

Department of Housing, Planning, and
Local Government

Governance Framework

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Foreword

At first glance, the work of the Department of Housing, Planning, and Local Government may seem to be at somewhat of a remove from everyday life; the roles of policy adviser to Ministers, shepherding Bills through the legislative process, or interacting with international institutions may seem somewhat distant from ordinary life as experienced in a typical home or workplace. However, when examined more closely it is very evident that the Department in which my colleagues and I work, has a broad reach and a very considerable impact on citizens, businesses and communities through our efforts to provide good-quality homes in well-planned and serviced surroundings, as well as through the services provided by local government. Given the Department's extensive role it is important that the governance regime we work within is robust and effective. The concept of governance encompasses the policies, processes and norms which help define the manner in which an organisation is led, managed and administered.

The Civil Service Renewal Plan, published in October 2014, noted that the pace and complexity of change present challenges for the Civil Service. Changing societal expectations and lessons arising from the post-2008 economic downturn require a strengthening of capabilities, accountability and leadership throughout the Civil Service; improved governance is an important element of this wider effort. We must build on existing measures, some of which are specific to the Department, while others are common across the civil service, including long-established norms and practices which in some instances pre-date the State, such as the democratic accountability, through the Minister, for the work the Department does.

In addition to our relationship with the Minister, the Government and the wider political system, the Department must demonstrate good governance to the citizen, and to our wider constituency of stakeholders. As such, an important component of our endeavour to strengthen governance is increasing our transparency

so that the public and civil society can better observe the Department's work. The scope, quality and presentation of information provided by the Department must continue to improve. I hope that projects such as the Department's new website, which was launched in February 2016, and opportunities presented by Open Data, will increase the visibility, recognition and understanding of the work of the Department.

A healthy and robust governance regime within any organisation is, to a considerable degree, dependent on the ethos of that organisation's staff. It is my experience that within the over 600 people who work in the Department, there is a firm and deep-rooted ethos of public service and accountability which influences the overall organisational culture. This ethos is a valued asset which the Department is committed to safeguarding and building upon.

Sustainability has been prominent as a guiding concept for the Department; it underpins our mission and is visible across the many programmes and policy areas which my colleagues and I work on. Good governance is a further dimension of this concept, helping to provide the institutional sustainability necessary to achieve our overall policy objectives in an effective and impartial manner, something which the Department is committed to continuing to foster in all of our work.

John McCarthy
Secretary General
October 2017

Introduction: The Department's Governance Principles and Framework

At heart, governance is about ensuring that the processes and structures to direct and manage the organisation are robust, thorough and provide assurance that the organisation is operating effectively and efficiently. The Department is committed to the following Governance Principles:

- Good governance supports a culture and ethos which ensures behaviour with integrity, a strong commitment to ethical values, and respect for the rule of law;
- Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders;
- Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits and to determine the policies and interventions necessary to optimise the achievement of these priorities and outcomes;
- Good governance means developing the Department's capacity, including the capability of the leadership team, management and staff;
- Good governance means managing risks and performance through robust internal control systems and effective performance management practices; and,
- Good governance means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.

This document sets out how the Department applies these principles to its work under the following headings:

- Department Overview;
- Ministerial and Senior Management Roles and Assignment of Responsibilities;
- Management Board and other Governance Structures;
- Audit, Assurance and Compliance Arrangements;
- Local Government; and,
- Bodies under the Aegis of the Department.

Aside from, but complementary to the Governance Principles, the Department is also committed to fully comply with the:

- Civil Service Code of Standards and Behaviour, published by the Standards in Public Office Commission, which articulates an integrated approach to the values and standards and behaviour of civil servants and which sets out in a single document the principles which should govern the behaviour of civil servants and the values which the Civil Service espouses;
- Ethics in Public Office Acts 1995 and 2001, which include requirements placed on prescribed public servants concerning annual returns of statements of interest;
- Protected Disclosures Act 2014, which requires that every public body shall establish and maintain procedures for the making of protected disclosures by workers who are or were employed by the public body and for dealing with such disclosures;¹ and,
- Regulation of Lobbying Act 2015, which provides for a Register of Lobbying to make information available to the public on the identity of those who are communicating with Government and senior civil and public servants on public policy matters.²

This document has been drafted in accordance with the Department of Public Expenditure and Reform's 'Corporate Governance Standard for the Civil Service', which details the core principles to which Departments and bodies under their aegis adhere. The implementation of the Standard across the Civil Service presents an opportunity to formally define current arrangements and seek to strengthen governance across Departments, and is being undertaken as an important part of the wider task of Civil Service Renewal.

¹ The Department's Protected Disclosures Policy is available online at: [Protected Disclosure Policy](#)

² A list of the Department's designated public officials is available online at: [Designated Officials](#)

This is the second iteration of this document and it seeks to comprehensively document and capture the corporate governance framework in place. These arrangements will evolve over time and will therefore require continuous updating and review. Drawing on good practice both within the Department and across Government, in addition to external developments in governance, the Framework will be periodically reviewed, enhanced or elaborated on. The Framework will continue to be published on the Department's website.

Department Overview

Our Responsibilities

The work and responsibilities of the Department of Housing, Planning, and Local Government affect the lives of every person in the State. Through our responsibility for housing and water, for physical and spatial planning, for local government and for weather forecasting, we impact significantly on the daily lives of people and communities across the country.

Our Mission

The Department's current [Mission Statement](#) is included in our most recent Statement of Strategy.

Our strategic goals are:

- A. To ensure that planning and building in our regions and communities contributes to sustainable and balanced development;
- B. To provide for a stable, sustainable supply of good quality housing;
- C. To provide a framework for the sustainable management of water resources from source to sea;
- D. To support and enable democratic, responsive and effective local government, effective electoral management and high quality fire services and emergency management;
- E. To serve society through the production and communication of reliable weather and climate information to protect life and property and to further enhance Met Éireann's role as the authoritative voice for high impact weather in Ireland.

Our Values

The Department's values are of considerable relevance to the governance framework, as these values permeate the thinking and activities of the Department's staff:³

³ The Department's values are articulated in its current Statement of Strategy 2016-19, which is available online at: [Statement of Strategy](#).

- Integrity and professionalism;
- Consistent high quality performance;
- Openness and transparency;
- Flexibility, responsiveness, innovation and learning;
- Consultation and partnership;
- Commitment to society and citizens; and,
- Pursuit of effectiveness, efficiency and value for money.

The Department expects all of its staff, in their daily work, to reflect these values, which sit within the wider values and standards frameworks set out in the Civil Service Code of Standards and Behaviour, the Code of Ethics, the Dignity at Work Policy and the Civil Service Renewal Plan. It is essential that all staff familiarise themselves with all of the relevant codes, rules and legislation governing the Civil Service.

Our Staff

The number of staff serving in the Department at the end of July 2017 equated to approximately 640 full-time equivalent posts.

In addition, two legal advisers, who are on secondment from the Attorney General's Office, also work in the Department.

The work of the Department is carried out through six Divisions – Planning, Land Management and Housing Market Policy; Social Housing; Water; Local Government; Corporate and Business Support; and Met Éireann. The Local Government Audit Service is also based in the Department.

The Department is committed to a continuous process of supporting and improving the performance of its staff. To a very considerable degree, better organisational performance is dependent on a motivated, skilled and agile workforce. The Department will continually monitor and update its Workforce Plan to ensure it is aligned with a changing operating environment and business priorities. The Department will also actively support staff in availing of the training, learning and development necessary to do their work well and will continue to work to implement

the productivity changes enabled by the implementation of the Public Service Agreements.

Good governance must permeate the Department, in all areas and at all levels. It is important that all staff understand the governance system and their roles and responsibilities for contributing to the Department's governance culture. All staff are expected to familiarise themselves with all of the relevant codes, rules and legislation governing the Civil Service, and corporate policies, procedures and circulars, including the application of the requirements in relation to ethics in public office, protected disclosures, official secrecy, data protection and freedom of information:

- Under the Ethics in Public Office Acts 1995 and 2001, members of the Management Board, Ministerial Special Advisers and occupiers of designated positions in the civil and wider public service are required to furnish annually a statement of any registrable interests which could materially influence them in, or in relation to, the performance of their functions. Office Holders are required to furnish a statement of any additional interests which could materially influence them in or in relation to the performance of their functions.
- The Protected Disclosures Act 2014 provides statutory protections for workers against reprisals in circumstances where they disclose information relating to wrongdoing that has come to their attention in the workplace. All public bodies are obliged under the Act to have internal procedures in place for dealing with protected disclosures and these are notified and made available to staff within the Department.
- Under the Official Secrets Act 1963 civil servants must avoid improper disclosure of information gained in the course of their work subject, of course, to full compliance with the Freedom of Information Act 2014.

The Department will continue to ensure a concerted focus on –

- Fostering awareness of all employees' responsibilities under the Civil Service Code of Standards of Behaviour;

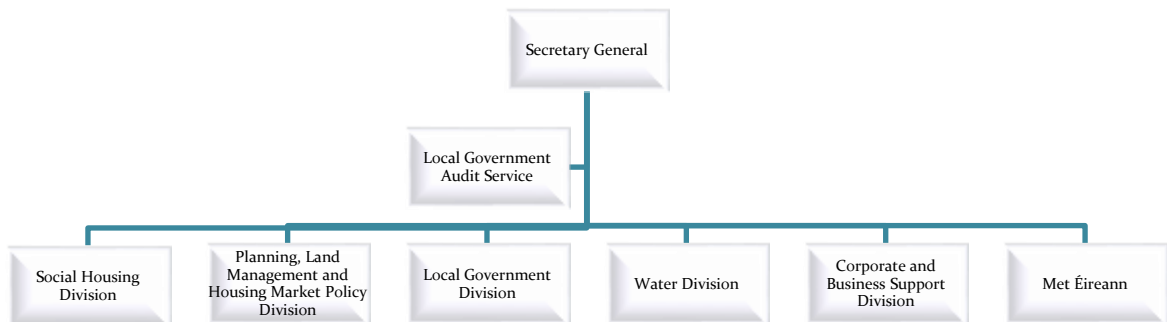
- Ensuring all staff are familiar with rules, legislation and guidance governing the Civil Service, including those concerning official secrecy and freedom of information; and,
- Addressing complaints or problems raised by the public or staff;

with a view to strengthening those arrangements, as necessary.

Departmental Structure

The Department, many of whose activities are carried out on a co-operative basis by two or more Business Units, comprises the Office of the Minister (and Ministers of State, where appointed to the Department), the Management Board and six Divisions, as follows:

Figure 1.1: Departmental Organogram



The Divisions are led by an Assistant Secretary, or equivalent.⁴ Each of the six Divisions of the Department encompasses several policy and operational areas as set out in Table 1.1. Each policy or operational area is a Business Unit led by a Principal Officer or equivalent.⁵

⁴ See page 31 for a wider discussion of the role of Assistant Secretary and equivalent grades.

⁵ See page 33 for a wider discussion of the role of Principal Officer and equivalent grades.

Table 1.1: Divisional Responsibilities

Division	Policy and Operational Areas
<p>Planning, Land Management and Housing Market Policy</p>	<p>Ensuring that the appropriate strategic policy and legislative planning framework is in place to promote sustainable economic growth and balanced regional development, e.g. through development of a new long-term National Planning Framework, maintaining a transparent and robust planning system, and providing appropriate policy guidance and resources to planning authorities and An Bord Pleanála to deliver their statutory functions and requirements. Overseeing the coordination and implementation of Rebuilding Ireland - Action Plan for Housing and Homelessness aimed at addressing the significant challenges to increase housing output and enhancing housing supports and other services, and providing a vital cross-cutting role across the Housing, Water and Local Government Divisions within the Department as well as co-ordinating policies and priorities with other relevant Departments and Agencies. Also responsibility for Rental Market policy and Approved Housing Bodies Regulation; and development of New Funding Models for the delivery of Social Housing.</p>
<p>Social Housing</p>	<p>Responsibility for Social Housing Policy; Homelessness and Housing Inclusion Supports. Responsibility for the oversight and management of the Social Housing Capital Investment Programme (SHCIP) and the Social Housing Current Expenditure Programme (SCHEP), which encompasses the Capital Advance Leasing Facility (CALF) and the Mortgage to Rent schemes. The Division is also responsible for the roll out and implementation of the Housing Assistance Payment (HAP) and the Rental Accommodation Scheme (RAS). In addition to leading</p>

social housing programme delivery and the related policy areas, the Division also has responsibility for the planning, management and oversight of housing finance and expenditure as well as for oversight of architecture and building standards, including the development of policy and legislation in respect of building control, building standards, construction products and pyrite remediation.

