



An Roinn Caiteachais
Phoiblí agus Athchóirithe
Department of Public
Expenditure and Reform

Corporate Governance Framework

May 2021

MISSION AND STRATEGIC OBJECTIVES

Our Mission is to serve the public interest through sound governance of public expenditure and by leading and enabling reform across the Civil and Public Service

In support of this mission, we will pursue two strategic goals:

Strategic Goal One: To manage public expenditure at sustainable levels in a planned, balanced and evidence informed manner, in order to support Ireland's economic, social and climate goals,

and

Strategic Goal Two: To drive reform and innovation across the Civil and Public Service to improve service delivery to the public, and to enhance strategic policy making and public governance structures.

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1. Introduction

To govern is to do something; to direct resources with authority in pursuit of an objective. Governance, in this context, refers to how that should be done, and in some respects, how it must be done. Governance in the public sector takes place in a different context to the private sector. Choices in terms of strategic direction and execution of policy, particularly in a Government Department, are determined by our democracy through the Government and the Minister.

The principles of governance in a Government Department are derived from the Constitution, the relationship between the Oireachtas and the Executive (Government) that has been developed over time, and several initiatives adopted by Government to promote strategic management, and better performance and outcomes, in particular, the Public Service Management Act 1997.

The Public Financial Procedures and the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers (Mullarkey Report) 2002, set out the keystones of the Department's governance framework. These documents are principally focused on ensuring probity and value in financial management and the audit and accountability arrangements within which the Department operates. The Mullarkey Report also sets out the elements of the governance framework introduced by the Public Service Management Act 1997, including the Statements of Strategy and business planning processes and the Performance Management and Development System.

The Transforming Public Services initiative (2008), the Public Service Reform Plans (2011 - 2016), the report of the Independent Panel on Strengthening Civil Service Accountability and Performance (2014), the Civil Service Renewal Plan (2014) and Our Public Service 2020 have all contributed to initiatives that have and will have a significant impact on the Department's government framework.

The Civil Service Renewal Plan commits to strengthening Corporate Governance in the Civil Service in line with international best practice. This is being achieved by the implementation of a Corporate Governance Standard for the Civil Service. This Standard was published in 2015 and is used by each Department and Office to guide the development of their individual Governance Frameworks. This Governance Framework was first developed in accordance with the Standard and published in May 2016. To ensure that it remains up-to-date, it has now been reviewed, updated and re-published on a number of occasions, most recently in May 2021. The Framework will be kept under ongoing review and updated accordingly from time to time. It will be formally reviewed again in May 2022.

The chapters of this Framework are set out in five sections that reflect the structure of the overall Governance Standard for the Civil Service and its five governance principles, which are:

1. 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;
2. 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. It means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability;
3. Good governance means developing the Department's capacity, including the capability of the leadership team, management and staff;
4. Good governance means managing risks and performance through robust internal control systems and effective performance management practices; and
5. Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders.

1.1 PURPOSE AND SCOPE OF THIS DOCUMENT

This document is intended as a guide to everyone in the Department, and to the people we serve, on how we do our work and why we do it in the way we do. It also sets out our standards of conduct, our values and the governance systems, particular to the Public Service, by which we operate. Therefore, its purpose is to draw together what we should do and what we must do in conducting our business. All staff have a role to play in ensuring good governance, adherence to the Civil Service Code of Standards and Behaviour in the performance of their duties, as well as to corporate policies, procedures, circulars and Office Notices.

It is envisaged that this document will, for the most part, be accessed online. Some of the links to detailed guidance documents for the Department's staff are available only on the Department's intranet.

Strategy, Execution and Risk

Guidance on how to implement good governance practices are prepared by a number of different bodies. For example, the Department of the Taoiseach provided guidance on the preparation of Statements of Strategy and Government Accounting Section of this Department has issued guidelines on Risk Management. The implementation of good governance practices is an ongoing process, subject to change and continuous improvement. This Governance Framework is intended to equip the Department to get continually better at directing its resources in pursuit of its objectives.

Assurance and Compliance

The provision of assurance to the Secretary General that the Department is compliant with its statutory obligations, including oversight by the Oireachtas, is an important activity that underpins the accountability of the Department and the legitimacy of its activities. This document describes the framework for providing that assurance.

