Changes to Legislation: as of 11 November 2026, this Act is up to date with all changes known to be in force.

Number 8 *of* 1993

COMPTROLLER AND AUDITOR GENERAL (AMENDMENT) ACT 1993

REVISED

Updated to 10 December 2025

This Revised Act is an administrative consolidation of the *Comptroller and Auditor General (Amendment) Act 1993*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including the *Health Insurance (Amendment) Act 2025* (14/2025), enacted 10 December 2025, and all statutory instruments up to and including the *Student Grant (Amendment) (No.2) Scheme 2025* (S.I. No. 605 of 2025), made 10 December 2025, were considered in the preparation of this Revised Act.

Disclaimer: While every care has been taken in the preparation of this Revised Act, the Law Reform Commission can assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. Please notify any errors, omissions and comments by email to revisedacts@lawreform.ie.

Number 8 *of* 1993

COMPTROLLER AND AUDITOR GENERAL (AMENDMENT) ACT 1993

REVISED

Updated to 10 December 2025

ARRANGEMENT OF SECTIONS

Section

1. Interpretation.
2. Control of disbursements by Comptroller and Auditor General.
3. Audit of accounts of moneys administered by or under control of Oireachtas.
4. Keeping and audit of Finance Accounts.
5. Conferral of additional audit functions on Comptroller and Auditor General.
6. Audit of accounts of health boards.
7. Audit of accounts of vocational education committees.
8. Inspection of certain accounts by Comptroller and Auditor General.
9. Examination by Comptroller and Auditor General of economy and efficiency in use of resources and of effectiveness of certain management systems.
10. Access by Comptroller and Auditor General to documents and information.
11. Provisions in relation to certain reports of Comptroller and Auditor General.
12. Fees in respect of audits, inspections and examinations by Comptroller and Auditor General.
13. Audit of accounts of, and examinations under *section 9* in relation to, Comptroller and Auditor General.
14. Remuneration of Comptroller and Auditor General.
15. Superannuation and age of retirement of Comptroller and Auditor General.
16. Conduct of business of Office of Comptroller and Auditor General.
17. Transfer of officers of Minister for the Environment to Office of Comptroller and Auditor General.
18. Amendment of Act of 1866.

18A. Application of this Act to Garda Síochána.

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18C. Application of this Act to the Data Protection Commission

19. Duties of accounting officers.

20. Repeals.

21. Amendment of *First, Second* and *Third Schedules*.

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23. Expenses of Minister and Comptroller and Auditor General.

24. Short title, collective citation and commencement.

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Data Protection Act, 1988	1988, No. 25
Exchequer and Audit Departments Act, 1866	1866, c. 39
Exchequer and Audit Departments Act, 1921	1921, c. 52
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Public Revenue and Consolidated Fund Charges Act, 1854	1854, c. 94
Sea Fisheries Act, 1952	1952, No. 7
Shannon Free Airport Development Company Limited Act, 1959	1959, No. 36

State Financial Transactions (Special Provisions) Act, 1984	1984, No. 23
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Vocational Education Act, 1930	1930, No. 29

Number 8 *of* 1993

COMPTROLLER AND AUDITOR GENERAL (AMENDMENT) ACT 1993

REVISED

Updated to 10 December 2025

AN ACT TO AMEND THE LAW RELATING TO THE COMPTROLLER AND AUDITOR GENERAL, TO CONSOLIDATE CERTAIN PARTS OF THAT LAW AND TO PROVIDE FOR RELATED MATTERS. [30*th May*, 1993]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Annotations

Modifications (not altering text):

C1 Functions transferred and references to "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in operation as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(*a*) the enactments specified in Schedule 1, and

(*b*) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 8 of 1993	Comptroller and Auditor General (Amendment) Act 1993	Sections 3, 5, 7, 8, 11, 12, 17 and 21
...	...	...

C2 Application of Act extended and references construed (2.12.1999) by *British-Irish Agreement Act 1999* (1/1999), s. 56, S.I. No. 377 of 1999.

Application of Comptroller and Auditor General (Amendment) Act 1993.

56.— For the purposes of the Comptroller and Auditor General (Amendment) Act, 1993 —

(*a*) the examination referred to in paragraph 2.5 of Part 7 of Annex 2 to the Agreement shall be deemed to be an audit, and

(*b*) the value for money examinations referred to in paragraph 2.7 of that Part shall be deemed to be examinations provided for by section 9 of that Act.

Interpretation.

1.—(1) In this Act—

"accounting officer" means an officer referred to in section 22 of the Act of 1866 to whom the duty of preparing the appropriation accounts of a Department is assigned under that section;

"appropriation accounts" means the accounts referred to in section 22 of the Act of 1866;

"the Act of 1866" means the Exchequer and Audit Departments Act, 1866;

"the Act of 1963" means the Companies Act, 1963;

"the Central Bank" means the Central Bank of Ireland and, during any time that, and for so long only as, the account of the Exchequer at the Central Bank stands transferred under section 2 (2) of the State Financial Transactions (Special Provisions) Act, 1984, to a commercial bank or other institution, references in the subsequent sections of this Act to the Central Bank shall be construed as references to that commercial bank or other institution;

"Civil Service" has the meaning assigned to it by the Civil Service Commissioners Act, 1956;

"company" has the meaning assigned to it by the Act of 1963;

"the Departments" means the Departments of State and the other offices by or in respect of which appropriation accounts are required by the Act of 1866 to be prepared and "Department" shall be construed accordingly;

"local authority" means a local authority for the purposes of the Local Government Act, 1941;

"the Minister" means the Minister for Finance;

"subsidiary" has the meaning assigned to it by section 155 of the Act of 1963.

(2) In this Act—

(*a*) a reference to a section is a reference to a section of this Act, unless it is indicated that reference to some other enactment is intended,

(*b*) a reference to a subsection, paragraph or subparagraph is a reference to the subsection, paragraph or subparagraph of the provision in which the reference occurs, unless it is indicated that reference to some other provision is intended,

(*c*) a reference to an enactment shall be construed as a reference to that enactment as amended or extended by or under any subsequent enactment including this Act.

Control of disbursements by Comptroller and Auditor General.

2.—(1) Upon receipt of a requisition in that behalf from the Minister, the Comptroller and Auditor General shall, if he is satisfied as to the correctness thereof, grant to the Minister, on the account of the Exchequer at the Central Bank or on the growing balance thereof, credits—

(*a*) that are to meet disbursements in respect of supply services and do not exceed the amounts authorised by the Central Fund (Permanent Provisions) Act, 1965, or, as the case may be, voted by Dáil Éireann, for any supply service for the financial year to which the requisition relates, or

(*b*) (i) that are to meet disbursements in respect of Central Fund services the making of which is certified by the Minister to fall due during the period of 3 months commencing with the commencement of the period in respect of which the credits are sought,

(ii) that are of the amounts estimated to be required for the purpose specified in *subparagraph (i)* (being amounts not exceeding in aggregate any relevant limits specified by or under any enactment), and

(iii) that comply in all other respects with the provisions of the enactments relating to them.

(2) A requisition under *subsection (1)* shall be signed by the Minister or an officer of the Minister or of the National Treasury Management Agency authorised by the Minister in that behalf.

(3) A credit granted under this section shall be used only for a purpose specified in the requisition therefor from the Minister.

(4) A credit under this section granted for the purpose specified in *subsection (1) (b) (i)* shall, if not used during the period of 3 months for which the credit was granted, lapse.

(5) Issues or transfers of money from the account of the Exchequer aforesaid required for the time being to meet disbursements referred to in *subsection (1)* shall be made on the authority of credits under this section upon orders issued in writing or by means of an electronic funds transfer system to the Central Bank—

(*a*) in the case of disbursements referred to in *paragraph (a)* of *subsection (1)*, by an officer of the Minister, authorised in that behalf by the Minister, and

(*b*) in the case of disbursements referred to in *paragraph (b)* of *subsection (1)*, by an officer of the Minister or of the National Treasury Management Agency so authorised.

(6) A daily account of all issues or transfers made from the account of the Exchequer at the Central Bank shall be sent by the Central Bank to the Comptroller and Auditor General.

(7) Where the account of the Exchequer at the Central Bank has been operated to a material extent otherwise than in accordance with this section, the Comptroller and Auditor General shall, as soon as practicable—

(*a*) draw up a report in writing of that fact, and

(*b*) cause the report to be laid before Dáil Éireann.

Audit of accounts of moneys administered by or under control of Oireachtas.

3.—(1) The Comptroller and Auditor General shall in each year—

(*a*) audit the appropriation accounts for the previous financial year prepared by the Departments and submitted to him under section 22 of the Act of 1866,

(*b*) in the course of the audit of such an account, carry out such audit tests as he considers appropriate to satisfy himself as to—

(i) whether the receipts and expenditure recorded in the account are supported by substantiating documentation,

(ii) whether the amounts expended have been applied by the Department concerned for the purposes for which the appropriation made by the Oireachtas was intended, and

(iii) whether the transactions recorded in the account conform with the authority under which they purport to have been carried out.

(2) If, in the course of the audit of an appropriation account, the Comptroller and Auditor General becomes of opinion that a transaction recorded therein is not properly chargeable to the account, the Comptroller and Auditor General—

(*a*) shall raise the question with the accounting officer concerned and, if it is not answered to his satisfaction, he shall refer the matter to the Minister in writing and the Minister shall determine how the transaction shall be accounted for, and

(*b*) may, if he considers it appropriate to do so, draw up a report in writing in relation to the transaction and the determination and cause a copy thereof to be laid before Dáil Éireann.