Water Division	Concerned with Water Sector Policy, including the implementation of sectoral reforms, the governance and funding of Irish Water and the Ervia Group, the oversight of the Group Water sector and the implementation of the Water Framework Directive, the Marine Strategy Framework Directive, development of a marine spatial planning framework for Ireland and foreshore legal framework.
Local Government Division	Deals with policies related to local government finance and to the development and reform agenda for the local government sector, including in relation to organisational and structural matters and the provision of oversight and governance. The Division also deals with commercial rates, as well as staff sanctioning and related HR and IR processes. The Fire Services and Emergency Management Directorate is also part of this Division.
Corporate and Business Support	Communications and Facilities Management; HR; Departmental Finance and Accounts; Franchise; Strategic and Business Support Unit; Statistics and Data Analytics Unit; ICT Unit; GIS; Internal Audit; Legal Advisors.
Met Éireann	General Forecasting; Aviation Services; Climatology and Observations; Research, Environment and Applications; Business Services; Technology.

The Local Government Audit Service, which is responsible for audits of the accounts of Local Authorities, and for Value-for-Money studies and audits of Local Authority systems, practices and procedures, is also based in the Department. The work of the Local Government Audit Service is described in Chapter Five.

Locations

The Department is based in four principal offices:

- Custom House, Dublin, D01 W6X0;
- Newtown Road, Wexford Town, Co. Wexford, Y35 AP90;
- Government Offices, Ballina Co. Mayo, F26 E8N6; and,
- Met Éireann Headquarters, Dublin, D09 Y921.

The Department also has a number of smaller facilities and offices in other locations.

With a view to organisational cohesion and facilitating internal staff mobility, each of the Divisions of the Department, in general, has a presence in at least two of the Department's principal offices; for example, the Corporate and Business Support Division has a presence in Dublin, Ballina and Wexford.

Strategic Planning, Decision-Making and Performance Management

The Department's core roles are to:

- (i) provide impartial, evidence-based policy advice to the Minister and Minister(s) of State;
- (ii) contribute to the development of policy;
- (iii) deliver programmes and projects; and,
- (iv) manage expenditure;

to facilitate the implementation of Government policy in an efficient and effective manner. The Department also has representative and negotiation roles in relation to EU and other international responsibilities.

The Department's internal structures, processes and culture, as detailed throughout this Framework, facilitate the achievement of these roles. In terms of business planning, decision making and performance management there is a clear and coherent link between the organisation's goals, as set out in the Department's *Statement of Strategy 2016-2019*, through to the individual roles of all Departmental staff.

It is important that the Department's business planning is integrated and coherent, both vertically and horizontally. Much of the Department's work is an element of a wider State-wide effort, for instance in respect of areas such as housing provision, and it is of obvious importance that the Department's work is aligned with the broader policy trajectory determined by the Government. It is also important that all work undertaken within the Department is directed toward, or supportive of, the mandate given to the Department by the Oireachtas and the Government. Internal and external consistency is achieved using a policy hierarchy which cascades from overall Government policy, to Department strategies, to Divisional priorities, to business plans and finally to role descriptions and objectives for individual members of staff. Progress/performance is assessed and reported on, including at organisational level through, for example, the Department's Annual Report on the implementation of its Statement of Strategy, all the way through to the operation of the Performance Management and Development System at the level of individual members of staff.

In accordance with the Public Service Management Act 1997, the Department develops a Statement of Strategy at least once every three years, which takes account of Programme for Government commitments. The Statement of Strategy provides a clear statement of the Department's mission and goals and provides the framework for more detailed planning and individual performance management across the Department. The objectives and actions in the Statement of Strategy are relevant, balanced, enduring, and lend themselves to objective measurement.

The Annual Report outlines the main achievements and developments during the year to advance the Department’s objectives, as set out in its Statement of Strategy.⁶ The Annual Report, endorsed by the Secretary General, is published on the Department’s website. The Annual Report process acts as a review mechanism for the Statement of Strategy, Business Planning and the Performance Management and Development System and underlines the Department’s strategic planning process. The Department’s Annual Report also provides an opportunity to highlight changing circumstances and emerging issues and, if necessary, adapt the Strategy accordingly. Priority Business Objectives are also identified on a half-yearly basis, setting commitments and deliverables for the six months ahead, informed by the Department’s compliance and governance obligations, both national and international. The Priority Business Objectives and the performance targets provided in the Estimates structure inform more detailed business planning processes. Output targets form the basis of business plans at business unit level. These business plans, in turn, inform the assignment of work to individual staff, providing clear linkages between objectives and performance across the Department, thereby enabling the monitoring of progress, and bringing clarity to the roles and responsibilities of individual members of staff.

Table 1.2: The Policy Hierarchy



⁶ The Department’s Annual Report for 2016 is available at this link: http://www.housing.gov.ie/sites/default/files/publications/files/annual_report_2016_english.pdf

The Performance Management and Development System is a tool that helps all managers and staff across the Department to manage and improve performance, which encompasses the following core principles:

- Creating a clear understanding of what is expected of staff and managers through effective planning and goal setting;
- Enhancing understanding of the strategic objectives of the organisation and individual contribution to achieving these;
- Regular reviews to ensure common understanding of and to manage progress towards achieving goals; and
- Fostering career progression through continuous learning and development.

The Performance Management and Development System is a two-way collaborative process which encourages staff and their managers to think about, discuss and agree on what needs to be done to strengthen individual performance, the performance of the Department and the service we deliver to the public.

A number of mechanisms are in place to ensure there are effective and appropriate communication streams and relationships to support Ministers in the monitoring of the Department's progress and performance. As discussed in Chapter Three, meetings of the Ministerial Management Board provide the primary vehicle for formal meetings between the Department's senior management and the Minister and Minister(s) of State, supplemented on an ongoing basis with engagements on specific policy and other issues arising. The Department's Management Board, also further discussed in Chapter Three, is the primary vehicle for the ongoing management, support and direction of the Department's business planning cycle, including responding to ongoing changes in priorities and circumstances.

Internal Communications

How well the Department and its staff communicate and share information has a direct effect on the achievement by the Department of its business objectives and the quality of its corporate governance. Good communication within and across the Department's various business areas is a vital part of achieving goals and objectives. In times of organisational change, good quality communication provides a means to engage with

staff so that they understand the implications of that change for the Department as a whole, for the business units in which they work, and for themselves as individuals. Two-way communication in this context allows for staff to be actively involved and supports the implementation of change. Engaging in efficient and effective communication that allows opportunities for feedback can assist in ensuring that staff feel valued and able to contribute to organisational goals. Standardising and developing organisational best practice in the area of communication has significant value for a geographically spread and multi-functional organisation, such as the Department. It assists with ensuring that knowledge sharing and information exchange are part of the daily workflow across all functions of the Department. Good communication flows reduce the possibility of the spread of misinformation and of potential conflicts in the course of day-to-day business.

A Head of Media and Communications was appointed in January 2015 to lead a renewed Communications and Media Unit of the Department. This Unit is responsible for strategic communications and ongoing information and media engagement. The Unit is composed of a Communications Office and a Press Office.

The Communications Office promotes and supports better internal communications. It compiles and circulates, by email, the Department's weekly update to all staff, the 'Weekly Wrap,' which typically includes updates concerning staff changes, links to Departmental publications, EU News, Partnership Committee minutes and general interest information.

Recently, the Department's intranet facility, known as 'Doras' has been significantly upgraded to:

- Support internal communications across a variety of channels including discussion boards, project dashboards and blogs;
- Host Management Board minutes;
- Provide links to the Department's systems and tools, such as the Oracle financial system, the Freedom of Information request tracking system, e-reps, e-circulars, facilities booking applications, and so forth; and,
- Support the work of Cross-divisional Project Teams, such as the Housing Subcommittee of the Management Board.

Additional initiatives introduced on an ongoing basis in support of improved communications include the introduction in early 2016 of a new weekly engagement between the Management Board and the Department's Senior Managers.

Staff participated in the first-ever *Civil Service Employee Engagement Survey* in 2015, giving their views on employee engagement, well-being, coping with change and levels of commitment to our Department, along with other important issues. The Department's results from the survey were published in April 2016, which was followed by a series of engagements to inform staff of the results and allow them the opportunity to contribute ideas and suggestions as to how the Department should act in response. This took place across a number of channels including Town Hall Meetings, the Senior Managers Forum and individual Business Unit meetings. The Department's Partnership committee also undertook significant work in relation to the preparation of a plan to address the main issues facing the Department, as identified in the survey. The resulting *Employee Engagement Action Plan* includes specific actions to address issues in relation to staff assignments and internal mobility, external mobility, succession planning, training and mentoring, enhancing communications, and supporting innovation and excellence in performance.

External Communications

The Communications Office also promotes and supports the Department's external communications. It oversees the Department's online presence, in particular the Department's website which was re-launched in February 2016 and also has responsibility for the Department's Quality Customer Service commitments, and communicating on Government initiatives such as the Civil Service Renewal Programme.

The Press Office focuses on liaising with the media, providing responses to queries, issuing press releases, arranging media events and leads on the Department's media response to emerging and crisis issues. The Press Office also provides guidance and support to Ministers and colleagues on media matters.

The Department has recently appointed an additional Communications Officer to deliver on a range of strategic communications issues associated with specific sectoral policies. This additional Communications Officer will initially focus on the further development of communications associated with the implementation of the European Union Water Framework Directive and Marine Strategy Framework Directive, given the extensive public consultation required to implement these Directives.

Engagement with External Stakeholders

The Department is committed to openness and transparency in all aspects of its work, including development of policy options, the selection of policy choices and subsequent implementation. The Department delivers policy in as open a way as possible, consistent with the law, mindful of requirements such as commercial confidentiality and the need to provide space for the deliberative process. The Department's standard practice is to ensure that reports, studies, etc. prepared to support our work are, in general, published.

Extensive engagement with domestic and international stakeholders, other Government Departments/Offices, informed observers and other experts help improve the quality of our policy advice. The Department endeavours to engage as broadly as possible with such groups to help ensure that available policy choices are carefully appraised and evaluated in an informed and balanced manner. The Department will continue to comply with central guidance such as the Guidelines on Consultation for Public Sector Bodies and the Regulatory Impact Analysis guidelines.

As the authoritative voice on Irish weather, Met Éireann has a deep engagement with many external organisations such as the Irish Aviation Authority, the various Airport Authorities, the Coastguard, the Gardaí, etc. and engages actively with many specialised international bodies including the World Meteorological Organisation (a specialised agency within the UN system). As an essential element of its daily work Met Éireann has a deep involvement with the media, particularly with the national public-service broadcaster, RTÉ. Met Éireann also communicates weather information through its website www.met.ie and the Met Éireann App. In 2016 there were more than 48.5 million sessions across all the Met Éireann publicly-available online platforms.

The Department plays an active role within, and in conjunction with, a number of international organisations in respect of a number of our areas of policy responsibility and operations, such as water and meteorology. The international organisations include the European Union, the United Nations, the Organisation for Economic Cooperation and Development, the World Meteorological Organisation and the North South Ministerial Council. Given the diverse nature of the Department's policy areas there are a variety of roles that the Department undertakes internationally. In particular, engagement with the EU institutions is an important mission of several of the Department's Divisions, including in relation to legislative proposals, expert committees and implementation issues. In fulfilling its international roles, the Department will at all times work within the rules and regulations of the relevant body, and will represent Ireland and contribute to the development of national and EU negotiating positions in line with Government policy and the Department's objectives.

Quality Customer Service⁷

The Department's *Quality Customer Service Charter 2016-18* outlines our commitment to providing high quality, courteous and timely services to all our customers in accordance with the Guiding Principles for Quality Customer Service. While Met Éireann prepares and publishes its own Customer Charter and Customer Service Action Plan, as a Division of the Department, it is committed to carrying out its functions in accordance with this Charter and Action Plan. The Department's Quality Customer Service Charter acknowledges the diversity of our customers, and sets out the aim to meet their needs by:

- Giving customers the best possible service and providing helpful advice;
- Treating customers properly, fairly, impartially and with courtesy;
- Aiming to ensure that customer rights to equal treatment established by equality legislation are upheld in the delivery of the Department's services; and
- Aiming to meet any special needs customers may have.

⁷ The Department's *Quality Customer Service Charter and Action Plan 2016-2018* are available at: [Quality Customer Service](#)

The Action Plan contains a number of commitments in relation to how we treat internal and external customers, including:

- Endeavouring to respond to letters and emails within 15 working days;
- Having a contact name, telephone number and email address included in all email correspondence;
- Specific commitments in relation to contact with customers by telephone, visits to the Department's offices by customers, the provision of services in Irish, and the provision of services to people with disabilities.

Irish Language Policy

The Official Languages Act 2003 provides for the preparation by public bodies of a statutory scheme detailing the services which they will provide through the medium of Irish, through the medium of English, and through the medium of both languages. The Department's current Irish language scheme sets out:⁸

- The Irish Language Services and Improvements planned up to 2020;
- The measures intended to improve the Department's Irish Language Capability; and,
- Monitoring and revision arrangements.