The Governance Landscape

The political context within which the Department works is distinct to the Civil and Public Service. This document sets out the roles and responsibilities of the people who participate in our work, including the Minister, Ministers of State, Special Advisors, the Secretary General and the Management Board.

A number of bodies operate under the aegis of the Department. Section Five of this document sets out the framework governing the Department's relationship with these bodies.

1.2 A LIVING FRAMEWORK

The objective for this Governance Framework is to ensure that:

- the Department's systems of accountability and responsibility, including its compliance arrangements are effective, robust, clear, and identifiable; and
- it evolves so that the Department can better adapt to social, political, environmental and economic changes.

The Framework should, therefore, demonstrate the potential for continuous improvement and development. As noted already, it has now been reviewed, updated and re-published on a number of occasions, most recently in April 2021. It will be formally reviewed again in April 2022.

Section One: Department Overview

Governance Principle:

1

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.

2. Standards of conduct and our values

The work of officials of the Department of Public Expenditure and Reform is framed by both their values, whether those appertain to the Civil Service generally or to the standards the Department sets itself, and the ethical standards required of them.

This chapter describes the values that we strive to embody as officials of this Department. It also sets out the civil service standards that are generally applicable to members of the Civil Service, which they would be expected to observe in their professional duties. Finally, the chapter sets out the very specific public office ethical requirements that must be complied with by prescribed officials in the Department.

2.1 OUR VALUES

The Department's [Statement of Strategy 2021-2023](#) (see Section 3.1) sets out our core values and commits us to the following:

We will:

- We will serve the public interest with openness, transparency and accountability;
- We will uphold integrity, equality, independence and professionalism;
- We will embrace responsiveness, innovation and social responsibility in how we work; and
- We will continue to commit to a culture of continuous learning, respect and inclusive leadership.

The Civil Service Renewal Plan describes the values of the Civil Service as encompassing:

- A deep-rooted public service ethos of independence, integrity, impartiality, equality, fairness and respect;
- A culture of accountability, efficiency and value for money; and
- The highest standards of professionalism, leadership and rigour.

2.2 CODE OF STANDARDS AND BEHAVIOUR FOR CIVIL SERVANTS

The Standards in Public Office Commission (www.sipo.ie) produces the Civil Service Code of Standards and Behaviour. A summary of its main features is set out below, with the section of the guidelines that deal with each feature given in parenthesis.

- Civil servants must be impartial in the performance of their duties. [Section 4]
- Civil servants are not permitted to stand for general or European elections. However, civil servants in the craft and state industrial related grades are free to engage in political activity and stand for local elections. [Section 5] Further information on Civil Servants and Political Activity can be found here: Circular 09/2009: Civil Servants and Political Activity
- Civil servants must respect the constraints of the law. [Section 6]

