

# **One hundred years of the Office of the Comptroller and Auditor General in the newspapers**

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## **Introduction**

The Office of the Comptroller and Auditor General (OCAG) was originally provided for under the Exchequer and Audit Departments Act 1866. After independence, the current OCAG was established following the passing of the Comptroller and Auditor General Act 1923. The 1923 Act and the Comptroller and Auditor General (Amendment) Act 1993 are the two main legislative provisions setting out the powers and duties of the OCAG. Article 33 of the Constitution stipulates that ‘there shall be a Comptroller and Auditor General to control on behalf of the State all disbursements and to audit all accounts of moneys administered by or under the authority of the Oireachtas’.

The work of the OCAG has been extensively reported on in the media over its history. Barrados & Lonsdale (2020, p. 8) state that reports from supreme audit institutions (SAIs), such as the OCAG, ‘are looked on as an important source of information to legislatures for independent oversight and for citizens on the working of their governments, and on what has been achieved with the expenditure of their tax money’. These reports are often covered in newspapers and

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the wider media. It is therefore perhaps somewhat surprising that the relationship between SAIs and the media has drawn relatively little scholarly interest (Bringselius, 2014). Ireland is no exception to this rule.

The media has an important role as an intermediary between the work of SAIs and the public, helping shape public attitudes towards audit offices (Dye & Stapenhurst, 1997). González et al. (2008) note that in the past, SAIs hardly publicised their work, while Pollitt & Summa (1997) comment that in the 1990s, a few began to publish booklets and brochures for popular consumption and to establish ties with the media. Nowadays having good coverage in the media is often regarded by SAIs as one indicator of the value and impact of their work (Lonsdale, 1999).

But the relationship with the media is one that needs careful management. As noted by Bringselius (2014, p. 76), 'In its relation with the media, just like in its relation with central government, a SAI must be neither too distanced, thereby risking losing relevance and legitimacy, nor too close, thereby risking compromising its independence'. Bringselius quotes Dye (2009), a former Auditor-General from the Canadian Office of the Auditor General, who argues that SAIs ought to work more actively at maximising their impact in the media:

SAIs need to recognize the reality that audit reports may not be read thoroughly or completely and find a way for their parliamentary stakeholders to become aware of the good work of the SAI. One way to do this is by getting the media to carry your message for them. SAIs can become partners with the media without compromising their independence. In addition, the media is a key channel to keep citizens informed of the SAI's role in and contribution to strengthening your country's well being. A properly informed audience will create public pressure on elected representatives, which in turn will lead to greater executive accountability and, ultimately, to greater transparency and better management of public funds. (Dye, 2009, p. 8)

Of course, the media have their own interests to serve in how they report on the work of SAIs, and what they choose to focus on. There is a tendency for compliance audits to attract media coverage as they can be used to promote the media's interest in scandals when reporting on politics:

Those who want headlines in the war on fraud, waste, and abuse will find plenty in the narrow stories of graft and corruption that often flow from compliance auditing. The media appears always willing to report another story on the subject. (Light, 1992, p. 150)

Following this introductory section, there is a short outline of the methodology used for the research. The remainder of the paper concentrates on several themes identified from an analysis of articles referring to the OCAG in newspaper coverage. These themes were chosen due to their importance in the history of the development of the Office, or because they are illustrative of issues that attracted significant newspaper interest. These start with the establishment of the Office and its early years, moving on through such topics as newspaper coverage of the annual reports of the OCAG and major issues/controversies it has been involved in, through to issues concerning how the Office itself is covered by newspapers, and culminating in some of the stranger/quirkier stories concerning the OCAG highlighted by newspapers. Finally, some conclusions on the evolving relationship between newspapers and the Office over the century of its existence are drawn.

## **Research methodology**

Reflecting on the role of the OCAG on the occasion of its centenary provides an opportunity to examine how the reports and workings of the Office have been reported in newspapers in Ireland since its inception. To undertake this research, a search was carried out in the Irish Newspaper Archives (<https://www.irishnewsarchive.com>) and *The Irish Times* newspaper archive (<https://www.irishtimes.com/archive>) to identify the number of articles/letters that contained all of the words comptroller, auditor and general. Newspapers that focus on Northern Ireland, such as the *Belfast Telegraph*, were excluded to leave out references relating to the Northern Ireland Audit Office. As at the time of the research, the Irish Newspaper Archives contained an extensive selection of 139 national and local newspapers.

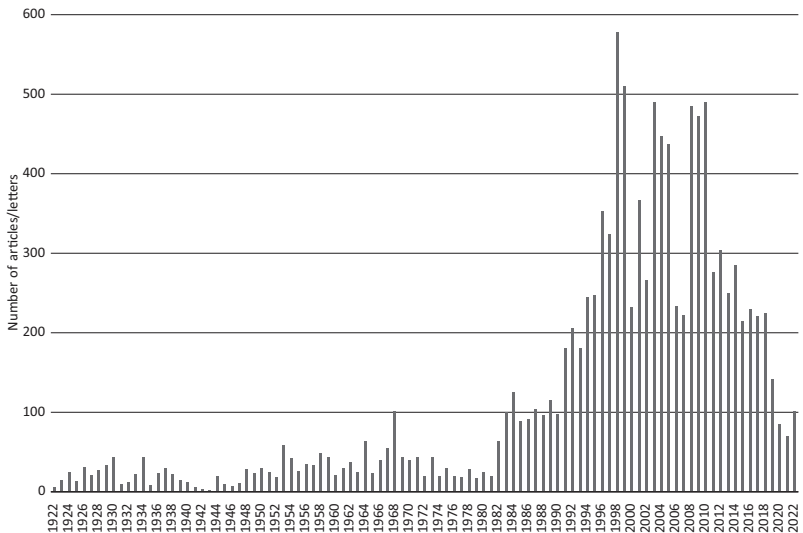
While the databases covered are extensive, some limitations in the data gathering exist. For example, for reasons of manageability of the research, articles that just use the word Comptroller or Auditor alone are not included, so some references to the OCAG may be omitted.

