



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

Treasury Block, Lower Yard, Dublin Castle, Dublin 2.

Telephone: 01 6031000 Fax: 01 6031010 E-mail: postmaster@audgen.irlgov.ie

Máire Uí Churraoin,
Department of Arts, Heritage and the Gaeltacht,
Na Forbacha,
Co. Galway

Review of the Official Languages Act 2003

Dear Máire,

I refer to Seamus Mac Giolla Chomhaill's letter of 16 November last to the Comptroller and Auditor General, inviting the views of the Office on the review of the Official Languages Act, 2003.

Our response is based solely on the Office's experience in complying with the Act rather than on any wider study. Since the Office does not provide services directly to the citizen we have confined our comments to the question of whether the current obligations under Section 10 of the Act require to be amended.

In line with the objectives of the review we have approached the matter from the point of view of whether Section 10, as it operates currently, is an effective mechanism to support the development of the Irish language in an efficient and cost-effective manner and whether the obligations arising from it are appropriate to ensure the satisfactory provision of services in Irish by public bodies, in line with public demand.

Background

The Comptroller and Auditor General audits and certifies 40 Appropriation Accounts and some 320 other accounts of public bodies. The Appropriation Accounts are laid before the Houses of the Oireachtas and are published by the Comptroller and Auditor General. In addition, the Comptroller and Auditor General publishes a report each year on issues that arise in the course of the audit of the Appropriation Accounts ("the Report"). He may also, from time to time, produce special reports on the economy and efficiency of bodies in spending resources. The Office also produces an annual corporate report detailing its own activities and performance during the year.

The accounts and the annual reports of other state bodies are published by the bodies themselves.

Publications under section 10 of the Act

Section 10 requires that certain documents, including “any annual report” and “any audited account or financial statement” made by or under the authority of a public body shall be published by that body in each of the official languages simultaneously.

Our practice since the commencement of the Act has been to publish the Appropriation Accounts and Report in both Irish and English. We estimate that the cost to the Office of doing this, comprising translation costs and the cost of staff time devoted to the preparation, checking and publication of the Irish version, amounted to €35,000 in respect of the 2010 Appropriation Accounts and €63,000 in respect of the 2010 Report. These costs do not take account of costs incurred by Departments/Offices in translating the first draft of the Appropriation Accounts.

Our experience suggests that there is no demand for an Irish version of the Appropriation Accounts and Report. The 2010 Accounts were downloaded from the Office website 330 times in English. However, there were no downloads of the Irish version.

The Report was published in 2 volumes, the first of which was downloaded 420 times and the second, 330 times. Neither volume was downloaded in Irish.

The Office also produces the Accounts and Report in hard-copy and these are offered for sale in the Government Publications Office. The minimum that can be supplied to Government Publications is 14 copies. Of the Accounts and Reports produced in the last three years, only one copy of an Irish version has been sold. The purchaser was a public sector library.

In our view it is difficult to justify expenditure on the scale described to produce Irish language material for which there is no demand. It is also the case that the material is not used by citizens when conducting business with the Office nor with any other state body. It follows that a decision to discontinue the production of the Irish versions of these documents could not put a person who wishes to transact business with the State through Irish at any disadvantage.

There is no evidence that we are aware of that would support the view that the publication of the Appropriation Accounts and the Report in Irish contributes to the development of the Irish language.

Possible amendments to the current obligations under Section 10

We have three suggestions on how the provisions of Section 10 might be amended.

The first is to remove the requirement to publish an annual report in both languages. Alternatively, we suggest that the reference to “annual report” should be amended to make it clear that this refers only to an annual report by the body on its activities during the year.

The Report accompanying the Appropriation Accounts is not a report on the activities of the Office but a report by the Comptroller and Auditor General of his findings on the activities and programmes of the bodies that he has audited. It is anomalous that

this report has to be published in Irish while special reports by the Comptroller and Auditor General or evaluation reports produced by other Departments or Offices do not.

The second suggestion is to remove the requirement to publish audited accounts in Irish. The language of accounting is highly technical. It has evolved over many years and new terms are introduced regularly as the result of developments in accounting standards. A proper understanding of a set of accounts can only be obtained by a reader who is familiar with this technical language.

There does not seem to be a generally accepted Irish language glossary of accounting terminology. A brief comparison of the Irish language accounts produced by a sample of State bodies indicates that accounting terms and phrases are being translated in different ways. In our view the production of Irish language material in this way does not promote the development of the language.

The third suggestion is to ease the requirement that the material required by Section 10 be produced in Irish simultaneously. The Appropriation Accounts and the Report are produced to a tight deadline. Given the volume of material involved – the 2010 Report ran to almost 700 pages - it is impractical to wait until the English versions of the documents are finalised before starting the translation. As a consequence, an English draft is translated first and then all changes are translated. This pushes up the cost of production very significantly. We estimate that a saving of up to 40% of the costs involved could be made if the Irish language versions could be produced later.

At the same time, we recognise that it may not be desirable to remove the requirement for simultaneity completely. However, some easing could be allowed in circumstances where the requirement cannot be met without significant extra cost. This could be done by allowing a reasonable translation period of, say, 6 weeks or such other time scale as may be agreed with An Coimisinéir Teanga.

If you would like to discuss this submission or need us to clarify any point, we would be happy to do so. In the meantime you may wish to note that we have also submitted this response electronically,



Yours sincerely,

Gerard Smyth

Secretary and Director of Audit
Office of the Comptroller and Auditor General
30 January 2012