(3) If it appears to the Comptroller and Auditor General that a Department has incurred any material expenditure the incurring of which required but did not receive the authorisation of the Minister, he shall report that fact in writing to the Minister and, unless the Minister, after investigation of the matter, ratifies the expenditure and so notifies the Comptroller and Auditor General, it shall be regarded as not being properly chargeable to an appropriation account and the Comptroller and Auditor General shall draw up a report on the matter in writing and cause it to be laid before Dáil Éireann.

(4) If the Minister has reasonable cause to believe that material expenditure has been incurred by a Department which required but did not receive his authorisation, the Comptroller and Auditor General shall, if so requested by the Minister, investigate the matter and report the result of the investigation in writing to the Minister and, if, following the investigation, it appears to the Comptroller and Auditor General that such material expenditure was incurred and that it required but did not receive the authorisation of the Minister, he shall, unless the Minister ratifies the expenditure, draw up a report on the matter in writing and cause it to be laid before Dáil Éireann.

(5) Upon the completion of his audit of an appropriation account, the Comptroller and Auditor General shall attach to the account a certificate stating whether, in his opinion, the account properly presents the receipts and expenditure of the Department concerned and refer to any material case in which—

(*a*) a Department has failed to apply expenditure recorded in the account for the purpose or purposes for which the appropriations made by the Oireachtas were intended, or

(*b*) transactions recorded in the account do not conform to the authority under which they purport to have been carried out.

(6) (*a*) Where stocks or stores of any kind (including stocks of securities or stamps) held by a Department are of such a character or transactions in relation to them are carried out in such volume as, in the opinion of the Minister, to require the keeping of records of the stocks or stores or of the transactions, the Minister may direct the Department to keep such records in relation to the stocks or stores or the transactions, and to keep them in such form, as he may specify and the Department shall comply with such a direction.

(*b*) The Comptroller and Auditor General shall carry out such examinations as he considers appropriate in order to satisfy himself as to—

(i) whether any record kept pursuant to a direction under *paragraph (a)* is accurate, and

(ii) whether the systems, procedures and practices (including the system of stock-taking) employed by the Department concerned for controlling the stocks or stores to which the record relates are adequate and whether the manner in which the systems, procedures and practices are employed and applied is adequate.

(7) (*a*) The Comptroller and Auditor General shall examine the accounts of the receipt of revenue of the State collected by the Revenue Commissioners and the accounts of such other persons who receive money which is by law payable into the Exchequer as he considers appropriate.

(*b*) The Comptroller and Auditor General shall carry out such examinations as he considers appropriate of the accounts aforesaid in order to satisfy himself as to whether they are complete and accurate.

(*c*) The Comptroller and Auditor General shall carry out such examinations as he considers appropriate in order—

(i) to ascertain whether systems, procedures and practices have been established that are adequate to secure an effective check on the assessment, collection and proper allocation of the revenue aforesaid, and

(ii) to satisfy himself as to whether the manner in which the systems, procedures and practices have been employed and applied is adequate.

(8) (*a*) For any financial year in which a Department is carrying on a manufacturing, commercial or trading undertaking, it shall, if the Minister so directs, keep, in such form as the Minister may specify or approve, a profit and loss account, a balance sheet and such other (if any) accounts as the Minister may specify.

(*b*) Accounts kept pursuant to *paragraph (a)* shall be submitted to and audited by the Comptroller and Auditor General and he shall attach to the accounts a certificate stating whether, in his opinion, they properly present the profit or loss of the undertaking and its balances at the end of the financial year concerned.

(9) An appropriation account, an account referred to in *subsection (7)* and an account referred to in *subsection (8)* shall be submitted to the Comptroller and Auditor General before the 1st day of April in the year following the financial year to which they relate.

(10) The Comptroller and Auditor General shall in each year prepare a report in writing on—

(*a*) such matters as he considers it appropriate to report on arising from the audits carried out by him of the appropriation accounts for the previous financial year and accounts kept pursuant to *subsection (8)*,

(*b*) such matters as he considers it appropriate to report on arising from his examinations in relation to that year or the previous financial year of the internal accounting controls operated by the Departments in order to ensure—

(i) the regularity of their financial transactions,

(ii) the correctness of their payments and receipts,

(iii) the reliability and completeness of their accounting records, and

(iv) the safeguarding of the assets owned or controlled by them,

(*c*) the results of the examinations carried out by him under *subsections (6)* and *(7)* in relation to that year or the previous financial year, and

(*d*) any substantial change made by him in relation to the extent or character of the audits, audit tests or examinations carried out by him under this section and the effects of any such change.

(11) Upon the completion of the audit of the appropriation accounts or accounts kept pursuant to *subsection (8)* and not later than the 30th day of September in the year following the financial year to which the accounts relate or, if Dáil Éireann then stands dissolved, the date that is one week after the first meeting of the next Dáil Éireann, the Comptroller and Auditor General shall cause to be laid before Dáil Éireann copies of the accounts aforesaid together with his certificates under *subsections (5)* and *(8)* and report under *subsection (10)*.

(12) The Minister may by order vary one or more of the dates standing specified for the time being in *subsections (9)* and *(11)* and those subsections shall have effect in accordance with the provisions of any order under this subsection for the time being in force.

(13) *Subsections (9)* and *(11)* shall have effect as respects financial years beginning not less than 3 months after the commencement of this section.

Annotations

Modifications (not altering text):

C3 Functions transferred and references to "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in operation as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(*a*) the enactments specified in Schedule 1, and

(*b*) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 8 of 1993	Comptroller and Auditor General (Amendment) Act 1993	Sections 3, 5, 7, 8, 11, 12, 17 and 21
...	...	...

Keeping and audit of Finance Accounts.

4.—(1) The Minister shall cause the Finance Accounts to be kept, in such form as he may specify, in respect of the financial year beginning not less than 3 months after the commencement of this section and each subsequent financial year and shall cause them to be transmitted, not later than the 30th day of June following the end of the financial year to which they relate, to the Comptroller and Auditor General.

(2) The Comptroller and Auditor General shall audit the Finance Accounts transmitted to him pursuant to *subsection (1)*.

(3) Upon completion of the audit of the Finance Accounts, the Comptroller and Auditor General shall prepare a report in writing in relation to them and shall submit a copy of the report together with a copy of the said Finance Accounts to the Minister not later than the 31st day of August in the year following the financial year to which they relate and the Minister shall cause copies of the report and the said Finance Accounts to be laid before Dáil Éireann not later than the 30th day of September in that year or if Dáil Éireann then stands dissolved, the date that is one week after the first meeting of the next Dáil Éireann.

(4) The Minister may by order vary one or more of the dates standing specified for the time being in *subsections (1)* and *(3)* and those subsections shall have effect in accordance with the provisions of any order under this section for the time being in force.

(5) In this section "the Finance Accounts", in relation to a financial year, means—

(*a*) an account showing the payments into and out of the Central Fund in that year, and

(*b*) such other, if any, accounts and statements as the Minister considers appropriate and specifies to the Comptroller and Auditor General.

Conferral of additional audit functions on Comptroller and Auditor General.

5.—(1) (*a*) The Comptroller and Auditor General shall, in addition to the accounts which he is required by other sections of this Act or by or under any other enactment to audit, audit—

(i) the accounts for each financial year of the persons specified in the *First Schedule*,

(ii) the accounts for each financial year of any fund owned, or operated or controlled by or for, or held in trust by or for, a Minister of the Government or a Department (other than a fund under the control of the Courts),

(iii) the accounts for each financial year of any fund owned, or operated or controlled by or for, or held in trust by or for, a person (other than a

person specified in the *Second Schedule* or a subsidiary of such a person) whose accounts are audited by the Comptroller and Auditor General under this Act (other than *subsection (2)*) or any other enactment, being a fund which includes—

(I) moneys paid directly or indirectly to the fund out of moneys provided by the Oireachtas, or the Central Fund or the growing produce thereof, or

(II) moneys which have been collected or received on behalf of the Exchequer, a Department or a fund specified in *sub-paragraph (ii)*,

(iv) the accounts of the transactions in the State in each financial year of the Guarantee section of the European Guidance and Guarantee Fund set up under Article 40 of the Treaty establishing the European Economic Community, signed at Rome on the 25th day of March, 1957, and

(v) the accounts for each financial year of a subsidiary if it is so determined by the Minister and any other Minister of the Government upon whom functions in relation to the person or a person who is a member of the subsidiary stand conferred by or under an Act of the Oireachtas by specific reference to the person or persons.

(*b*) The Comptroller and Auditor General may, if he so thinks fit, audit or inspect the accounts for any financial year of any fund owned, or operated or controlled by or for, or held in trust by or for, a person (other than a person specified in the *Second Schedule* or a subsidiary of such a person) whose accounts are audited by the Comptroller and Auditor General under this Act (other than *subsection (2)*) or any other enactment, being a fund which includes money paid into it by that person.

(*c*) In this subsection "subsidiary" means a subsidiary of a person (other than of a person specified in the *Second Schedule* or a subsidiary of such a person) whose accounts are audited by the Comptroller and Auditor General under this Act (other than *subsection (2)*) or under any other enactment (referred to subsequently in this paragraph as "a specified person") and includes a company of which more than one specified person are members if the specified persons—

(i) control the composition of its board of directors,

(ii) hold more than half in nominal value of its equity share capital, or

(iii) hold more than half in nominal value of its shares carrying voting rights (other than voting rights which arise only in specified circumstances),

and subsection (2) of section 155 of the Act of 1963 shall apply for the purpose of determining whether the specified persons control the composition of the board of directors of the company.

(2) (*a*) In addition to auditing the accounts of the persons referred to in *subsection (1)*, the Comptroller and Auditor General may, in pursuance of an agreement in that behalf made between the Comptroller and Auditor General and any other person and with the consent of the Minister, audit the accounts of such person and the accounts of any fund the auditor of which is appointed by such person.