While almost all major newspapers are included in the archives, some, such as the *Business Post* and former *Sunday Tribune*, are not.

**Reference to the Office of the Comptroller and Auditor General in the newspapers – A numerical analysis**

Figure 1 shows the number of times each year the OCAG appeared in articles in Irish newspapers. What is apparent from the figure is the distinction between the period up to the early 1980s and subsequently. Up to the early 1980s (apart from 1968, when an issue relating to access to Department of Justice files attracted a lot of attention, as will be discussed later), the average number of references to the OCAG was less than 30 a year. From the 1980s onwards, as the remit of the Office expanded, especially with the production of value for money reports, and as newspapers became more expansive in their commentary on and coverage of government, the number of articles that included reference to the OCAG increased significantly. The number of articles that referenced the OCAG from 1990 to 2020 averaged 300 per year. The highest number, in 1998 and 1999, when there were over 500 articles each year, is in part explained by coverage

**Figure 1: Irish newspaper articles/letters containing the words comptroller, auditor and general by year, 1922–2022**



of the Deposit Interest Relief Tax (DIRT) controversy covered later in this paper. There has been a significant drop off in the number of articles in recent years. The reasons for this are unclear but, in part at least, are likely due to the reduced number of value for money type reports being produced by the OCAG. Staffing reductions resulting from the financial downturn at the end of the 2000s led the OCAG to concentrate its resources on its duty to produce financial audits. The value for money reporting side of the work of the Office was reduced and is only now being gradually restored.

### **Establishment of the post of Comptroller and Auditor General and of the Office of the Comptroller and Auditor General**

The first newspaper references to the establishment of the OCAG came on 5 January 1923. An article in *The Freeman's Journal* referred to the Bill providing for the appointment of a Comptroller and Auditor General (C&AG) being considered by the Dáil and stated, 'This short measure provides for one of the most important State officers who will control all disbursements and audit all accounts of public moneys administered by the Oireachtas' ('Important posts', 1923). In a short description of the Bill, the *Irish Independent* notes that 'The Bill provides for the appointment of a Comptroller-General for the receipt and issue of the Exchequer of Saorstát Éireann and Auditor-General of public accounts. The salary attaching to the post is £1500 p.a.' ('Measures before the Dáil', 1923). The following day the *Irish Examiner* noted that at the committee stage 'a long discussion took place on the duties and power of the officer' ('Yesterday's session business', 1923). President Cosgrave said that he would appoint a small committee to consider the selection and appointment of the officer. The particular concerns of the times with regard to the civil war were reflected in a contribution to the debate by Professor Magennis when discussing Clause 6 concerning giving the C&AG the power to promote, suspend or remove any of the officers or clerks employed under him, where 'he objected to the word "remove", as it bore a sinister meaning in connection with public officials in Ireland. He thought "dismiss" should be substituted' ('Swift passage', 1923).

On 10 January 1923 the Seanad passed the Bill through all its stages. Moving the Bill, Sir T. Esmonde described the appointment as 'a matter of the greatest importance to the country. He would be the tax-payer's sheet-anchor' ('Taxpayers' defender', 1923). The *Irish Independent* subsequently reported on January 13 that Mr George

McGrath had been appointed C&AG for the Saorstát, that he had acted in a similar capacity for the Second Dáil, and that he was a brother of the Minister for Industry and Commerce. The paper further noted, ‘Ministers emphatically denied any suggestion that their relatives or political associates had been placed in office’ (‘Comptroller and Auditor General’, 1923).

## **Annual reports**

Once a year since its inception, the OCAG is guaranteed to make an appearance in the newspapers. The occasion is the publication of the annual report of the C&AG. This report provides the newspapers with plenty of material to highlight inefficiencies and waste in public expenditure.

The very first annual report was found to show ‘some remarkable revelations in connection with the accounts of the Free State Army’, with about £163,000 of mostly unvouched expenditure written off as irrecoverable, and the document containing ‘much that is of exceptional interest to the tax-paying community as a whole’ (‘Missing army funds’, 1924). Interestingly, an article on the second annual report stated that the report notes some improvements in departmental practices, particularly welcomed one would imagine by the Department of Finance: ‘more attention has been given to details of expenditure and the former tendency to ignore the Ministry of Finance has almost disappeared’ (‘Free State accounts’, 1925).

The OCAG tends to be presented in a favourable light by the newspapers in their coverage of the annual report. These two quotes are not untypical:

The Comptroller and Auditor General has travelled his impartial round again ... He deserves our praise both as a detective and as a spell-binding narrator of the by-ways of bureaucracy. (‘Footing the wrong bills’, 1968)

It can be said that the Appropriation Accounts are the window of the public service ... The staff of the Office of the Comptroller and Auditor General are bloodhounds when it comes to sniffing out irregularities and they have no hesitation in making a fuss when they believe it is necessary. (Butler, 1978)

The reports are seen as a valuable source of advice to governments: ‘Any incoming Minister, particularly those new to government, would

do well to glance back at some of the old reports of the Comptroller and Auditor General before approving a hastily cobbled together spending project' (Fitzgerald, 1992).