The Department's 2017 Funding: Exchequer and Local Government Fund

The Department has a wide and diverse business agenda and is mindful of the need to ensure that robust governance mechanisms are in place within both the Department itself and within its wide range of partner organisations in receipt of public funds. The Department is committed to working within a network of associated Agencies, local

⁸ The Department's Irish Language Scheme is available at:
[Irish Language Scheme 2017 - 2020](#)

authorities, other Government Departments and public bodies to deliver on the objectives of Government.

In 2017, the Exchequer is set to provide gross funding of close to €1.8 billion for the programmes in the Department's Vote. This is to be supplemented by a further €1.8 billion from the Local Government Fund, sourced mainly from Motor Tax and Local Property Tax receipts.

Exchequer - Total Gross Provision €1.8 billion in 2017

Gross expenditure of €1.8 billion is budgeted in 2017 from the Exchequer. This is an increase of 29% on 2016. €1.075bn of this represents current gross expenditure comprised of programme spending on Housing - €566m, Local Government - €377m, Water Services - €24m, Planning - €25m, Community - €68m⁹ and MET Éireann - €15m.

Departmental Administration costs included in the above totals is €54m.

The current housing provision (€551m) will be supplemented by €21m which local authorities will self-fund from Local Property Tax (LPT) receipts and apply to current housing services. In total, therefore, the current programme spend on housing will amount to some €572m.

The Department's total gross capital provision for 2017 is €705m. Within that, significant capital expenditure of €655m (93% of total capital spend) is earmarked for housing programmes this year. This will be supplemented by capital expenditure of €77m on housing services which local authorities will self-fund from LPT receipts. Therefore, in total, €1.3bn (€572m current, €732m capital) is budgeted for the housing programme in 2017.

⁹ The Community functions transferred from this Department to the newly established Department of Rural and Community Development in July 2017.

Local Government Fund Total Gross Provision €1.8 billion in 2017

The Local Government Fund was established in 1999 and is the mechanism whereby Local Property Tax is distributed to local authorities. An estimated €1.837 billion will be expended from the Fund in 2017. The estimated income and expenditure from the fund for 2016 and 2017 is set out in the tables below.

Table 1.3: Local Government Fund Income

Local Government Fund Income	2016	2017
	€m	€m
Motor Tax Receipts	1,044.4	1,003
Local Property Tax	463.4	460
Payment from Exchequer	396.6	365.3
Total	1,904.4	1,828,300

Table 1.4: Local Government Fund Expenditure

Local Government Fund Expenditure	2016	2017
	€m	€m
Local Property Tax	453.3	500.8
Roads and Public Transport	348.7	333.0
Payment to Exchequer	317.9	230.0
Irish Water Subvention	652.1	639.0
Miscellaneous	103.5	88.0
Local Authority Rates Payments	46.0	47
Total	1,921.5 ¹⁰	1,828.3

Met Éireann also receives funding from the Environment Fund, which is managed by the Department of Communications, Climate Action and Environment.

¹⁰ The 2016 expenditure figure exceeds the 2016 income figure because a small deficit was budgeted for as the Local Government Fund had built up a surplus over preceding years. The 2016 accounts are now finalised and have been laid before the Houses of the Oireachtas.

The Civil Service Renewal Plan

Action 3 of the Civil Service Renewal Plan¹¹ states that a common governance standard will be set across the Civil Service, to strengthen corporate governance in the Civil Service, in line with international best practice. The publication of Corporate Governance Frameworks, for this and other Departments, is an element of that task, which also includes:

- Formalising the role of the Management Board in Departments and supporting greater Ministerial and managerial interaction in jointly and regularly reviewing priorities and performance.
- Introducing a single governance standard for all Management Boards drawing on international best practice in corporate governance.
- Establishing an annual assessment for all Management Boards to measure delivery and performance.
- Piloting a process of appointing non-executive external members on three Management Boards to evaluate the potential of this model, ensuring it is underpinned by a robust selection process and clear evaluation criteria.
- Devising a clear policy on the establishment of Agencies and ensuring the governance structure of Agencies is consistent with their legislative underpinning.

The Department will play a full role in the wider strengthening of corporate governance throughout the Civil Service.

Review of the Effectiveness of the Governance Process

An objective for this Governance Framework is to ensure that it continues to evolve so that the Department, on an ongoing basis, will continue to be well placed to respond to social, political, environmental and economic changes. The Department's Management Board will formally review the operation of the Governance Framework annually, in

¹¹ The Civil Service Renewal Plan is available at this link:
[Civil Service Renewal Plan](#)

conjunction with the Senior Management Forum. Changes to the Framework will be communicated to all of the Department's staff and revised versions of the Framework will also be published on the Department's website.

Ministerial and Senior Management Roles and Assignment of Responsibilities

This Chapter defines the roles and responsibilities of Ministerial and Senior Management staff.

Overview of roles

Each of the Minister, Ministers of State, Secretary General and senior managers have specific roles to play in ensuring the Department's responsibilities are met and that they are discharged in an effective and efficient manner. Many of these responsibilities are set out in legislation, principally the Ministers and Secretaries Acts 1924 to 2013 and the Public Service Management Act 1997¹² and are also governed by the Constitution.¹³

Minister for Housing, Planning and Local Government

Article 28.12 of the Constitution refers to Ministers as "in charge of" Departments of State. Article 28.4.2 of the Constitution provides that the Government shall be collectively responsible for Departments of State "administered" by the Members of the Government.

The Ministers and Secretaries Act 1924, as amended, provides that each Minister shall be the responsible head of the Department or Departments under his charge and "...shall be individually responsible to Dáil Éireann alone for the administration of the Department or Departments which he is head". That Act also designates a Minister as a corporation sole¹⁴, that is a perpetual legal entity separate from the individual office holder.

¹² All legislation may be accessed at: <http://www.irishstatutebook.ie>

¹³ Article 28.4.2 of the Constitution provides that the Government shall be collectively responsible for Departments of State "administered" by the Members of the Government. Under Article 28.12 of the Constitution ministers are "in charge of" Departments of State.

¹⁴ Section 2, Ministers and Secretaries Act 1924 to 2013.

The Public Service Management Act 1997 provides that the Minister of the Government having charge of a Department shall, in accordance with the Ministers and Secretaries Acts, 1924 to 2013, be responsible for the performance of functions that are assigned to the Department pursuant to any of those Acts.

The Minister is responsible to the Oireachtas for all elements of the exercise of his/her Departmental responsibility. This responsibility, a central element of the structure of government, ranges from significant political decision-making on major policy issues to routine administrative responsibilities discharged by civil servants on the Minister's behalf.

The key legislation relating to the Minister for Housing, Planning and Local Government includes the legislative codes governing housing, planning, local government, water services and water pollution, and the electoral process. Areas of European Union law are also of particular relevance to the Minister's roles. Under these legislative codes, the policy and regulatory framework responsibilities are, generally, vested in the Minister, with the implementation role, particularly in terms of decisions on individual cases, delegated to local authorities or to other independent bodies, supported in many cases by a specific legislative prohibition on Ministerial involvement in individual cases.

The relationship between the Minister and the Department is fundamental to the governance framework of the Department. One of the important functions of the Department is to provide independent, impartial and high quality advice and support to the Minister and to give effect to the Minister's decisions and policies.

Records are kept of all submissions and advice to the Minister. Records are also kept of all decisions by the Minister regarding policy. The Private Office of the Minister ensures that a record is kept of all submissions to the Minister (including their subject matter and date) and this function is supported by the eSubmissions application, part of the Public Service ICT Strategy's Build-to-Share initiative.

In general, the Secretary General meets with the Minister at least once a week to discuss, inter alia, Government business, the main priorities of the Department and other issues arising.

Minister of State

Ministers of State are appointed by the Cabinet, on the nomination of the Taoiseach. In accordance with the Ministers and Secretaries (Amendment) (No.2) Act 1977, the Government may delegate, by way of an Order, to a Minister of State any of the powers and duties of the relevant Minister of the Government under any particular Act or any particular statutory power or duty. The role and function of the Minister of State may also operate on an administrative basis.

In the event of Ministers of State being assigned to the Department, the precise details of their remit will be agreed with the Minister, taking account of the relevant Government decision. The assignation of a Minister of State will be supported by a Delegation of Functions Order to the extent necessary, and will be communicated to all staff in an Office Notice, along with details of the working arrangements to apply in relation to the performance by the Ministers of State of their delegated functions.

Leadership and Organisational Capacity

The Department's Management Board and Heads of Business Unit lead and manage the implementation of the systems, processes and behaviours which are required to promote good governance across the organisation. While clear direction from the Management Board is important, each individual manager has a responsibility to demonstrate leadership, actively support colleagues in meeting their objectives and set the tone for effective governance throughout the Department. Individual managers are also required to familiarise themselves with, and ensure that the Business Units which they are responsible for comply with, Departmental strategies and procedures concerning:

- Human Resources;
- ICT governance and security;
- Procurement;

- Communications; and,
- Record keeping and data management.

Secretary General & Accounting Officer

The Secretary General is the Administrative Head of the Department and, inter alia, has overall management responsibility for the quality of advice submitted to the Minister. The Ministers and Secretaries Act 1924 and Public Service Management Act 1997 outline the statutory responsibility of the Secretary General. Under the 1997 Act, certain duties are assigned to the Secretary General within the Department including, but not limited to:

- Managing the Department;
- Implementing Government policies appropriate to the Department;
- Delivering outputs as determined with the Minister;
- Providing advice to the Minister and using resources so as to meet the requirements of the Comptroller and Auditor General (Amendment) Act, 1993 in relation to regularity and propriety as well as to economy, efficiency and effectiveness;
- Preparing Statements of Strategy for submission to the Minister;
- Providing progress reports to the Minister on the implementation of the Statement of Strategy;
- Ensuring proper use of resources and the provision of cost-effective public services;
- Making sure arrangements are in place to maximise efficiency in cross departmental matters;
- Preparing an outline of how specific responsibilities are to be assigned so as to ensure that the functions performed on behalf of the Minister are performed by an appropriate officer, or an officer of an appropriate grade or rank down through the Department; and,
- Managing matters relating to appointments, performance, discipline and dismissal of civil servants below the grade of Principal or its equivalent.

The list of duties specified in the Public Service Management Act 1997, while extensive, are not necessarily exhaustive and the Secretary General may also be required, under the Act, to carry out other functions on behalf of the Minister. While the Secretary General may delegate responsibility and accountability by way of assignment (where each officer is accountable to the Secretary General), he or she retains ultimate responsibility and accountability for the actions of the Department, irrespective of the delegation of assigned responsibilities.

The Secretary General is also the Department's Accounting Officer. As such, the Secretary General is personally responsible for the safeguarding of public funds and property under his or her control; for the regularity and propriety of all the transactions in each Appropriation Account bearing his or her signature; and for the efficiency and economy of administration in his or her Department. Accounting Officers are required to supply a signed Statement of Internal Financial Control to the Comptroller and Auditor General with the annual Appropriation Account.¹⁵ The Secretary General's role as Accounting Officer is further described in Chapter Four.

Assistant Secretaries

Specific responsibilities are assigned to officers at Assistant Secretary General or equivalent¹⁶ level in their function as Heads of Division. These responsibilities sit within the overall management framework for the Civil Service and the Department.

Responsibilities at Assistant Secretary comprise:

- Supporting the Secretary General and other members of the management team to ensure that the Department meets its overall objectives and aims;
- Advising the Secretary General, the Ministers and Government, as appropriate, on strategic direction, the formulation of policy and the implementation of relevant Government policies;

¹⁵ The 2015 Appropriation Account is available online at: [Appropriation Account](#)

¹⁶ The Director of Met Éireann is an Assistant Secretary-equivalent post.

- Preparing the relevant elements of the Statement of Strategy and associated progress reports for approval by the Secretary General, the Minister and the Ministers of State;
- The achievement of objectives relevant to the Division (as specified in the Department's Statement of Strategy 2016-2019 and its successors) and managing work to that end, ensuring delivery (within the limits of resources provided) of the outputs determined by the Minister, Ministers of State and the Secretary General;
- Overseeing preparation of Business Plans within the Division and providing quarterly status updates in relation to Business Plans to the Management Board through the Strategic Business Support Unit;
- Managing the overall performance of the Division, including overseeing the assignment of specific responsibilities to individual officers or groups of officers within the area, ensuring the Performance Management and Development System is implemented in the area and that the day-to-day business of the area is managed effectively;
- Ensuring the proper use of resources in the Division, including effective financial management, and the provision of cost-effective public services appropriate to the area;
- Ensuring the maintenance of appropriate systems and structures to support the work of the Division;
- Taking appropriate steps to ensure the effective management of risk in the Division;
- Ensuring the co-ordination and alignment of the Division's activities with those of other Divisions within the Department and between areas within the Division, as appropriate;
- Participation on the Management Board and other internal management groups, as arranged and required from time to time, and participation in Cross-divisional Project Teams;
- Communicating effectively to relevant stakeholders, both internally and externally, including appearing at relevant speaking engagements and contributing to dialogue with other Departments, representative bodies and

interested organisations, as well as at EU and international forums, on Departmental matters and strategic developments.

