2024 2025 2026

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

Annual Performance Report

www.audit.gov.ie

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2025 Key highlights

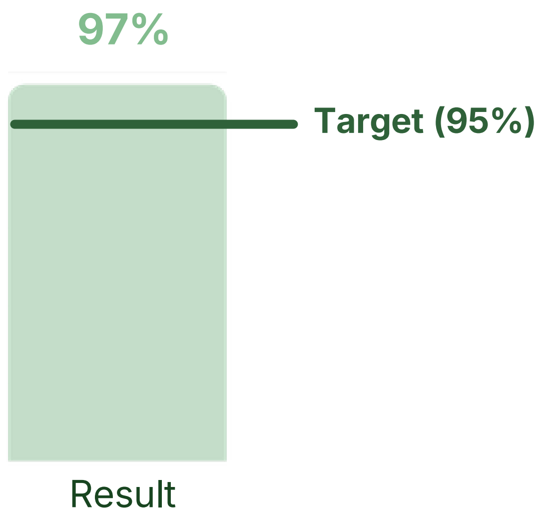
Credit issuance

100% of requests from the Minister for Finance responded to for supply and quarterly credits for the issue of funds from the Central Fund of the Exchequer before the credit period commenced

100%

Certified accounts

Certified 97% of accounts due for audit in 2025, when measured by value, within nine months of the financial year end (target 95%)



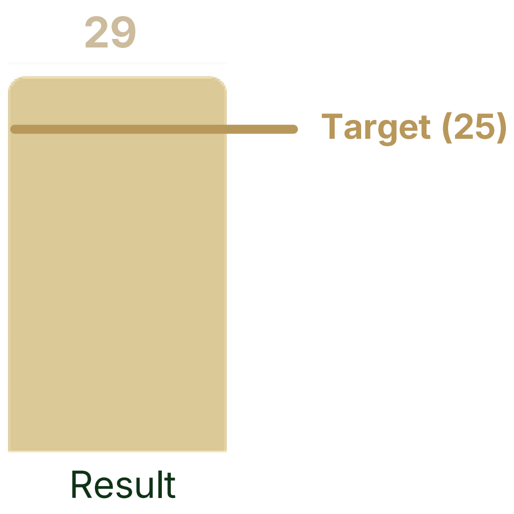
Recommendations

Made 43 recommendations aimed at ensuring good practice and improved performance, of which 95% were accepted in full by the audited body

43

Examinations

Completed 29 examinations dealing with aspects of public service delivery and the use of public resources (target 25)



Audit opinion

Issued a clear audit opinion in 95% of the financial statements certified in 2025

Foreword

Seamus McCarthy

Comptroller and Auditor General

"I am pleased to welcome the publication of the 2025 performance report for the Office of the Comptroller and Auditor General. This was the final year covered by the Office's strategic plan 2021-2025, which drove a period of strong organisational growth. By supporting its people, enhancing stakeholder engagement and investing in technology and quality assurance processes over the last five years, the Office has ensured it remains well positioned to deliver quality and effective audit services to public bodies. As stated in its Statement of Strategy 2026-2030, the Office is committed to continue to focus on delivering high-quality, professional financial audit and performance audit services and making a difference to the bodies we audit, to the Oireachtas and to the public. We will seek to enhance further our audit processes and to improve our efficiency through adoption of emerging technologies and implementation of a more tailored audit process for some audits.

This report shows that the management and staff of the Office continue to deliver timely and effective audit services, characterised by independence, objectivity and professionalism. In doing so, I believe they have contributed to the stewardship of public resources, and to underpinning trust in public bodies.

I would like to acknowledge and thank all the staff of the Office for their continuing support and commitment which allow me to carry out my statutory functions.

Colette Drinan

Secretary and Director of Audit

"2025 marked the end of the Office's five-year strategic plan for 2021-2025. The aim of the strategy was to reinforce our delivery of high-quality audit services, to renew our focus on making a difference to the bodies we audit and to strengthen our organisation. These aims have been achieved through the successful implementation of a number of actions, which resulted in more timely delivery, evolved quality assurance processes, enhanced engagement with audited bodies and external recognition of our strong organisational culture.

Key achievements in 2025 were:

- For 2024 accounts, 97% (by turnover); 69% (by number) certified within nine months of the financial year-end
- 29 performance audit reports completed dealing with aspects of public service delivery and the use of public resources
- Recognised as one of Ireland's Best Workplaces for medium-sized businesses by Great Place to Work, in addition to receiving a special award for our organisational culture
- Chaired the INTOSAI Performance Audit sub-committee
- Ongoing expansion of our use of data analytics and other new technologies to enhance our overall effectiveness
- Gained certification under the updated ISO/IEC 27001:2022 in respect of the security of our computer systems and information handling procedures
- Continued to make progress in meeting our energy efficiency and emissions reduction targets.

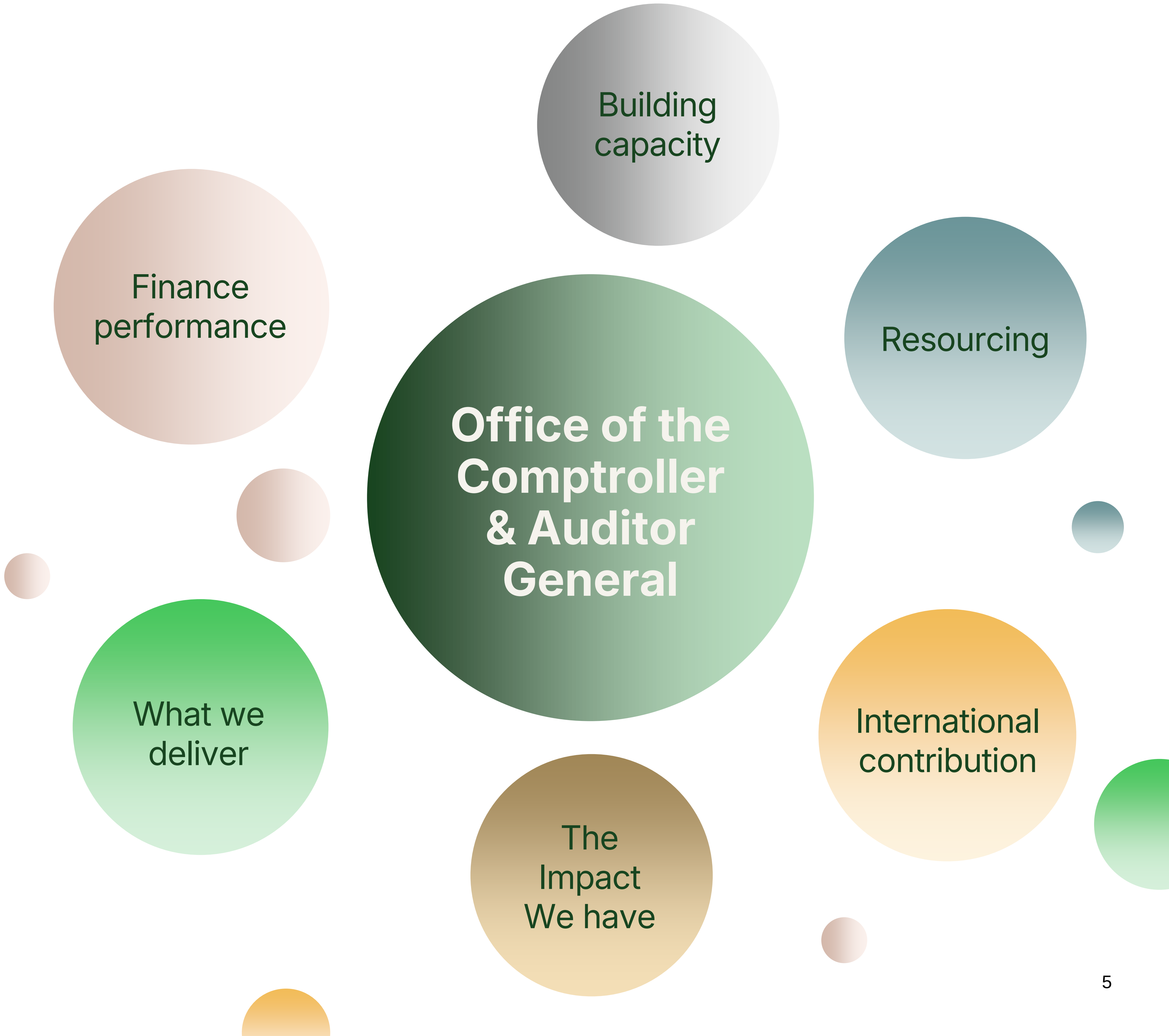
These achievements are due to the commitment, professionalism and innovation of our people – thank you all.

We look forward to continually improving as an organisation, with our focus now on the strategy 2026-2030.

Introduction

This report presents key performance information for the Office of the Comptroller and Auditor General.

The report outlines performance in 2025 compared to prior years, under **six themes** using a combination of quantitative and qualitative methods.



Strategic objectives

This year marked the conclusion of the implementation of the **Statement of Strategy 2021-2025**.

We delivered on strategic priorities, strengthened organisational capabilities and adapted to changing conditions.

These outcomes position the Office well to move into the next five-year phase of our strategic growth.

Actions implemented at 31 December 2025

91%

Delivering high quality professional audit services

86%

Making a difference to the bodies we audit

98%

Strengthening our organization

Actions not achieved were considered in the context of the development of our Statement of Strategy 2026-2030.

Statement of Strategy 2026-2030

The Office published a new Statement of Strategy that identifies **two strategic priorities** for the period 2026-2030.

Priorities

1

Delivering high-quality, professional financial audit and performance audit services

2

Making a difference to the bodies we audit, the Oireachtas and the public

These priorities are underpinned by **four strategic enablers**, which represent the cross-cutting work that will be carried out across the Office to support the priorities and strengthen the organisation.

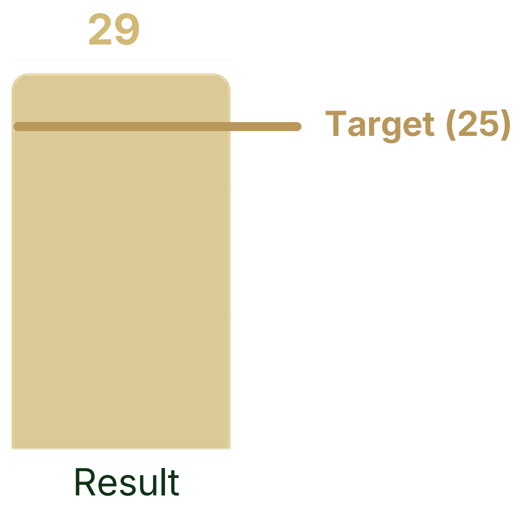
Strategic enablers

- Our people
- Our processes
- Our relationships
- Our technology

What we deliver

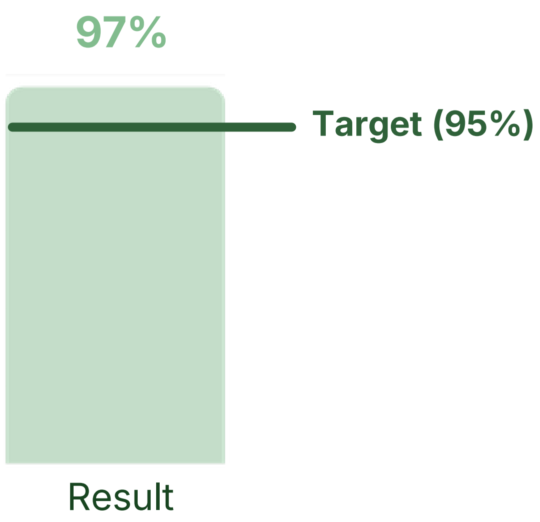
Examinations

Completed 29 examinations dealing with aspects of public service delivery and the use of public resources (target 25)



Certified accounts

Certified 97% of accounts due for audit in 2025, when measured by value, within nine months of the financial year end (target 95%)



Credit requests

100% of requests from the Minister for Finance responded to for supply and quarterly credits for the issue of funds from the Central Fund of the Exchequer before the credit period commenced

Completed audits

284 audits of financial statements completed (target 289)

Committee of Public Accounts

Attended all 23 meetings of the Committee of Public Accounts

The impact we have

Audit opinion

95%

Issued a clear audit opinion in **95% of the financial statements** certified in 2025