- Under the Freedom of Information Act 2014, members of the public have a legal right to information held by Government Departments and other public bodies. However, the requirement under the Official Secrets Act 1963 that civil servants avoid improper disclosure of information gained in the course of their work still applies. [Section 7]
- Civil servants must maintain high standards of service in all of their dealings with the public. [Section 8]
- Civil servants who are convicted of criminal offences, or given the benefit of the Probation Act when tried for a criminal offence, must report that fact to their Personnel Officer. [Section 9]
- Civil servants are required to attend at work as required and comply with the terms of sick leave regulations. [Section 10]
- Civil servants are required to have due regard for State resources to ensure proper, effective and efficient use of public money. [Section 11]
- Civil servants should show due respect to their colleagues including their beliefs and values. [Section 12]
- The use of their official positions by civil servants to benefit themselves or others with whom they have personal or business ties is not allowed. Civil servants are also forbidden to seek to influence decisions on matters pertaining to their official positions other than through established procedures. [Section 13]
- Civil servants may not engage in outside business or activity that would in any way conflict with the interests of their Departments / Offices. [Section 14]
- Civil servants who occupy “designated positions” for the purposes of the Ethics Acts have certain statutory obligations in relation to disclosure of interests. These obligations are additional to any obligations imposed by the Code. [Section 15] See Section 2.3.1 below.
- Civil servants should not receive benefits of any kind from a third party which might reasonably be seen to compromise their personal judgement or integrity. Departments are required to apply the rules contained in the Code on the receipt of gifts or to make local rules deriving from them. [Section 16]
- The same principle applies to any acceptance of hospitality. Within the general framework of guidelines set out in the Code, every care must be taken to ensure that (a) any acceptance of hospitality does not influence, or be seen to influence, the discharging of official functions [Section 17] and (b) that there are clear and appropriate standards in place which have been notified to all staff in relation to payment for work on behalf of outside bodies. [Section 18]
- Civil servants must not seek contracts with Government Departments or Offices for supply of goods or services whether for their own benefit or for the benefit of any company with which they may have an involvement in a private capacity. [Section 19]
- Civil servants shall not within twelve months of resigning or retiring from the Civil Service, accept an appointment, or particular consultancy project, where the nature and terms of such appointment could lead to a conflict of interest or the perception of such, without first obtaining the approval of the Outside Appointments Board or the Secretary General or Head of Office as appropriate. Additionally, civil servants who hold positions which are “designated positions” for the purposes of the Ethics Acts must, within twelve months of resigning or retiring, obtain the approval of the Outside Appointments Board or the Secretary General or Head of Office as appropriate before taking up any outside appointment. [Sections 20 and 21]

The code can be found in full [here](#).

2.3 ETHICS IN PUBLIC OFFICE

The Standards in Public Office Commission publishes guidelines under the Ethics in Public Office Acts, 1995 and 2001 (the Ethics Acts) for prescribed public servants as well as office holders (i.e., Ministers, Ministers of State, etc.) to ensure compliance by them with the requirements of the legislation. The guidelines provide information on the steps that public servants need to take in

order to comply with the requirements of the legislation. Public servants may seek advice from the Standards Commission concerning any provision of the legislation or the application of any such provision in any particular case. The key requirements of the Ethics Acts are set out below.

2.3.1 Statements of Interests

A person who occupies a prescribed position under the Ethics Acts must complete and furnish a statement of interests, i.e. of any interest held by the person or by his or her spouse or civil partner, child or child of spouse, which could materially influence the person in or in relation to the performance of his or her official functions.

The designated positions for the Department are set out below and a list of these positions for the Civil Service is set out in the [Ethics in Public Office \(Designated Positions in Public Bodies\) \(Amendment\) Regulations 2018](#) (S.I. No. 483 of 2018):

- Assistant Principals/Higher Executive Officers/Administrative Officers, or equivalent to each in all Divisions of the Department and in the Office of the Chief Medical Officer;
- Civil Service Employee Assistance Service (CSEAS): Manager: Employee Assistance Officers; and
- Office of Government Procurement: Assistant Principals / Higher Executive Officers / Administrative Officers, or the equivalent to each; Category Manager; Category Specialist Higher; Category Specialist; Executive Officer; and Clerical Officer.

If they have no interests to declare, they must furnish a Nil Statement. Statements must be submitted to the Secretary General by 31st January each year in respect of any period in the preceding year where the person concerned occupied a designated position of employment in the Department.

Any special adviser whose remuneration exceeds the second long service increment point of the higher executive officer scale must also complete and furnish a statement of personal interests to the office holder who appointed him/her (or on whose behalf s/he was appointed) and to the Standards Commission. Unlike other prescribed public servants, there is no obligation on a special adviser to furnish a nil statement where no interests exist.

The Corporate Support Unit in the Department collates returns from within the Department for provision as required to the Standards in Public Office Commission on an annual basis.

Statements of a Material Interest

Where an official function of a designated position of employment falls to be performed and a person who occupies that position or a 'connected' person (e.g. a relative, civil partner or a business associate) has a material interest in the matter, the person must not perform the function and must furnish a statement of the facts to the Secretary General. If the person intends to perform the function, because there are compelling reasons to do so, he / she must furnish a statement of the compelling reasons to the Secretary General. Statements made by persons who occupy designated positions of employment are not furnished to the Standards Commission.