(*b*) *Subsection (1)* shall not apply to a fund of a funded scheme (within the meaning of the Pensions Act, 1990), but the Comptroller and Auditor General may, in pursuance of an agreement in that behalf made between him and the person by whom the auditor of such a scheme is appointed and with the consent of the Minister, audit the accounts of that scheme.

(3) *Subsection (1)* shall not apply to the accounts of a person, fund or subsidiary referred to in *subsection (1)* for a financial year of the person, fund or subsidiary beginning less than 3 months after the commencement of this section unless, immediately before such commencement, those accounts fell to be audited by the Comptroller and Auditor General.

Annotations

Modifications (not altering text):

C4 Functions transferred and references to "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in operation as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(*a*) the enactments specified in Schedule 1, and

(*b*) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 8 of 1993	Comptroller and Auditor General (Amendment) Act 1993	Sections 3, 5, 7, 8, 11, 12, 17 and 21
...	...	...

Audit of accounts of health boards.

6.—F1**[**...**]**

Annotations

Amendments:

F1 Repealed (1.01.2005) by *Health Act 2004* (42/2004), s. 73(1) and sch. 4 part 1, S.I. No. 887 of 2004, subject to transitional provisions in s. 71(4).

Editorial Notes:

E1 Previous affecting provision: power pursuant to subss. (5), (6), exercised (28.06.1994) by *Comptroller and Auditor General (Section 6) Order 1994* (S.I. No. 196 of 1994); enabling section repealed (1.01.2005) as per F-note above.

Audit of accounts of vocational education committees.

7.—(1) Accounts of F2**[**education and training boards**]** shall be audited by the Comptroller and Auditor General.

(2) In the course of the audit of such accounts, the Comptroller and Auditor General shall carry out such audit tests as he considers appropriate in order to satisfy himself as to—

(*a*) whether the income and expenditure recorded therein are supported by substantiating documentation,

(*b*) whether the F2**[**board**]** concerned has applied such expenditure for the purposes for which the sums paid to the F2**[**board**]**, whether out of moneys provided by the Oireachtas or otherwise, were intended, and

(*c*) whether the transactions conform with the authority under which they purport to have been carried out.

(3) Upon the completion of his audit of the accounts of F2**[**an education and training board**]** for a financial year, the Comptroller and Auditor General shall attach to the accounts a certificate stating whether, in his opinion—

(*a*) the accounts properly present the income and expenditure of the F2**[**board**]**,

(*b*) the statement of balances properly presents the state of affairs of the F2**[**board**]** at the end of the financial year concerned, and

(*c*) the accounts are in accordance with any accounting policies laid down by the Minister for Education,

and referring to any material case in which—

(i) the F2**[**board**]** has failed to apply expenditure recorded in the accounts for a purpose for which the sums paid to the F2**[**board**]** and out of which the expenditure was made, were intended, or

(ii) transactions recorded in the accounts do not conform to the authority under which they purport to have been carried out.

(4) Upon the completion of his audit of the accounts of a F2**[**an education and training board**]**, the Comptroller and Auditor General shall also draw up a report in writing on—

(*a*) such matters arising on the audit as he considers it appropriate to report on, and

(*b*) such matters as he considers it appropriate to report on arising from his examination of the system of internal control operated by the F2**[**board**]** to ensure—

(i) the regularity of its financial transactions,

(ii) the correctness of its income and expenditure,

(iii) the reliability and completeness of its accounting records, and

(iv) the safeguarding of the assets owned or controlled by it.

(5) The accounts of F2**[**an education and training board**]** shall be submitted to the Comptroller and Auditor General for audit on or before such date in the year following the financial year to which they relate as may stand specified for the time being by order made for the purposes of this subsection by the Minister after consultation with the Minister for Education.

(6) Upon the completion of the audit of the accounts of F2**[**an education and training board**]**, the Comptroller and Auditor General shall submit copies of the accounts together with his certificate under *subsection (3)*, and report under *subsection (4)*, in relation to the accounts to the F2**[**board**]** and to the Minister for Education who shall cause copies thereof to be laid before each House of the Oireachtas on or before such date as may stand specified for the time being by order made for the purposes of this subsection by the Minister after consultation with the Minister for Education and then the committee shall publish the accounts, certificate and report.

(7) The Minister may by order made after consultation with the Minister for Education vary either or both of the dates standing specified for the time being under *subsections (5)* and *(6)*.

(8) This section shall have effect as respects the accounts of a vocational education committee for a financial year of the committee beginning not less than 3 months after the commencement of this section.

Annotations

Amendments:

F2 Substituted (1.07.2013) by *Education and Training Boards Act 2013* (11/2013), s. 72 and sch. 6 item 13, S.I. No. 211 of 2013.

Modifications (not altering text):

C5 Functions transferred and references to "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in operation as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(*a*) the enactments specified in Schedule 1, and

(*b*) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 8 of 1993	Comptroller and Auditor General (Amendment) Act 1993	Sections 3, 5, 7, 8, 11, 12, 17 and 21
...	...	...

Editorial Notes:

E2 Power pursuant to subs. (5), (6), exercised (28.06.1994) by *Comptroller and Auditor General (Section 7) Order 1994* (S.I. No. 197 of 1994).

Inspection of certain accounts by Comptroller and Auditor General.

8.—(1) The Comptroller and Auditor General may, for the purpose specified in *subsection (2)*, inspect—

(*a*) the accounts, books and other records of—

(i) harbour authorities within the meaning of the Harbours Act, 1946, and

(ii) regional tourism organisations specified in the *Third Schedule*,

(*b*) the accounts, books and other records of any person for a financial year of the person in which the person received any moneys directly from a Minister of the Government or a Department or directly from the Central Fund if the amount or the aggregate of the amounts received constitutes not less than 50 per cent. of the gross receipts of the person in that year, and

(*c*) the accounts, books and other records of any person for a financial year of the person in which the person received any moneys from a person to whom *paragraph (b)* applies or from a Minister of the Government or a Department or directly from the Central Fund if the amount or the aggregate of the amounts received constitutes not less than 50 per cent. of the gross receipts of the first-mentioned person in that year.

(2) An inspection under *subsection (1)* shall be for the purpose of determining whether and to what extent—

(*a*) moneys received directly from a Minister of the Government or a Department or directly from the Central Fund by a person specified in *subsection (1)* have been expended for a purpose authorised by the Oireachtas and in accordance with any conditions specified by the Minister of the Government or Department concerned, or

(*b*) moneys received by a person specified in *subsection (1) (a)* from a person or fund whose accounts are audited by the Comptroller and Auditor General have been expended for the purposes for which they were authorised and in accordance with any conditions specified in relation to such expenditure by the person from whom the moneys were received or the person who owned, operated or controlled or held in trust the fund from which they were received.

(3) This section shall not apply to a person specified in the *Second Schedule* or a subsidiary of such a person.

(4) In *subsection (1)* "receipts" does not include a payment by a Minister of the Government or a Department in respect of a purchase by him or it of property, whether real or personal, or fees or other payments paid or made by a Minister of the

Government or a Department in respect of services rendered to a Minister of the Government or a Department; and in determining, for the purposes of *subsection (1)*, whether a particular payment to a person is a receipt the Comptroller and Auditor General may consult with the Minister and the person to whom the payment was made.

Annotations

Modifications (not altering text):

C6 Functions transferred and references to "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in operation as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(*a*) the enactments specified in Schedule 1, and

(*b*) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

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Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 8 of 1993	Comptroller and Auditor General (Amendment) Act 1993	Sections 3, 5, 7, 8, 11, 12, 17 and 21
...	...	...

Examination by Comptroller and Auditor General of economy and efficiency in use of resources and of effectiveness of certain management systems.

9.—(1) The Comptroller and Auditor General may, in relation to a Department, a person specified in the *First Schedule* or any other person or fund whose accounts are audited by the Comptroller and Auditor General (not being a person whose accounts are so audited pursuant to *section 5 (2)*, or a person specified in the *Second Schedule* or a subsidiary of such a person), carry out such examinations as he considers appropriate for the purpose of ascertaining—

(*a*) whether and to what extent the resources of the Department, person or fund—

(i) have been used, and

(ii) if acquired or disposed of by the Department, person or fund, have been so acquired or disposed of,

economically and efficiently, and

(*b*) whether any such disposal has been effected upon the most favourable terms reasonably obtainable.

(2) Without prejudice to the generality of *subsection (1)*, the systems, procedures and practices employed by the Department or person concerned or the manager of the fund concerned for the purpose of enabling the Department or person or the manager of the fund to evaluate the effectiveness of its or his operations may be examined by the Comptroller and Auditor General.

(3) Without prejudice to the generality of *subsections (1)* and *(2)*, the Comptroller and Auditor General may, in carrying out examinations under this section, make such comparisons, including comparisons of systems, procedures and practices, as he considers appropriate.

(4) Where the Comptroller and Auditor General proposes to make any examination under this section, he may, at his discretion, seek the views of the committee of Dáil Éireann established under the Standing Orders of Dáil Éireann to examine and report to Dáil Éireann on the appropriation accounts.

Annotations

Modifications (not altering text):

C7 Application of section extended (1.01.2005) by *Health Act 2004* (42/2004), s. 36, S.I. No. 887 of 2004. Section 38 referred below to deals with Arrangements with service providers.

Accounts of Executive

36.— ...

(8) Any examination of the Executive by the Comptroller and Auditor General under section 9 of the Comptroller and Auditor General (Amendment) Act 1993 shall extend to any arrangement entered into by the Executive under section 38.