Important matters

6

Drew attention to **6 important matters** in understanding the accounts of public Bodies

Other matters

129

Drew attention to **129 other matters** deemed to be important to users of the accounts

Post audit correspondence

1,143

Raised **1,143 matters** requiring attention with the management of audited bodies in post audit correspondence

Recommendations

95%

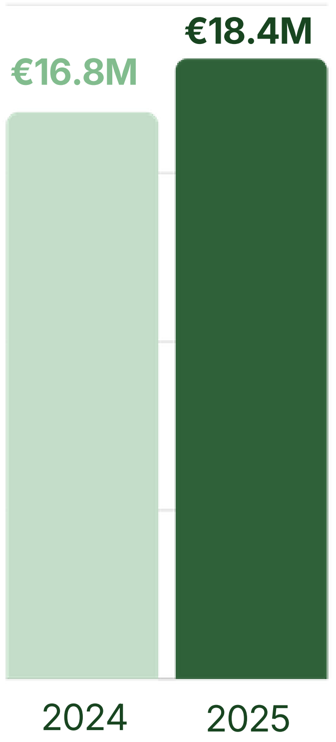
Made **43 recommendations** aimed at ensuring good practice and improved performance, of which **95% were accepted** in full by the audited body

Quality

100%

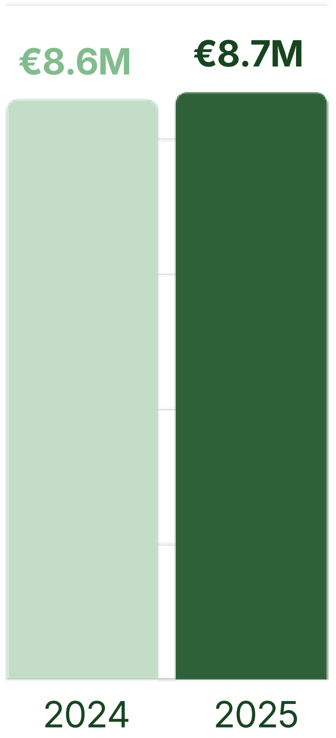
Conducted **all financial audits and examinations** in accordance with international auditing standards

Our financial performance



Programme cost

Delivered the audit and examinations programme at a total cost of €18.4 million (2024: €16.8 million)



Audit fees

Collected €8.7 million in audit fees in line with partial cost recovery approach (2024: €8.6 million)

People

2025

- Average of 196 staff (WTE)
- Salary cost of €15.2 million

2024

- Average of 183 staff (WTE)
- Salary cost of €14.1 million

Resourcing

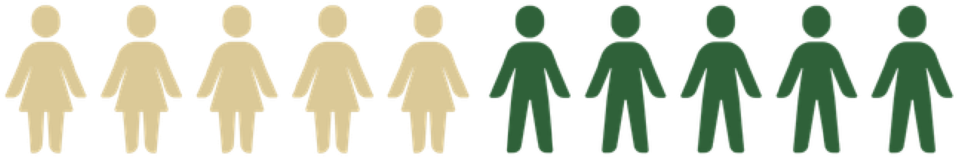
Staff are a key organisational resource. The following data outlines 2025 resourcing, covering staff qualifications, gender balance and sickness absence rate.

64%

64% of the staff assigned to financial audit were qualified accountants and the remainder were part qualified (all managers assigned to financial audits are qualified accountants)

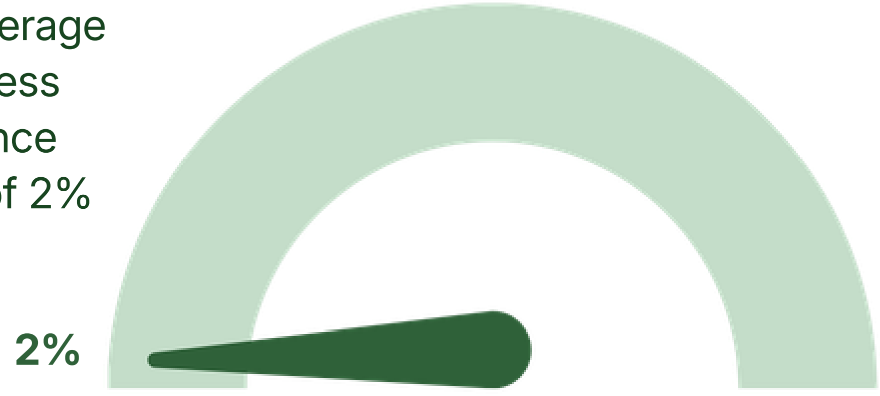
48/52

Gender balance between female and male employees was 48:52. At Management Board level the ratio was 56/44



2%

Staff had an average sickness absence rate of 2%



Building capacity

Training

26,216 hours & 7%

26,216 hours were devoted to training courses, professional studies and graduate training which amounted to **7% of available time**

Graduates

€326K spent

€326K was spent supporting post graduate and professional studies, continuing development training and professional membership fees

Professional development

67 staff

67 staff were pursuing professional accountancy or post graduate studies

Exams

9 staff

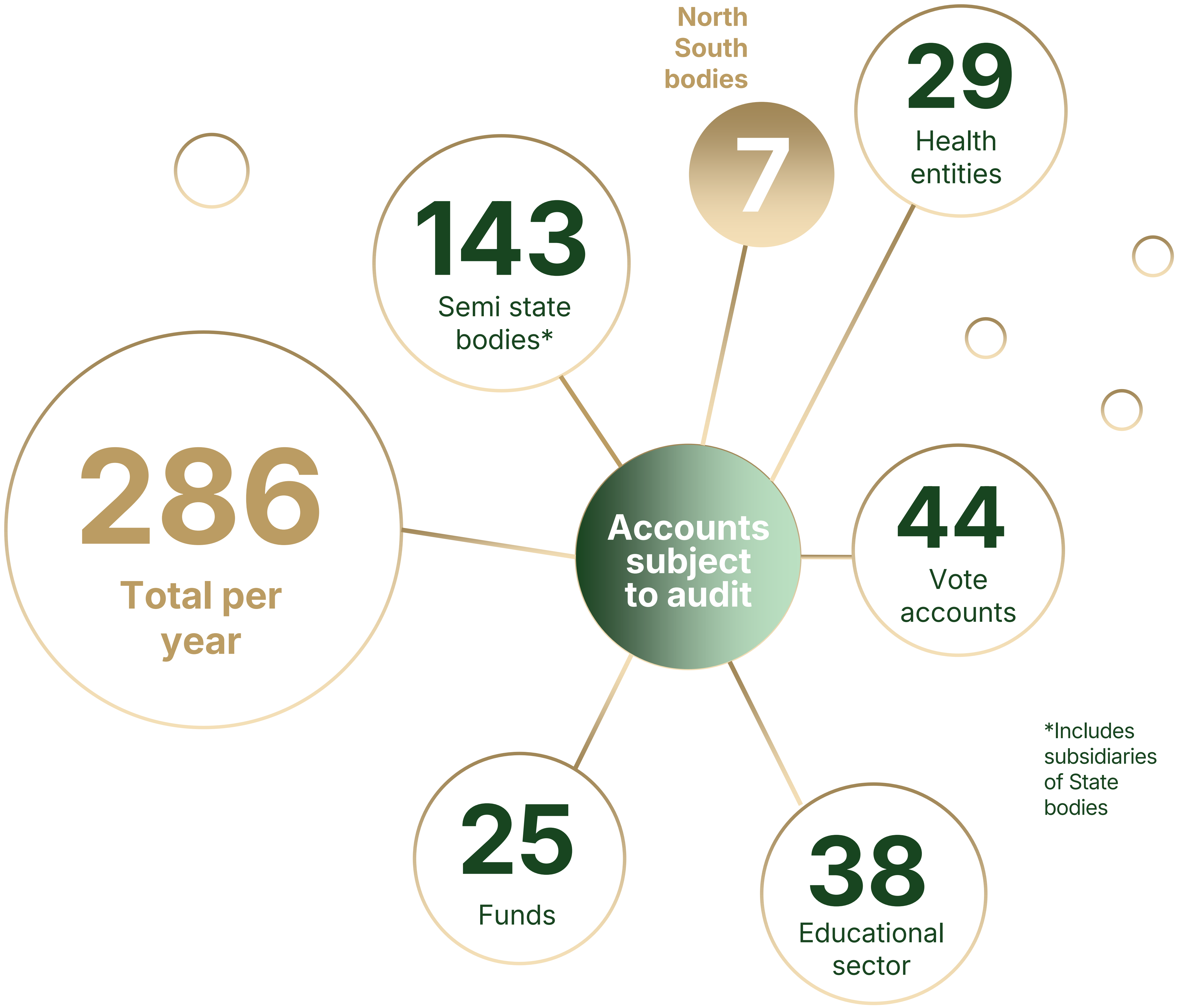
9 staff members completed their final examinations and qualified as professional accountants

Additional information & key trends

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

Accounts subject to audit
The accounts to be audited by the Comptroller and Auditor General are set by law. In a small number of cases, audits are undertaken with the agreement of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The graphic shows the number of accounts subject to audit in 2025. Information in relation to new and ceased audits is available on our website.

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



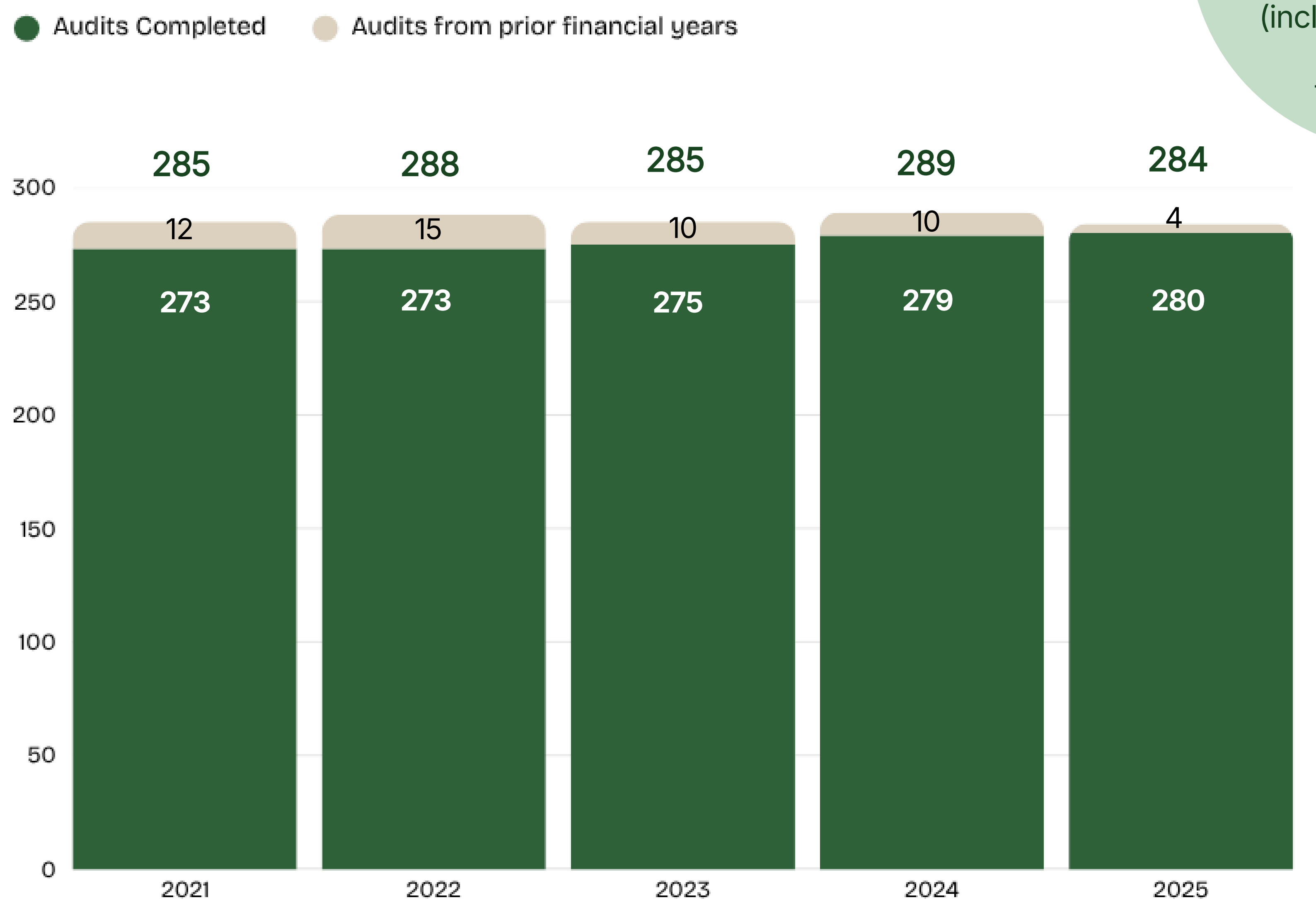
Number of audits completed

284 audits completed in 2025 (includes **4 audits** from the prior financial year)

The graph shows the number of audits completed in each year.