Assistant Secretaries are accountable to the Minister and to the Secretary General and are Designated Public Officials under the Regulation of Lobbying Act 2015.

Principal Officers and Equivalentents

The main responsibilities at Principal level comprise:

- Supporting the wider management team to achieve the overall objectives of the Department;
- Strategic planning for the Business Unit in line with the relevant Departmental strategic objectives;
- The provision of policy advice to senior managers, the Minister and Ministers of State, as appropriate;
- Implementation by the Business Unit of relevant policies in accordance with Government/Ministerial guidelines and directives;
- Acting to achieve, as far as possible, objectives relevant to the Business Unit (in accordance with business plans and the Department's Statement of Strategy) and monitoring progress to that end;
- Managing the day-to-day business of the Business Unit and overseeing the assignment of specific responsibilities to individual officers or groups of officers within the Unit;
- Promoting the effective performance of staff up to and including Assistant Principal and equivalent, including implementation of the Performance Management and Development System in the Business Unit and ensuring the proper development of staff in the Unit through formal training, coaching, etc.;
- The maintenance of appropriate systems and structures to support the work of the Business Unit;
- Taking appropriate steps to ensure the effective management of risk in the Business Unit;
- Ensuring the proper use of resources, including effective financial management, and the provision of cost-effective public services appropriate to the Business Unit;

- Co-ordinating the Business Unit's activities with those of other Business Units, Divisions and Departments; and,
- Participation on relevant internal management groups and sub-committees, where required.

In addition to officers serving at the Principal Officer grade, the Department also employs Principal Advisers and Senior Meteorologists who provide expert, technical advice relevant to their fields of expertise, such as building regulation, spatial planning and meteorology. The role of Principal Advisers is in the main very similar to that of a Principal Officer, as Principal Advisers lead a Business Unit and work toward many of the main responsibilities listed above. Within Met Éireann, an Assistant Director has overall management oversight of the Division's business units. References to Principal Officer in this document generally encompass all of these grades.

Framework of Assignments

Section 4(1) of the Public Service Management Act 1997 empowers the Secretary General to assign to other officers of the Department (or grade or grades of officer) responsibility for the performance of his or her functions. This is set out in a document known as a Framework of Assignments.¹⁷

The principal benefit of a formal Framework of Assignments is that it provides clarity as it shows the assignment of responsibility for the performance of functions to each individual officer down to and including Principal level. The responsibilities so assigned are primarily articulated through the Department's system of Divisional business plans and the Performance Management and Development System.

The assignment of responsibility for the performance of functions by individual officers, or grade or grades of officer, below Principal level is handled administratively on the basis of the personal (or team) work objectives identified under or associated with the Department's Divisional business plans.

¹⁷ The Department's Framework of Assignments is detailed on the website www.whodoeswhat.gov.ie

Subject to overarching budgetary provisions, officers to whom responsibilities have been assigned under the Framework of Assignments will receive the appropriate resources and infrastructural support to enable them to fulfill their obligations under the Act.

Assignments under Section 4(1) of the Public Service Management Act, as specified in this framework document, will continue to be amended from time to time, in writing, by the Secretary General and the framework will be deemed to have been updated accordingly.

Department's Relationship with the Minister and Minister(s) of State

The primary role of the Department is to provide independent, impartial and high quality advice and support to the Minister (and Government) on policy and to ensure the effective implementation of Government policy as it relates to the Department.

There are several structures and processes in place to ensure that relationships and communications between the Minister and the Department are well supported, including:

- Regular (at least weekly) engagement between the Minister and Secretary General;
- The Ministerial Management Board, which meets monthly and which is described in Chapter Three; and,
- Engagement between the Minister, Management Board members and Principal Officers on specific policy and implementation matters.

Special Advisers

The role of the Special Adviser is set out in section 11 of the Public Service Management Act 1997, and as noted in the Civil Service Renewal Plan, Special Advisers have a distinct role in supporting and advising Government Ministers or, as the case may be,

Ministers of State¹⁸. In brief, the role of the Special Adviser is to assist the Minister by providing advice; monitoring, facilitating and securing the achievement of Government objectives that relate to the Department; and performing such other functions as may be directed by the Minister, that do not involve the exercise of any specific powers conferred on the Minister or any other office holder. The Special Adviser is accountable to the Minister in the performance of those functions.

As Special Advisers operate outside the line management structure of the Department, their role complements (rather than substitutes for) that of the relevant Department officials in directly briefing the Minister on important areas of policy and operation, in accompanying the Minister and maintaining suitable records in relation to their official engagements. The Minister will, therefore, have on-going contact on significant issues, developments, documents, etc. throughout the Department through the Secretary General, Management Board Members and the relevant Divisions/Business Units in the Department but his/her advisers will also be kept up to date on these issues so they are in a position to provide informed advice.

In order to perform their functions effectively, it is important that Special Advisers be kept up to date on developments within the Department and the local government sector affecting their brief and that information is shared with and by the Special Advisers. Every effort should, therefore, be made to keep the Advisers briefed on significant issues.

Likewise, Advisers are expected to keep the Department informed of developments and matters affecting the functioning of the Department and to share information in a timely manner, particularly in relation to matters such as:

- Meetings/engagements planned by the Minister;
- Where a Special Adviser is performing a media-facing role, of planned media events, press releases and responses to media queries; and,

¹⁸ In this section of the Framework, the term 'Minister' also refers to 'Minister of State'.

- Policy discussions, proposals and papers arising or under discussion among cross-Departmental committees or similar formations of Advisers.

In the normal course of events, the relevant Adviser should be provided with the following:

- Copies of all submissions to the Minister other than those dealing with representations;
- Copies of Memoranda for Government being circulated to other Departments for observations, including draft Heads of Bills, etc.;
- Copies of papers for meetings of relevant Cabinet Committees;
- Copies of relevant opinions received from the Attorney General's Office; and
- Details of (and invitations to) any key meetings dealing with significant policy issues or high-profile issues.

Proposed observations by the Minister on other Ministers' Memoranda are coordinated through the Secretary General's Office and cleared with the Minister, through the relevant Special Adviser.

The Civil Service Code of Standards and Behaviour applies to Special Advisers.

The Department of Public Expenditure and Reform has issued Guidelines for Departments in the Preparation of Office Notices Regarding Special Advisers. Each time a Special Adviser is appointed, the Department will issue such an Office Notice, addressing the particular governance arrangements, information flows, procedures and systems for decision making, administrative arrangements, etc. which will be of interest to or impact on the work of Special Advisers. An Office Notice along these lines will also serve to inform all staff of their responsibilities and ensure that the Special Advisers are supported in quickly settling into their role.

Recording of Ministerial Decisions

A formal process is in place for the recording of Ministerial decisions by the Minister's Office. For significant policy or other matters, a formal submission, generated in the relevant Business Unit, will be made to the Minister, setting out the policy context, options and a recommended decision; such submissions are escalated through the management structure to the Minister and will either be routed through the relevant Adviser or simultaneously copied to the Adviser. Often, at this point, the relevant Business Unit and Departmental management engage directly with the Minister to inform deliberations. Once made, decisions are recorded on the submissions, which are returned to the relevant Business Unit for filing. All of this is now supported by the eSubmissions application, part of the Public Service ICT Strategy's Build-to-Share initiative which was rolled out in the Department in December 2016.

3

Management Board and other Governance Structures

This chapter sets out the primary management structures within the Department, and in particular the Management Board and its sub-committees.

The Management Board

This section sets out the role / function and membership of the Management Board of the Department. The Civil Service Renewal Action Plan 2014 includes a key action to enhance governance which seeks, *inter alia*, to:

- Formalise the role of the Management Board and support interactions between Ministers and managers to facilitate regular reviewing of priorities and performance; and
- Establish an annual assessment for the Management Board to measure delivery and performance.

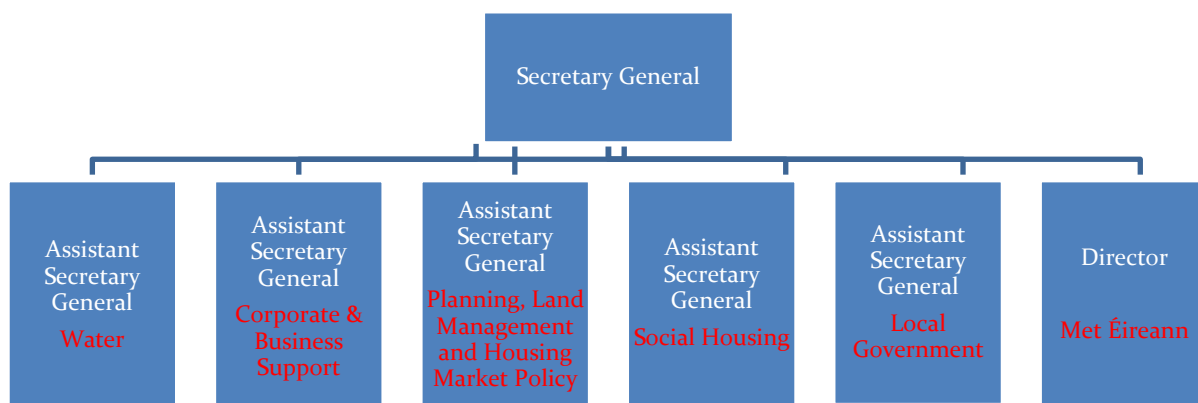
In this regard, the Management Board will provide an annual formal assessment of organisational performance.

Composition of the Management Board

The Management Board is chaired by the Secretary General of the Department, who convenes the meetings. The other members are the Assistant Secretaries or equivalent who head up each of the Department's Divisions.

Other Departmental staff are invited to Management Board meetings for discussions or to present briefings and updates on priority issues as the need arises. The senior Minister's Adviser attends that part of the meeting that focuses on Government and Oireachtas business. The Secretary General may also invite any other individual he or she wishes to facilitate the Board in the discharge of its functions.

Figure 3.1: The Department's Management Board



Secretariat

The Secretary General sets the agenda for the Management Board, following consultation with the secretary and other members, as necessary. The Head of the Corporate and Business Support Division (Assistant Secretary) acts as secretary to the meeting and prepares minutes for agreement at the following meeting.

The secretary arranges for the Management Board minutes to be circulated internally to all staff on the Department's intranet site, usually within one week of them having been agreed at a Board meeting. Individual Board members also brief staff directly as necessary and appropriate on decisions made, e.g. especially in relation to matters where follow-up action is required by certain individuals or Divisions / Business Units.

Role of the Management Board

The Management Board is responsible in the first instance for the overall management of the Department to achieve its main goal to support the sustainable and efficient delivery of well-planned homes and effective local government. It is responsible for the strategic, corporate and operational management of the organisation to ensure that Governmental and Ministerial priorities and statutory obligations are delivered in accordance with all relevant legislative and procedural requirements and that Oireachtas obligations are appropriately fulfilled.

In addition to on-going individual engagement with Ministers and their Advisers to provide support, advice or progress reports in relation to Government priorities, strategic issues, Departmental or agency performance or other key issues, the Management Board meets the Ministers and their Advisers in a Ministerial/Management Board meeting regularly, generally on a monthly basis.

The Management Board operates to the principles of shared participation and responsibility for the operational success of the entire Department in supporting the Minister(s) and Secretary General in the fulfilment of their statutory roles. In addition, each individual Board member has a responsibility to provide leadership and strategic direction, to contribute to the corporate management of the Department as a whole, as well as specific Divisional issues, and to actively support colleagues in meeting objectives. Decisions are generally reached by consensus. Where a consensus is not possible, the Secretary General will decide on the course of action to be taken.

Management Board Members are expected to attend meetings and to engage in an open and participative discussion on issues. Discussions of a confidential or sensitive nature may occur from time to time and Management Board members treat these as such. Members have a responsibility to notify the Board of any matters that may threaten the propriety or value for money with which the Department carries out its business or that may impact on its capacity to meet objectives.

The Management Board acts as a decision maker in relation to key strategic, corporate and certain significant priority operational matters, particularly those with a cross-divisional element. The main areas of activity for the Board fall under the headings of Supporting the Oireachtas, Strategic and Corporate Business Support, Governance and Oversight, and Policy Delivery.

Supporting the Oireachtas

The Management Board oversees preparation for and engagement in Government, Oireachtas, legislative and Ministerial business. It also monitors certain important

obligations arising from the State's membership of the EU and various international agreements.

Strategic and Corporate Business Support

The Management Board maintains oversight of key issues in the business support area in relation to strategic/business planning and annual reporting, customer services, communications, accommodation and health and safety, ICT, human resource and workforce planning, the Performance Management and Development System and reform initiatives. It also monitors the Department's progress on meeting goals and objectives across a range of obligations.

Governance and Oversight

Governance matters for both the Department and its family of agencies and local authorities are reviewed by the Management Board. Transparency related requirements such as lobbying are also monitored. The Board oversees the management of Departmental risk and receives regular reports in relation to financial monitoring and oversight and the work of the Audit Committee and Internal Audit Unit.