The challenges for journalists when examining the annual reports were well summarised by Keenan in 1997:

The trick in assessing the report of the Comptroller and Auditor General ... is to distinguish the important from the unimportant, and both from the merely bizarre ... what seems to be important may not necessarily be so. The eye-catching figure of £1.4 billion in tax and PRSI arrears tells us more about the Revenue Commissioners accounting methods than it does about any potential windfall to the economy ... And what might seem unimportant in the report can be very significant. The sections on the cost of schools, local authority swimming pools, social welfare and agricultural payments, all point to a worrying lack of financial control in some Departments and authorities. (Keenan, 1997)

In more recent times, the annual reports have provided opportunity for the newspapers to invite commentary from economists on the implications of the reports for government and for the OCAg. For example, Barrett notes 'the Auditor and his staff beaver away on the taxpayers' behalf. His role is evolving from theft, fraud and misapplication of funds to efficiency issues. He should become more widely involved in efficient delivery of policy, in my opinion, as part of a wider contribution to good national budgeting' (Barrett, 2000). Kinsella examined how governments react to the annual reports:

I think we can learn a lot about Ireland, and what's wrong with it, by looking at how official Ireland reacts to the Comptroller and Auditor General's reports ... Soon enough we'll be treated to another round of the three-day political theatre that is the Comptroller and Auditor General's report. It's always the same. The report is issued. Pundits, opposition parties, and the general public go mad. Much wringing of hands takes place. And then three days later everything is back to normal, with 361 more sleeps until the next time. Nothing seems to change as a result of these important reports ... I've looked at every C&AG report since 2000. The standard and detail of the reporting has increased massively since around 2009, which is really positive.

But despite this real increase in analytical rigour, the reports appear to have no teeth. (Kinsella, 2013)

On a similar theme of the limited response to the annual reports, an *Irish Times* leader article stated:

Petty corruption and gross inefficiency cannot be tolerated. Details of financial waste and worse are contained in the Annual Report of Comptroller and Auditor General John Buckley. The bulk of the failures identified preceded the collapse of the State's finances, but there is little evidence to show that necessary lessons have been learned. Practices declared unacceptable in earlier reports have recurred. The Government must act. ('Little evidence', 2010)

## **Major issues/controversies**

The number of articles about the OCAG increases when a particular issue that the Office has been investigating becomes a topic of controversy, either because of disagreement about roles and remit or because it deals with a politically sensitive issue. Here we look at how newspapers have covered several such issues over the years.

### ***Military pensions***

The first time the issue of the remit of the OCAG became a focus for newspaper attention was in relation to the passing of the Military Service Pensions Act 1930. This Act exempted military pensions awarded under the Pensions and Allowances Act from oversight by the C&AG, on the grounds of concern about revealing the details of pension applications to external bodies. The issue arose as the C&AG had asked for access to certain notes made for members of the assessment board established to determine military pensions. The Attorney General advised that the C&AG was not entitled to these notes ('Military service', 1930). As the Bill was passing through the Oireachtas, the newspapers covered the parliamentary debate with a particular focus on the implications for the OCAG. The *Irish Examiner*, for example, recorded the views of Mr McEntee, TD, 'who said he based his arguments against the Bill on principles of financial administration ... The Bill was aimed against the Comptroller and Auditor General, who was appointed to safeguard the public interests ... If the Bill passed, the Comptroller and Auditor General could never be in a position to certify that such money had been expended

in accordance with the authority of the Minister for Finance or the formal regulations of the Department' ('Military pensions', 1929).

In a similar vein, at the committee stage of the Bill in March 1930, *The Irish Times* reported Mr Comyn, TD, as saying 'the principle of the Bill was to exclude from the review of the Comptroller and Auditor General certain documents upon which public funds had been, and would be, paid. That principle was wrong, and it should be restricted as much as possible in its operation' ('Military service pensions', 1930). Despite these concerns, the Act was passed.

### *Access to Department of Justice files*

One of the biggest issues of controversy about the remit of the C&AG covered by the newspapers over the lifetime of the OCAg arose in 1967 on publication of the annual report of the C&AG. Like the military pensions issue, it concerned the right of the C&AG to access departmental files, involving a disagreement between the C&AG and the Department of Justice. The issue was summarised in an *Irish Press* article:

The Comptroller and Auditor General, Mr. E. F. Suttle, in his annual report, last night stated that he had extended the scope of his audit from an examination of regularity into the field of administrative efficiency and had received the cooperation of Departments and semi-State agencies with one exception. This was the Department of Justice.

This extension of his activities, Mr. Suttle said, was in line with modern State audit as developed and practised in other countries ...

In the course of audit of votes accounted for by the office of the Minister for Justice, he asked the accounting officer for certain files which in Mr. Suttle's judgement were necessary for the completion of the audit. These, from evidence before him, appeared to relate to travelling expenses, the supply of medicines to gardai, and an organisation and methods report on the payment of witnesses' expenses in certain court cases.

The accounting officer suggested that Mr. Suttle's request be withdrawn because he saw objection, in principle, to making available any papers which might contain administrative directions or arguments of a policy character and matters of that kind. Mr. Suttle rejected this suggestion. ('Comptroller says', 1967).

In an appearance before the Public Accounts Committee, which conducted an investigation into the issue, Mr Peter Berry, the Secretary and accounting officer of the Department of Justice, said that Mr Suttle had not been asking for information ‘but for omnibus State files which could contain information of a highly confidential character ... the Comptroller and Auditor General misconceived his position, and he had no authority, statutory or otherwise, to engage in an inquiry into administrative efficiency’ (‘Clash over secret records’, 1968). He went on to say that he was speaking with the full authority of his minister. Mr Berry also noted that he had asked for the advice of the Attorney General, who told him the C&AG had no legal authority to extend the scope of his audit into the field of administrative efficiency and that papers relating purely to policy or administration were not within the scope of the C&AG’s inquiry.