Access by Comptroller and Auditor General to documents and information.

10.—(1) The Comptroller and Auditor General or an officer of his, or a person referred to in *section 16 (2)*, for the purpose of obtaining any information that is required for the performance by the Comptroller and Auditor General of his functions, on production, in the case of the officer or the person referred to in *section 16 (2)* of his authorisation, if so requested—

(*a*) shall have access to and may take or, at his request, shall be given such copies of, or of such extracts from, such books, documents and records as he may reasonably require of the Department, person or fund in relation to which an audit, examination or inspection is being carried out by him pursuant to this Act or any other enactment or any provision under this Act or any other enactment,

(*b*) shall have access to and may take or, at his request, shall be given such copies of, or of such extracts from, any data or data material, of the Department or person concerned or relating to the fund concerned as he may reasonably require and may extract information from any such data,

(*c*) may obtain from any official of the Department concerned, any employee of the person concerned or any person carrying out duties in relation to the fund concerned such information within his knowledge or control as he may reasonably require, including information in relation to the contents of any such books, documents or records as aforesaid, or in relation to the data aforesaid or the sources from which they are obtained or the data material aforesaid or any information extracted from such data.

(2) An officer of the Comptroller and Auditor General or person referred to in *section 16 (2)* exercising powers conferred on him under this section shall be authorised in writing by the Comptroller and Auditor General to exercise, for the purposes of this Act, the powers conferred on him by this section.

F3**[**(3) In this section—

"automated data" means information that—

(*a*) is being processed by means of equipment operating automatically in response to instructions given for that purpose, or

(*b*) is recorded with the intention that it should be processed by means of such equipment;

"data" means automated data and manual data;

"data equipment" means equipment for processing data;

"data material" means any document or other material used in connection with, or produced by, data equipment;

"manual data" means information that is recorded as part of a relevant filing system or with the intention that it should form part of a relevant filing system;

"relevant filing system" means any set of information relating to individuals to the extent that, although the information is not processed by means of equipment operating automatically in response to instructions given for that purpose, the set is structured, either by reference to individuals or by reference to criteria relating to individuals, in such a way that specific information relating to a particular individual is readily accessible;**]**

Annotations

Amendments:

F3 Substituted (25.05.2018) by *Data Protection Act 2018* (7/2018), s. 176(a), S.I. No. 174 of 2018.

Provisions in relation to certain reports of Comptroller and Auditor General.

11.—(1) Upon the completion of the audit of the accounts of a person or fund whose accounts are audited by him under *section 5 (1)* (including the accounts referred to in *section 5 (1) (a) (iv)*), the Comptroller and Auditor General shall draw up a report in writing in relation to the accounts and shall submit a copy of the accounts together with his report thereon, in case the accounts are those of a person, to the person or, in case the accounts are those of a fund, to the Minister of the Government, the Department or the person by or for whom or by or for which the fund is owned, operated, or controlled or held in trust, and a person (other than a Minister of the Government) to whom the documents aforesaid are so submitted shall as soon as may be submit copies thereof—

(*a*) to the relevant Minister, and

(*b*) to any other person to whom, immediately before the passing of this Act, the report, or a copy thereof, of the auditors of the person or fund concerned on the accounts of the person or fund was required by or under any enactment to be submitted.

(2) (*a*) The Comptroller and Auditor General may, if he considers it appropriate to do so, prepare a special report in writing in relation to—

(i) an inspection carried out by him under *section 8* or an examination carried out by him under *section 9*, or

(ii) any general matters arising in relation to audits, inspections or examinations carried out by him under *section 5*, *6*, *7*, *8* or *9* or under any other enactment,

and shall submit a copy of the report to the relevant Minister.

(*b*) The Comptroller and Auditor General shall, as soon as may be, submit a copy of any report prepared by him under *paragraph (a)* to any person (other than a Minister of the Government) to whom the report relates or, as the case may be, to any person by or for whom or by or for which the fund to which the report relates is owned, operated, controlled or held in trust.

(3) (*a*) The Minister of the Government to whom a copy of a report of the Comptroller and Auditor General and a copy of the accounts to which the report relates are submitted under *subsection (1)* shall, as soon as may be, cause a copy of the report and a copy of the accounts so submitted to be laid before each House of the Oireachtas.

(*b*) The Minister of the Government to whom a copy of a report of the Comptroller and Auditor General is submitted under *subsection (2)* shall cause a copy of the report to be laid before Dáil Éireann not later than 3 months after the date of the submission to him.

(4) Whenever the Committee of Dáil Éireann established under the Standing Orders of Dáil Éireann to examine and report to Dáil Éireann on the appropriation accounts makes a report to Dáil Éireann following its consideration of a report of the Comptroller and Auditor General, the report of such Committee shall be considered by Dáil Éireann as soon as possible after it is laid before it.

(5) In any report of his, whether under this Act or any other enactment, the Comptroller and Auditor General shall not question, or express an opinion on, the merits of policies or of policy objectives.

(6) (*a*) In this section "the relevant Minister", in relation to copies of the accounts of a person or fund and of the report of the Comptroller and Auditor General in relation thereto and of a special report under *subsection (2) (a)*, means—

(i) if the report relates only to either one person or one fund—

(I) in case functions in relation to the person or fund stand conferred on a Minister of the Government by or under any statute by specific reference to the person or fund, that Minister of the Government,

(II) in case no such functions stand so conferred—

(A) if a payment or payments was or were made to the person or fund in the financial year to which the report relates out of moneys provided by the Oireachtas or out of the Central Fund or the growing produce thereof, the Minister of the Government by whom the payment or the largest payment was made, or

(B) if no such payment was so made, the Minister,

(ii) if the report relates only to one Department, the Minister of the Government having charge of the Department or, if the Department is not in the charge of a Minister of the Government, the Minister, and

(iii) if the report relates to a person, fund or Department and also relates to one or more other persons, funds or Departments, the Minister.

(*b*) Where a report referred to in *paragraph (a)* relates to a subsidiary or fund to which *clause (II)* of *subparagraph (i)* of that paragraph applies but no such payment as is referred to in that clause was made to the subsidiary or fund in the financial year to which the report relates, the report shall be deemed

for the purposes of that paragraph to relate to the person whose subsidiary it is or, as the case may be, the person by or for whom or by or for whose subsidiary the fund is owned, operated, controlled or held in trust.

Annotations

Modifications (not altering text):

C8 Functions transferred and references to "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in operation as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(*a*) the enactments specified in Schedule 1, and

(*b*) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 8 of 1993	Comptroller and Auditor General (Amendment) Act 1993	Sections 3, 5, 7, 8, 11, 12, 17 and 21
...	...	...

C9 Application of section restricted (16.12.1998) by *Comptroller and Auditor General and Committees of the Houses of the Oireachtas (Special Provisions) Act 1998* (47/1998), s. 2(10), commenced on enactment.

Examinations and investigations by Comptroller in relation to assessment and collection by Revenue Commissioners of income tax payable by certain financial institutions on certain payments of interest by them.

2—...

(10) Section 11(2) of the Comptroller and Auditor General (Amendment) Act 1993, shall not apply to an examination by the Comptroller and Auditor General under this section.

Fees in respect of audits, inspections and examinations by Comptroller and Auditor General.

12.—(1) The Comptroller and Auditor General may, with the consent of the Minister, require a Department or person or the owner of a fund to pay to the Comptroller and Auditor General a fee of an amount calculated on such basis as he may determine after consultation with the Minister, in respect of an audit, an inspection under *section 8*, or an examination under *section 9*, in relation to the Department, person or fund carried out by him pursuant to this Act or any other enactment or any provision under any other enactment.

(2) A fee due under this section may be recovered by the Comptroller and Auditor General as a simple contract debt in any court of competent jurisdiction.

(3) A fee paid under this section shall be paid into or disposed of for the benefit of the Exchequer in accordance with the directions of the Minister.

(4) The Public Offices Fees Act, 1879, shall not apply in relation to a fee paid under this section.

Annotations

Modifications (not altering text):

C10 Functions transferred and references to "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in operation as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(*a*) the enactments specified in Schedule 1, and

(*b*) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 8 of 1993	Comptroller and Auditor General (Amendment) Act 1993	Sections 3, 5, 7, 8, 11, 12, 17 and 21
...	...	...

C11 Provision for payment for audit of Social Insurance Fund made (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 5, S.I. No. 923 of 2005.

Expenses.

5.— ...

(5) Any fees in respect of an audit of the Social Insurance Fund which are payable to the Comptroller and Auditor General in accordance with section 12 of the Comptroller and Auditor General (Amendment) Act 1993 shall be paid by the Minister out of that Fund.

...

Audit of accounts of, and examinations under *section 9* in relation to, Comptroller and Auditor General.

13.—(1) The appropriation account of the Office of the Comptroller and Auditor General for each financial year shall be audited on behalf of the Comptroller and Auditor General by a person appointed by him (being a person other than an officer, or other member of the staff, of the Comptroller and Auditor General) who is qualified for appointment as auditor of a company.

(2) The appointment of an auditor under this section shall be upon and subject to such terms and conditions (including terms and conditions relating to remuneration) as the Minister may determine.

(3) The remuneration of an auditor appointed under this section shall be paid as part of the expenses of the Office of the Comptroller and Auditor General.

(4) (*a*) *Section 3* shall apply to an audit of the appropriation account of the Office of the Comptroller and Auditor General carried out by a person appointed under *subsection (1)* as it applies to an audit of the appropriation account of a Department with the modifications that the certificate and report of the person shall be attached to the certificate and report of the Comptroller and Auditor General on that appropriation account and the Comptroller and Auditor General shall cause copies of those documents to be laid before Dáil Éireann, and with any other necessary modifications.

