Extract from Education and Training Boards Act 2013

Section 51 - Accounts

(1) An education and training board shall keep in such form and in respect of such accounting periods as may be approved by the Minister, with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform, all proper and usual accounts of monies received or expended by it and shall keep in such form as aforesaid all such special accounts as the Minister with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform may, from time to time, direct.

(2) Accounts kept in accordance with this section shall be submitted, not later than 1 April in the year immediately following the accounting period to which they relate or on such other date as the Minister may, from time to time, specify, by an education and training board to the Comptroller and Auditor General for audit and, immediately after the audit, a copy of the accounts, and of such other (if any) accounts kept in accordance with this section as the Minister, after consultation with the Minister for Finance and the Minister for Public Expenditure and Reform, may direct and a copy of the Comptroller and Auditor General's report on the accounts shall be presented to the Minister who shall, as soon as may be, cause copies thereof to be laid before each House of the Oireachtas.
Appendix 13: Template Statement on System of Internal Control

This template should be amended and updated having regard to the circumstances of the ETB.

Responsibility for the System of Internal Control

As Chairperson of (Name of ETB), I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal control is maintained and operated. The purpose of such a system is to ensure that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Key Control Procedures

The Board has taken steps to ensure an appropriate control environment by:

- Clearly defining management and staff responsibilities;
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective action;
- Establishing procedures for identifying and evaluating all risks which could prevent the ETB from achieving its objectives.

The system of internal control operated in (Name of ETB) is based on:

- detailed administrative procedures;
- Segregation of duties;
- specific authorisations;
- internal check;
- monthly management review of reports outlining the actual and budgeted results of programmes operated by the ETB.

The Board’s monitoring and review of the effectiveness of the system of internal control is informed by:

- work of the Audit & Risk Committee, which considers internal audit reports and reports of the Comptroller & Auditor General and reports to the board whether the Chief Executive is, in the Internal auditor’s opinion, operating adequate and appropriate systems of internal control;
- chief Executive who has responsibility for the financial control framework;
- recommendations made by the Comptroller and Auditor General in management letters or other reports.

An Internal Audit is provided by the Internal Audit Unit- Education and Training Boards (IAU-ETB). The most recent Internal Audit was conducted in [year] and covered the following (include areas audited):

Annual Review of Controls

(Name of ETB) is committed to operating an efficient, effective and economic internal control system. I confirm that in the year ended 31 December 20 [year] the ETB conducted a review of the effectiveness of the system of internal control and found them to be satisfactory.

Signed ___________________________ Date: ______________