In the case of the appropriation accounts of government departments and offices, the Comptroller and Auditor General publishes the accounts in accordance with the Comptroller and Auditor General (Amendment) Act 1993.

In the case of the remaining public bodies, the responsibility for laying the audited accounts before the Oireachtas or for publishing the accounts is a matter for the relevant government department or body.

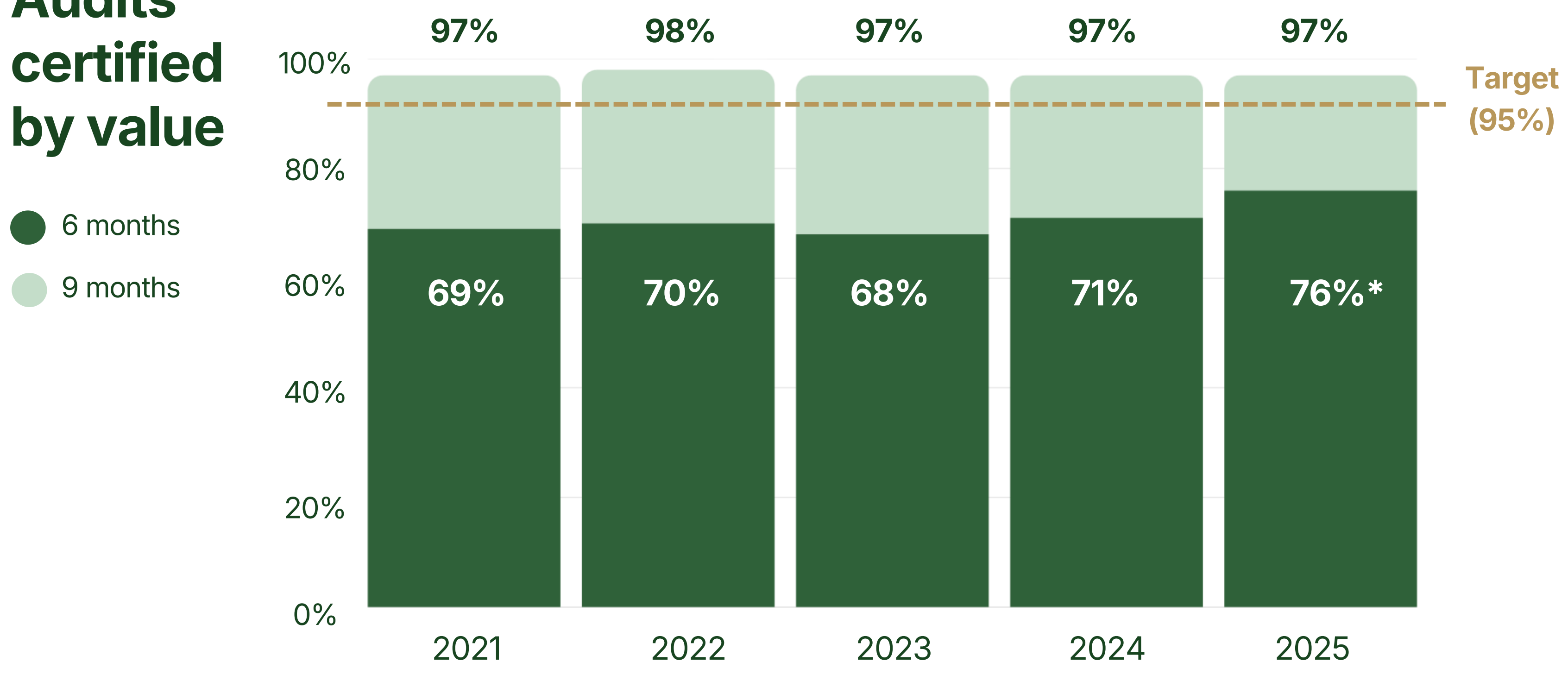


Audit certification timeliness

The Office's key performance indicators on audit timeliness are measured by reference to value of turnover, and to the number of accounts.

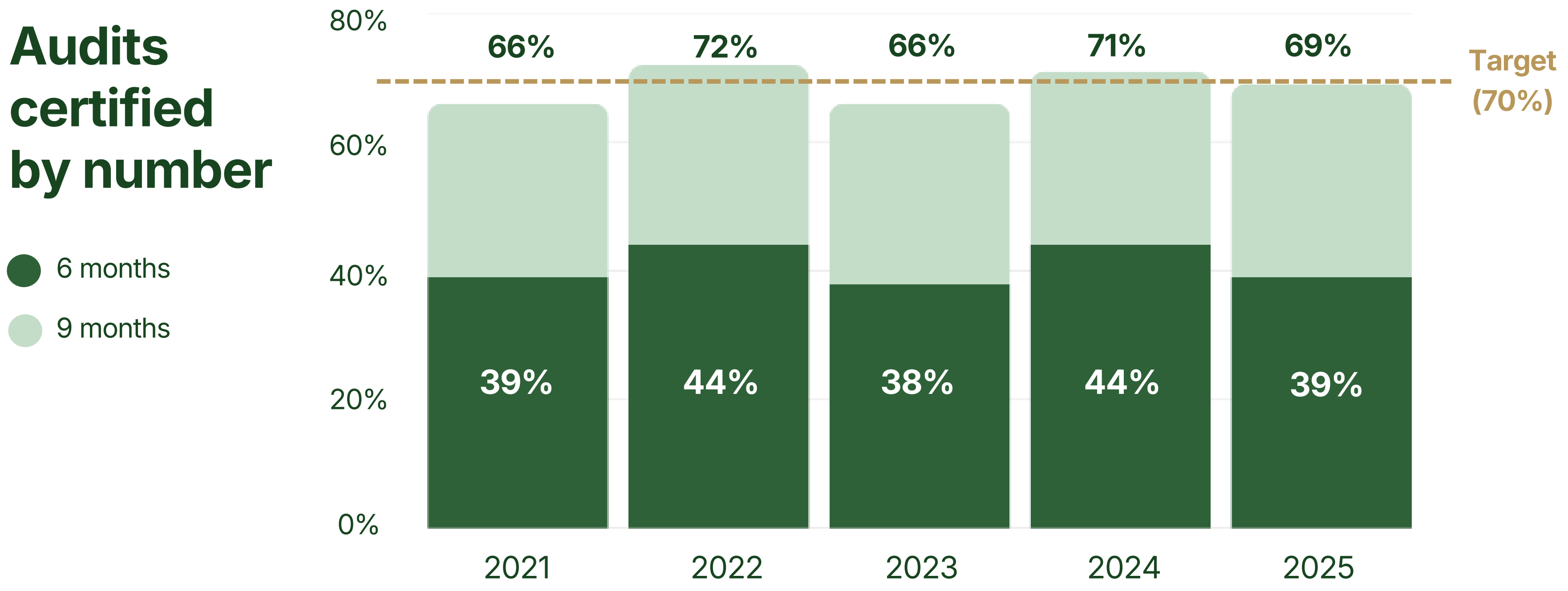
The key reference date for the Office is the end of the ninth month following the end of the financial period. In recent years, an audit completion target of 95% by value and 70% by number has been set. In order to advance audit timeliness overall, priority has been given to certifying high-value accounts earlier.

Audits certified by value



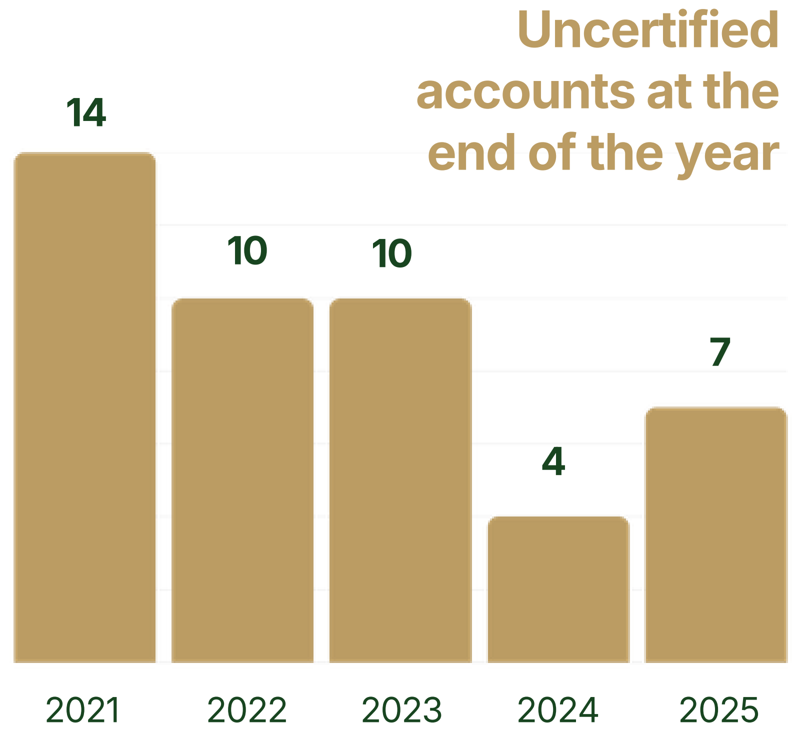
* In 2025 the higher percentage is due to an increased concentration of turnover in a small number of accounts, mainly Revenue and Finance, due to corporate income tax

Audits certified by number

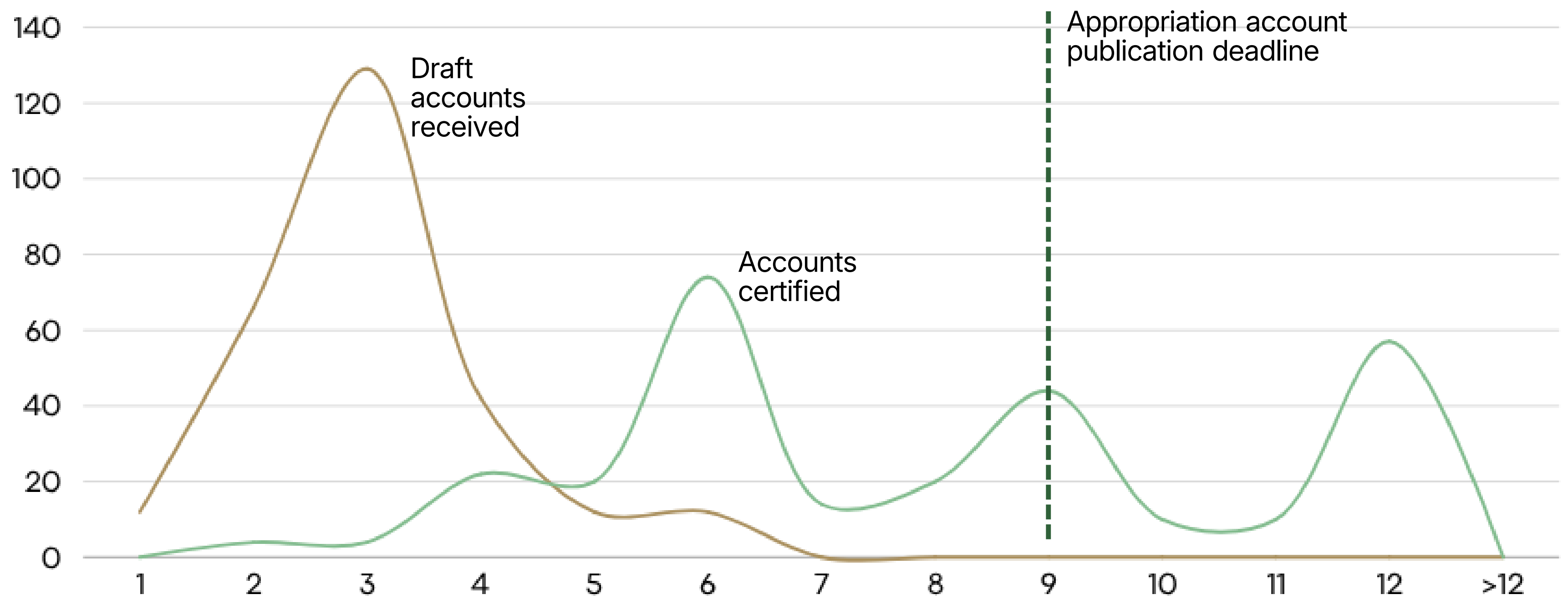


Uncertified accounts

The number of audits remaining to be completed at the end of each year (uncertified accounts) is shown in the graph above. The pandemic caused a slight increase in uncertified accounts at the end of 2021, compared to previous years. At the end of 2025, seven audits for financial periods ending in 2024 remain to be certified.



