



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

Engagement Strategy

2026-2030

*Independent
Objective
Constructive
Committed to excellence*

Introduction

The Office of the Comptroller and Auditor General (Office) supports the Comptroller and Auditor General, who independently examines how public money is spent.

The purpose and scope of this engagement strategy

Effective communication and engagement is at the core of delivering our mandate. Our Statement of Strategy 2026 – 2030 sets out key actions to enable us to achieve our strategic priorities of delivering high-quality, professional financial audit and performance audit services and making a difference to the bodies we audit, the Oireachtas and the public.

This engagement strategy identifies our key stakeholders, the reasons why we engage with them and the methods or channels we will use to engage with them.

Our Stakeholders

In carrying out our work we engage with a wide range of stakeholders.



Our engagement activities

We will use appropriate methods to engage with stakeholders depending on the message and the audience.

Inform



- Published reports
- Attendance at the PAC
- Website / social media
- Written correspondence/email
- Phone
- Face-to-face meeting

Consult



- Face-to-face meeting
- Written correspondence/email
- Phone

Collaborate

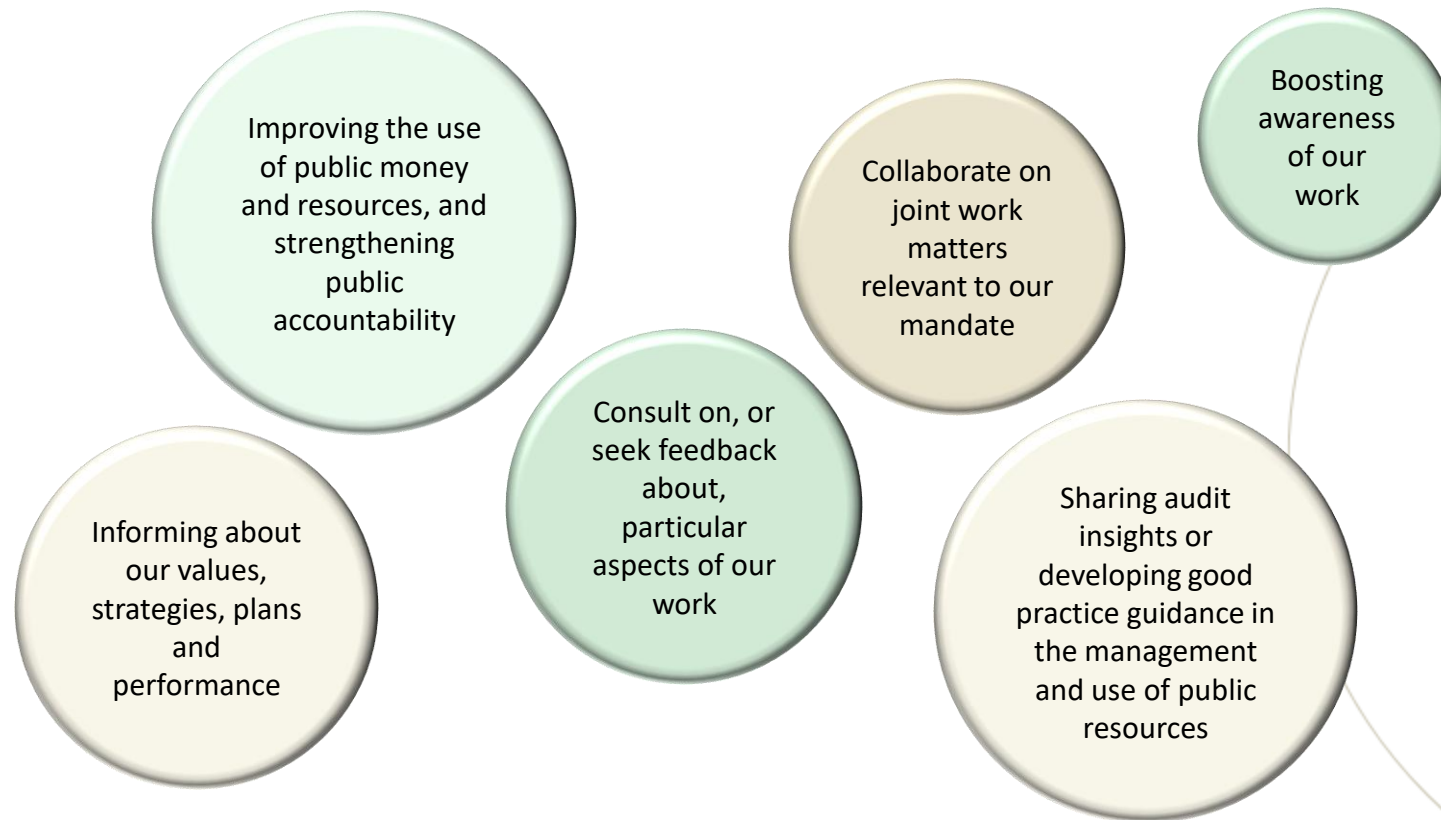


- Working groups
- Presentations
- Joint working

We are always looking for scope to be innovative so we will actively consider new ways of engagement such as using emerging technologies.

What we engage about

We engage with different stakeholder groups for varying reasons.



Our core mission is to add as much value as we can to public service in Ireland through the provision of high-quality audit services.

The Public Accounts Committee is the forum for the operation of democratic public accountability on the accounts of public bodies and reports to Dáil Éireann, and we do not comment on these matters in advance of, or after, meetings of the Committee.

Details of our engagement with key stakeholders

We have set out below our engagement activities with each of our key stakeholders and the format and timing of this engagement. We will report our performance on key metrics annually.



