



An Roinn Airgeadais  
Department of Finance

F7/4/03

June 2006

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### **Circular 8/06**

#### **Minute of the Minister for Finance in response to the Report of the Committee of Public Accounts on the 2001 Appropriation Accounts; Audit Reports on non-voted accounts and Value for Money and Special Reports of the Comptroller and Auditor General.**

A Chara

I am directed by the Minister for Finance to enclose for your information and guidance a copy of the Minute of the Minister for Finance in response to the Report of the Committee of Public Accounts on the 2001 Appropriation Accounts; Audit Reports on non-voted accounts and Value for Money and Special Reports of the Comptroller and Auditor General.

Your attention is drawn, in particular, to:

- (a) Part 1, section 4 of the Minute, regarding the importance of ensuring that the expenditure implications of proposals are always fully considered; and
- (b) Part 1, section 17 of the Minute, regarding the importance of ensuring that (i) the basic internal financial controls over transaction processing and the maintenance of accounting books and records are not neglected while new financial information systems are installed and (ii) amended or additional internal financial controls designed as part of new financial information systems are fully documented and communicated to relevant staff.

Mise le Meas

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Tom Considine  
Secretary General

**To: All Accounting Officers**