Profile of draft accounts received and certified in 2024



Month draft account received or certified

The graph above displays the profile of 2024 draft accounts presented for audit in 2025 compared to the profile of these accounts certified in 2025.

Public sector bodies are required to submit draft accounts for audit two or three months after the end of their accounting period. This leads to the majority of the draft accounts being received by 31 March each year. In order to maximise the efficiency of its resources, the Office spreads the audits throughout the year. Prioritisation is given to high value accounts. This leads to peaks in certification at the six month mark and the nine month mark, when all the votes must be certified and presented to the Oireachtas. The remaining audits are completed by year end.

Examinations

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

Number of reports signed

Data analytics unit

The Data Analytics (DA) unit is an integral part of the Office's efforts to drive efficiencies and enhancements through new technologies and capabilities. By leveraging Artificial Intelligence (AI) initiatives and automation, the Office aims to enhance performance and streamline processes.

Increasing productivity

Driving efficiencies through automation, particularly in relation to handling large volumes of data.

Adding insights

Creating new insights through linking together data and mining for patterns and anomalies.

Improving quality

Improving consistency, avoiding errors and enabling tests to be performed on large or complex data sets where a manual approach would not be feasible.

Quantum of transactions analysed during the period 2023 - 2025

2023 — €38 billion worth of transactions analysed

2024 — €40 billion worth of transactions analysed

2025 — **€75 billion worth of transactions analysed**

Key highlights for 2025 include

- A total of 53 individual projects were managed by the DA unit split across the Office from financial audit, performance audit and corporate services. This involved visualising and analysing financial data, certification metrics and other relevant information, enabling both staff and management to gain insights, identify patterns and make data-driven decisions.
- Implemented tools to automate the process of financial statement review and tick & tot to ensure consistency and accuracy.
- Provided training sessions and workshops to audit teams in relation to data analytics and data management practices.
- Continuous engagement and collaboration with Supreme Audit Institutions (SAI) across UK & Europe on leading data analytic techniques.

Artificial Intelligence initiative

The objective is to harness the advantages of AI and automation by investigating and implementing tools to enhance efficiency, innovation and decision making across the organisation. Key actions include identifying processes suitable for AI-assisted analysis, such as text extraction, risk identification and workflow automation. We will run pilot projects using selected AI tools to evaluate effectiveness and implement successful pilots across wider functions.

Data migration initiative

The DA unit were tasked with carrying out analysis on financial transactions within an audit client whose legacy accounting systems were migrated to an Integrated Financial Management System (IFMS). The overall balance transferred across the two systems totalled €40.12 billion. Data was extracted in increments and re-merged subsequently. The DA team were able to assign the correct business area to each balance and reconcile all the data across the two systems. This provided audit teams with assurance that the new system contained all the transactions for the period under review.

Ensuring quality

The quality of our work is based on two key principles:

1

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

2

Monitoring quality and acting upon the lessons to be learned.

We have policies and processes in place in relation to recruitment, training, continuing professional education and development, codes of conduct, and operational reviews of financial audit work and reports prior to publication.

Our quality control system for financial audit contains measures to monitor quality including reviews of

- selected audits during the course of the audit by a senior manager independent of the team,
- all audits undertaken by commercial firms by a senior manager prior to certification, and
- a sample of audits post certification by an external reviewer every year.

Our quality control system for examinations contains measures to monitor quality including

- reviews of selected examinations during the course of the examination by a senior manager independent of the team prior to certification,
- post project reviews and annual staff workshops, and
- periodic review of a sample of reports by an external reviewer.

Management review and audit/ report clearance procedures

Independent pre- and post-audit/report quality processes with focus on learning lessons

Audit and examination process including documented evidence

Framework of international standards, ethical codes and internal guidelines

Professional staff exercising judgment and scepticism throughout

Security & compliance

Overview of 2025 initiatives in data security, cybersecurity and certification.

ISO 27001 certification

During 2025, the Office successfully completed two surveillance audits and continued its certification under the international standard ISO/IEC 27001 Information Security Management System (ISMS). This standard determines that the Office's information security and information handling procedures meets the requirements of the international standards for protecting information. Compliance with the ISO/IEC 27001 standard provides the foundation that our information systems support the requirements of the Network and Information Systems (NIS2) directive.

Cybersecurity measures

Staff complete a Security Awareness Proficiency Assessment and the results help set the focus areas for cybersecurity training. Training on internet use, cybersecurity awareness, incident reporting, social media use, passwords and authentication and email security was provided to all staff via an external provider on a scheduled basis throughout 2025.

A phishing exercise was conducted in July 2025 with follow up training for all staff. Regular vulnerability assessments and security testing was conducted to address risks alongside timely patching of our systems. The Office introduced a protocol for how to deal with a cyberattack on the systems of an audited body. Our Cybersecurity Officer made a presentation on the topics of cybersecurity and data protection to all staff at our annual conference.

Data security

For 2025, the Office continued to strengthen our data security measures through a combination of continuous monitoring and further training. The Office's Information Security Forum (ISF) held four quarterly meetings during the year with relevant reporting to the Risk Management Committee and Management Board. The ISF reviewed and updated our data protection policies during the year to ensure compliance with relevant regulations. Our Compliance and Assurance unit issued four quarterly all staff email reminders with tips for avoiding security incidents and data breaches. Monthly intranet articles were published with lessons learned from reported incidents, how to avoid them and how to report them. In person induction training on data security was provided internally to all new entrants in 2025, with follow-up training provided within the following three months. The Office also provided induction training on data protection and security awareness to all new entrants through an external provider in 2025.

Measuring the impact of our work

Results of the financial audits

The C&AG's audit of financial statements has two main focuses.

1. accuracy and completeness of the financial statements,

2. regularity and propriety of the transactions recorded in the financial statements, and the adequacy of governance of the public bodies, reported on an 'exception' basis.

Qualified audit opinion

7 sets of financial statements (2.5% of total number of accounts) certified in 2025 received a qualified opinion.

Pensions	Total
7	7

Emphasis of matter

6 sets of financial statements certified in 2025 received an audit report containing emphasis of matter paragraphs.

Going concern	Other	Total
2	4	6

Significant other matters

129 significant other matters noted in audit reports.

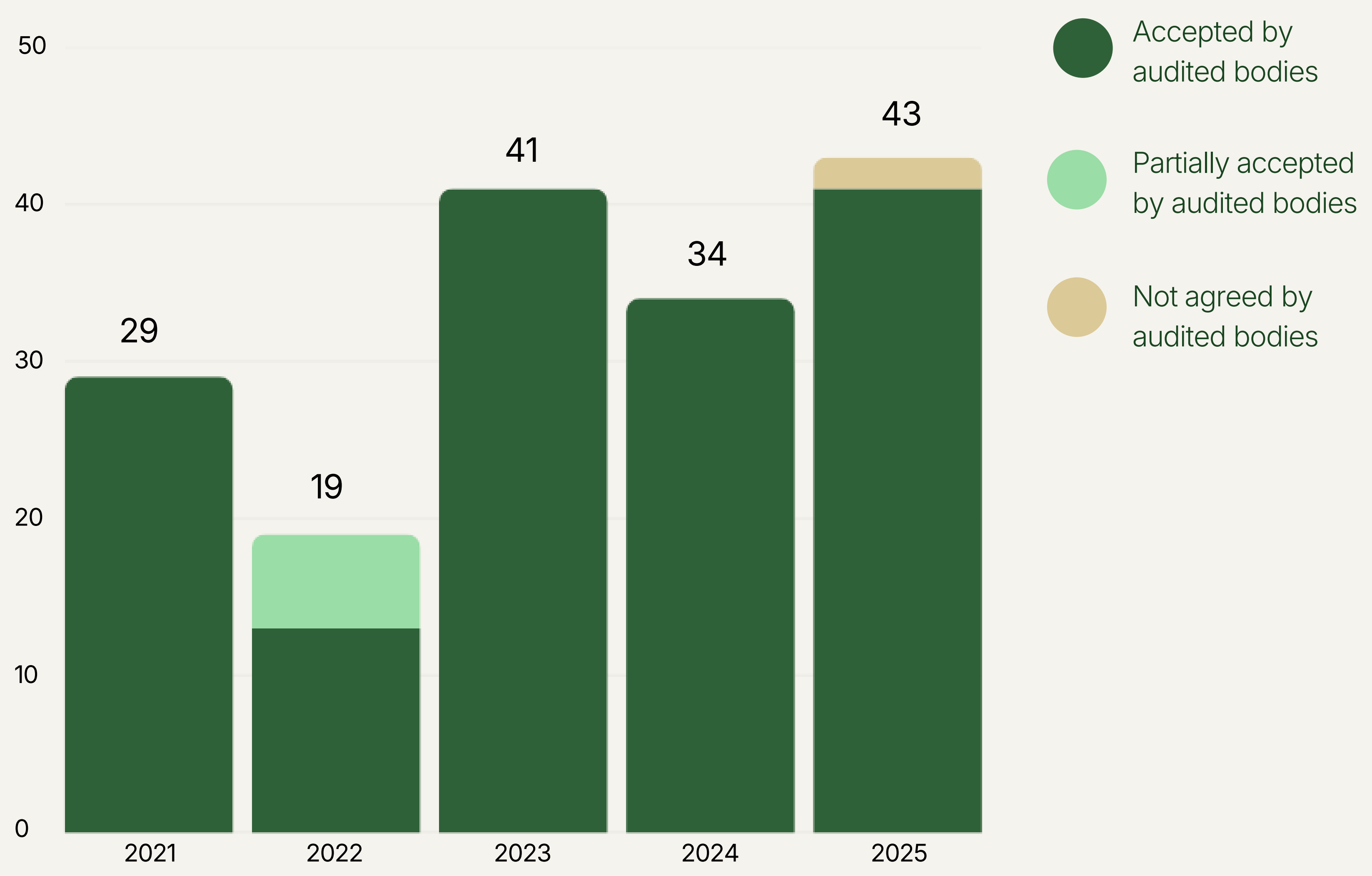
Procurement non-compliance	Other accounting issues	Report reference	Weak controls
36	24	21	23

Non-effective expenditure	Propriety/ governance	Taxation/fines/ loss	Total
11	7	7	129