(*b*) *Section 10* shall, with any necessary modifications, apply to an auditor appointed under this section as it applies to the Comptroller and Auditor General.

(5) An auditor appointed under this section may, if he considers it appropriate to do so, with the consent of the Minister, carry out an examination under *section 9* in relation to the Office of the Comptroller and Auditor General and may, if he considers it appropriate to do so, prepare a special report in writing in relation to the examination and shall submit any such report to the Comptroller and Auditor General who shall cause a copy thereof to be laid before Dáil Éireann not later than 3 months after the date of the submission to him and, accordingly, that section shall apply, with any necessary modifications, to such an auditor as it applies to the Comptroller and Auditor General.

(6) *Subsection (1)* shall not apply in relation to the appropriation account of the Office of the Comptroller and Auditor General for a financial year of the Comptroller and Auditor General beginning less than 3 months before the commencement of this section.

Remuneration of Comptroller and Auditor General.

14.—(1) The Minister may by order—

(*a*) determine the remuneration of the Comptroller and Auditor General, and

(*b*) amend or revoke an order under this subsection including an order under this paragraph, and an order under this subsection may, if so expressed, have retrospective effect.

(2) Whenever, on or after the commencement of this section, there is a general increase of remuneration in the Civil Service with effect from a particular day, pursuant to agreements or arrangements having effect on a general basis in the Civil Service (whether or not they also apply in relation to persons employed other than in the Civil Service), the remuneration of the Comptroller and Auditor General shall be increased correspondingly with effect from that date and, accordingly, an order under *subsection (1)* shall not apply in relation to any such increase.

(3) The remuneration of the Comptroller and Auditor General shall be charged upon and paid out of the Central Fund or the growing produce thereof.

Annotations

Modifications (not altering text):

C12 Power of the Minister restricted (6.07.2011) by *Ministers and Secretaries (Amendment) Act 2011* (10/2011), s. 18 and sch. 3, S.I. No. 401 of 2011.

Functions in respect of Central Fund.

18. — ...

(3) The Minister for Finance shall not, without the approval of the Minister, perform a function consisting of the payment of moneys out of the Central Fund—

(*a*) under a provision specified in Schedule 3, or

(b) that is performable in accordance with, or for the purposes of, such a provision.

...

SCHEDULE 3

Functions of Minister for Finance Performable on Request of Minister

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 8 of 1993	Comptroller and Auditor General (Amendment) Act 1993	Sections 14(3) and 15(5)
...	...	...

Editorial Notes:

E3 Power pursuant to subs. (1) exercised (8.02.2012) by *Remuneration of the Comptroller and Auditor General Order 2012* (S.I. No. 49 of 2012).

E4 Previous affecting provision: power pursuant to subs. (1) exercised (14.09.2007) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2007* (S.I. No. 791 of 2007), in operation as per art. 1(2); revoked (8.02.2012) by *Remuneration of the Comptroller and Auditor General Order 2012* (S.I. No. 49 of 2012), art. 3.

E5 Previous affecting provision: power pursuant to subs. (1) exercised (1.01.2006) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2006* (S.I. No. 14 of 2006), in operation as per art. 2; revoked (14.09.2007) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2007* (S.I. No. 791 of 2007), art. 3, in operation as per art. 1(2).

E6 Previous affecting provision: power pursuant to subs. (1) exercised (1.07.2005) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2005* (S.I. No. 381 of 2005), in operation as per art. 1(2); revoked (10.01.2006) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2006* (S.I. No. 14 of 2006), art. 3.

E7 Previous affecting provision: power pursuant to subs. (1) exercised by (1.04.2002) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2002* (S.I. No. 116 of 2002), in operation as per art. 1(2); revoked (1.07.2005) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2005* (S.I. No. 381 of 2005), art. 3, in operation as per art. 1(2).

E8 Previous affecting provision: power pursuant to subs. (1) exercised by (1.07.2001) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) (No. 2) Order 2001* (S.I. No. 658 of 2001), in operation as per art. 1(2); revoked (1.04.2002) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2002* (S.I. No. 116 of 2002), art. 3, in operation as per art. 1(2).

E9 Previous affecting provision: power pursuant to subs. (1) exercised (25.09.2000) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2001* (S.I. No. 202 of 2001), in operation as per art. 1(2); revoked (1.07.2001) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) (No. 2) Order 2001* (S.I. No. 658 of 2001), art. 3, in operation as per art. 1(2).

E10 Previous affecting provision: power pursuant to subs. (1) exercised (1.07.1999) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2000* (S.I. No. 7 of 2000), in operation as per art. 1(2); revoked (25.09.2000) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2001* (S.I. No. 202 of 2001), art 3, in operation as per art. 1(2).

E11 Previous affecting provision: power pursuant to subs. (1) exercised (1.04.1997) by *Comptroller and Auditor General (Amendment) Act 1993 Order 1998* (S.I. No. 121 of 1998), in operation as per art. 1(2); revoked (1.07.1999) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2000* (S.I. No. 7 of 2000), art. 3, in operation as per art. 1(2).

E12 Previous affecting provision: power pursuant to subs. (1) exercised (1.05.1995) by *Comptroller and Auditor General (Amendment) Act 1993 Order 1995* (S.I. No. 119 of 1995), in operation as per art. 1(2); revoked (1.04.1997) by *Comptroller and Auditor General (Amendment) Act 1993 Order 1998* (S.I. No. 121 of 1998) art. 3, in operation as per art. 1(2).

E13 Previous affecting provision: power pursuant to subs. (1) exercised (1.04.1994) by *Comptroller and Auditor General (Amendment) Act 1993 Order 1994* (S.I. No. 424 of 1994), in operation as per art. 1(2); revoked (1.05.1995) by *Comptroller and Auditor General (Amendment) Act 1993, Order 1995* (S.I. No. 119 of 1995), art. 3, in operation as per art. 1(2).

E14 Previous affecting provision: power pursuant to subs. (1) exercised (1.10.1993) by *Comptroller and Auditor General (Amendment) Act 1993 (No. 2) Order 1993* (S.I. No. 318 of 1993), in operation as per art. 2; revoked (1.04.1994) by *Comptroller and Auditor General (Amendment) Act 1993 Order 1994* (S.I. No. 424 of 1994), art. 3, in operation as per art. 1(2).

Superannuation and age of retirement of Comptroller and Auditor General.

15.—(1) Subject to *subsection (2)*, on a person's ceasing to hold the office of Comptroller and Auditor General, there shall be granted to him a pension for life which—

F4**[**(*a*) he has reached the age of 60 years or, where section 10 of the Public Service Superannuation (Miscellaneous Provisions) Act 2004 applies to such person, 65 years, or**]**

(*b*) if he has held that office for a period of not less than 20 years, shall be of an amount equal to two-thirds of his salary at the time of such cesser.

(2) A pension shall not be granted to a person under *subsection (1)* unless—

(*a*) he has reached the age of 60 years, or

(*b*) owing to permanent infirmity disabling him from the due execution of the office of Comptroller and Auditor General, he has ceased to hold that office and the infirmity has been established to the satisfaction of persons specified by the Minister in such manner as he may determine.

(3) Subject to any provision to the contrary in a scheme under section 2 of the Superannuation and Pensions Act, 1976, a person serving in an established capacity in the Civil Service who is appointed to the office of Comptroller and Auditor General

shall, if he so elects, be entitled to have applied to or in respect of him the provisions of the Superannuation Acts, 1934 to 1963, and the said Act, as those Acts were applicable to him while so serving in the Civil Service, in lieu of the provisions of *subsection (1)* and his service as Comptroller and Auditor General shall, for the purposes of such application, be deemed to be service in an established capacity in the Civil Service and to be reckonable with his actual service in an established capacity in the Civil Service.

(4) (*a*) The Minister may make a scheme providing for the granting of pensions to the spouses and children of deceased persons who have held the office of Comptroller and Auditor General and who—

(i) were not, at the time of appointment to that office, persons serving in established positions in the Civil Service,

(ii) being at that time such persons, did not elect to have the provisions of the Superannuation Acts, 1834 to 1963, applied to them, or

(iii) are not persons to whom a provision contained in a scheme under the Superannuation and Pensions Act, 1976, by virtue of section 2 (2) (*h*) of that Act, applies.

(*b*) The Minister may, by a subsequent scheme, amend or revoke a scheme under this subsection, including a scheme under this paragraph.

(5) Payments under or by virtue of *subsection (1), (3)* or *(4)* of this section shall be charged upon and paid out of the Central Fund or the growing produce thereof.

(6) F5**[**(*a*) The age of retirement of a person appointed to the office of Comptroller and Auditor General after 1 October 1993 shall be 70 years or, where a higher age is prescribed by order under section 3A(2) of the Public Service Superannuation (Miscellaneous Provisions) Act 2004 for the purposes of that Act, that age but, where the person is a new entrant (within the meaning of that Act) appointed on or after 1 April 2004, the requirement to vacate office on grounds of age shall not apply.**]**

(*b*) The age of retirement of the person holding the office of Comptroller and Auditor General upon such commencement shall be 70 years.

Annotations

Amendments:

F4 Substituted (25.03.2004) by *Public Service Superannuation (Miscellaneous Provisions) Act 2004* (7/2004), ss. 3(2) and sch. 2 part 2, commenced on enactment.

F5 Substituted by *Public Service Superannuation (Miscellaneous Provisions) Act 2004* (7/2004), s. 3A and sch. 3, as inserted (26.12.2018) by *Public Service Superannuation (Age of Retirement) Act 2018* (39/2018), ss. 3, 7 and sch., commenced on enactment.

