

929. (1) Whenever required to do so by the Committee of Dáil Éireann established under the Standing Orders of Dáil Éireann to examine and report to Dáil Éireann on the appropriation accounts and reports of the Comptroller and Auditor General, the chief executive officer and the chairperson of the board of the Supervisory Authority shall give evidence to that Committee in respect of the following:

(a) the regularity and propriety of the transactions recorded or to be recorded in any account that—

(i) the Supervisory Authority is required by law to prepare; and

(ii) is subject to audit by the Comptroller and Auditor General;

(b) the economy and efficiency of the Supervisory Authority in using its resources;

(c) systems, procedures and practices used by the Supervisory Authority for evaluating the effectiveness of its operations;

(d) any matter affecting the Supervisory Authority that is referred to in—

(i) a special report under section 11 (2) of the Comptroller and Auditor General (Amendment) Act 1993 ;  
or

(ii) any other report of the Comptroller and Auditor General that is laid before Dáil Éireann, in so far as that report relates to a matter specified in any of paragraphs (a) to (c).

(2) Whenever required by any other committee appointed by either House of the Oireachtas or appointed jointly by both Houses, the chief executive officer and the chairperson of the board of the Supervisory Authority shall account to the committee for the performance of the functions of the Supervisory Authority.

(3) The Supervisory Authority shall have regard to any recommendations relating to its functions that are made by a committee in response to an account given under subsection (2).

(4) In giving evidence under subsection (1) or an account under subsection (2), the chief executive officer and the chairperson of the board of the Supervisory Authority shall not question or express an opinion on the merits of—

(a) any policy of the Government or a Minister of the Government; or

(b) the objectives of such a policy.