Impact of recommendations on foot of examinations

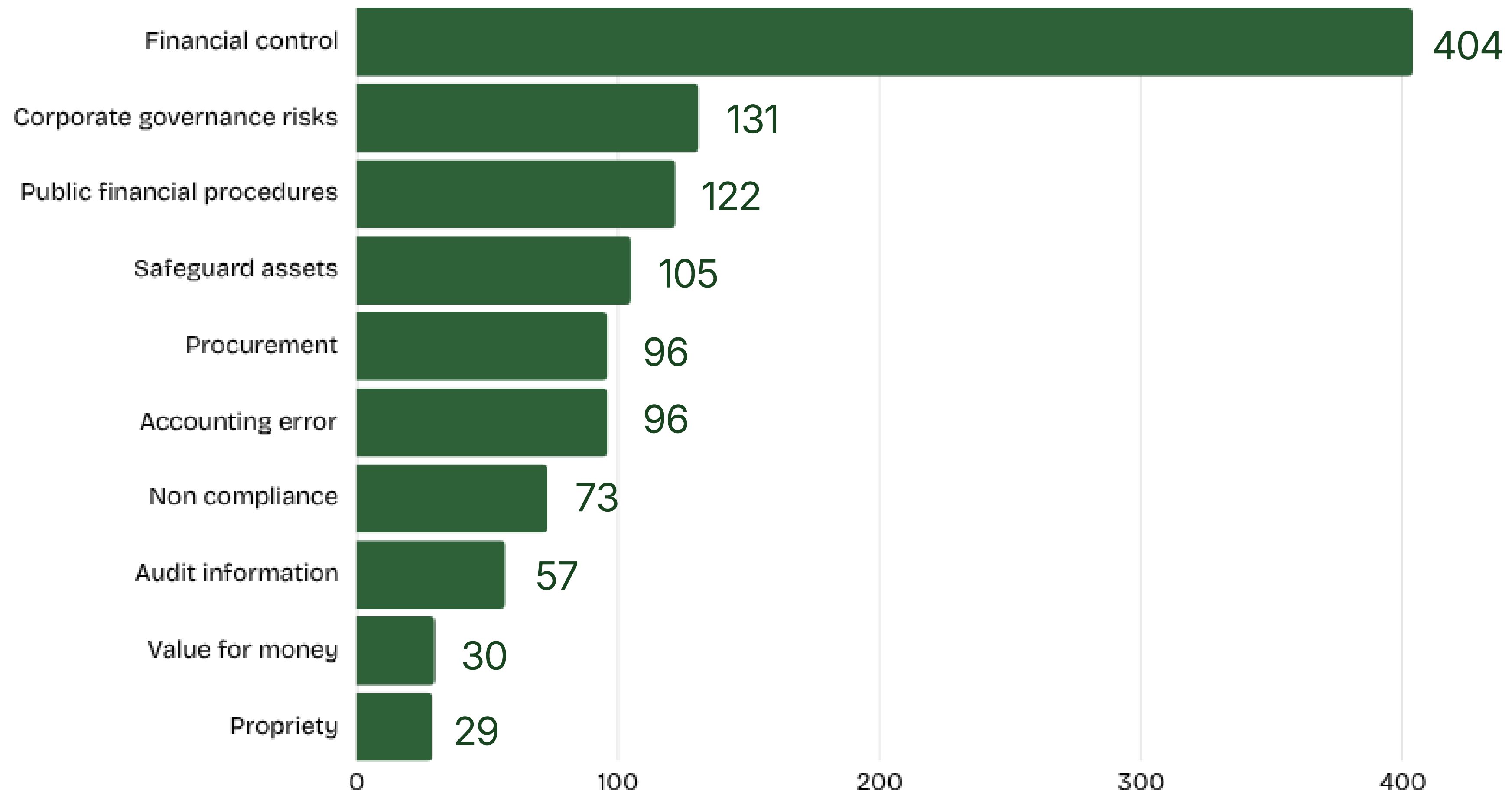
Reports contain specific recommendations for good practice and improved performance together with the responses of the audited body.

Number of published recommendations



Matters raised with management

In addition to published reports, audit contributes to value by issuing post audit correspondence which aims to assist bodies to enhance their internal control and management by communicating findings, recommendations, and opportunities for improvement.



The chart above shows the types of issues raised with bodies in respect of the financial statements certified in 2025. In general, the matters referred to in the correspondence involve shortcomings in procedures which, if not addressed, could expose the bodies to loss, inaccurate financial reporting, non-compliance with appropriate procedures or governance norms for the public service.

Audited bodies feedback survey

Every two years audited bodies are requested to complete a feedback survey. **These are the results of the most recent survey completed in quarter 1, 2025.**

Audited bodies indicated that there was clear communication throughout the audit process with a good flow of two-way communication between the auditors and the audited body.

Audited bodies highlighted the audit team as being very positive, suggesting that they are responsive, helpful, and approachable regarding the collaborative working arrangement.

95%

Place 'high' or 'very high' value to the financial audit work undertaken

93%

of respondents described the working relationship as constructive or very constructive

Useful suggestions were received in relation to audit timeliness, resourcing and management of audit information requests and queries.

Respondents indicated that audits were conducted in an efficient manner across various aspects, including continuous engagement with the audited body, and the timely request of information.

86%

of respondents find our engagement with audit committees generally useful or very useful

Audit insights

The purpose of audit insights is to identify and share learning opportunities for bodies by providing information on common recurring issues and good practice examples, identified through our financial audit and reporting work.

Requested topics

As part of the audited bodies feedback, we asked for suggested topics

- Environmental, social and governance reporting
- Common audit issues
- Best practice
- AI and digital technologies

Audit Insights unit

The Audit Insights unit publishes reports containing useful recommendations or examples of good practice which may be applied across the public service and supports events for those involved in public administration which share insights on good practice from across the public sector. The events cover topics such as good financial management practices and governance.

Corporate sustainability

Published a guidance note on Providing Good Financial Information and a revised note on Corporate Sustainability Reporting.

Events

Presented at a number of events including the Chartered Accountants Ireland's Public Sector Conference and the NSSO assurance event.

Our international contribution

The following section outlines international contributions in 2025, highlighting collaboration with external organisations and participation in international events.

Participation in selected international fora for public audit in Europe and worldwide, including chairmanship of INTOSAI's Performance Audit Subcommittee and membership of INTOSAI's Financial Audit and Accounting Subcommittee.

A Member of the Contact Committee. The Contact Committee is composed of the Heads of the EU Supreme Audit Institutions (SAIs) of the European Union and the European Court of Auditors.

Continued to serve on the Evaluation and Audit Advisory Committee of the International Civil Aviation Organisation (ICAO) until June 2025. The ICAO is a United Nations specialized agency to support diplomacy and cooperation in air transport.

Appointment to the Board of Auditors of the European Stability Mechanism (ESM) in June 2025. The ESM is an intergovernmental organisation whose mission is to enable the countries of the euro area to avoid and overcome financial crises and to maintain long-term financial stability and prosperity.

Participation in a number of EUROSAI working groups and initiatives, such as the Working Group on Environmental Audit and the Benchmarking Information Exchange Programme. EUROSAI is one of seven regional INTOSAI bodies.

An observer on the Public Audit Forum. The Public Audit Forum brings together all the UK and Ireland's public audit organisations to provide a focus for developmental thinking about public audit.

Our international contribution

INTOSAI Performance Audit Subcommittee (PAS)

The PAS is INTOSAI's expert community on public sector performance audit. In its role as Chair of the PAS, the Office contributes to developing the international performance audit standards and guidelines it uses to conduct performance audits.

In April 2025, the Romanian Court of Accounts hosted the sixteenth INTOSAI PAS annual conference in Bucharest, Romania. The meeting was held over a two day period and was chaired by the Office. A number of key topics were discussed during the meeting, including the upcoming PAS workplan. In addition, updates on INTOSAI's five strategic development plan initiatives were provided. The theme of knowledge sharing was supported by presentations and discussions related to performance audit transformation.

Financial Audit and Accounting Subcommittee (FAAS)

The Office is an observer on the INTOSAI FAAS, which is a subcommittee of INTOSAI primarily focused on the development of high quality and widely recognised international professional standards for public sector auditing.

As part of its membership of FAAS, the Office led a working group that analysed the new International Standard on Auditing for less complex entities to determine how it could be applicable in the public sector. Application of these standards would create efficiencies in the audit of small entities.

Financial performance

At the end of each financial year, each department and office is required to prepare an account, known as the appropriation account, which reports the outturn for the year compared with the amount provided by Dáil Éireann. The Office's appropriation account is audited by an independent firm of accountants appointed by the Comptroller and Auditor General.

Financial costs	2021 (€000)	2022 (€000)	2023 (€000)	2024 (€000)	2025 (€000)
Total operational costs	14,548	15,874	16,640	16,842	18,439
Staff costs	12,105	13,077	13,629	14,144	15,216
Travel expenses	7	116	193	248	296
Contracted audits	1,067	1,069*	1,040	1,040	1,049
Other costs	1,369	1,612*	1,778	1,410	1,878
Income: Audit fees collected	7,983	7,285	7,267	8,551	8,722
Additional Superannuation Contribution	339	380	467	477	498
Net Exchequer cost	**6,226**	**8,209**	**8,906**	**7,814**	**9,219**

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

Selected financial audits are outsourced

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

* Certain costs for 2022 were recategorised in the 2023 Performance Report

Our people

Governance structure

The Comptroller and Auditor General has the statutory power to regulate the business of the Office. In discharging this responsibility, he is assisted by an Audit Board and Management Board. The Secretary and Director of Audit is the Accounting Officer for the Office.

The Office is organised into directorates headed by the three Directors of Audit based on financial audit and performance audit work programmes. Within each directorate a number of divisions are assigned portfolios of work based on sectors operating within the public service.

The Audit Board and Management Board are core elements of corporate governance arrangements, agreeing the range of other elements and, through their scrutiny roles, overseeing the policies, plans and effectiveness of those other elements.

An Audit Committee advises the Accounting Officer on all matters relating to risk management, internal control, governance and external reporting and also seeks to foster generally the development of best practice in the conduct of internal audit, risk management and external reporting in the Office. The Audit Committee met four times during 2025.

Further information on the Office's governance framework is available at **www.audit.gov.ie/en/about-us/**

Seamus McCarthy
Comptroller and Auditor General

Andrew Harkness
Director of Audit

Colette Drinan
Secretary and Director of Audit

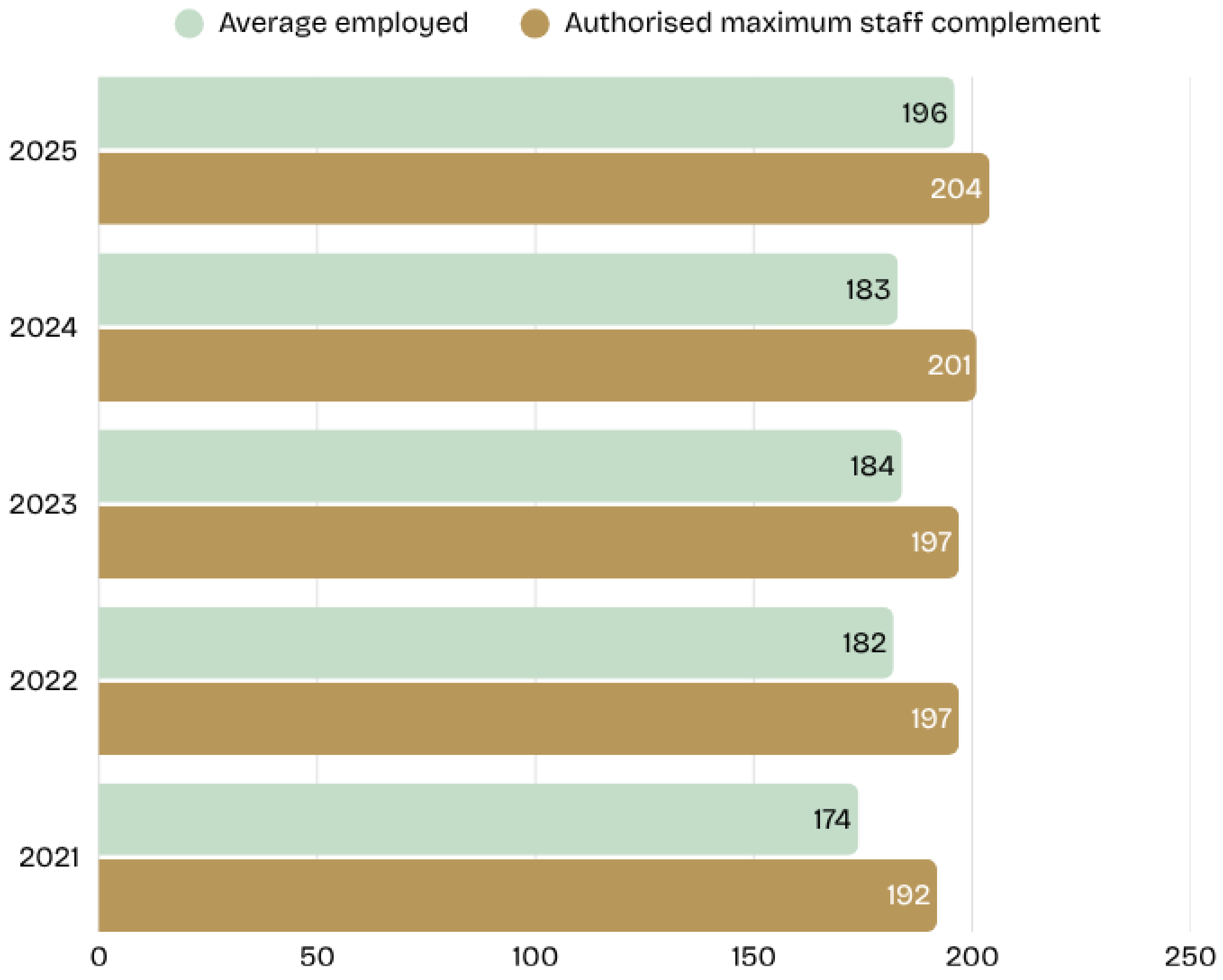
* A third Director of Audit position is currently vacant with a recruitment competition ongoing.