Modifications (not altering text):

C13 Power of the Minister restricted (6.07.2011) by *Ministers and Secretaries (Amendment) Act 2011* (10/2011), s. 18 and sch. 3, S.I. No. 401 of 2011.

Functions in respect of Central Fund.

18. — ...

(3) The Minister for Finance shall not, without the approval of the Minister, perform a function consisting of the payment of moneys out of the Central Fund—

(*a*) under a provision specified in Schedule 3, or

(b) that is performable in accordance with, or for the purposes of, such a provision.

...

SCHEDULE 3

Functions of Minister for Finance Performable on Request of Minister

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 8 of 1993	Comptroller and Auditor General (Amendment) Act 1993	Sections 14(3) and 15(5)
...	...	...

Editorial Notes:

E15 Previous affecting provision: subs. (6)(a) amended (25.03.2004) by *Public Service Superannuation (Miscellaneous Provisions) Act 2004* (7/2004), s. 2(7), 11(2) and sch. 2 part 2, commenced on enactment; superseded (26.12.2018) as per F-note above.

Conduct of business of Office of Comptroller and Auditor General.

16.—(1) A function of the Comptroller and Auditor General may be performed by an officer of the Comptroller and Auditor General duly authorised by him in that behalf and—

(*a*) an authorisation under this section that is in force immediately before a person ceases to hold the office of Comptroller and Auditor General shall continue in force after such cesser and may be terminated by a person who holds the office of Comptroller and Auditor General at any time after such cesser, and

(*b*) an authorisation under section 5 of the Comptroller and Auditor-General Act, 1923, in force immediately before the commencement of *section 20* shall continue in force, notwithstanding that section, as if given under this section and may be terminated accordingly.

(2) The Comptroller and Auditor General may, if he considers it appropriate to do so, arrange with a person for the performance by the person, on his behalf and subject to his control and supervision and upon and subject to such other terms and conditions as he may determine with the consent of the Minister, of any function conferred on the Comptroller and Auditor General by this Act or by or under any other enactment.

(3) The Comptroller and Auditor General may give directions (which shall be complied with) in relation to the manner in which accounts audited by him (other than under *section 5 (2)*) and other records and information in relation to such accounts and records should be presented to him for the purpose of the performance by him of his functions.

(4) *Subsections (1)* and *(2)* shall not apply to the making of reports to Dáil Éireann under *sections 2* or *3* or the certification of appropriation accounts under *section 3 (5)*.

Annotations

Modifications (not altering text):

C14 Application of section extended (9.04.1997) by *Central Bank Act 1997* (8/1997), s. 77(10), (11), (13), S.I. No. 150 of 1997.

Examination by Comptroller and Auditor General.

77.— ...

...

(10) The Comptroller and Auditor General or an officer of the Comptroller and Auditor General being a person referred to in section 16(2) of the Comptroller and Auditor General (Amendment) Act 1993, for the purpose of obtaining any information that is required for the performance of his or her functions, on production, in the case of the officer, of his or her authorisation, if so requested—

(*a*) shall have access to and may take or at his or her request, shall be given such copies of or such extracts from such books, documents and records of the Bank or any subsidiary of the Bank as he or she may reasonably require,

(*b*) shall have access to and may take or at his or her request, shall be given such copies of or such extracts from any data or data material of the Bank or any subsidiary of the Bank as he or she may reasonably require and may extract information from any such data,(c) may obtain from any officer, servant or employee of the Bank or any subsidiary of the Bank such information within his or her knowledge or control as he or she may reasonably require, including information in relation to the contents of any such books, documents or records as aforesaid, or in relation to the data aforesaid or the sources from which they are obtained or the data material aforesaid or any information extracted from such data.

(11) An officer of the Comptroller and Auditor General or person referred to in section 16(2) of the Comptroller and Auditor General (Amendment) Act 1993, exercising powers conferred on him or her under this section shall be authorised in writing by the Comptroller and Auditor General to exercise the powers conferred on him or her under this section for the purposes of this section.

...

(13) The provisions of section 16 of the Comptroller and Auditor General (Amendment) Act, 1993 , shall apply in respect of the functions of the Comptroller and Auditor General under this section.

Transfer of officers of Minister for the Environment to Office of Comptroller and Auditor General.

17.—The Minister, after consultation with the Minister for the Environment, may designate for the purposes of transfer under this section such and so many officers of the Minister for the Environment whose duties, immediately before the designation, consisted of or included the audit of accounts or duties relating to such audits, as appear to him to be requisite to enable the Comptroller and Auditor General to perform the functions conferred on him by this Act, and a person so designated shall, upon such date as may be specified in the designation, become and be an officer of the Comptroller and Auditor General.

Annotations

Modifications (not altering text):

C15 Functions transferred and references to "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in operation as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(*a*) the enactments specified in Schedule 1, and

(*b*) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 8 of 1993	Comptroller and Auditor General (Amendment) Act 1993	Sections 3, 5, 7, 8, 11, 12, 17 and 21
...	...	...

Amendment of Act of 1866.

18.—The Act of 1866 is hereby amended as follows:

(*a*) by the substitution of the following section for section 25:

"25.—A Department shall, when transmitting to the Comptroller and Auditor General, the annual appropriation account of a grant, transmit to him a statement of the debtor and creditor balances in the ledgers of the Department on the day when that account was closed and the statement shall be so prepared as to verify the balances appearing on the account.", and

(*b*) in section 43, by the substitution of "but the Comptroller and Auditor General may draw up a report in writing in relation to any such relief so directed and cause a copy thereof to be laid before Dáil Éireann" for "and the Comptroller and Auditor General shall govern himself accordingly".

F6**[**Application of this Act to Garda Síochána.

18A.— This Act applies to the F7**[**F8**[**An Garda Síochána, Fiosrú - Oifig an Ombudsman Póilíneachta and An tÚdarás Póilíneachta agus Sábháilteachta Pobail**]** as though they were Departments**]]**.

Annotations

Amendments:

F6 Inserted (14.07.2006) by *Garda Síochána Act 2005* (20/2005), s. 132, S.I. No. 377 of 2006.

F7 Substituted (23.12.2015) by *Garda Síochána (Policing Authority and Miscellaneous Provisions) Act 2015* (49/2015), s. 60, S.I. No. 612 of 2015.

F8 Substituted (2.04.2025) by *Policing, Security and Community Safety Act 2024* (1/2024), s. 273, S.I. No. 107 of 2025.

F9[Application of this Act to Property Registration Authority.

18B.—This Act applies to the Property Registration Authority as if it were a Department.**]**

Annotations

Amendments:

F9 Inserted (4.11.2006) by *Registration of Deeds and Title Act 2006* (12/2006), s. 24, S.I. No. 511 of 2006.

F10[Application of this Act to the Data Protection Commission

18C.—This Act applies to the Data Protection Commission as if it were a Department.**]**

Annotations

Amendments:

F10 Inserted (1.01.2020) by *Data Protection Act 2018* (7/2018), s. 176(b), S.I. No. 570 of 2019.

Duties of accounting officers.

19.—(1) In addition to performing his duty under section 22 of the Act of 1866, an accounting officer shall, whenever he is so required by the committee of Dáil Éireann established under the Standing Orders of Dáil Éireann to examine and report to Dáil Éireann on the appropriation accounts, give evidence to that committee on—

(*a*) the regularity and propriety of the transactions recorded or required to be recorded in any account subject to audit by the Comptroller and Auditor General which he or the Department concerned is required by or under statute to prepare,

(*b*) the economy and efficiency of the Department in the use of its resources,

(*c*) the systems, procedures and practices employed by the Department for the purpose of evaluating the effectiveness of its operations, and

(*d*) any matter affecting the Department referred to in a special report of the Comptroller and Auditor General under *section 11 (2)* or in any other report of the Comptroller and Auditor General (in so far as it relates to a matter specified in *paragraph (a), (b)* or *(c)*) that is laid before Dáil Éireann.

(2) In the performance of his duty under this section an accounting officer shall not question or express an opinion on the merits of any policy of the Government or a Minister of the Government or on the merits of the objectives of such a policy.

Annotations

Modifications (not altering text):

C16 Application of section restricted in so far as it relates to data protection matters (1.01.2020) by *Data Protection Act 2018* (7/2018), s. 25(2), S.I. No. 570 of 2019.

Accountability for accounts of Commission

25. ...

(2) Section 19 (2) of the Comptroller and Auditor General (Amendment) Act 1993 shall, in so far as it relates to data protection matters, not apply to the Commissioner or chairperson who is the accounting officer pursuant to subsection (1).

C17 References to "accounting officer" construed (11.06.2001) by *Qualifications (Education and Training) Act 1999* (26/1999), s. 50, S.I. No. 418 of 2001.

Chief executive.

50.— ...

(5) For the purposes of section 19 of the Comptroller and Auditor General (Amendment) Act, 1993, "accounting officer" shall include a chief executive appointed under subsection (1).

...

C18 Application of section extended and references construed (2.06.2004) by *Vocational Education (Amendment) Act 2001* (23/2001), s. 19, S.I. No. 918 of 2004.

Application of section 19 of Comptroller and Auditor General (Amendment) Act, 1993, to vocational education committees

19.— Section 19 of the Comptroller and Auditor General (Amendment) Act, 1993, shall apply to vocational education committees as it applies to Departments of State and accordingly references therein to a Department, an accounting officer and appropriation accounts shall be construed as including references to a vocational education committee, a chief executive officer of a vocational education committee and the accounts of a vocational education committee.

C19 References to "accounting officer" construed (16.06.1997) by *Universities Act 1997* (24/1997), s. 24(2), S.I. No. 254 of 1997).

Chief officer.

24.— ...

