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A century of public accountability: Reflections on the Office of the Comptroller and Auditor General

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Marking a century of excellence in transparency and accountability, we are delighted to present a special issue to mark the centenary of the Office of the Comptroller and Auditor General (OCAG). This landmark occasion not only recognises the continued dedication of those who have worked in the Office to deliver on its mandate but also highlights the crucial role it has played in shaping Ireland's public administration over the past 100 years. In this special issue we bring together a collection of papers that delve into various aspects of public sector administration and auditing, shedding light on the past, present and future of public accountability in the state.

Through an examination of the Irish State Administration Database, Professor Colin Scott and Professor Muiris MacCarthaigh review the evolving range of organisations and scope of functions subject to Comptroller and Auditor General scrutiny. They describe the impact of legislative change in 1993, which has allowed the Office to enquire into efficiency and effectiveness in public spending more broadly, thereby enabling it to reflect on the nature of financial control in the contemporary state.

Dr Kevin De Barra's paper explores how the internal audit function is executed in practice in the Irish public sector and makes recommendations for improving its integration within organisations. He emphasises the

potential for the internal audit function to build capacity within organisations and become a primary driver of a permanent culture of continuous improvement.

Dr Richard Boyle's paper examines how the reports and workings of the OCAG have been reported in newspapers in Ireland since its foundation. He draws some insightful conclusions on the evolving relationship between the media and the OCAG.

The two papers by Dr Catherine Lynch and Dr Marie Léoutre focus on the origins and mandate of the Public Accounts Committee (PAC) and its relationship with the OCAG. They provide insights into the interactions and engagement between the PAC and the Comptroller and Auditor General. Dr Marie Léoutre's paper stems from archival research completed for the centenary of the OCAG.

In the final paper Alice Kelly presents a summary of the research, findings and conclusions from six dissertations completed by officials in the OCAG who undertook the Master of Economic Science in Policy Analysis programme in the Institute of Public Administration. The dissertations address critical policy issues for both the OCAG and the wider civil service, such as childcare, human resources, remote working and performance audits.

As we celebrate 100 years of the OCAG, this special issue serves as a testament to the organisation's impact on Ireland's public sector administration and, in particular, on the need for probity in the use of public money. In large part this is a tribute to the expertise and dedication of the staff of the Office. The papers presented in this issue provide a comprehensive exploration of the Office's history, achievements and challenges. We hope that these articles will inspire reflection, discussion and further research on the future of public sector auditing, setting the stage for continued accountable and transparent governance in Ireland and beyond.