Policy Delivery

The Management Board plays a central role in advising on the formulation of strategy and the review of its implementation and ensures that appropriate structures are in place to support the achievement of Governmental and Ministerial policy goals. The Board gives high-level consideration to significant management and investment decisions and major policy and external issues.

Subcommittees of the Management Board

To support the Board, standing and ad hoc Subcommittees are established as necessary. The standing Subcommittees that are currently active, as of July 2017, are as follows:

- Risk
- ICT Governance
- Health & Safety

The Subcommittees are chaired by a member of the Senior Management Group as nominated by the Secretary General or agreed by the Management Board. The membership of the Subcommittees is drawn from the wider Department.

From time to time the Management Board may also establish ad hoc Committees in the form of cross-Divisional teams to drive particular elements of work to support it in its function. Those ad-hoc Committees that are currently active (July 2017) are as follows:

- Housing Market
- Cross Divisional Team on Local Government Finance

Both standing and ad hoc Subcommittees established by the Management Board provide reports to the Board as set out in their terms of reference or as requested by the Board.

Ministerial Management Board

Meetings of the Ministerial Management Board provide the primary opportunity for formal meetings between the Department's senior management and the Minister and Minister(s) of State, to ensure effective and appropriate communications and relationships to support Ministers in the monitoring of the Department's progress and performance. While there are frequent and routine contacts and meetings between Ministers and individual members of the Management Board on sectoral and specific matters, the Ministerial Management Board normally convenes on a monthly basis and provides a forum for the setting of strategic priorities and the reviewing and monitoring of the Department's budget, strategic priorities and sectoral issues arising. It comprises the Minister, Ministers of State and the Management Board. Special Advisers also attend, along with other staff as required.

ICT Governance Committee

The role of the ICT Governance Committee is to drive the strategic direction of ICT in the Department, in addition to approving ICT project expenditure.

The ICT Governance Committee is chaired by a member of the Department's Management Board, and in addition its membership includes the Assistant Secretary of the Corporate and Business Support Division. All of the Department's Divisions are represented on the ICT Governance Committee. Each member of the Committee, other than the Assistant Secretary of the Corporate and Business Support Division and the Principal Officers (or equivalent grades) responsible for the ICT functions in Met Éireann and in the wider Department, will serve no more than a two year term and will be replaced by a colleague from the same Division, with rotation being staggered to provide continuity.

The ICT Governance Committee's Project Oversight Role

All ICT and ICT-related projects (above a threshold which is currently set at €25,000) must be submitted to the Committee by the project sponsor, following an initial assessment by the relevant ICT manager.

At least five members of the Committee must be in attendance in order to approve project expenditure items.

All projects approved by the Committee must:

- Conform to ICT procurement rules and to general procurement rules and circulars;
- Be accompanied by a Project Initiation Document, which must set out, inter alia, the details of the Project Organisation, including roles and responsibilities of the Project Board and the Project Team.

Progress reports and details of expenditure in respect of any approved project are supplied to the Committee for examination if requested.

The Committee provides reports to the Department's Management Board every 6 months in relation to the progress of projects approved in the preceding 6 months and the Department's overall ICT Strategy.

The Risk Committee

The role of the Risk Committee is to oversee, on behalf of the Management Board, the implementation of risk management in the Department, including by reviewing risk management policy and methodology, monitoring the management of risk across the Department and identifying and evaluating overall Departmental risks. The Committee

also reviews the Department's Risk Register, particularly in terms of its user-friendliness and its usefulness for the management and reporting of Departmental risks. The Risk Committee is chaired by the Principal Officer who heads the Strategic and Business Support Unit and includes a representative of each of the Department's Divisions.

The Health and Safety Committee

The Department's Health and Safety Committee is constituted so as to ensure adequate consultation between management and staff in matters of Health, Welfare and Safety as prescribed by section 26 of the Safety, Health and Welfare at Work Act 2005. The main roles of the Safety Committee are to:

- Act as a consultation forum for all Health, Safety and Welfare matters within the Department;
- Review issues related to Health, Safety & Welfare, including Safety Statements and Health and Safety training, as appropriate;
- Recommend changes and/or improvements relevant to Health, Safety and Welfare based on advice received from staff and/or localised management structures; and,
- Ensure the continuous review and development of Departmental Health, Safety & Welfare policies and procedures.

The Department's Health and Safety Coordinator acts as Chairperson of the Health and Safety Committee. The Committee is made up of Safety Officers (acting on behalf of local management structures where relevant), staff safety representatives from all representative bodies as well as general staff representatives and Corporate Services staff, including Personnel, Accommodation and Training section staff.

Senior Management Forum

A Senior Management Forum, comprising the Management Board, Heads of Business Units and PO equivalents, is an important element of the governance, leadership and management architecture of the Department. The Secretary General chairs a weekly meeting of the Forum, which provides a structure for the communication across the

organisation of recent developments in the policy and operational work of the Department and for discussing wider corporate issues on the Department's agenda.

4

Audit, Assurance and Compliance Arrangements

This Chapter defines the current audit and assurance arrangements which exist in the Department, and details the mechanisms by which the Department ensures that risk and performance are adequately managed and that best practice processes, systems and guidelines are used. The Chapter details the roles of the Department's:

- Accounting Officer;
- Internal Audit Unit;
- Audit Committee; and,
- Internal Finance Unit.

The Chapter also describes the risk management and public procurement processes. Chapter One provides details of the Department's principal sources of financial resources, those being the Exchequer ("the Vote") and the Local Government Fund.

Exchequer and Local Government Fund: The Accounting Arrangements

The Department's Secretary General is the Accounting Officer for the Vote and the Local Government Fund. The Vote is subject to the annual Estimates process during which the Department engages with the Department of Public Expenditure and Reform; the overall approach to the Local Government Fund is also generally finalised in tandem with the Estimates. The Comptroller and Auditor General audits the Department's Vote (that is, the Appropriation Account) and the Local Government Fund. The Public Accounts Committee reviews the reports of the Comptroller and Auditor General and holds the Secretary General accountable.

The Accounting Officer

The Secretary General, as Accounting Officer, is responsible for:

- (a) Ensuring an effective system of internal financial control is maintained and operated by the Department; and
- (b) Certifying an annual Quality Assurance (QA) Report as part of on-going compliance with the Public Spending Code (PSC).

This responsibility is exercised in the context of the resources available and other obligations as Secretary General.

In this context, the Accounting Officer confirms that both a control environment and a framework of administrative procedures and regular management reporting are in place to ensure an effective system of internal financial control is maintained. The Accounting Officer also confirms that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with an approved written charter. Any system of internal financial control, however, can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

(i) Financial control environment

The Accounting Officer confirms that a control environment containing the following elements is in place:

- Financial responsibilities have been assigned at management level with corresponding accountability;
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned;
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action; and,

- There is an Audit Committee to advise on discharging responsibilities for the internal financial control system.

(ii) Administrative controls and management reporting

The Accounting Officer confirms that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that:

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management;
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts;
- A risk management system operates within the Department;
- There are systems aimed at ensuring the security of the ICT systems;
- There are appropriate capital investment control guidelines¹⁹ and formal project management disciplines; and,
- The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

(iii) Internal Audit and Audit Committee

The Accounting Officer confirms that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with an approved written charter (see next section below). Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by the Accounting Officer, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by the Accounting Officer and by the Audit Committee. The Accounting Officer confirms that there are procedures in place to ensure that the reports of the internal audit function are followed up.

¹⁹ The Department ordinarily operates DPER's Capital Works Management Framework.

The Accounting Officer certifies a Quality Assurance Report as part of on-going compliance with the Public Spending Code. The Quality Assurance procedure aims to gauge the extent to which Departments and their associated agencies are meeting the obligations set out in the Public Spending Code. The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

- Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle (appraisal, planning/design, implementation, post implementation). There are three sections to the inventory viz. expenditure being considered, expenditure being incurred and expenditure that has recently ended and the inventory includes all projects/programmes above €0.5m;
- Publishing summary information on the Department's website of all procurements in excess of €2m, whether new, in progress or completed;
- Checklists to be completed in respect of the different stages. These checklists allow the Department and its agencies to self-assess their compliance with the code in respect of the checklists which are provided through the Public Spending Code;
- Carry out a more in-depth check on a small number of selected projects/programmes. A number of projects or programmes (at least 5% of total spending) are selected to be reviewed more intensively. This includes a review of all projects from *ex-post* to *ex-ante*; and,
- Complete a short report for the Department of Public Expenditure and Reform which includes the inventory of all projects, the website reference for the publication of procurements above €2m, the completed checklists, the Department's judgment on the adequacy of processes given the findings from the in-depth checks and the Department's proposals to remedy any discovered inadequacies.

The Internal Audit Unit

It is the policy of the Department to maintain and support a quality internal audit function which conducts its activities in accordance with the Internal Audit Standards of the Department of Public Expenditure & Reform.

Definition and Role

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the Department's operations. It helps the Department accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes. **Internal control** is defined as the whole system of controls, financial, operational, IT and other, established by management in order to carry on the business of the Department in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure, as far as possible, the completeness and accuracy of records. **Risk management** is part of the internal control framework and is defined as a process to identify, assess, manage and control potential adverse events or situations so as to provide reasonable assurance regarding the ongoing discharge of the Department's business and the achievement of its objectives.

The Internal Audit Unit is responsible for giving assurance to the Accounting Officer on the existence, adequacy and effectiveness of the Department's internal control, corporate and IT governance arrangements and risk management systems. The Unit also assists line managers by evaluating and reporting on the elements of the internal control systems, risk management and governance arrangements for which they are responsible and making recommendations for improvement where necessary. Line management has full responsibility for the establishment and maintenance of the internal control, risk management and governance systems.

Duties and Responsibilities of the Internal Audit Unit

The primary responsibility of the Internal Audit Unit is to critically and objectively review and appraise the following:

- The design and operation of all systems and procedures (financial, managerial etc.) which are intended to control the Department's operations including those used by management to measure the extent to which programmes and other operations undertaken by the Department are successful in the achievement of policy objectives;
- The adequacy, reliability and integrity of the information being provided for decision-making and for accountability and the extent to which this information is used;
- The degree of compliance with managerial policies, procedures and controls and also with national and international laws and regulations;
- The arrangements for the acquisition, safeguarding and disposal of assets;
- The economy, efficiency and effectiveness of operations and programmes;
- The adequacy and appropriateness of the Department's governance processes (including IT governance) and the promotion of ethics and values; and,
- The effectiveness of risk management.

The Internal Audit Unit is authorised by the Accounting Officer to carry out a comprehensive programme of internal audit in all areas of the Department. Other specific duties of the Internal Audit Unit may include undertaking special investigations as required by management. In the implementation of the audit programme, internal audit staff are authorised to have full, free and unrestricted access to all the Department's records, assets and personnel. In addition, internal audit staff are authorised to request, and to receive in a timely manner, all the information and explanations they require for the proper performance of their duties.

Independence

Internal auditors shall be independent of the activities they audit and shall not have any operational responsibilities outside audit. However, the Internal Audit Unit may, if deemed appropriate by the Head of Internal Audit and/or the Audit Committee, or if requested by management, review systems under development and advise on appropriate controls without prejudicing its right to subsequently audit such systems.

Reporting Arrangements

The Internal Audit Unit shall work under the direction of the Accounting Officer, to whom it has direct access, and the Audit Committee and shall operate under the general control of the Assistant Secretary of the Corporate and Business Support Division.

Audit Approach and Methodology

Audit planning

Audit plans shall be drawn up using a risk assessment process and involving consultations with Senior Management. Audit plans shall be agreed with Senior Management, the Accounting Officer and the Audit Committee prior to implementation.

Implementation and reporting

The Internal Audit Unit shall notify Heads of Business Units when an area is approved for inclusion in the audit work programme and also at least one month prior to the commencement of an audit. Internal audits are generally systems-based and involve the examination of files (both electronic and hard copy) and relevant documentation, interviews with key staff, testing of controls and the use of questionnaires where appropriate. A draft report of the audit shall be discussed with line management to confirm its factual accuracy and to agree, where possible, the conclusions and recommendations for improvements. Reports shall be finalised with the Head of Business Unit. Final reports shall then issue to the relevant Assistant Secretary, the Head of Business Unit and other line managers and be copied to the Secretary General and the Audit Committee. A copy of the final report shall issue to the Comptroller and Auditor General's Office after consideration by the Audit Committee.

Follow-up

The Head of Internal Audit shall, as part of the audit work programme, request periodic updates from management on the implementation of audit recommendations, in order to evaluate progress thereon and apprise the Audit Committee of audit outcomes.

Quality Assurance and Improvement Program

The Head of Internal Audit develops and maintains a quality assurance and improvement programme which covers all aspects of the internal audit activity in accordance with Internal Audit Standards and Department of Public Expenditure and Reform guidance.

Management Responsibilities

Management shall have primary responsibility for establishing and maintaining a proper and effective control environment and for managing risk. Management also shall have primary responsibility for the prevention and detection of fraud. The Internal Audit Unit shall evaluate the potential for the occurrence of fraud and how the risk of fraud is being managed.