(2) For the purposes of section 19 of the Comptroller and Auditor General (Amendment) Act, 1993, the expression "accounting officer" shall include a chief officer of a university to which this Act applies.

...

C20 Application of section extended (11.10.1996) by *Criminal Assets Bureau Act 1996* (31/1996), s. 19(4), commenced on enactment.

Advances by Minister to Bureau and audit of accounts of Bureau by Comptroller and Auditor General.

19.— ...

(4) All of the duties specified in section 19 of the Comptroller and Auditor General (Amendment) Act, 1993 , shall apply to the Accounting Officer for the Vote for the Office of the Minister in regard to the income, expenditure and assets of the Bureau.

Repeals.

20.—(1) The enactments specified in *column (3)* of the *Fourth Schedule* at any reference number are hereby repealed to the extent specified in *column (4)* of that Schedule at that reference number.

(2) Notwithstanding the repeal relating to section 125 (2) of the Vocational Education Act, 1930, the Vocational Education (Accounts, Audit and Procedure) Regulations, 1931 (S.R. & O., No. 20 of 1931), shall continue in force as if made after such repeal and may be amended or revoked accordingly.

(3) A provision of any statute or charter or any instrument made under statute or charter that relates to the auditing of the accounts of a person, or fund, to which any provision of this Act applies or otherwise relates to any such accounts and is inconsistent with a provision of this Act shall cease to have effect.

Amendment of *First, Second* and *Third Schedules.*

21.—(1) The Minister may by order amend the *First*, *Second* and *Third Schedules*.

(2) The Minister may by order amend or revoke an order under this section including an order under this subsection.

Annotations

Modifications (not altering text):

C21 Functions transferred and references to "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in operation as per art. 1(2), subject to transitional provisions in arts. 6-9.

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(*a*) the enactments specified in Schedule 1, and

(*b*) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 8 of 1993	Comptroller and Auditor General (Amendment) Act 1993	Sections 3, 5, 7, 8, 11, 12, 17 and 21
...	...	...

Editorial Notes:

E16 Power pursuant to subs. (1) exercised (8.07.2010) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 21(1)) Order 2010* (S.I. No. 337 of 2010).

E17 Power pursuant to section exercised (12.03.1996) by *Comptroller and Auditor General (Section 21) Order 1996* (S.I. No. 70 of 1996).

E18 Power pursuant to subs. (1) exercised (26.07.1994) by *Comptroller and Auditor General (Section 21) Order 1994* (S.I. No. 242 of 1994).

Laying of orders and schemes before Houses of Oireachtas.

22.—An order or scheme made under this Act shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order or scheme is passed by either such House within the next 21 days on which that House has sat after the order or scheme is laid before it, the order or scheme shall be annulled accordingly but without prejudice to the validity of anything previously done thereunder.

Expenses of Minister and Comptroller and Auditor General.

23.—The expenses incurred by the Minister in the administration of this Act shall be paid out of moneys provided by the Oireachtas and the expenses incurred by the Comptroller and Auditor General in the administration of this Act shall, to such extent as may be sanctioned by the Minister, be paid out of moneys provided by the Oireachtas.

Short title, collective citation and commencement.

24.—(1) This Act may be cited as the Comptroller and Auditor General (Amendment) Act, 1993.

(2) The Comptroller and Auditor-General Act, 1923 and this Act may be cited together as the Comptroller and Auditor General Acts, 1923 and 1993.

(3) This Act shall come into operation on such day or days as, by order or orders made by the Minister under this section, may be fixed therefor either generally or with reference to any particular purpose or provision, and different days may be so fixed for different purposes and different provisions (including the application of *section 5* to different persons specified in the *First Schedule*, the application of *section 9* to different persons and funds specified in that section and the application of *section 20* to different enactments specified in the *Fourth Schedule*).

Annotations

Editorial Notes:

E19 Power pursuant to subs. (3) exercised (23.09.1993, 1.10.1993, 1.01.1994) by *Comptroller and Auditor General (Amendment) Act, 1993 (Commencement) Order 1993* (S.I. No. 273 of 1993), arts. 3, 4.

3. (1) The 23 day of September, 1993, is hereby fixed as the day on which sections 1, 20 (3), 22, 23 and 24 of the Act shall come into operation.

(2) The 1st day of October, 1993, is hereby fixed as the day on which sections 4 to 7, 10, 13 to 17 and 21 of the Act shall come into operation.

(3) The 1st day of October, 1993, is hereby fixed as the day on which section 3 of the Act shall come into operation as respects financial years beginning on or after the 1st day of January, 1994.

(4) The 1st day of January, 1994, is hereby fixed as the day on which sections 2, 9, 12, 18 and 19 of the Act shall come into operation.

(5) The 1st day of January, 1994, is hereby fixed as the day on which sections 8, 11 and 20(2) of the Act shall come into operation as respects financial years beginning on or after that day.

4. (1) The 1st day of October, 1993, is hereby fixed as the day on which section 20 (1) of the Act shall come into operation in so far as it applies to—

(*a*) sections 4, 6, 12, 14, 28, 39, 45 and 46 of the Exchequer and Audit Departments Act, 1866,

(*b*) sections 7 and 8, subsections (2), (4) and (5) of section 9 and section 10 (2) of the Exchequer and Audit Departments Act, 1921,

(*c*) sections 1, 2, 3, 5 and 6 of the Comptroller and Auditor-General Act, 1923, and

(*d*) the enactments specified at reference numbers 6, 7, 9, 11 and 12 in the Fourth Schedule to the Act.

(2) The 1st day of January, 1994, is hereby fixed as the day on which the said section 20 (1) shall come into operation in so far as it applies to sections 13 and 15 of the Exchequer and Audit Departments Act, 1866.

(3) The 1st day of January, 1994, is hereby fixed as the day on which the said section 20 (1) shall come into operation, as respects financial years beginning on or after that day in so far as it applies to—

(*a*) the enactments specified at reference numbers 1, 5, 8, 10 and 13 in the Fourth Schedule to the Act,

(*b*) sections 21, 22, 31, 32, 34, 37 and 44 of the Exchequer and Audit Departments Act, 1866,

(*c*) sections 1 to 6 and section 9 (3) of the Exchequer and Audit Departments Act, 1921, and

(*d*) section 7 (1) of the Comptroller and Auditor-General Act, 1923.

Section 5.

FIRST SCHEDULE

Persons whose Accounts are Audited by the Comptroller and Auditor General Pursuant to *Section 5*

Agency for Personal Service Overseas

An Bord Uchtála

An Bord Iascaigh Mhara

Board for Employment of the Blind

The bodies established under the Health (Corporate Bodies) Act, 1961

Bord na Leabhar Gaeilge

C.E.R.T. Limited

Church of Ireland College of Education, Rathmines

Coiste an Asgard

Comhairle na Nimheanna

F11**[**County Enterprise Boards (that is to say, the bodies specified in the Schedule to the Industrial Development Act, 1995 (No. 28 of 1995))**]**

Comhairle na n-Oispidéal

F12**[**Criminal Assets Bureau**]**

Criminal Injuries Compensation Tribunal

Defence Forces Canteen Board

F13**[**Dublin Docklands Development Authority**]**

F14**[**Each body established by an order to which section 5 of the Health (Miscellaneous Provisions) Act 2007 applies**]**

The Economic and Social Research Institute

Fire Services Council

F15**[**Health Information and Quality Authority**]**

Institiúid Teangeolaíochta Éireann

Institute of Public Administration

Irish Museum of Modern Art

Legal Aid Board

Mary Immaculate College of Education, Limerick

Medical Bureau of Road Safety

National Economic and Social Council

National Safety Council

National Theatre Society Limited

Postgraduate Medical and Dental Board

Refugee Agency

Rent Tribunal

Royal Irish Academy

Royal Irish Academy of Music

Salmon Research Agency of Ireland Incorporated

F16**[**...**]**

St. Angela's College of Home Economics, Lough Gill, Sligo

St. Catherine's College of Home Economics, Sion Hill, Blackrock

St. Patrick's College of Education, Drumcondra

St. Patrick's College, Maynooth (National University of Ireland Recognised College)

University of Dublin, Trinity College

Annotations

Amendments:

F11 Inserted (12.03.1996) by *Comptroller and Auditor General (Section 21) Order 1996* (S.I. No. 70 of 1996), art. 2.

F12 Inserted (11.10.1996) by *Criminal Assets Bureau Act 1996* (31/1996), s. 19(2), commenced on enactment.

F13 Inserted (8.07.2010) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 21(1)) Order 2010* (S.I. No. 337 of 2010), art. 2(a).

F14 Inserted (21.12.2007) by *Health (Miscellaneous Provisions) Act 2007* (42/2007), s. 9, commenced on enactment.

F15 Substituted (15.05.2007) by *Health Act 2007* (23/2007), s. 105 and sch. 2 part 2 item 1, S.I. No. 226 of 2007.

F16 Deleted (5.09.2014) by *State Airports (Shannon Group) Act 2014* (27/2014), s. 37(3), S.I. No. 396 of 2014.

Modifications (not altering text):

C22 References to "Dublin Docklands Development Authority" construed as "Dublin City Council" (24.12.2015) by *Dublin Docklands Development Authority (Dissolution) Act 2015* (55/2015), s. 7(2), commenced on enactment.

Transfer of functions

7....

(2) References in any enactment (other than this Act) or instrument under an enactment to the Authority shall, to the extent that such references relate to a function transferred to the Council under this section, on and after the dissolution day, be construed as references to the Council.

Sections 8 and *9*.