The Public Accounts Committee issued an interim report on the matter in January 1968. The *Irish Independent* reported that ‘After hearing both officers extensively, as well as the Secretary of the Department of Finance, Dr. T. K. Whitaker, the Committee ruled that the Comptroller should get “such documents as he determines to be necessary” for the carrying out of his constitutional function. The Committee also called for legislation to clear up the statutory machinery for making documents available’ (Noonan, 1968).

A year later, in the C&AG’s annual report for 1967–8, the C&AG stated that the files he had requested had not yet been made available to him, and that over the year he had asked for seven further files which were not produced. This led to a Dáil debate, as reported by *The Irish Press*:

Against a tense background in which, for the second year running, the Comptroller and Auditor General, Mr. E. F. Suttle, states in his annual report that he has been unable to append his full certificate to the Appropriation account voted to the Garda Síochána because the office of the Minister for Justice refused to produce seven files for his inspection, the Dáil today will debate a long-delayed resolution on Mr. Suttle’s right to see any departmental document he thinks is necessary to make sure public money is being spent properly, and efficiently. (‘Clash over secret records’, 1968)

As reported in the *Irish Examiner*: ‘It was a civil debate and the decorum of the House was an example to the country. Party

differences were laid aside and all hands rallied to support the Comptroller and Auditor General in his gentlemanly tussle with that other gentleman Mr. Peter Berry, the Secretary of the Department of Justice' ('Civil debate', 1968). The outcome of the debate was reported on in the *Irish Independent*: 'All documents and files demanded by the Comptroller and Auditor General in the preparation of his reports on public spending must be made available. This is the mind of Parliament as outlined yesterday afternoon and the decision of the Government also' ('Comptroller must get all documents', 1968).

The case itself led to the publication of several opinion pieces in the newspapers, all supportive of the position of the C&AG. For example, the *Sunday Independent* covered a talk on constitutional reform at the adult education conference at University College Cork by Professor John Kelly of University College Dublin, where he stated:

Another principle of the hidden Constitution is lack of candour ... One example is ... the refusal of the Department and the Minister to show certain files to the Comptroller and Auditor General ... No doubt, the Department honestly thought that all this was in the best interests of the public. I believe the public, on the other hand, would say it was secretiveness run mad. (Kelly, 1968)

The *Irish Independent* published a leader on the issue:

The case of the reluctant Secretary has been settled, and the Comptroller and Auditor General can now go about the business for which, obviously, his office was created. There was an air of unity in the Dáil as deputies from all parties emphasised their views about the principle of accountability, which tended to befof the unease of a public which saw other elements inherent in this long-drawn-out affair.

If a few relatively unimportant files could be secured against the probings of an officer of the state whose status ranks almost with that of a judge, and defended with such tenacity that it required a Dáil discussion to break up the siege, what are the chances of an offended citizen winning a battle with a state department over some dispute? ('Checking the books', 1968)

And in a precursor of a debate on the remit of the C&AG that took place in the 1980s about extending its powers, Viney, during a very thoughtful reflection on the issue noted:

What is at stake is not only the Comptroller's authority to see State papers, but the whole evolution of his office as a modern instrument of efficient government ... the fact is that in countries such as America, France and Germany the scrutiny of efficiency is now the chief preoccupation of the State audit office. It does not depend on precedent for its authority; it uses totally new techniques and its innovations are welcomed by governments. (Viney, 1968)

### *Tax amnesties*

A further challenge to the remit of the C&AG came in relation to the tax amnesties of 1993, which drew significant interest from the newspapers. In his annual report published in 1994 the C&AG noted that he had intended to report on several issues relating to the 1993 tax amnesties but that the Revenue Commissioners had expressed an opinion that the scope of the exercise was beyond his remit and could call into question the fundamental confidentiality arrangements on which the amnesty was based. Subsequently, the C&AG, Patrick McDonnell, told the Public Accounts Committee 'that he had sought the advice of Attorney General Harry Whelehan, who informed him the amnesty legislation did not permit him to use the information in the way he had intended' (McEneaney, 1994). McEneaney went on to report that Finance spokesman Michael McDowell said 'it threw into "sharp focus" the conflict between the Attorney General's role as legal adviser to the Government and drafter of legislation and the separate need to uphold the public interest'. McDowell was further quoted as saying the legislation was 'an "impossible constraint" on the constitutional role of the Comptroller and Auditor General to report on the manner in which State monies are spent' (McEneaney, 1994).

Mr McDonnell indicated that he would take separate independent legal advice (as had been advocated by several parliamentarians). It was subsequently reported in *The Irish Times* that 'The chairman of the Dáil Committee of Public Accounts, Mr. Jim Mitchell, has sought legal advice on the effect a ruling on the Tax Amnesty Act by the Attorney General, Mr. Harry Whelehan, could have on the powers and responsibilities of the committee' ('Legal advice', 1994).

Mr McDonnell retired in 1994 before the legal advice was received. He was replaced as the C&AG by Mr John Purcell. An article in the *Irish Examiner* noted that Mr Purcell informed the Public Accounts Committee:

that legal opinion he had received stated in ‘clear and unequivocal terms’ that the Waiver of Certain Tax, Interest and Penalties Act 1993 gave him the right to make such a report.

Mr Purcell said he now had two diametrically opposing opinions, each emanating from an eminent legal source. He believed, however, that he would be leaving himself open to a legal challenge if he went ahead and published a comparison report on the tax amnesties in 1988 and 1993.

‘I can hardly go ahead and publish my report in a situation where the senior law officer in the land believes that I would be breaking the law.’

He could not, however, ignore the legal advice he had received from John Cooke, SC, which happened to coincide with his own ‘layman’s view’ and that of his predecessor.