Heads of Business Units and other line management shall co-operate with the Head of Internal Audit in the audit planning process by identifying areas and activities which carry significant financial, operational and other business risks. Line management shall also co-operate fully and in a timely manner with Internal Audit staff in the course of individual audit assignments. Line management responses to draft audit reports shall be made within ten working days unless otherwise agreed with the Head of Internal Audit. Management shall also take prompt action to implement accepted recommendations.

The Department has in operation an internal audit charter which sets out the roles and responsibilities of the Internal Audit Unit.

The Department's Audit Committee

The role of the Audit Committee is, as part of the continuing systematic review of the control environment and governance procedures within the Department, to advise the Accounting Officer on matters relating to internal control, risk management, internal audit, the financial reporting process and external audit. The Audit Committee operates in accordance with a Charter setting out its role and responsibilities which has been formally approved by the Accounting Officer.

The Committee has a role in promoting good accounting practices, ensuring better and more informed decision-making and improved focus on value for money throughout the Department. The Committee provides objective advice and recommendations on the work of the Internal Audit Unit and supports it in the execution of its work. It also advises the Accounting Officer on the operation and development of the internal audit function in the Department.

Membership

The Committee is comprised of an external Chairman and four other members (two of whom are external appointments). The Head of Internal Audit and a member of staff of the Unit provide secretarial support to the Committee. The current composition of the Committee is as follows:

- Mr. Tom Moran (Chairman, former Secretary General, Department of Agriculture, Food & the Marine)
- Ms. Niamh Larkin (Director of Audit, Local Government Audit Service)
- Ms. Fiona Quinn (Assistant Secretary, Corporate and Business Support Division, Department of Housing, Planning and Local Government)
- Mr. Michael Malone (former Chief Executive, Kildare County Council)
- Mr. Tom Hennessy (Head of Evaluation and Audit Unit, Department of Foreign Affairs and Trade)

(Mr. Gus Murray, Head of Internal Audit acts as Secretary to the Committee).

Functions of the Audit Committee

The Audit Committee's role is advisory in nature and, as such, does not include any executive powers. The principal functions of the Committee, as set out in its Charter, are to:

- Provide independent advice to the Accounting Officer on financial reporting, internal control, risk management, corporate and IT governance arrangements and audit matters generally;
- Keep the Charter for the Internal Audit Unit under review;

- Review, and agree with the Head of the Internal Audit Unit, the draft annual Internal Audit work plan prior to its submission to the Accounting Officer;
- Monitor implementation of the plan to ensure that the audit objectives contained therein are being achieved;
- Assess the outcome of the internal audit process, having regard to audit findings, recommendations and management responses;
- Assess the implementation of agreed corrective actions by management, having regard to follow-up audits;
- Foster the development of best practice in the Internal Audit function;
- Review and advise on the development, implementation and effectiveness of the Department's risk management strategy, taking account of such guidance as may be provided by, or on behalf of, the Accounting Officer from time to time;
- Advise on the adequacy of resources available to the Internal Audit Unit; and,
- Review key issues that arise from the audit activity of the Office of the Comptroller & Auditor General and invite representative(s) of the Office of the Comptroller & Auditor General to meet the Committee at least once a year.

The Audit Committee may, in the exercise of its duties and responsibilities, request special reports from the Head of Internal Audit as it sees fit. It may also make recommendations to the Accounting Officer on any matter pertaining to the Internal Audit function within the Department.

Meetings and Reporting Structure

The Audit Committee's Charter states that, "The Audit Committee shall meet at its own discretion and such meetings shall take place not less than four times each year."

Both Departmental managers and representatives of the C&AG may also be invited to attend meetings from time to time. The Chairperson of the Committee has a right of access to the Accounting Officer and, as part of his role, submits an annual report to the Accounting Officer regarding the Committee's activities during the course of the preceding year. Secretarial support for the work of the Committee is provided by the Internal Audit Unit.

Role of the Departmental Finance Unit

The Department's Finance and Accounts Section has a central role in implementing a range of strategies connected with the resourcing and managing the Department. It has a key role in the financial resourcing of the Department, through engagement with the Department of Public Expenditure and Reform during annual estimates negotiations. The Finance Unit is responsible for:

- Providing regular financial reports to support decision making by senior management and Ministers;
- Reporting on a monthly basis to the Department of Public Expenditure and Reform on expenditure and securing necessary approvals, and where appropriate, reallocating resources across the Vote; and
- Co-ordinating and collating briefing material to support the Secretary General and the Minister in relation to appearances before relevant Oireachtas committees.

A key role of the Accounts Unit is to ensure that an efficient and effective accounting function is maintained for the activities of the Department in order to meet statutory requirements and to assist with the provision of financial and other information required by management. It has a central role in the Department's engagement with the Department of Public Expenditure and Reform on the Financial Management Shared Services project.

The Accounts Unit is responsible for

- Managing and monitoring the accounting function to ensure it is up to date, operates effectively to safeguard public funds, deals promptly with transactions and provides relevant and up to date management information;
- Preparing the annual Appropriation Account (and the account for the Local Government Fund) and facilitating the Comptroller and Auditor General's audit of accounts;
- Supporting and developing the Oracle FMS (Financial Management System);
- Discharging the Department's asset accounting obligations; and
- Co-ordinating information in relation to areas such as consultancies.

Risk Management

Risk Management is an important tool of corporate governance which supports the identification, assessment and mitigation of risks in order to maximise the achievement of required deliverables. The overall risk environment for the Department is managed centrally through the Management Board sub-committee on risk, with regular reviews of the most significant risks on the overall Departmental risk register by the Management Board itself.

Notwithstanding the Management Board's role, the primary responsibility for risk management, including the identification, assessment and mitigation of risks, lies with line management, with input from all members of the Department. Heads of Business Units are required to consider the risks associated with the Unit's activities, when drafting the Business Plan for their area – this process includes discussion at Business Unit meetings, and obtaining agreement from the relevant Assistant Secretary.

Public Procurement

The Department's Strategic and Business Support Unit oversees procurement in the Department and communicates procurement policy and procedures across the Department. The Department has detailed internal policy and procedures documents and procurement expertise available to staff considering or embarking on a procurement process.

Different procurement procedures apply depending on what is being procured and the value of a contract; however, for all proposed consultancy contracts, regardless of value, or for other procurements estimated to exceed €25,000, a completed Process Audit Application form is required prior to contract approval. The Process Audit Application form is designed to ensure that all procurement activity is fully compliant with Departmental, national and EU guidance and requirements; in particular, the form requires details including:

- The purpose and nature of the service or goods to be procured;
- Contract amount, and proposed award dates and end dates;
- The basis for contract award (that is, price only, or other award criteria);

- Details of the tendering process used and confirmation that EU rules were observed;
- Details of any other sanctioning requirements attached to this procurement which may be required;
- Details concerning the numbers of tenders received;
- Confirmation that a formal contract has been drawn up; and,
- Sign off by the relevant budget holder or Head of Business Unit.

The Department also has consultancy monitoring procedures in place, which Business Units are required to comply with.

Other Expenditure Oversight Measures

In addition to the measures, processes and systems detailed elsewhere in this Chapter, the Department will also:

- Continually and actively analyse spending associated with the Department's programmes;
- Adapt and optimise service delivery models; and,
- Continue to undertake *ex post* value-for-money expenditure reviews and focussed policy assessments of the Department's programmes, to provide expenditure and policy analysis to inform future management and policy.

Compliance Framework

As per the Department of Public Expenditure and Reform's Corporate Governance Standard for the Civil Service, the Department will put in place a compliance framework to complement and reinforce the measures and systems detailed elsewhere in this Chapter. The Compliance Framework will provide an overview of all compliance assurance activity in the Department, and will identify the individual within the Department responsible for each activity. It will exist as a separate Framework to this Governance Framework to focus on and provide greater detail of the subset of governance standards that are required to be met by statute, or on foot of Government decisions, or significant administrative or external commitments. The Department of

Public Expenditure and Reform is currently developing guidance concerning the development of Compliance Frameworks across the public service.

The Local Government Sector

Local democracy is an essential component of a robust overall system of representative democracy. The local government system provides democratic representation and oversight, political leadership, accountability, service delivery, regulatory and enforcement functions locally. These principles and objectives are encapsulated in the vision for local government set out in the Government's policy statement on local government, *Action Programme for Effective Local Government, Putting People First*²⁰ (October 2012), as being the primary vehicle of governance and public service at local level, delivering efficient and good value services to people, performing a wide range of appropriate functions, and representing citizens and communities, as effectively and accountably as possible, with the functions of government at local level being performed through the local government system to the greatest possible extent.

The position of local government is provided for in article 28A of Bunreacht na hÉireann, which provides that there shall be such directly elected local authorities as may be determined by law, with powers and functions determined by and performed in accordance with law. The constitution recognises also the role of local government in promoting, by its initiatives, the interests of local communities.

The principal legislation relating to the local government system is the Local Government Act 2001, as amended, which provides for the establishment, structures, elections, governance, management, procedures, and ethical framework of local authorities, and aspects of their functions and financial procedures. Powers and responsibilities of local authorities in respect of particular functional areas and services are set out separately in a range of specific statutes. Following the implementation of a major programme of reform under the Local Government Reform Act 2014, there are now 31 local authorities in the State, most of which are, in turn, divided into municipal

²⁰ The Action Programme for Effective Local Government, Putting People First is available online at: [Action Programme](#)

districts. The latter are not local authorities in their own right, but the elected members for each municipal district perform specified statutory functions of the local authority in respect of the particular district on a devolved basis.

While the Minister for Housing, Planning and Local Government has responsibility for policy and legislation in respect of the local government system, local authorities are entirely independent corporate entities having full responsibility under law for the performance of their functions and the discharge of their governance and other responsibilities.

Local authority functions are performed by two interacting and mutually supporting elements, the elected council and the executive, whose respective responsibilities are defined by law. Key strategic, policy and financial decisions are vested in the elected members, while the executive is responsible, subject to policy determined by the council, for matters not specifically reserved to the latter by law and for the general administration of the authority. A range of specific governance powers and responsibilities (which were strengthened under the Local Government Reform Act 2014) are assigned to the respective components.

While the Department of Housing, Planning and Local Government has responsibility at central government level in relation to the local government system generally and for certain specific functional or service areas - for example, planning and housing - responsibility in relation to policy, funding and legislation at national level in respect of a number of functions of local authorities rest with other relevant Departments including, for example, functions in relation to roads and traffic, enterprise support, and certain piers and harbours. Government policy as set out in the Action Programme for Effective Local Government requires that this principle will apply, in the same way, to any additional functions assigned to local government, with responsibility at central level remaining with the relevant “parent” Department or agency.

The Local Government Audit Service

The Local Government Audit Service is the statutory independent external audit service for local government. Its statutory remit, as set out in the Code of Audit

Practice for Local Government, under Section 116 of the Local Government Act 2001, is to provide independent scrutiny of the financial stewardship of local authorities and other bodies. Its role is to:

- Carry out the audit of local government bodies in accordance with its statutory Code of Audit Practice, thereby fostering the highest standards of financial stewardship and public accountability;
- Undertake Value for Money audits, publish reports thereon and thereby assist local authorities in achieving better value for money;
- Support the work and further development of the National Oversight and Audit Commission (NOAC) through the preparation of Value for Money studies and of other reports at the request of NOAC on matters within the Commission's statutory remit;
- Support the wider Department in its efforts to address systemic issues raised in local government audits and Value for Money reports, in the context of Government policy for local government "Putting People First – Action Programme for Effective Local Government"; and,
- Carry out such other functions as the Minister may from time to time direct.

In the course of the audit of accounts of a local authority or other body, the local government auditor shall carry out such audit tests as he or she considers appropriate in order to be satisfied as to whether annual financial statements were prepared in accordance with statutory requirements and fairly represent the financial position of the authority or other body and of its income and expenditure for the period in question,

In discharging their responsibilities, local government auditors must take account of matters arising from previous audit reports and management letters.

The Director of Audit is the Head of the Local Government Audit Service and is appointed by the Minister. This post is a statutory position and the functions are prescribed in section 116 (4) of the Local Government Act 2001, which are –

- (a) to organise, direct and allocate resources within the Local Government Audit Service;
- (b) to assign audits of particular local authorities or other bodies to particular local government auditors;
- (c) to provide such advice and assistance as the Minister may from time to time require for the purposes of section 117 (1) (Amending updating the statutory Code of Audit Practice);
- (d) to arrange for auditors to certify claims or returns;
- (e) to direct the Local Government (Value for Money) Unit established by section 14 of the Local Government (Financial Provisions) Act, 1997, and to ensure that the work of the unit is incorporated into local government audit practice;
- (f) to report from time to time to the Minister on matters set out in paragraphs (a) to (e) and generally on the performance of the Local Government Audit Service;
- (g) to bring proceedings under section 119(4) (where an auditor's right to inspect documents and obtain any information required for audit is obstructed, impeded or refused by any local authority personnel);
- (h) to carry out such other functions as the Minister may from time to time direct.