SECOND SCHEDULE

PERSONS EXCLUDED FROM APPLICATION OF *Sections 8* and *9*

Aer Lingus public limited company

Aerlinte Éireann public limited company

Aer Rianta, cuideachta phoiblí theoranta

F17**[**...**]**

Arramara Teoranta

Bord Gáis Éireann, The Irish Gas Board

Bord na gCon

Bord na Móna

Bord Telecom Éireann, The Irish Telecommunications Board

Coillte Teoranta, The Irish Forestry Board Limited

F18**[**Central Bank of Ireland**]**

Cólucht Groighe Náisiúnta na hÉireann, Teoranta, The Irish National Stud Company, Limited

Córas Iompair Éireann

Cork District Milk Board

F19**[**...**]**

Dublin District Milk Board

Electricity Supply Board

Housing Finance Agency public limited company

F20**[**...**]**

Irish National Petroleum Corporation Limited

Irish Steel Limited

Kilkenny Design Workshops Limited

Local Authorities

National Building Agency Limited

F21**[**...**]**

Nitrigin Éireann Teoranta

An Post, The Post Office

Temple Bar Properties Limited

The Prize Bond Company Limited

The Racing Board

Radio Telefís Éireann

Voluntary Health Insurance Board

Annotations

Amendments:

F17 Deleted (28.02.2002) by *ACC Bank Act 2001* (12/2001), s. 12 and sch. part 1, S.I. No. 69 of 2002.

F18 Inserted (26.07.1994) by *Comptroller and Auditor General (Section 21) Order 1994* (S.I. No. 242 of 1994), art. 3.

F19 Deleted (8.07.2010) by *Comptroller and Auditor General (Amendment) Act 1993 (Section 21(1)) Order 2010* (S.I. No. 337 of 2010), art. 2(b).

F20 Deleted (12.02.2001) by *ICC Bank Act 2000* (32/2000), s. 7 and sch. part 1, S.I. No. 46 of 2001.

F21 Deleted (10.12.2015) by *National Cultural Institutions (National Concert Hall) Act 2015* (44/2015), s. 38(2), commenced on enactment.

Section 8.

THIRD SCHEDULE

Regional Tourism Organisations

Dublin City and County Regional Tourism Organisation Ltd.
Midland East Regional Tourism Organisation Ltd.
North West Regional Tourism Organisation Ltd.
South Eastern Regional Tourism Organisation Ltd.
South West Regional Tourism Organisation Ltd.
Western Regional Tourism Organisation Ltd.

Section 20.

FOURTH SCHEDULE

Enactments Repealed

Reference Number	Year and Chapter or Number and Year	Short Title	Extent of Repeal
(1)	(2)	(3)	(4)
1.	1854, c. 94	Public Revenue and Consolidated Fund Charges Act, 1854	Section 2.
2.	1866, c. 39	Exchequer and Audit Departments Act, 1866	Sections 4, 6,12 to 15 and 21, in section 22, the words "On or before the days specified in the respective Columns of Schedule A annexed to this Act,", ", and when certified and reported upon they shall be laid before the House of Commons" and ", and the Comptroller and Auditor General shall certify and report upon such accounts" and sections 28, 31, 32, 34, 37, 39 and 44 to 46.
3.	1921, c. 52	Exchequer and Audit Departments Act, 1921	The whole Act (other than sections 9 (1) and 10(1)).
4.	1923, No. 1	Comptroller and Auditor-General Act, 1923	Sections 1 to 3 and 5, all words after "therein" in section 6, and subsection (1) of section 7.
5.	No. 29 of 1930	Vocational Education Act, 1930	Section 58, in section 125, in subsection (1), the words "and the audit of such accounts" and in subsection (2), the words "or the auditing of the accounts".

Reference Number	Year and Chapter or Number and Year	Short Title	Extent of Repeal
(1)	(2)	(3)	(4)
6.	No. 19 of 1944	Comptroller and Auditor General (Amendment) Act, 1944	The whole Act.
7.	No. 19 of 1947	Comptroller and Auditor General (Amendment) Act, 1947	The whole Act.
8.	No. 7 of 1952	Sea Fisheries Act, 1952	Subparagraphs (2), (3) and (4) of paragraph 9 of First Schedule.
9.	No. 24 of 1953	Comptroller and Auditor General (Amendment) Act, 1953	The whole Act.
10.	No. 36 of 1959	Shannon Free Airport Development Company Limited Act, 1959	Subparagraph (2) of paragraph 2 of Schedule.
11.	No. 41 of 1959	Comptroller and Auditor General (Amendment) Act, 1959	The whole Act.
12.	No. 22 of 1964	Comptroller and Auditor General (Amendment) Act, 1964	The whole Act.
13.	No. 1 of 1970	Health Act, 1970	Sections 28 and 29.

Number 8 *of* 1993

COMPTROLLER AND AUDITOR GENERAL (AMENDMENT) ACT 1993

REVISED

Updated to 10 December 2025

About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was passed.

Related legislation

Comptroller and Auditor General Acts 1866 to 1998: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Comptroller and Auditor General and Committees of the Houses of the Oireachtas (Special Provisions) Act 1998* (47/1998), s. 24(3)). The Acts in this group are:

- *Exchequer and Audit Departments Act 1866* (29 & 30 Vict. c. 39)
- *Exchequer and Audit Departments Act 1921* (11 & 12 Geo. 5 c. 52) (other than ss. 9(1), 10(1) repealed)
- *Comptroller and Auditor General Act 1923* (1/1923)
- *Comptroller and Auditor General (Amendment) Act 1993* (8/1993)
- *Comptroller and Auditor General and Committees of the Houses of the Oireachtas (Special Provisions) Act 1998* (47/1998), ss. 12, 21 and 22

Annotations

This Revised Act is annotated and includes textual and non-textual amendments, statutory instruments made pursuant to the Act and previous affecting provisions.

An explanation of how to read annotations is available at www.lawreform.ie/annotations.

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available.

Where legislation or a fragment of legislation is referred to in annotations, changes to this legislation or fragment may not be reflected in this revision but will be reflected in a revision of the legislation referred to if one is available.

A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at

www.irishstatutebook.ie.

Acts which affect or previously affected this revision

- *Policing, Security, and Community Safety Act 2024* (1/2024)
- *Public Service Superannuation (Age of Retirement) Act 2018* (39/2018)
- *Data Protection Act 2018* (7/2018)
- *Garda Síochána (Policing Authority and Miscellaneous Provisions) Act 2015* (49/2015)
- *National Cultural Institutions (National Concert Hall) Act 2015* (44/2015)
- *State Airports (Shannon Group) Act 2014* (27/2014)
- *Education and Training Boards Act 2013* (11/2013)
- *Ministers and Secretaries (Amendment) Act 2011* (10/2011)
- *Health (Miscellaneous Provisions) Act 2007* (42/2007)
- *Health Act 2007* (23/2007)
- *Registration of Deeds and Title Act 2006* (12/2006)
- *Garda Síochána Act 2005* (20/2005)
- *Health Act 2004* (42/2004)
- *Public Service Superannuation (Miscellaneous Provisions) Act 2004* (7/2004)
- *Vocational Education (Amendment) Act 2001* (23/2001)
- *ACC Bank Act* (12/2001)
- *ICC Bank Act* (32/2000)
- *Qualifications (Education and Training) Act 1999* (26/1999)
- *British-Irish Agreement Act 1999* (1/1999)
- *Comptroller and Auditor General and Committees of the Houses of the Oireachtas (Special Provisions) Act 1998* (47/1998)
- *Universities Act 1997* (24/1997)
- *Central Bank Act 1997* (8/1997)
- *Criminal Assets Bureau 1996* (31/1996)

All Acts up to and including *Health Insurance (Amendment) Act 2025* (14/2025), enacted 10 December 2025, were considered in the preparation of this revision.

Statutory instruments which affect or previously affected this revision

- *Remuneration of the Comptroller and Auditor General Order 2012* (S.I. No. 49 of 2012)
- *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011)
- *Comptroller and Auditor General (Amendment) Act 1993 (Section 21(1)) Order 2010* (S.I. No. 337 of 2010)
- *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2007* (S.I. No. 791 of 2007)
- *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2006* (S.I. No. 14 of 2006)
- *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2005* (S.I. No. 381 of 2005)
- *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2002* (S.I. No. 116 of 2002)
- *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) (No. 2) Order 2001.* (S.I. No. 658 of 2001)
- *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2001* (S.I. No. 202 of 2001)
- *Comptroller and Auditor General (Amendment) Act 1993 (Section 14) Order 2000* (S.I. No. 7 of 2000)
- *Comptroller and Auditor General (Amendment) Act 1993 Order 1998* (S.I. No. 121 of 1998)
- *Comptroller and Auditor General (Section 21) Order 1996* (S.I. No. 70 of 1996)
- *Comptroller and Auditor General (Amendment) Act 1993 Order 1995* (S.I. No. 119 of 1995)
- *Comptroller and Auditor General (Amendment) Act 1993 Order 1994* (S.I. No. 424 of 1994)
- *Comptroller and Auditor General (Section 21) Order 1994* (S.I. No. 242 of 1994)
- *Comptroller and Auditor General (Section 7) Order 1994* (S.I. No. 197 of 1994)
- *Comptroller and Auditor General (Section 6) Order 1994* (S.I. No. 196 of 1994)

- *Comptroller and Auditor General (Amendment) Act 1993 (No. 2) Order 1993* (S.I. No. 318 of 1993)
- *Comptroller and Auditor General (Amendment) Act 1993 (Commencement) Order 1993* (S.I. No. 273 of 1993)

All statutory instruments up to and including *Student Grant (Amendment) (No.2) Scheme 2025* (S.I. No. 605 of 2025), made 10 December 2025, were considered in the preparation of this revision.