Mr. Purcell said he would be happy to meet with the new Attorney General, Eoghan Fitzsimons, to hear his opinion on the matter, before deciding on a final course of action. He saw the courts as a last resort. (Ring, 1994)

The new Attorney General agreed with the findings of his predecessor. The case was subsequently taken to the High Court, where Judge Mary Le Foy found in favour of the Revenue Commissioners (Coughlan, 1997).

In an article in the *Sunday Independent* prompted by the case, Michael McDowell, TD, suggested that it was likely the C&AG and their role would be little known to readers:

Hidden away in the Constitution is one of the most important provisions without which effective, accountable, constitutional and democratic Government would be largely illusory. Article 33 establishes and sets out an office on which the whole notion of parliamentary scrutiny and control of the executive arm of the State is based. Article 33.1 provides that: ‘There shall be a Comptroller and Auditor General to control on behalf of the State all disbursements and to audit all accounts of moneys administered by or under the authority of the Oireachtas’.

Who is this strange office-holder whose title has a forbidding ring and a stranger spelling? I dare to suggest that 90 per cent of people would not even know that the office existed. Perhaps as few as one in a thousand would know the identity of the Comptroller. And yet he or she holds high constitutional office

at the heart of our system of government – the watchdog of Dáil Éireann who very often barks and sometimes bites. (McDowell, 1994)

### ***Deposit Interest Relief Tax***

The non-payment of DIRT by Allied Irish Banks on bogus non-resident bank accounts became a major public scandal in 1998. It is illustrative of a situation where the government wishes the C&AG to examine an issue but the powers are not there to enable such an investigation. Newspaper coverage addressed both the substantive issue of DIRT tax evasion and the role of the C&AG in the investigation.

The Public Accounts Committee considered how to best manage an investigation, and it recommended that the C&AG ‘should be given additional powers to conduct a fact-finding inquiry into the administration of DIRT by the Revenue Commissioners and the relevant financial institutions’ (Kennedy, 1998). Extending the remit of the C&AG, combined with the scale and nature of the scandal, led to the newspapers taking a particular interest in the role of the C&AG, and the implications for its remit. For example, a profile in *The Irish Times* stated:

John Purcell could never have expected that being Comptroller and Auditor General would make him a household name. Nor, by all accounts, would he have welcomed such a development.

But after four years of quietly getting on with the job, this career public servant suddenly finds himself centre stage as the investigation into the alleged DIRT scandal in the banking sector moves into a new phase ...

Although the legislation expected to be passed shortly will give him sweeping new powers, including the right to compel the production of documents and files from financial institutions and take evidence under oath, the Committee of Public Accounts is anxious to ensure these powers are not abused in the future.

The DIRT investigation has cross-party support, but the committee chairman, Mr. Jim Mitchell, said it was important to ensure that the Comptroller and Auditor General’s office could not be politicised.

To guard against this, the new legislation will include a provision that similar investigations by the office in the future can be requested only when there is a ‘broad consensus’ in the Dáil. (Dooley, 1998)

Another interesting feature of the case reported by the newspapers was that the C&AG was empowered to engage outside auditors to assist him in his work. As reported in the *Irish Independent*:

The Comptroller could examine certain bank accounts as part of the investigation but to remove any possibility of doubt or question marks about individual confidentiality, Mr. Purcell has brought in outside auditors, believed to be the London-based Arthur Andersen International.

It is believed this decision was taken to avoid any possibility of a conflict of interest or any other potential legal problems by employing auditors from within the State who may have had dealings with particular financial institutions. (Dowling, 1998)

The publication of the C&AG's report in July 1999 was covered extensively in the media, including leader articles in the *Irish Independent* and *The Irish Times*. The *Irish Independent* reported that 'The scale of the wrongdoing disclosed in the report of the Comptroller and Auditor General to the Dáil Public Accounts Committee beats every allegation made at every judicial tribunal out of sight. The sums involved come to billions, the number of offenders must come to scores of thousands' ('From bad to worse', 1999). The *Irish Times* noted that 'The 371-page report represents nothing less than a scathing indictment of the tax collection system ... The Comptroller, Mr. John Purcell, and his staff, are to be commended for their impressive marshalling of the facts from no less than 37 financial institutions and several State agencies' ('Digging up the DIRT', 1999).

### ***Compensation for abuse victims***

Sometimes there is disagreement with the findings from reports of the C&AG. Where these involve politicians or prominent public organisations they can generate significant interest, as in the relatively recent case of the disagreement between the C&AG and the National Asset Management Agency over the expertise and evidence used in a report on Project Eagle (O'Halloran, 2016). An earlier case that attracted significant newspaper attention concerned disagreement on the cost to the state of the compensation deal for victims of child abuse agreed between the government and various religious orders. The *Irish Times* reported that 'Compensation for victims of institutional child abuse may exceed €1 billion according to a detailed analysis by the Comptroller and Auditor General (C&AG). The figure is the first

independent estimate available on the potential cost of the redress scheme, which also indemnified 18 religious orders against all current and future compensation claims from former residents of industrial schools and residential homes' (Reid, 2003).

An *Irish Times* leader stated:

After years of government obfuscation, the report by the Comptroller and Auditor general, Mr. John Purcell, has finally lifted the lid on negotiations with religious orders and exposed what, in private enterprise, would be regarded as negotiating incompetence and financial profligacy ...