In addition, the post also includes the following functions:

- (i) contribute to the wider knowledge and understanding of the Department of local authority finances, accruals accounting generally, governance, risk and related challenges, including through supporting the up-skilling of Departmental staff in related matters and issues identified;
- (j) engage constructively on a regular basis with the Department in the oversight of and response to issues raised through the audit process;
- (k) contribute to sector wide analyses which enable the identification of benchmarks, standards and best practice in the areas of audit, risk, governance and financial planning;
- (l) contribute to the development and strengthening of audit processes and accounting best practices including through the development of structural, operational, policy and legislative responses as appropriate;

- (m) support the development of the internal audit function and audit committees in local authorities;
- (n) support the work of the National Oversight and Audit Commission (NOAC); and
- (o) address organisational challenges including through the necessary transformation in response to sectoral developments such as the reform of local government and abolition of town councils, the emergence of shared service structures, and the support requirements of the NOAC.

In addition to the Director, the Local Government Audit Service is staffed by a team of 6 Principal Local Government Auditors, 17 Local Government Auditors and 11 Assistant Auditors. Each local government auditor is assigned an audit district under warrant of authority from the Director of Audit. Local government auditors are independent of the Department when discharging their professional functions.

National Oversight and Audit Commission

The National Oversight and Audit Commission (NOAC), which was established in July 2014, is an independent statutory body that provides oversight of the local government sector. It has a broad ranging remit that extends to any function performed by a local government body. In 2016, NOAC published the following reports: Performance Indicators in Local Authorities 2015; Private Rented Sector Review; Public Spending Code - Local Authority Quality Assurance Report 2015; Local Authority Rates Collection 2013 – 2014; Financial Performance of Local Authorities 2013 – 2015; Local Government Efficiency Review Reforms Report Local Government Shared Services Projects and the Public Spending Code - Local Authority Quality Assurance Report 2014.

The Customer Survey Sub-Group initiated a study on local authority customer engagement that will conclude in 2017. The Financial Performance Sub-Group also commenced a review on the working of local authority audit committees that will be finalised in 2017. The Housing Sub-Group progressed its review of the management and maintenance of local authority housing, which will be published in 2017. The Chairman made a number of presentations in 2016 to local authority audit committees

on the work of NOAC. These presentations provided an opportunity for information exchange and for NOAC to interact directly with the committees with regard to the carrying out of their roles.

Although NOAC is a statutory body, it does not retain a staffing complement of its own – its secretariat is provided by the Department. To fulfil its functions, NOAC relies significantly on the expertise of its membership and on the co-operation of agencies that can offer input into its activities (e.g. the Local Government Management Agency, the Local Government Audit Service and the Housing and Sustainable Communities Agency). The Assistant Secretary General in the Local Government Division of the Department is a member of NOAC. Reports prepared by NOAC are published and sent to the chief executives of the local authorities; they are also considered by the Management Board and taken into account as appropriate in the management of relevant programmes involving both the Department and local authorities.

The Local Government Fund

The Local Government Fund was established by the Local Government Act 1998 with effect from 1 January 1999. The proceeds of motor tax and the household charge collected to 30 June 2013 are paid into the Fund; an amount equivalent to the Local Property Tax paid into the Central Fund during the year in accordance with Section 157 of the Finance (Local Property Tax) Act 2012 is paid into the Local Government Fund by the Minister for Finance. Details of the Local Government Fund 2016 income and expenditure are included in Chapter One.

6

Bodies under the Aegis of the Department

The Department works with a network of associated Agencies, and other public bodies to deliver on the objectives of Government.^{21 22} The bodies under the aegis of the Department are diverse in size and function, having regulatory, enforcement, information provision, and appellate responsibilities.

This chapter provides a summary of the agencies and bodies under the aegis of the Department and provides an overview of the approach applied in the external governance and oversight of these bodies.

All State Bodies, including the agencies under the responsibility of the Department, must serve the interests of the taxpayer, pursue value for money in their endeavours and act transparently as public bodies. A Code of Practice is in place for best practice in corporate governance by both commercial and non-commercial State bodies; all State bodies have a responsibility to implement the Code.²³

The relationship between Government Departments and bodies under their aegis is determined primarily by:

- The underpinning legislation establishing the body; and
- The requirements set out in the Code of Practice for the Governance of State Bodies.

Notwithstanding the Department's role in ensuring effective corporate governance of bodies under its aegis, and generally supporting the bodies in their operations, the Department must also respect the position of bodies which have independent

²¹ In addition, several other bodies, that is the National Oversight and Audit Commission (which is detailed in Chapter Five), the Pyrite Resolution Board and the National Traveller Accommodation Consultative Committee, are affiliated with the Department but are not considered as 'bodies under the aegis'. See the Department of Public Expenditure and Reform's Corporate Governance Standard for the Civil Service which provides criteria to help define a body under the aegis.

²² In addition to the local government sector, which is the subject of Chapter Five.

²³ The Code of Practice for the Governance of State Bodies is available online at: <http://www.per.gov.ie/en/revised-code-of-practice-for-the-governance-of-state-bodies/>

regulatory or appellate functions, and the corporate governance responsibilities of the Boards/executives of individual bodies.

Bodies under the Aegis of the Department

The bodies under the aegis of the Department are:²⁴

An Bord Pleanála: Established in 1977 under the Local Government (Planning & Development) Act 1976. Its main responsibilities relate to planning appeals, assessment of local infrastructural development proposals, compulsory acquisition of land and certain other matters under the Planning and Building Control Acts. The Board assumed significant additional functions under the Planning and Development (Strategic Infrastructure) Act 2006, which provides for a streamlined planning process for certain strategic infrastructural projects. The Board's Strategic Infrastructure Division is now the sole planning consent authority for almost all major infrastructure development on land.

Ervia: Ervia, formerly Bord Gáis Éireann, is a commercial semi-state company with responsibility for the delivery of gas and water infrastructure and services in Ireland. The Ervia Group has a number of subsidiaries including Gas Networks Ireland and Irish Water. The Water Services Act 2013 provided for the establishment of Irish Water as a subsidiary of Ervia. The Water Services (No.2) Act 2013 provided for the transfer of public water services functions from 34 water services authorities to Irish Water, which became the national water services authority from 1 January 2014.

On 24 November 2015, the Minister for the Environment, Community and Local Government (now the Minister for Housing, Planning and Local Government) was appointed as the majority-shareholding Minister in Ervia. As a majority-shareholding Minister, the Minister has an important decision-making role in relation to consent requests by Ervia, Gas Networks Ireland and Irish Water for approval of matters such as capital expenditure or borrowing, setting out arrangements for engagement with

²⁴ The establishment of an Office of the Planning Regulator is also anticipated.

Ervia and its subsidiaries, and ensuring that the requirements of the Code of Practice for the Governance of State Bodies are being implemented.²⁵ Ervia has a non-executive Board at Ervia group level which is charged with overseeing the performance of the overall Group, and it has two executive-only Boards in place at Gas Networks Ireland and Irish Water level.

The Housing Finance Agency: The Housing Finance Agency plc. is a company limited by shares, incorporated in 1982, under the terms of the Housing Finance Agency Act 1981, as amended. Its functions are to advance funds to local authorities to be used by them for any purpose authorised under the Housing Acts and to borrow or raise funds for these purposes. Under Section 17 of the Housing (Miscellaneous Provisions) Act 2002, the HFA is empowered to lend directly to Approved Housing Bodies which includes voluntary housing bodies and co-operative housing societies and under section 58 of the Housing (Miscellaneous Provisions) Act 2014 to advance funds to the Local Government Management Agency, to be used by it for the purpose of the performance of its functions. The Housing Finance Agency also lends to local authorities for waste and environment capital projects, and provides ancillary services, such as a short-term investment facility, and treasury-related advice.

The Housing Agency: The principal activity of the Housing Agency is to assist local authorities and the Department on policy implementation and to undertake such regulatory or other services as are requested by the Department. This includes the provision of services to support the delivery and management of social housing. The Agency also carries out specific projects and evaluations, undertakes studies on housing matters and provides policy advice. The Agency was formally established on 1 August 2012, but operated on an administrative basis from mid-2010, following a Government decision to rationalise the Affordable Homes Partnership, the Centre for Housing Research and the National Building Agency Ltd.

²⁵ The Minister for Communications, Climate Action and Environment continues to retain responsibility for gas networks policy as well as a policy-making role and powers in respect of the energy sector and oversight of the energy regulatory framework.

The Local Government Management Agency: Established in 2012 under the Local Government Management Agency (Establishment) Order 2012, as amended, the Agency's role is to be a centre of excellence in the provision of management services, human resource and industrial relations support and advice to local authorities in Ireland.

Residential Tenancies Board: The Private Residential Tenancies Board was established as an independent statutory body under the Residential Tenancies Act 2004. The primary functions of the Board are to operate a national tenancy registration system and to resolve disputes between landlords and tenants in the private rented residential sector. The Board replaces the courts for the vast majority of landlord and tenant disputes. In accordance with the Act, the Board also has functions regarding research into the private rented sector and the provision of information to the Minister on matters related to the sector. The Residential Tenancies (Amendment) Act 2015 provides for the extension of the remit of the Private Residential Tenancies Board to the Approved Housing Body sector. The relevant provisions were commenced on 7 April 2016 and recognising that the legal framework is no longer applying solely to the private rented sector, the Private Residential Tenancies Board has been renamed as the Residential Tenancies Board.

The following table sets out information on the bodies under the aegis of the Department in summary format.

Table 5.1: Bodies under the Aegis of the Department

Body	Accountable Person (Head of Office)	PO in DHPLG liaising with body	Principal Ministerial and Departmental Functions ²⁶	Governing Legislation ²⁷
An Bord Pleanála	Dr Mary Kelly	Mr Terry Sheridan	Appointment of Board ²⁸ Legislative Framework & Policy Guidance	Planning and Development Act 2000
Housing Finance Agency	Mr Barry O'Leary	Mr David Smith	Appointment of Board Approve Memo. & Articles of Association Borrowing Consent Legislative Framework & Policy Guidance	Housing Finance Agency Act 1981
Housing Sustainable Communities Agency	Mr John O'Connor	Mr David Smith	Appointment of Board Legislative Framework & Policy Guidance	Housing and Sustainable Communities Agency (Establishment) Order 2012
Ervia	Mr Seán Casey ²⁹	Ms Shirley Groarke	Appointment of Board Legislative Framework & Policy Guidance (Irish Water)	Ervia was established under the Gas Act 1976. Irish Water was established under the Water Services Act 2013
Irish Water	Mr Seán Casey	Ms Shirley Groarke		Water Services Act 2013
Gas Networks Ireland	Mr Seán Casey	Ms Shirley Groarke		Gas Regulation Act 2013
Local Government Management Agency	Mr Paul C. Dunne ³⁰	Mr Paul J. Dunne	Appointment of Board (some members) Legislative Framework & Policy Guidance	Local Government Management Agency (Establishment) Orders 2012 & 2013
Residential Tenancies Board	Ms Rosalind Carroll	Mr Earnan O Cleirigh	Appointment of Board Appointments to Dispute Resolution Committee Legislative Framework & Policy Guidance	Residential Tenancies Act 2004

²⁶ In addition to corporate governance oversight, the Minister also often has a role, with the Minister for Public Expenditure and Reform, in consenting to staffing resources.

²⁷ As amended.

²⁸ Note that in this table, "Appointment of Board" does not always equate to full authority to appoint a Board; often the Minister for Finance or Public Expenditure and Reform is involved in the appointment process or other bodies such as Government or nominating bodies.

²⁹ Acting CEO. New CEO, Mike Quinn, takes up the position on 31st October 2017.

³⁰ Mr Paul Dunne, Chief Executive LGMA, is not the same Paul Dunne who is Principal Officer with responsibility for Local Government HR & Services in the Department of Housing, Planning and Local Government.

The funding sources for the bodies under the aegis of the Department vary from body to body. In general, the bodies are funded by the Exchequer; in several cases Exchequer funds are supplemented by income from services provided to third parties.

All of the bodies under the aegis of the Department have an Audit Committee and Risk Register in place and all are subject to independent external audit, in most cases by the Comptroller and Auditor General.

General Liaison and Oversight Arrangements

Role of Business Units

Line Divisions are the main points of contact between the Department and the bodies under its aegis, having the frontline role and responsibility, insofar as the Department is concerned, for ensuring effective corporate governance of these bodies. Within a Line Division, the relevant business unit has the following oversight and liaison functions:

- Regular liaison and communication concerning resources and operational matters; Monitoring spend, performance and compliance with Service Level Agreement³¹ targets;
- Consulting with the body regarding policy and/or legislative developments; and,
- Overseeing implementation by the body of the Code of Practice for the Governance of State bodies.

