Drug Addiction Treatment
- Tribunals of Inquiry
- Pensions Costs
- Money Advice
- Sickness Absences
- Accident and Emergency
- Public Private Partnerships – Criminal Courts Complex
- Management Information Framework in Departments
- The Decentralisation Programme

# Focus of Annual Report

[5]

- Economy in departmental administration
- Effectiveness of revenue administration
- Transformation and budgeting in the HSE
- National debt management

# Economy Issues

[6]

- Purchasing police vehicles some of which took more than a year to deploy. The equivalent of 580 cars for a year were not put into service.
- It costs €1 million per year to administer a savings scheme that generates only €4 million to €4.5 million annually.
- Not using competitive processes in the procurement of goods and services in the prison service.
- Paying out flood relief money in advance of local capacity to spend it.

# VFM Reporting Focus

[7]

- To examine some element of the SMI/DBG Reform Programme each year.
- To carry out reviews of projects, programmes and operations on the basis of perceived risk to public funds.
- To carry out reviews of entire organisations e.g. Valuation Office and National Museum of Ireland.

# Areas for Attention

[8]

- Economy
- Rule congruence
- Verification of transformation
- Alignment of individual responsibility with organisation accountability
- Management of subject matter experts
- Getting value from MIF
- Soft grants/expenditure