During the course of his inquiry, Mr. Purcell was publicly warned by Dr. Woods's successor, Mr. Dempsey, not to comment on issues of government policy. In response the C&AG dryly noted his obligation to 'examine and form a view on the quality of information underlying key decisions in the formulation of policy'. ('An extraordinary arrangement', 2003)

Regarding the disagreement over figures, the *Irish Examiner* reported, 'extraordinarily, Mr. Ahern [then Taoiseach] and the former Minister for Education Michael Woods (who struck the deal), both dismissed out of hand the assessment of the taxpayers' financial watchdog that the redress scheme ... could cost up to €1bn ... Mr. Woods later dismissed his calculation as a "guesstimate". Mr. Ahern told the Dáil that the final total "will not be anything like the eminent C&AG said"' (McGee, 2003).

At the start of a subsequent meeting of the Public Accounts Committee the *Irish Examiner* reported that 'the C&AG, John Purcell, defended his estimate and said his office had expertise in making such calculations ... "I have a personal aversion to the word 'guesstimate'. That suggests that people plucked them off the top of their head. We are used to doing this. It is part of our everyday work"' (Sheahan, 2003).

Some years later, in 2006, an article in the *Irish Independent* noted:

The final bill for compensation to victims of abuse in former residential children's homes could hit €1.35bn ... The State's accounting watchdog, Comptroller and Auditor General John Purcell, told the committee that it was clear previous estimates on the part of the Residential Institutions Redress Board and the Department of Education were 'severely under-cooked'.

He said while one couldn't be dogmatic, it appeared as if the minimum final bill would be €1bn, up to a maximum of about €1.35bn, he said. (Donnelly, 2006)

## **The establishment of value for money audit**

An event that led to the significant increase in newspaper coverage of the OCAg in the 1990s and through to the first decade of the twenty-first century was the introduction of value for money auditing arising from the Comptroller and Auditor General (Amendment) Act 1993. The individual value for money reports produced by the Office provide much material for newspapers to cover. Here, rather than examine the coverage of individual reports, which would be a task for an article in and of itself, the emphasis is on newspaper coverage of the build-up to the introduction of value for money auditing, which had a long history.

An early call to enable the OCAg to conduct value for money studies appeared in *The Irish Press*, where it reported that the accountants' consultative committee, representing accountancy bodies in Ireland, had said 'The Comptroller and Auditor General should have power to say whether the public is getting value for money from various items of government spending' ('Call for spending controls', 1982).

This call was echoed by the C&AG, Mr P. L. McDonnell, in an interview on the RTÉ programme *This Week*, reported by the *Irish Independent*:

The present Comptroller and Auditor General seems keen to extend the role of his office ... 'we have widened our role to cover aspects such as waste, loss and so on' Mr. McDonnell explained. That development has no statutory basis, however.

'One could widen the concept further into areas such as economy, efficiency and effectiveness,' he suggested. (Buckley, 1983)

In 1984 the *Irish Independent* reported that a draft report of the Public Accounts Committee had urged that 'the value the government gets for the money it spends should be assessed by the constitutional "watchdog," the Comptroller and Auditor General' (Glennon, 1984). There is then a lull in coverage until 1986, when newspapers covered a presentation by Gay Mitchell, TD, where he told the Munster

Association of Company and Commercial Accountants about ‘The need for legislation to create a National Audit Office, in line with the 1983 UK Act, which would give the Comptroller and Auditor General powers to do “value for money” audits’ (‘Call for value’, 1986).

The first serious move taken to look at the remit of the OCAG came at the end of 1987, when the Public Accounts Committee set up an Advisory Group on Public Sector Accountability.<sup>2</sup> The *Irish Independent* reported:

The Dáil Public Accounts Committee yesterday decided to set up a top level advisory group to investigate public auditing and spending in what chairman, Deputy Gay Mitchell called the most far-reaching review since the foundation of the State.

The group will consist of the Comptroller and Auditor General, Director of the Institute of Public Administration, a senior figure from the Institute of Certified Accountants, the chief executive of the Institute of Certified Public Accountants, Deputy Charles McCreedy and Mr. Mitchell. (Hastings, 1987)

The advisory group reported in May 1988. Described in *The Irish Press* as a ‘tough new role for the taxpayer’s watchdog ... the committee’s 100-page report recommended the Comptroller be empowered to do value-for-money audits based on “economy, efficiency and effectiveness”’ (Lavery, 1988). In October 1988 *The Irish Times* reported that the Public Accounts Committee ‘is now seeking a debate on this report in the Dáil, and is seeking a meeting with the Taoiseach, Mr. Haughey, to press the case for the implementation of its 50 recommendations’ (Mitchell, 1988).

Frustration with lack of progress in advancing the recommendations of the report was reported in a leader article in the *Irish Independent*:

Sometimes it becomes very difficult to understand what the Dáil is about. Last year it received a Dáil Committee Report which suggested that by giving additional powers to the Comptroller and Auditor General anything from £100m to £500m could be

<sup>2</sup> If I may be allowed a personal aside as the author, this also was the start of my own interaction with the OCAG, as the then Director of the Institute of Public Administration, John Gallagher, asked me to do some research on the experience of other countries with value for money auditing, and some of the issues involved, for the group.

saved every year. But despite many efforts to have the Report debated or even mentioned in the Dáil not a word has been said about it. ('Money saver', 1989)

Two years later, in 1991, it was reported in the *Irish Independent* that 'Legislation to extend the powers of the Comptroller and Auditor General is to be introduced by the Government soon, the Taoiseach has promised' (McKenna, 1991). It was subsequently reported in the *Irish Independent* in 1992 that 'The drafting of the new legislation the Comptroller and Auditor General (Amendment) Bill 1992, has almost been completed' (Dowling, 1992). This was welcomed in a leader article in the *Irish Independent*:

It seems incredible that we have had to wait so long to see the powers of the Comptroller and Auditor General being strengthened ... Under the proposed new law – and the quicker that law is through the Dáil the better – the Comptroller General will also have the additional powers of ensuring that the country gets value for money that its government spends. There is a fundamental reform being proposed here which is very welcome. ('Watchdog', 1992)

However, the collapse of the government in November 1992 left several pieces of unfinished legislation, and, as reported, 'Another casualty was a long awaited measure to give greater powers to the Comptroller and Auditor general, the State spending watchdog' ('Elections', 1992).