Staffing levels

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

The difference between the authorised number and the average actually employed in each year is generally due to the time lag between the date of staff departures and the completion of recruitment processes. Staff turnover represents all staff departures in the year as a proportion of the average number employed.

Staffing numbers



% Staff complement

2021	2022	2023	2024	2025
91%	92%	93%	91%	96%

% Staff turnover rate over the year

2021	2022	2023	2024	2025
9%	5%	15%	8%	9%

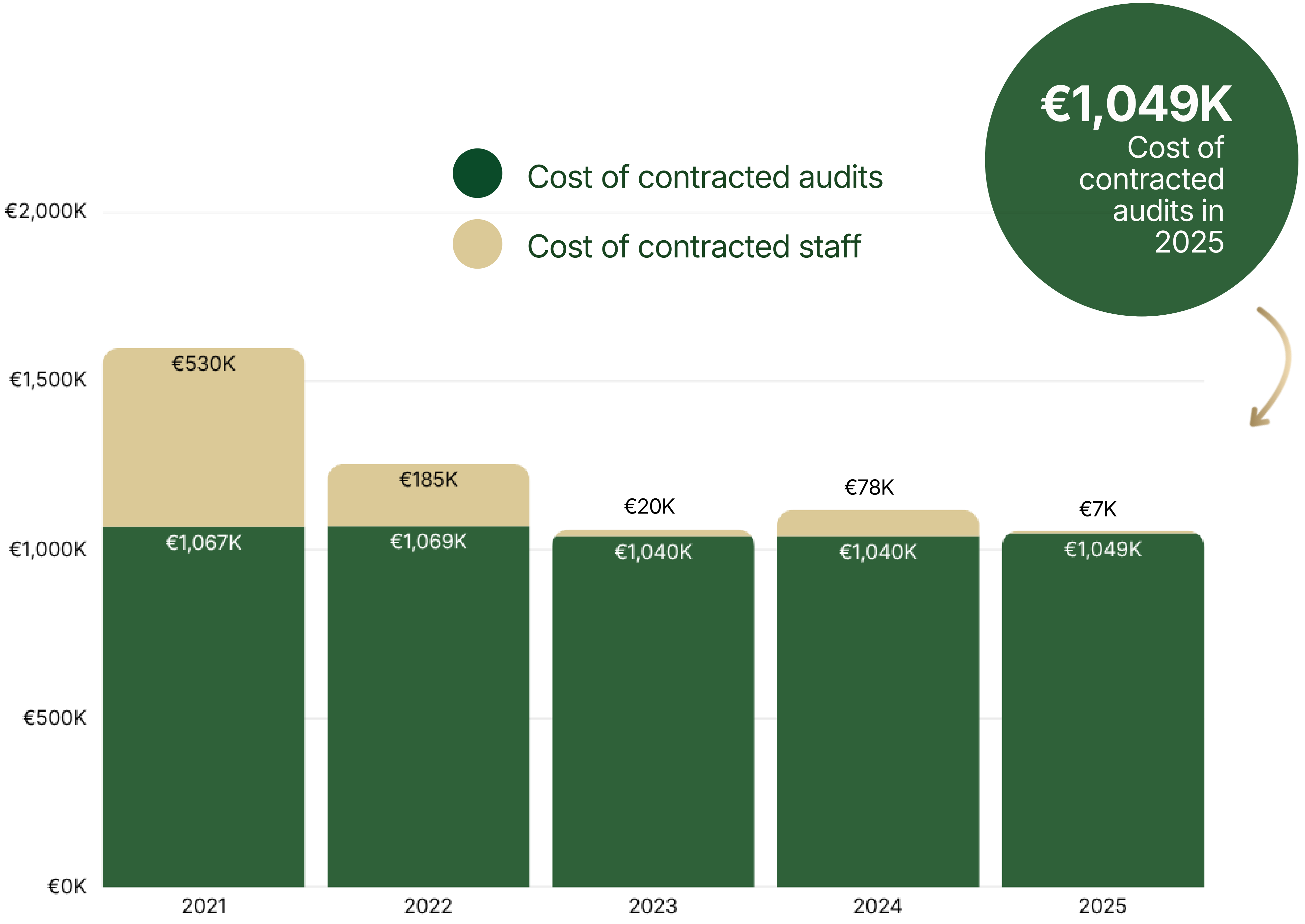
Staff number equivalent of other resources employed

	2021	2022	2023	2024	2025
Staff contracted-in	7	3	1	3	1
Contracted audits	10	8	8	8	8

Contracted services

The Office outsources selected financial audits as a means of meeting part of the peak in audit demand and facilitating timely certification of financial statements.

There is an agreement with staff unions to outsource audit work for an average of eight whole time equivalents per year over the period 2021 to 2025. Firms are competitively procured to undertake this work.



Great Place to Work®

We achieved Great Place to Work® certification for the fifth consecutive year in 2025 and have been recognised on the 2026 lists of Ireland's Best Workplaces™ and Best Workplaces for Health and Wellbeing™.

We were also recognised with a special award for culture improvement at the Great Place to Work awards ceremony in February 2025.

This recognition is based on direct feedback from Office staff provided as part of an extensive and anonymous survey about workplace experience. The survey results continue to provide rich feedback on how people feel about working in the Office.

Great Place to Work®

The Great Place to Work® survey results continue to provide us with rich feedback on how people feel about working in Office. The feedback received ensures that we keep focused on continually strengthening our culture.

Great Place to Work® results

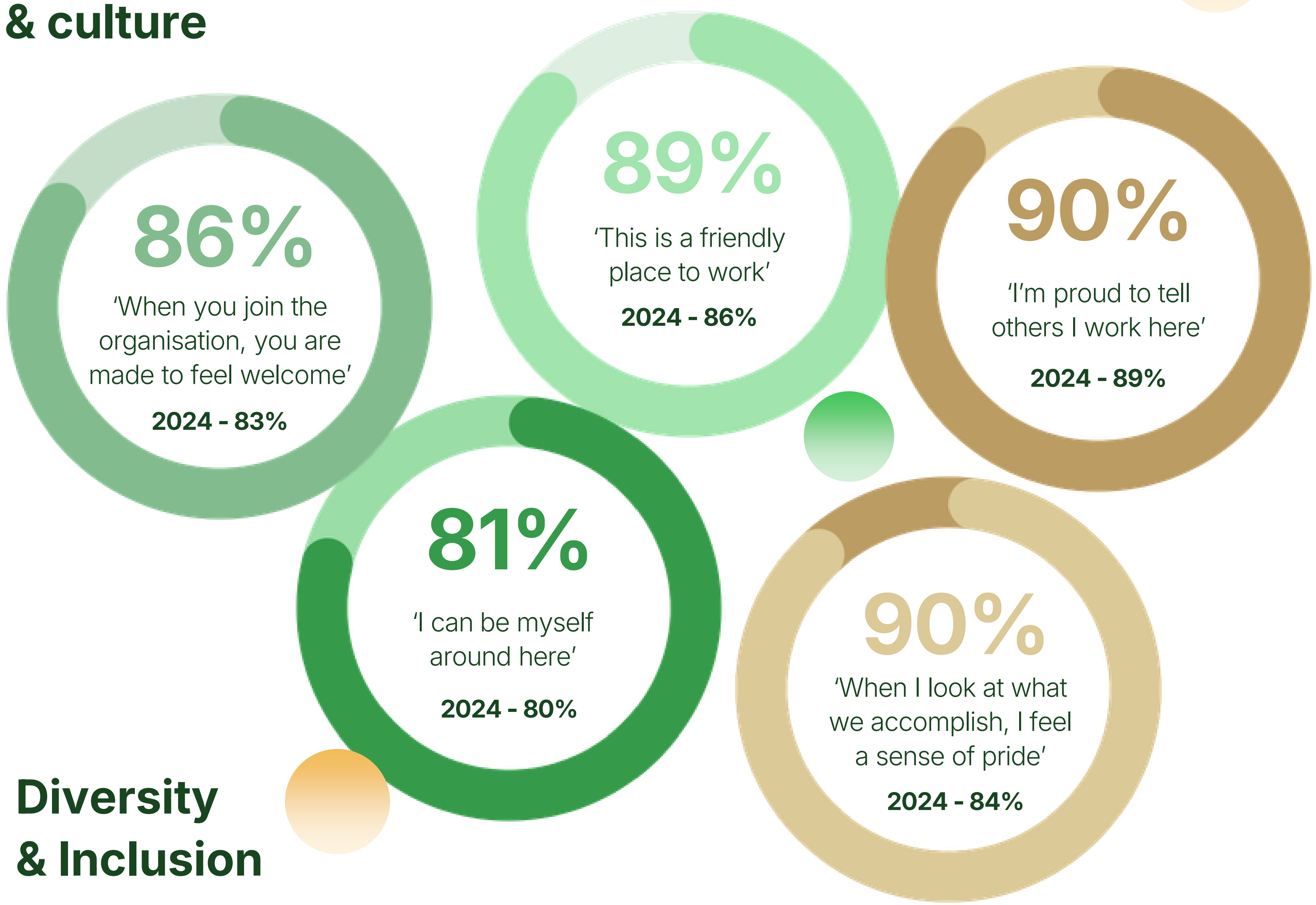
Significant Improvements

	2025	2024	2023
Taking everything into account, I would say this is a great place to work	85%	81%	80%
People look forward to coming to work here	76%	70%	70%
Management keeps me informed about important issues and changes	76%	73%	70%

Work environment

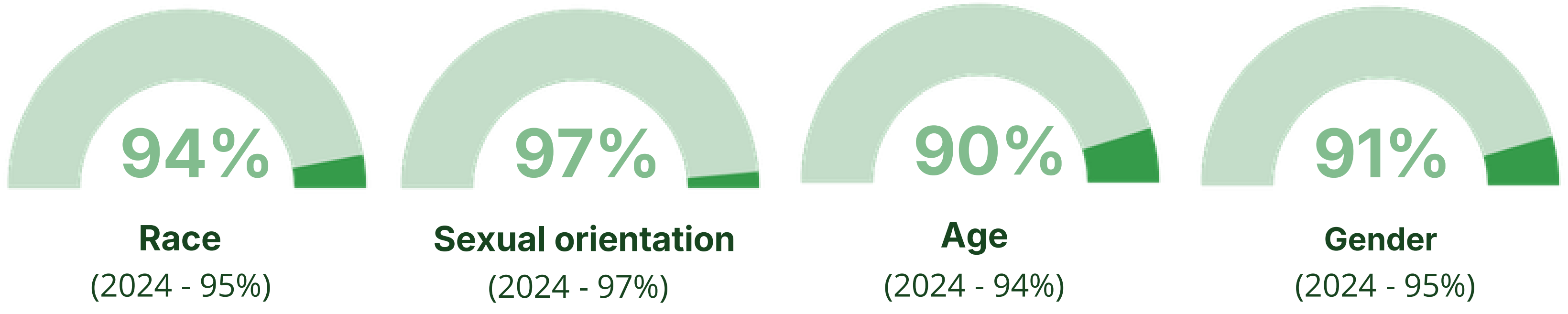
	2025	2024	2023
Our facilities contribute to a good working environment	80%	80%	81%
I am given the resources and equipment to do my job	85%	84%	83%
This workplace is working to reduce its environmental impact	86%	84%	88%

Engagement & culture



Diversity & Inclusion

People here are treated fairly regardless of their:



Employee recognition awards

The Office has an employee recognition policy to foster an environment in which staff feel valued for their contributions; encourage and promote behaviour that exemplifies our core values and assists in achieving our strategic priorities; encourage, acknowledge and reward excellent behaviour and celebrate our success; and contribute toward a rewarding and fulfilling work environment.