The appropriate business unit in the Department engages with each of the bodies under the aegis on an annual basis to ensure compliance with the Code of Practice for the Governance of State Bodies. A copy of the compliance assistance document is attached as an Annex. The appropriate business unit is also required to confirm that the body is compliant with a wide range of other matters which lie outside of the Code of Practice, including whether the body has:

³¹ Or a similar mechanism.

- Updated the Office of Public Works Property register to reflect any changes;
- Adhered to the Public Spending Code;
- Procedures and policies in place to accommodate protected disclosures;
- Procedures in place to facilitate the requirements of the Regulation of Lobbying Act 2015; and,
- Confirmed data security protocols in place and reviewed those protocols at least annually.

An amalgamated document setting out the Code of Practice compliance, obligation by obligation, of all of the bodies under the aegis of the Department is provided to the Department's Management Board annually. The preparation of the amalgamated document helps provide governance assurance as to where responsibilities lie across the Department and the bodies under its aegis.

Government/Oireachtas reporting

Upon receipt and review of annual reports and financial statements prepared by or for a body under its aegis, they are examined internally and brought before Government and laid before the Oireachtas as required.

The Chairman and/or Chief Executive of State Bodies and Agencies are required to accept any request in writing from a Committee established by the Oireachtas to attend before it to give account for the general administration of the body concerned.

Service Level Agreements and Associated Mechanisms

Service Level Agreements and similar instruments are an important element of the Department's approach to ensuring effective corporate governance within the bodies under its aegis. In almost all cases a Service Level Agreement or similar mechanism between the Department and the body is in place, or is under development.³² It is

³² In respect of Ervia, the Minister has set out the Government's expectations in a letter to the Board of Ervia reflecting his own views and those views of the Ministers for Public Expenditure

important that the Department and the relevant body document the key aspects of their relationships and expectations, whether through a Service Level Agreement, Statement of Shareholder Expectations or other such mechanism.

The Service Level Agreements entered into by the Department and bodies under its aegis follow a common template, include performance targets for the relevant body and define the reporting obligations concerning performance, spend or other relevant matters, which the body must provide to the Department.

The Contents of a Service Level Agreement

The Service Level Agreement made between the Department and An Bord Pleanála provides an example of the matters addressed in such Agreements. The purpose of the Agreement is to define, roles, responsibilities and lines of accountability of the Department and An Bord Pleanála, thereby ensuring that An Bord Pleanála is discharging its statutory functions in an efficient and effective manner, commensurate with allocated resources. The Agreement covers:

- The shared values and respective roles and responsibilities of both organisations;
- Commitments concerning the performance of An Bord Pleanála in respect of the timeliness of decision-making in planning casework, financial performance, and in respect of general corporate matters such as risk management and the digital delivery of public services;
- Regular reporting arrangements concerning performance;
- Communication and liaison arrangements between the Department and An Bord Pleanála.

The Agreement also states that An Bord Pleanála will continue to ensure full compliance with applicable requirements of the Code of Practice for the Governance of State Bodies and shall assess and report on its level of compliance with the Code on an annual basis.

The Agreement is fully integrated with the strategic planning cycle, work-force planning, annual work plans and financial allocations. The Agreement is signed by the Chief Officer of An Bord Pleanála and the Principal Officer of the Department responsible for liaison with An Bord Pleanála and is reviewed on an annual basis.

Appointments to State Boards

Arrangement for appointments to State Boards (commercial and non-commercial) are set out in the 2014 Guidelines on Appointments to State Boards.³³ According to the Guidelines, all vacancies, subject to limited and specified exceptions, are advertised openly on the State Boards portal³⁴ operated by the Public Appointments Service. Applications are then processed by way of a transparent assessment system designed and implemented by the Public Appointments Service to support the Minister in making appointments to State Boards under his or her remit. Appointments meet specific and detailed criteria determined in consultation with key stakeholders, such as the current Chair of the State Board concerned and the Public Appointments Service, as necessary for the effective performance of the relevant role. In addition, Chairs designate of bodies are required to appear before the relevant Oireachtas Committee, prior to their appointment being confirmed.

Business Units liaise directly with agencies on matters related to Chief Executive Officer remuneration and contracts to ensure that Government policy in these areas is implemented.

³³ Available online at: www.stateboards.ie

³⁴ That is, online at: www.stateboards.ie

Annex - Compliance Assistance Document

NCSSA Code of Practice for the Governance of State Bodies

NB: This document is intended as a guide to assist line sections/agencies in ensuring compliance with the Code. It is not intended as a substitute for the Code and should be read in conjunction with the Code.

Overall objective: The Code of Practice for the Governance of State Bodies provides a framework for the application of best practice in corporate governance by both commercial and non-commercial State bodies. State bodies and their subsidiaries are required to confirm to the relevant Minister that they comply with the up-to-date requirements of the Code in their governance practices and procedures.

Additionally, there are a number of areas not covered by the code which are important. We have added these as non-code issues in the last section of the document for the current year.

There are some notes on the completion of the checklist which might help to clarify some aspects of the exercise in previous years, included at the end of the checklist.

Certification that the State Body and subsidiaries are compliant with the Code of Practice for the Governance of State Bodies:

State Body:

Compliance year: 2015

Approved by DHPLG (Principal Officer):

Date:

Code Reference	Summary of obligation	Yes/No/Not applicable.	Specific Comment (where necessary)
2	Board		
2.1	Formal schedule of matters reserved to it approved by Minister.		
2.3	Compliance with all statutory obligations		
2.4	Confirmation that State Body has a system of financial control in place		
2.6	Protocol for directors post resignation/retirement , employment etc.		
2	Annual Accounts and Reports.		
2.8	Annual Report and Accounts submitted to Minister		
2.10	Internal Audit procedures and terms of reference in place.		
2.11	Confidential disclosures procedure in place.		
2.12 – 2.15	Strategy/strategic plans in place and notified to Minister/Department.		
2/3.	Directors		
2.16	Separation of roles of Chairperson and CEO (otherwise Ministerial approval sought).		
2.17	Composition of the Board periodically reviewed and attributes assessed.		
3.5	Director duty to highlight non-compliance and Chairs obligation to advise Minister.		
3.8	Attendance of board members should be included in the Annual Report.		
4	Briefing for new Directors		
4.1	Appropriate briefing should be provided for new Directors		
5	Codes of Conduct for Directors and Employees		
5.1	Should have written <u>Codes of Business Conduct</u> for directors and employees and be available on request in electronic and hard media.		
5.6	Relevant employees and directors to comply with Ethics in Public Office Act 1995, and the Standards in Public Office ACT 2001.		
6	Disclosure of Interests by Directors		
6	Compliance with parts (i) to (xiv) by all directors adhered to.		
7	Remuneration of Senior Management and Directors Fees		
7.1	Implement Government policy in relation to Chief Exec/MD. Arrangements in place for determining and approving remuneration.		

7.5	Ensure compliance with guidelines for appointments of CEOs of Commercial State Bodies.		
7.6	Fees to Board Members Compliance with parts (i) – (ix)		
7.7	Chairperson to confirm to Minister that guidelines are being adhered to.		
8	Risk Management		
8.1 – 8.2	Confirm that a Risk Management Policy in place, is periodically reviewed, and is being adhered to.		
10	Audit Committee		
10.1	Annual review of system of internal controls completed.		
10.2/10.3	Properly constituted internal audit functions in place.		
11	Departmental Oversight		
11.1 – 11.2	Performance Framework in place		
11.3	Annual Output Statement produced in line with Performance Framework		
11.4	Service Level Agreements in place.		
12	Reports and Accounts of State Bodies		
12.1	<ul style="list-style-type: none"> i). each commercial State body should furnish to the relevant Department and the Department of Finance, not later than the end of the eighth month of the financial year, interim unaudited accounts for the first half of that year ii). draft unaudited annual accounts for each State body should be furnished to its relevant Department and to the Department of Finance not later than two months after the end of the relevant financial year iii). each commercial State body should publish (or where publication is not required, submit to the Government) its annual report and accounts not later than four months after the end of the relevant financial year. In the case of non-commercial State bodies, this should be done not later than one month following completion of the audit of the accounts of the said body by the Comptroller and Auditor General and six months from the end of that body's financial year end (whichever is the earlier) 		

	iv). in the interests of transparency and good governance, State bodies should publish in their Reports details of fees paid to each of their directors, the expenses paid to the Board, broken-down by category, and the salary of the Chief Executive Officer.		
12.2	Chairperson's statement regarding system of internal financial control, reviewed by external auditors, to be included in the Annual Report.		
12.3	Extension to deadline for finalisation of accounts sought from Minister.		
12.4	Annual Reports published online.		
13.1	Additional Reporting Requirements		
13.1	<p>The Chairperson of each State body must furnish to the relevant Minister in conjunction with the annual report and accounts of the body, a comprehensive report covering the Group</p> <ul style="list-style-type: none"> i). outlining all commercially significant developments affecting the body in the preceding year, including the establishment of subsidiaries or joint ventures and share acquisitions, and major issues likely to arise in the short to medium term; ii). affirming that all appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposals are being carried out; iii). including a statement on the system of internal financial control in the format set out in Appendix V and including, in cases where a breach of this system has been identified, an outline of the steps that will be taken to guard against such a breach occurring in future; iv). affirming that Codes of Business Conduct for Directors and Employees have been put in place and adhered to; v). affirming that Government policy on the pay of Chief Executives and all State body employees is being complied with (see Section 7); vi). affirming that Government guidelines on the payment of Directors' fees are being complied with; vii). explaining failure to comply with any of 		

	<p>the above and stating any corrective action taken or contemplated;</p> <p>viii). outlining significant post balance sheet events;</p> <p>ix). confirming that the Capital Works Management Framework Guidelines for the Public Sector are being complied with;</p> <p>x). certifying that Government travel policy requirements are being complied with in all respects</p> <p>xi). confirming that this Code of Practice has been adopted and the extent to which it is being complied with subject to Board approval.</p>		
13.2	Interim report to Minister on commercially sensitive developments.		
14	Diversification, Establishment of Subsidiaries & Acquisitions by State Bodies		
14.1 – 14.7	Approval of Minister for diversification, establishment of subsidiaries, participation in joint ventures, acquisitions and state guarantees has been given		
15	Procedures for Procurement		
15.1 – 15.7	Procurement Procedures being complied with.		
16	Capital Investment Appraisal		
16.1 – 16.2	The Chairperson of each State body should confirm in his/her annual report that the Capital Works Management Framework Guidelines are being complied with		
18	Disposal of State Assets and Access to Assets by Third Parties		
18.1 – 18.4	Use of auction/competitive tendering for disposals > €150,000 complied with.		
18.5	Protocol for disposal of assets to directors and their families or connected persons complied with.		
18.6 – 18.8	Reporting of disposal protocol complied with.		
19	Tax Compliance		
19.1 – 19.3	Report on compliance with tax laws supplied to Department.		
20	Legal Disputes Involving Other State Bodies		
20.1 – 20.2	Legal disputes with other State bodies referred to mediation and notified to the Department of Finance.		

	Non-code issues.		
Addendum 1	Confirm OPW Property register updated to reflect any changes.		
Addendum 2	Confirm adherence to Public Spending Code.		
Addendum 3	Chairperson designate notified to Joint Oireachtas Committee		
Addendum 4	Impending legislation referred to Joint Oireachtas Committee for pre-legislative scrutiny.		
Addendum 5	Procedures for appointments to State Boards observed.		
Addendum 6	Changes to State Boards notified to LGHR for transmission to StateBoards.ie		
Addendum 7	Gender balance on State Boards quotas addressed in making appointments.		
Addendum 8	Procedures and policies put in place to accommodate protected disclosures.		
Addendum 9	Procedures put in place to facilitate the requirements of the Regulation of Lobbying Act 2015.		
Addendum 10.	Confirm data security protocols in place and reviewed at least annually.		

Notes on completion of the checklist

- The checklist should be completed by the line sections and under no circumstances should it be transmitted to the agency/body for completion.
- The checklist must be signed off on by the Principal Officer and the document should be thoroughly reviewed by him/her prior to sign off.
- All items on the checklist must be completed and no boxes should be left blank. This includes sub-items. E.g. 13.1 has eleven sub-items and these should each be responded to as appropriate.
- Boxes should contain either 'Yes', 'No' or 'N/A' (Not applicable). In instances where a situation did not arise (e.g. 18.1-18.4: Use of auction/competitive tendering for disposals > €150,000 complied with) N/A is appropriate where no such disposals arose. However where a disposal occurred and the auction/competitive tendering requirement was not followed, 'NO' is the appropriate response with a commentary explaining why.
- The checklist is an annual return and as such, circumstances may change from year to year. Sections should guard against a 'cut and paste' approach to its completion.
- Completion of the checklist should afford the Section the opportunity to satisfy itself that internal codes, frameworks and policies are reviewed annually, even where a review is not specified in the code.
- Where the code does not specify metrics (e.g. 13.2 *Interim report to Minister on commercially sensitive developments*) best judgment should be applied as to what the requirement is.