The Comptroller and Auditor General (Amendment) Act 1993 was finally signed into law at the end of May 1993. Interestingly, despite the strong newspaper interest in the issue up to then, the actual passing of the Act received no coverage in the newspapers. A subsequent article in 1994 in the *Sunday Independent* noted that 'For the first time, value-for-money audits, which could save millions of pounds, are to be carried out this year' (Byrne, 1994).

## **The Office itself in the news**

Apart from deliberations on the reports of the Office featuring in newspapers, from time to time the Office itself is the focus of newspaper articles. The appointment and retirement of the C&AG inevitably features in the newspapers. Normally, this is simply

reporting on Dáil meetings where tributes are paid to the departing C&AG and the proposal to appoint a new C&AG is put forward by the government. For example, in 1949 *The Irish Press* reported:

The Dáil yesterday, on the motion of the Taoiseach, Mr. Costello, nominated Mr. William Eugene Wann, Secretary and Director of Audit in the Office of the Comptroller and Auditor General, for appointment by the President as the Comptroller and Auditor General.

The Taoiseach said the motion was caused by the resignation, recently received, and accepted by the President, on the advice of the Government, of the former Comptroller and Auditor General, Mr. John Maher, on personal and family grounds.

Mr. Costello paid tribute to Mr. Maher's work in his high constitutional office during the five years in which he occupied it ... the Government, after very careful consideration, had reached the conclusion that the proper person to appoint was Mr. Wann. He wished to emphasise that it was not so much a Government proposal as a recommendation and it was a matter for the House to decide.

The procedure being adopted was that which was followed by his predecessor, deputy de Valera, when he was Taoiseach, on the occasion of Mr. Maher's appointment. ('New auditor general', 1949)

There was some controversy over the appointment procedure in 2008. *The Irish Times* reported that:

Labour leader Eamon Gilmore has criticised the procedures for the appointment of a new comptroller and auditor general, demanding input into the process to find a successor to John Purcell, who retires next month.

Minister for Finance Brian Cowen said at a meeting on Wednesday that the outgoing comptroller, the State's financial watchdog, had 'outlined to me the outcome of interviews which had taken place for that post' ... Mr. Gilmore asked if this meant the post was not being advertised. 'Does this mean that a process of selection is already underway?'

He stressed that it was a constitutional appointment, not an internal one ... Mr. Cowen stressed that 'the same process is being adhered to now as normally'. (O'Halloran, 2008)

On occasion staffing levels in the OCAG have made the news, notably during the time of the jobs embargo in the public service in the mid 1980s. In 1984 the *Evening Echo* reported that ‘Billions of pounds of public money was being inadequately audited in several Government departments because of the Public Service Embargo, the Oireachtas Committee on Public Accounts heard in Dublin today. The Comptroller and Auditor General, Mr. P. L. McDonnell complained that despite recommendations from him to the Department of the Public Service, there had been no improvement in the number of staff allocated to him’ (£10 billion’, 1984). The disagreement between the C&AG and the Department of the Public Service surfaced again in the newspapers in 1986, when *The Irish Times* reported:

Mr. McDonnell told the Dáil Committee on Public Accounts ... that he had the authority but not the resources to fulfil his functions properly ...

Mr. James O’Farrell, of the Department of the Public Service, said it was not accepted by his department that the Comptroller and Auditor General could not carry out an adequate test audit with the existing level of staff ...

Mr. McDonnell was particularly concerned by the statement of the Department of the Public Service that a sufficient audit was being done. This touched on a fundamental principle under which the auditor himself was the person who decided the level of audit and the adequacy of it. It was the antithesis of everything the auditor stood for when an outside agency was able to say ‘we think you are doing enough’. (Coughlan, 1986)

While the vast majority of articles are complimentary and supportive of the OCAG, occasionally there is some criticism. *The Irish Times* reported in 1986 that ‘The Comptroller and Auditor General ... last night disclosed that 16 laptop computers belonging to his office had been stolen since 1999’ (McGee, 2008). And in 2010 the *Irish Independent* reported in relation to a report on spending on travel:

It was an expose too far; the scandal that never was. Instead of revealing a state body’s scurrilous squandering of taxpayers’ money, the Office of the Comptroller and Auditor General only succeeded in exposing its own feet of clay.

It transpires that the C&AG's office got it wrong when it accused an unnamed state organisation of bringing 52 spouses away on a trip ... the Central Bank owned up to bringing 52 employees' spouses away ... but on 49 different trips, spread over two years. The bank has accused the C&AG of misinterpreting information supplied to it and of jumping to wrong conclusions. ('The watchdog's feet of clay', 2010)

Finally, in a more humorous vein, the *Donegal Democrat* complained about red tape at the OCAg:

Talk about red tape! A reporter from the 'Democrat' rang the office of the Comptroller and Auditor General last week and asked if a certain paragraph from the 1984 report could be read over the phone.

The clerk, who answered politely, refused to read the relevant section aloud but offered to send the entire 187-page book to Ballyshannon. He agreed that the daily papers had already been sent copies but was adamant that he could not, because he was 'bound by statutory laws', give the 'Democrat' the information on the phone.