The policy includes two ways in which staff can receive formal recognition for their achievements, the honour roll and RÉALT awards.

RÉALT Awards

The RÉALT awards programme focuses on timely, relevant and tangible recognition of notable behaviour and performance that consistently demonstrates our core values. These awards normally consist of a nonmonetary reward and a congratulatory article on the Office Intranet detailing how the award was earned. **In 2025, 22 individuals and 4 teams earned RÉALT awards.**

Honour roll

The Honour Roll is a space on the Office's intranet dedicated to the recognition of our staff's academic achievements. **In 2025, we recognised staff who competed professional accountancy exams, a certificate in performance audit, tax technician exams and modules in the Teasta Eorpach na Gaeilge professional Irish course.**

Gender balance

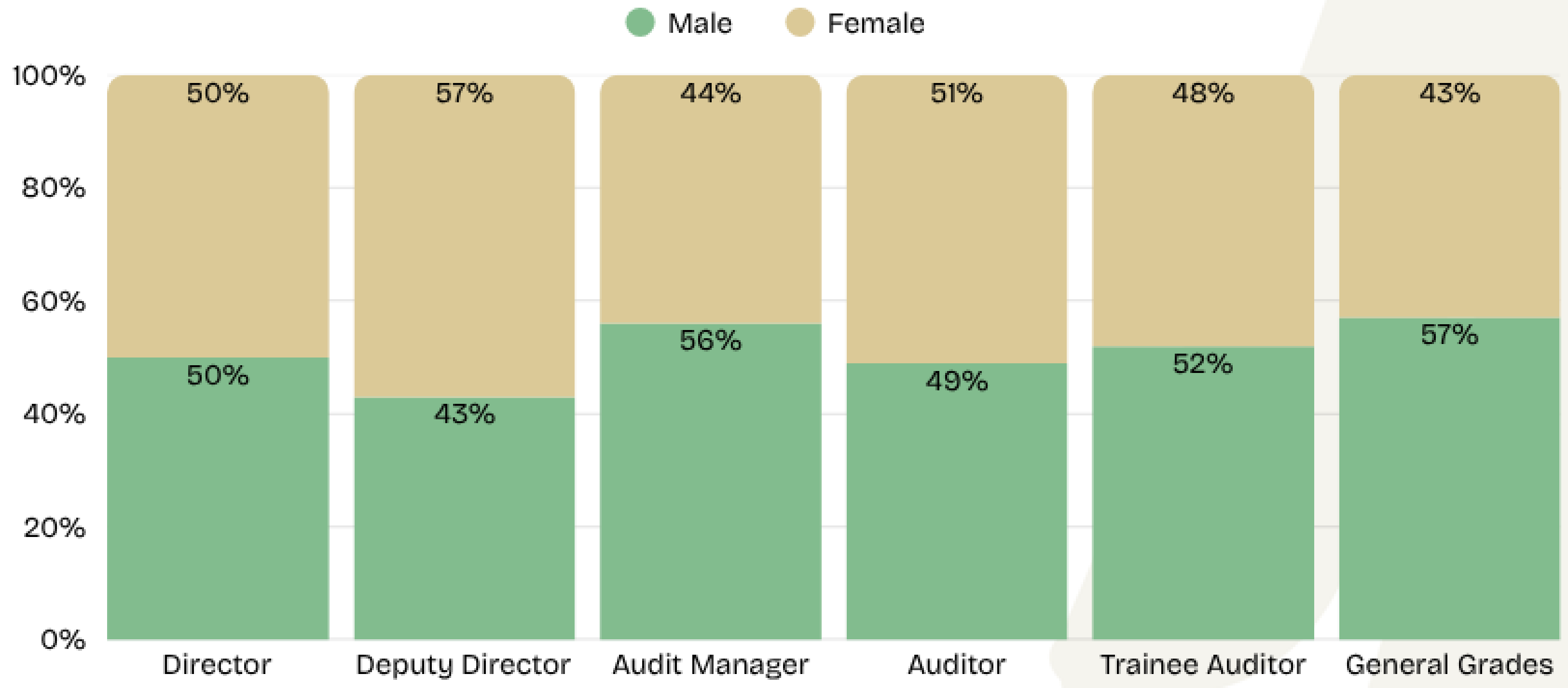
The graph shows the gender breakdown at each of the main grades in the Office as at 4 June 2026*. All promotions are on foot of competitive processes.

All staff, regardless of gender, are remunerated on the basis of incremental salary scales for each grade. There are no bonus payments. Any gender pay gap results from differences in grade and length of service of each employee.

On average across all grades for the twelve-month period to 4 June 2026, female employees were paid 1.0% more per contracted hour than male employees (for the twelve-month period to 6 June 2025, female employees were paid 2.0% more). This represents an insignificant statistical difference and compares favourably to the most recent Eurostat gender pay gap figures, which reported that women were paid 11.1% less than men.

On 4 June 2026, 7% of female employees were working under reduced-hours contracts. 2% of male employees were working on reduced-hours contracts.

Overall there is a **48:52** ratio of **female** to **male** employees as at 4 June 2026. At **Management Board level**, the **female** to **male** ratio is **56:44**



** Snapshot date of 4 June 2026 was used to comply with reporting requirements under the Employment Equality Act 1998 (Section 20A) (Gender Pay Gap Information) (Amendment) Regulations 2024.*

Building capacity

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

Olayinka Akinkuolie

I joined the Office on the 9 April 2018, as a Trainee Auditor with 3 ACCA exams remaining to qualify as a Chartered Accountant. I passed my last exam in September 2020 on my third attempt. The Office played a vital role in achieving success by providing financial and moral support. Financial support was provided in terms of covering the examination and the tuition fees. When I faced a challenge in passing my final paper, the Office covered the cost of a revision session. Tremendous support was received from my colleagues who had finished their exams.

Upon attaining my ACCA membership, I achieved a promotion to the position of an Auditor in June 2021. The Office continues to support my development through the provision of various courses. For example, during 2025 the Office assisted me in developing further professional skills in the areas of writing, presenting, planning and organisation.

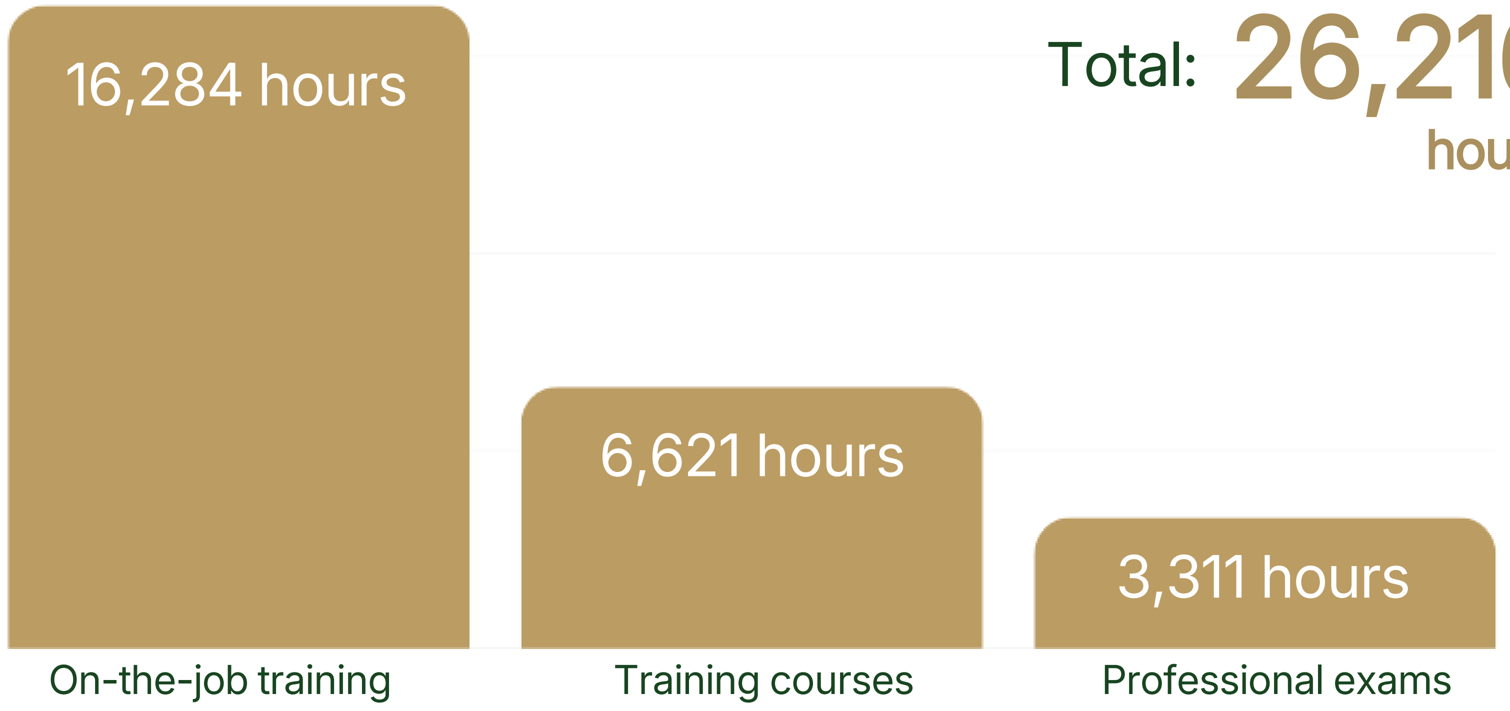
Ciara O'Neill

I joined the Office in May 2024 as a Trainee Auditor after completing my Master's degree in Corporate Finance. Having received six ACCA exemptions through my studies, and with the Office recognised as an ACCA Approved Employer, I decided to pursue the ACCA qualification while beginning my professional career with the Office. The Office provides excellent support for trainees pursuing professional qualifications. Flexible working arrangements, paid study leave and guidance from experienced colleagues have been invaluable in helping me balance full-time work with my exams. The combination of practical audit experience and strong study support has helped me progress steadily through my qualification. I currently have 11 of 13 ACCA exams completed and hope to qualify in 2026.

Our personnel policies and procedures are designed to ensure that we have sufficient staff with the capabilities, competence and commitment to ethical principles, necessary to carry out examinations and to perform audits in accordance with professional standards. Financial support for courses and examinations is provided to staff pursuing post graduate qualifications and staff pursuing professional accountancy qualifications. In addition, our staff participate in various education, training and development activities, the details of which are set out in the graph below.

Time allocated to learning and development

Total: 26,216 hours



New staff

In 2025, we welcomed 25 new staff members to the Office.

- **2025** — 25 new staff
- **2024** — 22 new staff
- **2023** — 6 new staff
- **2022** — 30 new staff
- **2021** — 11 new staff

> **Financial support for courses and examinations is provided to staff pursuing post graduate qualifications and staff pursuing professional accountancy qualifications.**

Accounting Technicians Ireland

In 2025, the Office continued its collaboration with the Accounting Technicians of Ireland. We welcomed three new accounting technicians for a two-year apprenticeship programme which combines working and study.

Students from the University of Limerick and the National College of Ireland

The University of Limerick Cooperative Education Programme and the National College of Ireland Work Placement Programme are initiatives we support and benefit from.

A number of students join the Office for a period of 8-12 months. This affords students an opportunity to gain valuable on-the-job experience in a diverse and dynamic workplace while complementing their academic efforts. The insight gained into the operation of the workplace helps them to develop and apply the knowledge and competencies that form part of their degree studies.

In 2025, we took on a total of nine students who worked in our financial audit division, our communications unit, and our reporting division.

Equality, diversity & inclusion

Our people bring a range of skills, talents, diverse thinking and positive experience to the Office. In our diversity statement, we commit to maintaining a positive workplace environment in which all staff feel valued and included. Our Diversity, Equality and Inclusion Statement is available at www.audit.gov.ie.

Our current Statement of Strategy recognises our continued objective to support an inclusive environment where we benefit from the diversity of our people.

We operate under policies and procedures, which incorporate all legislative requirements in relation to equality, disability and human rights legislation, including recruitment and promotion. We also recognise the importance of accessibility for those who wish to access our website and have accessibility software available which allows a wider range of people to access our content in a way that takes account of their individual requirements.