Dáil Éireann

The results of our work, which is undertaken in an impartial and independent manner, are reported to Dáil Éireann. The Committee of Public Accounts (PAC) is the body within Dáil Éireann responsible for considering the reports of the Comptroller and Auditor General. Through our reports we support the democratic scrutiny of the accounting for and use of public resources by central government departments and public bodies. We want to help members in undertaking their responsibilities.

Engagement activity	Format	Timeframe
Annual report on the accounts of the public services and appropriation accounts	Publish report	By end of September
	Attendance at and evidence to the PAC	Throughout the year
Audit opinions on the accounts of public bodies audited by the Comptroller and Auditor General	Attendance at and evidence to PAC	When the relevant Minister of the government lays the audited accounts before Dáil Éireann
Reports on examinations	Attendance at and evidence to PAC	When the relevant Minister of the government lays the report before Dáil Éireann



Audited bodies

Public bodies are responsible for preparing financial statements recording their expenditures, revenues and financial position. We audit those financial statements in accordance with our statutory responsibilities. The delivery of effective and timely audit of financial statements is central to what we do and entails a significant amount of engagement with the bodies in question, including senior management and audit committees. It is therefore important for audited bodies that we are clear, constructive and timely in communicating the results of our work in order that they can discharge their responsibilities. We also engage in advance of public reports in order to confirm the factual accuracy of our findings and provide an opportunity for the body to respond.

Engagement activity	Format	Timeframe
Audit opinion on the accounts	Submit report to the body	After the body approves the accounts
Audit strategy	Written document and/or orally with management or audit committee	At the audit commencement phase
Audit findings on control shortcomings are communicated after considering management's responses together with our recommendations for improvement	Written document and/or orally with audit committee	Major findings are communicated prior to audit opinion; control shortcomings are formally communicated after the audit
Sharing of audit insights	Through sectoral events, audit insights section on our website	Periodic



Oversight bodies

Central government departments and funding authorities play an important role in the oversight of the use of public funds by downstream agencies and service providers. Where we have an audit or inspection mandate with regard to the downstream agencies or service providers we want to communicate the results of our work, where relevant, to help improve performance in the use of public resources and in oversight. We want to engage with oversight bodies in a timely and constructive manner to assist oversight bodies in discharging their responsibilities.

Engagement activity	Format	Timeframe
Significant issues which require to be brought to their attention	Oral or written document	As and when need arises



Statutory authorities

We have responsibilities set out in statute or through long standing practice to report serious matters of wrong doing to relevant authorities with statutory responsibility. For example, matters relating to suspected corruption or fraud are reportable to An Garda Síochána while suspect offences under company law are reportable to the Office of the Director of Corporate Enforcement. We will work closely with statutory authorities where we identify such matters as part of our audit work. Additionally, the Office has reporting obligations arising from its own corporate operations.

Engagement activity	Format	Timeframe
Significant issues which require to be brought to their attention	Oral or written document	As and when need arises



Press and broadcast media

The media plays an important role in communicating the results of our work to the general public. We draw the media's attention to newly published reports, as well as details of the individual(s) that are best placed to assist with any queries.

Engagement activity	Format	Timeframe
Press notice	Website, email and selected social media	Upon publication of report
Advance media notice	Email	Day before the publication of the appropriation accounts
Information requests	Email or orally	Upon request



General public

We promote our work and contribution to public service in order to attract candidates interested in becoming professional accountants or in developing their professional career in public audit and value for money work.

From time to time, members of the public or employees of public bodies make disclosures regarding the use of public resources or may raise queries with us. We will endeavour to respond to disclosures and requests for information by explaining our role, while respecting our statutory responsibilities to maintain client confidentiality and to report solely to Dáil Éireann on the results of work.

Engagement activity	Format	Timeframe
Published reports	Website and selected social media	Upon publication by Comptroller and Auditor General
Our role, mandate and performance	Website, selected social media, guest lectures	Ongoing
Career opportunities	Website, selected social media, recruitment fairs	Ongoing
Disclosures about wrongdoing	Written correspondence, oral and/or face-to-face meeting	Upon receipt of disclosure
Information requests	Written communication, email or orally	Upon request



Other public auditors

We audit in co-operation with our colleagues in Northern Ireland the bodies established under the Good Friday Agreement. There are a number of other public auditors with responsibilities for the audit of public funds in Ireland. For example, the European Court of Auditors has responsibility for the audit of European funds and the Local Government Audit Service audits local authorities. We will engage constructively with other public auditors in the discharge of their mandate. As the national public auditor, we maintain relationships with various international bodies and colleagues in other jurisdictions, such as the International Organisation of Supreme Audit Institutions (INTOSAI).

Engagement activity	Format	Timeframe
Collaboration on areas of mutual interest for example cross jurisdictional areas of audit	Joint working on audit and/or examinations	Annually on North South audits From time to time where matters arise or in response to requests
Exchange of experience, sharing of insights, other international developments	Participation in committees, working groups, conferences and staff exchange programmes	Ongoing

Audit profession, professional, academic bodies and others



We can make more of professional and academic organisations' expertise and experience to help us better understand our audiences and increase our reach. Partners can help us disseminate our messages and outputs, widening our reach and build our authority with this audiences.

Engagement activity	Format	Timeframe
Collaborate on good practice matters such as the development of guidance	Working groups or conference	Ongoing
Attendance at international fora representing Ireland	Participation at conferences, etc	Ongoing
Engagement with accountancy bodies regarding member and student staff	Liaise on qualification requirements, examination process and continuous professional Development	Ongoing
Engagement with relevant professional and academic bodies	Liaise on expanding internship places, guest speaking and more generally to widen our reach	Ongoing



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

3A Mayor Street Upper, Dublin 1, D01 PF72

01 863 8600

www.audit.gov.ie