'I'll send the report out – you'll have it tomorrow morning', he assured our reporter. And so he did – but he could have saved the Comptroller and Auditor General the price of posting that interesting document. No doubt the cost of the stamp will be included in next year's report. ('Compliments of the Comptroller', 1985)

## Quirky items

The reports of the OCAg over the years have provided plenty of opportunities for newspapers to highlight some of the more peculiar and outlandish items identified in the reports. To finish off this overview of newspaper coverage a small number of these quirkier items are selected.

### *The cost of publications: The cases of the Gaelic Glossary and the History of the Office of Public Works*

Occasionally, the cost of publishing work commissioned by public organisations has come under scrutiny. In the report on the appropriation accounts for the year 1936–7, there is reference to the compilation of a glossary of words and phrases in use in the Gaeltacht.

Evidence was discussed at the Public Accounts Committee that the work would take several years and run to several volumes. *The Irish Press* reported:

The information before the Committee showed that payments amounting to £250 had been made by way of advances of the amount earned by an author at the rate of £2 per 1,000 words for the completed portion of a work accepted for publication.

Mr. J. Maher, of the Office of the Comptroller and Auditor General said that ‘material accepted in the alphabetical section of the letter “C” took about two and a half years to prepare, and that the number of words up to that letter totalled approximately 347,000’.

Mr. Jos. O’Neill, Secretary to the Department of Education, explained that the Auditor General considered that they should get the work done for a lesser rate per 1,000 words. ‘We made a contract with the author’ he said, ‘and we did not realise nor did the author realise that the work was going to be so big’. It would be difficult, he added, to change the contract now. (‘Gaelic Glossary’, 1939)

In a similar vein, in 2010 the *Irish Independent* reported:

A historian who has so far been paid €367,870 to write a book on the Office of Public Works (OPW) is to receive a further €39,000 despite failing to deliver the manuscript eight years after it was commissioned ... The case has been held up as a striking example of public sector waste since it was revealed in a report by the Comptroller and Auditor General last September. (Phelan, 2010)

### ***Roving sheep and transsexual cattle***

Government spending associated with payments for animals sometimes makes for interesting reading. In 1986 roving sheep was the topic of an article in *The Irish Press*:

Stray sheep impounded by Forestry and Wildlife Service staff in 1975 were fed by the State for several years before being released to the owner – at a further cost of £20,000 compensation paid by the tax-payer ... Deputy Keating found out about the sheep – and their smart owner – when he queried

the £20,000 payment noted in the report on the 1984 accounts of the Department of Forestry by the Comptroller and Auditor General. ('Roving sheep', 1986)

And in 1997 *The Irish Times* reported:

A query on the number of 'transsexual' cattle in Ireland was levelled at the Secretary of the Department of Agriculture, Mr. John Malone, during a Dáil Public Accounts Committee meeting yesterday.

Mr. Sean Ardagh (FF, Dublin South Central) had been dealing with the Comptroller and Auditor's report on the Department's 1986 accounts, which found that female animals were being registered as males for the purpose of collecting premiums. (MacConnell, 1997)

## Conclusions

Kinsella (2023), in an article on the state of the art of audit, comments 'If audits of the state's activities are so important, then, why don't we hear much about them?' As this review has shown, while this comment is relatively true for much of the hundred years the OCAG has been in existence, it does not provide the full picture. As Figure 1 illustrates, during the period from the early 1990s to the late 2010s, the OCAG was often referenced in the newspapers. This was down to a variety of reasons, notably the production of a large number of individual value for money audit reports which were of interest to the media. And also the involvement of the OCAG in a number of public financial controversies of widespread public interest, where the C&AG was often called in to report on the matters arising. The remit of the C&AG has also been a topic of public interest periodically.

In looking through the newspaper archives, it is notable that the tone and manner of coverage has changed over the years. In the early years of the OCAG, through to the 1960s, most articles tended to be straight reporting of debates in the Oireachtas where OCAG reports were being discussed. From the 1960s onwards, more commentary and opinion pieces began to appear alongside straight reportage. This is in line with changes in journalism associated with wider changes in society, as noted by Fink & Schudson (2014): 'There is strong existing evidence that journalists have come to present themselves as more aggressive, that news stories have grown longer, and that journalists

are less willing to have politicians and other government officials frame stories and more likely to advance analysis and context on their own ... the growth in “contextual reporting” has been enormous’.

Despite these changes in the tone and content of journalism, coverage of the OCAg in newspapers over the course of the last one hundred years has remained almost universally positive. With a few exceptions, articles take the evidence presented by the OCAg as accepted. The Office is seen as a credible source of information. This is a rarity in modern times, where institutions are increasingly coming under scrutiny in the media, and in a ‘post-truth’ environment where evidence is often less valued than beliefs and opinions. Dye & Stapenhurst (1997, p. 12) state that the media plays a major role in shaping public attitudes towards audit offices. In this context the OCAg has been well served in its relationship with newspapers since its foundation. Its reputation as a source of reliable information has been maintained over the years.

However, like trust, a good reputation is slow to gain but is easily lost. Boyle & Wilkins note that SAIs are increasingly being brought into contested spaces, especially in relation to performance audit, where ‘auditees and others are nowadays more willing to publicly challenge the authority and standing of the evidence produced by SAIs ... in a world where unwanted findings are dismissed as “fake news”, findings may be misinterpreted, and experts and the evidence produced by them seen as legitimate targets for criticism’ (Boyle & Wilkins, 2020, p. 98). It is likely that in its next one hundred years the OCAg will face stronger challenges to maintain its reputation in a changing media environment. For now, its reputation in newspaper coverage over the years is perhaps well summarised in a leader article in the *Irish Independent*: ‘The Comptroller and Auditor General ... deserves our praise both as a detective and as a spell-binding narrator of the by-ways of bureaucracy’ (‘Footing the wrong bills’, 1968).

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