Bród

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

Bród was established to offer support to our LGBTI+ colleagues and allies, and to foster the Office's growing and diverse culture. The aim is to contribute to the culture and environment of the Office by adding to existing wellness and employee assistance programmes currently in operation and to engage with other international and national civil and public LGBTI+ employee networks. Bród have a collaborative working relationship with Spectrum (LGBTI+Network of Audit Wales). Bród continue to organise events to celebrate Pride and the LGBTI+ community.

Human rights and equality

As per the Office's diversity and inclusion statement there is a commitment to maintaining a positive workplace environment in which all staff feel valued and included. The Office aims to generate an atmosphere of equality, dignity and respect for all staff and to promote an environment free from discrimination on any grounds, including race, gender, marital status, family status, sexual orientation, religion, age, disability and membership of the travelling community.

Our diversity, equality and inclusion efforts focus on further developing a culture where all employees are inspired to share their ideas, talents and passions. A number of policies, procedures, initiatives, working groups and forums have been established, introduced and implemented across many areas in the office to help us achieve this commitment.

In our Statement of Strategy 2021 – 2025 we formally committed to assessing compliance, as an employer, with human rights legislation. As part of this commitment a Human Rights and Equality working group was set up. The working group carried out an assessment of the human rights and equality issues relevant to the functions and purpose of the Office. As part of this assessment, input was sought from all staff within the Office.

The assessment helped us prioritise areas for further action, identify potential human rights and equality issues the Office may face in the course of our work and align current policies and initiatives in place in the Office with the Public Sector Duty. Following the assessment, an action plan was prepared. The main focus of the action plan is to address any potential human rights and equality issues by raising awareness and ensuring there are relevant structures in place to support staff should the need arise. As part of the action plan, the working group arranged the following during 2025:

- A webinar for all staff on neurodiversity.
- Actively promoted online eLearning courses in relation to human rights and equality and the public sector duty.
- In conjunction with Bród (our LGBTI+ employee and ally group) and the Office Social Club, hosted a Pride bingo event for staff.
- Included information pieces for staff on current policies, procedures, initiatives, working groups and forums that have been established which will assist with any potential human rights and equality issues they may face during the course of their work.

The Office's Public Sector Duty assessment and action plan is available at www.audit.gov.ie.

Corporate responsibilities and engagement

Climate action

The Office has developed a roadmap outlining its strategies to achieve its required energy efficiency and energy related greenhouse gas emission reduction targets and to implement actions required under the Public Sector Climate Action Mandate. This roadmap outlines the relevant actions taken by the Office to date and sets out how we aim to meet our obligations. A copy of the roadmap is available **here.**

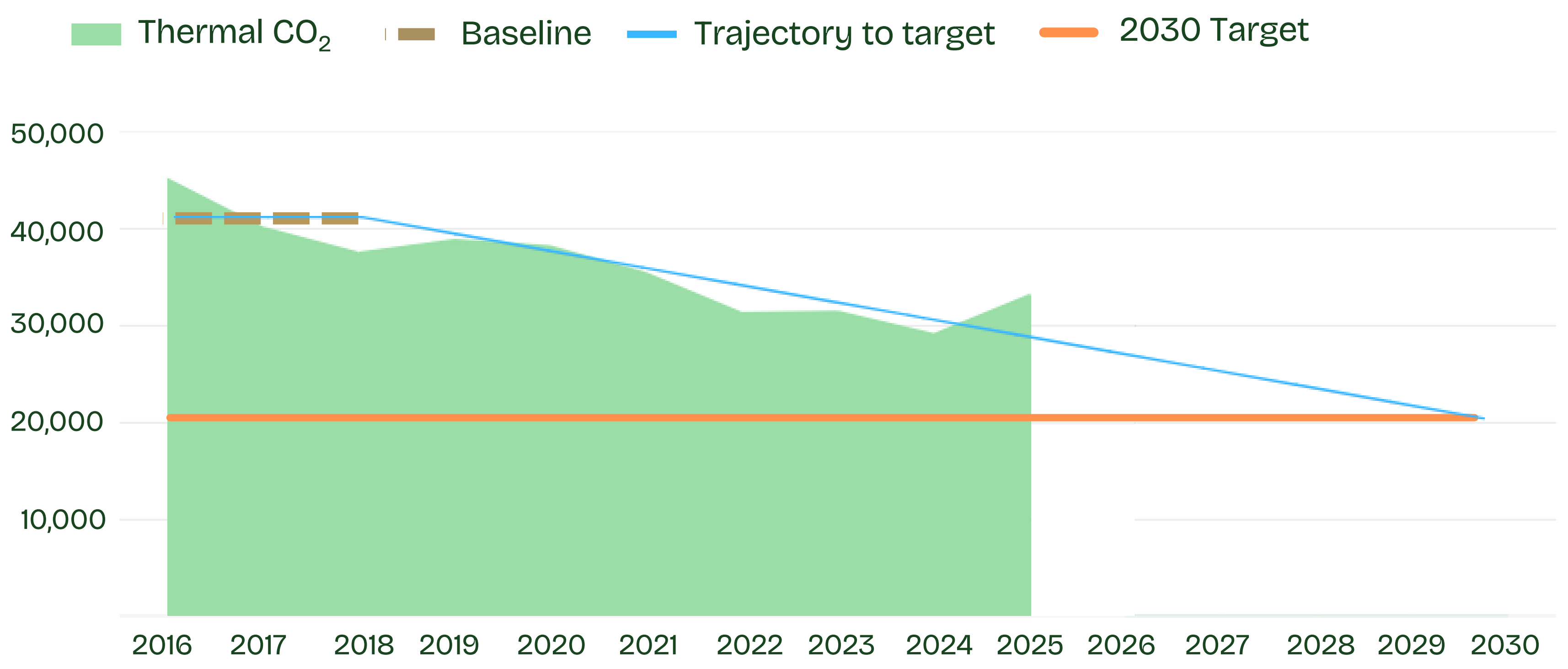
Emission reduction

Every public sector organisation is required to achieve a 50% improvement in energy efficiency, 51% reduction in direct energy-related (non-electricity) emissions, and 51% reduction in overall total emissions by 2030.

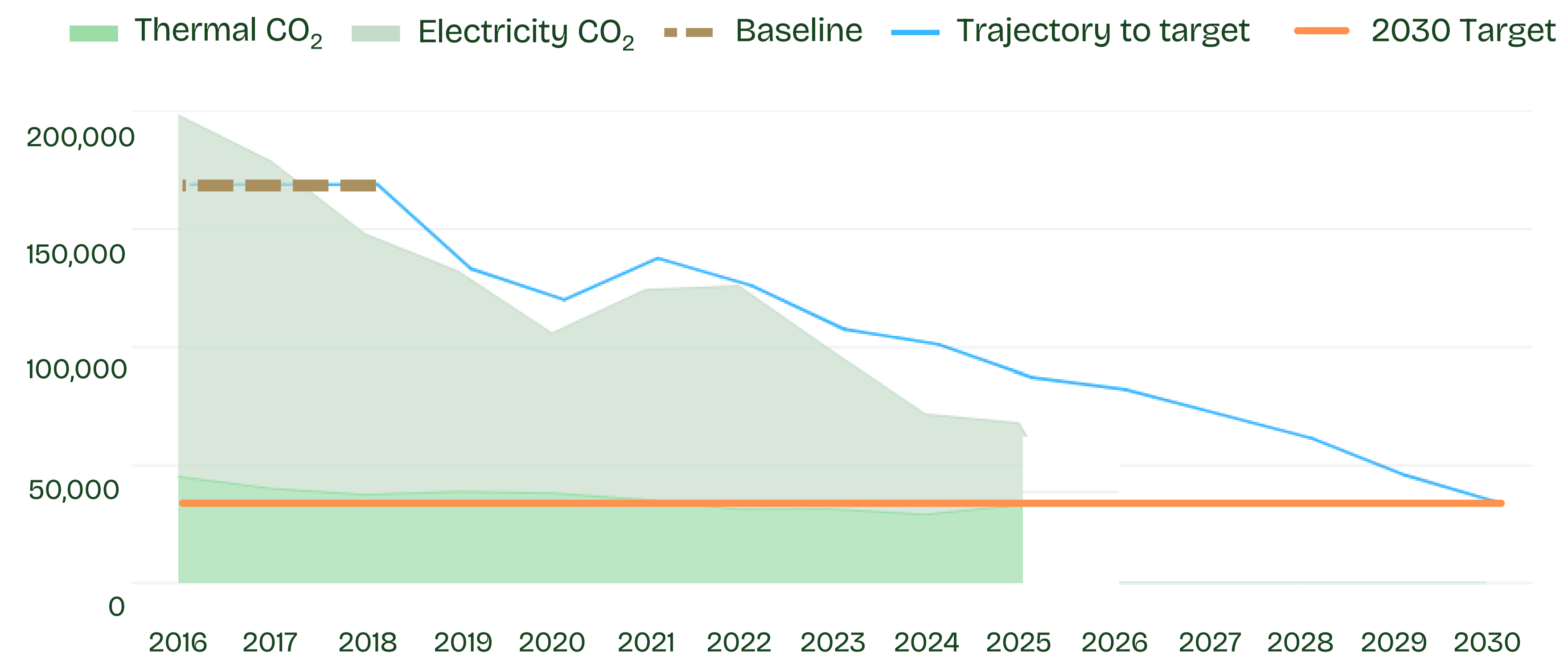
By the end of 2025 the Office has made significant progress toward meeting these targets. Direct energy-related (non-electricity) emissions are from the office's heating system. The Office is supplied with office space by the Office of Public Works (OPW) and is working with OPW to further reduce these emissions.

	Targeted reduction	Actual reduction
Energy efficiency	50%	72%
Direct energy-related (non-electricity) emissions	51%	19%
Overall total emissions	51%	61%

Energy-related (non-electricity) CO_2 Target



Total CO_2 Target



Staff engagement

The Office has established a Green Team as required by the Public Sector Climate Action Mandate to drive sustainability in the Office. The Office also created a staff working group on climate action whose role is to raise environmental awareness and promote energy saving initiatives.
Staff receive regular intranet articles and emails highlighting sustainability issues and energy efficiency tips.

The Office reports to SEAI annually a breakdown of business travel incurred in the calendar year by type of transport. Staff regularly incur domestic business travel when attending the offices of public bodies for audit activities. Occasionally staff travel internationally for work-related activity.

Business travel

In 2025, the Office complied with Circular 01/2020: Procedures for offsetting the emissions associated with official air travel. The Office valued its emissions from official air travel undertaken in the year and paid this amount into the Climate Action Fund.

Sustainability activities

The Office undertook the following activities in 2025 with respect to pursuing the Office's climate action targets

- continued to participate in the SEAI accelerator programme, featuring a workshop for all staff
- maintained government guidance regarding reduced temperature settings and shortened heating periods in public sector buildings
- signed up to the "Return for Children" campaign, an initiative supporting six national children's charities. The goal of this initiative is to reduce mixed litter in the office, with the deposit return proceeds going to charity.

Official Languages Act

The Office's Irish Language Scheme, as required under the Official Languages Act 2003, commenced with effect from March 2018 and is available on www.audit.gov.ie. Reflecting the provisions of the Act, the scheme requires the simultaneous publication in English and Irish of certain documents. The Office is committed to 100% publication of target documents simultaneously.

In 2025 all corporate publications targeted under the scheme were published simultaneously in Irish and English.

Due to the tight statutory timeframe in which the audits of appropriation accounts must be carried out, simultaneous publication in both languages of the certified accounts and any reports on matters arising from those audits has been challenging.

43 out of 45 appropriation accounts for 2024 published on 30 September 2025 were available in both English and Irish on publication day, with all 45 published in Irish once the remaining two Irish versions were provided to us by the relevant departments. 8 of 27 chapters in the 2024 Report on the Accounts of the Public Services were published in Irish on 30 September 2025 and all Irish reports were published by 14 October 2025.

Disclosures

The Comptroller and Auditor General is a prescribed person under the protected disclosures legislation.

Disclosures about any matter relating to improper use of public funds and resources or concerning value for money in respect of entities that fall within his remit can be made to the Office.

Guidance on how to make a protected disclosure can be found on our website www.audit.gov.ie.

The Office's Report on protected disclosures for the period 1 January to 31 December 2025 can be found on our website here.

Prompt payments

The Office complies with the Prompt Payment of Accounts Act 1997. Our Prompt Payment Returns are published on our website on a quarterly basis here.

2024 2025 2026

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

www.audit.gov.ie