

<b>Lead topic: Government Accounting</b>	<b>Sub-topic: Role of Sec Gen and Accounting Officer</b>	<b>Contact: Breda Rafter Ext: 5862</b>
--	--	--

### **Role of Secretary General and Accounting Officer**

- All Secretaries General are Accounting Officers:
  - Accountable to the Minister for discharge of their duties as Head of the Department
  - Responsible for offering independent advice to Ministers and Ministers of State on issues relevant to the Department.
  
- In their Accounting Officer role, which is personal and cannot be delegated, they are responsible for the stewardship of public funds and required to give evidence on how they discharged this responsibility to the PAC.
  
- The duties of Accounting Officers are normally performed by Secretaries General (or in the case of Offices, by the most senior official) because of their position of authority within the Department/Office and also because of the interrelationship between financial management and management of the Department generally.
  
- The fact that the duties of Accounting Officer are vested in the most senior official in the organisation, who is personally answerable to the PAC, gives an important focus to managerial accountability for regularity, propriety and value for money in the operations of the Department.
  
- The role of Accounting Officer is part of an overall control framework which makes a senior official answerable to the PAC (who report to the Dáil) for public funds in accordance with the relevant legislation while at the same time maintaining the authority of the Minister in relation to the Department.
  
- The Accounting Officer cannot be acquainted with the detail of every transaction in the Department or Office. He/she ensures that proper mechanisms are in place to provide appropriate assurance about the regularity, propriety and efficiency of the Department's or Office's operations. These mechanisms are:
  - robust internal control systems
  - sound internal audit and Audit Committee arrangements
  - effective risk management.

**[A] Statutory Responsibilities of Secretaries General:**

- **Managing the Department:** Implementing Government policies appropriate to the Department, monitoring Government policies that affect the Department, delivering outputs determined with the Minister.
- **Strategy Statement:** Submitting a Strategy Statement to the Minister every 3 years or within 6 months of the appointment of a new Minister, and providing progress reports thereon.
- **Delegation of Functions:** Specific responsibilities are assigned to other officers. Assigning responsibilities to ensure that functions are performed by an appropriate Officer.
- **Advice to Minister:** Providing advice to the Minister on any matter, affecting or connected with the responsibilities of the Minister, giving rise to material expenditure chargeable to its Appropriation Account.
- **Management of Resources:** Ensuring the resources of the Department are used in a manner that is in accordance with the *Comptroller and Auditor General (Amendment) Act, 1993*.
- **Cost Effectiveness:** Examining and developing means of improving the provision of cost effective public services.
- **Efficiency:** Making sure arrangements are in place to maximise efficiency in cross departmental matters.
- **HR Issues:** Management of all matters relating to the appointment, performance, discipline and dismissal of staff below the grade of Principal or equivalent.
- **Functions of the Minister:** Carrying out, on behalf of the Minister, any other functions of the Minister.

**[B] Statutory Accountability of Secretaries General:**

- **Accountable to the Minister:** The Secretary General is accountable to the Minister under Section 6 of the *Public Service Management Act 1997* for the performance of the above functions:

**[C] Statutory Responsibilities of Accounting Officers**

- **Appropriation Account:** The Accounting Officer is responsible for (a) having the Appropriation Account prepared and presented to the C&AG by 1st April of the year following that to which the account relates, and (b) signing the Appropriation Account which is accompanied by a statement of internal financial control.

In addition, the Accounting Officer is responsible for:

- Safeguarding public assets;
- Financial implications of policy;
- Economy and efficiency of the Department in the use of its resources;
- Systems, procedures and practices employed by the Department for evaluating the effectiveness of its operations.
- Adequacy of arrangements within the Department/Office to ensure the correctness of all payments under his/her control
- Internal audit including reviewing the internal audit function to ensure the desired quality of assurance on the adequacy, reliability and efficiency of the Department's internal control system.
- Ensuring DPER sanction for expenditure has been obtained and the maintenance of a central record of both delegated and specific sanctions.
- Grants to outside agencies particularly in regard to conditions of the grant funding and ensuring there is a framework for control and accountability for public moneys in bodies operating under the aegis of the Department.

***Statutory requirement for Accounting Officers to give evidence to the PAC***

- Specific statutory responsibilities under the C&AG (Amendment) Act, 1993 to give evidence to the PAC on the issues set out in Paragraph 19 of the C&AG (Amendment) Act, 1993 relating to regularity and propriety of transactions recorded in any account subject to audit by the C&AG as well as the economy, efficiency of the Department in the use of its resources and the systems, procedures and practices for evaluating effectiveness (VFM).
- In appearing before the PAC the Accounting Officer may not express an opinion on the merits of a policy. The prohibition on Accounting Officers and Secretaries General from commenting on the merits of policy, when appearing before Oireachtas Committees, maintains the distinction that it is the Minister who is responsible to the Oireachtas for policy matters.
- Procedure exists for sending papers to the C&AG and Department of Public Expenditure and Reform in circumstances where there is a difference of opinion

between the Accounting Officer and the Minister in an area for which the Accounting Officer has responsibility.