Tax Clearance

The 2001 Ethics Act also includes tax clearance obligations for persons who are appointed to senior office i.e., those which attract a remuneration not less than that of a Deputy Secretary General level in the Civil Service.

2.3.2 Codes of Conduct

The Civil Service Code of Standards and Behaviour (drawn up under s.10 of the 2001 Ethics Act in September 2008) forms a part of the terms and conditions of service of all civil servants including Ministerial appointees. The Code underpins the rules in many areas including in relation to impartiality and confidentiality, civil servants and politics, behaviour at work, improper use of influence, and the acceptance of gifts, hospitality, payment for outside work and appointments outside the Civil Service. A copy of the Code is given to every appointee who must certify in writing that they have read it.

2.4 PROTECTED DISCLOSURES

The Department has developed its own [Procedures for the Making of Protected Disclosures](#), in line with the Protected Disclosures Act 2014. These set out in detail the process by which a worker of the Department can make a protected disclosure, what will happen when a disclosure is made and what the Department will do to protect the discloser.

This process supports the Department's strong commitment to ensuring that the culture and working environment of the Department encourage, facilitate and support any employee of the Department to "speak up" on any issue that could impinge on the Department's ability to carry out its roles and responsibilities to the high standard expected.

Section 22 of the Protected Disclosure Act, 2014 requires that an annual report be published in relation to the protected disclosures received by the Department. The Department's Annual Report is available on the Gove.ie website [at this link](#).

2.5 REGULATION OF LOBBYING

The Regulation of Lobbying Act 2015 commenced on 1 September, 2015. This placed a requirement on certain people contacting designated officials to provide details on the Register of Lobbying. Full details of the requirements of the legislation are available at www.lobbying.ie. The Department's list of designated officials can be found on the Gov.ie website [at this link](#).

3. Establishing Strategic Direction and Business Planning

Introduction

Establishing strategic direction and a robust business planning process are essential to the effective operation of the Department of Public Expenditure and Reform. The primary reference point (together with the Department's defined statutory responsibilities) is the policy programme of the Government in office and the role of this Department in giving effect to Government policy. The PSMA Act 1997 prescribes that the Department must secure the approval of the Minister for Public Expenditure and Reform for a three year Statement of Strategy, which defines the objectives of the Department and the way in which it will achieve those objectives.

3.1 PROGRAMME FOR GOVERNMENT

The 1997 PSMA Act allows for the issuing of formal instructions from the Government about the drafting of Statements of Strategy. In recent years, the Department of the Taoiseach provided broad guidance on the formulation of Statements of Strategy, emphasising the centrality of the prevailing Programme for Government in determining each Department's Statement of Strategy. A list of the policy commitments contained in the Programme for Partnership Government which are assigned to the Department is available on the Gov.ie website [at this link](#).

3.2 STATEMENT OF STRATEGY

Statement of Strategy 2021-2023

The Public Service Management Act 1997 requires all Government Departments to produce a Statement of Strategy at least once every three years or within six months of the of a new Minister. The Statement of Strategy feeds into the business planning, resource allocation and risk management processes. It also informs the roles of staff via the Performance Management and Development System and provides the basis for reporting progress in the Annual Report.

The Statement of Strategy, and the business planning process more generally, must take account of section 42 of the Irish Human Rights and Equality Act 2014, which imposes a Public Sector Duty on all Public Bodies. This involves: conducting an assessment to identify the human rights and equality issues that are relevant to its functions as a policy maker, employer and service provider; identifying the policies and practices that the Department has or plans to put in place to address these; and reporting developments and achievement in that regard.

The Department's Statement of Strategy is presented to the Minister for approval before submitting it to the Government. It is then laid before both Houses of the Oireachtas and published in Irish and English on the gov.ie website. The Department's Statement of Strategy 2021-2023 is available [at this link](#).

For the period 2021-2023, the Department's Mission is to serve the public interest through sound governance of public expenditure and by leading and enabling reform across the Civil and Public Service. In support of this mission, it pursues two strategic goals:

- To manage public expenditure at sustainable levels in a planned, balanced and evidence informed manner, in order to support Ireland's economic, social and climate goals; and
- To drive reform and innovation across the Civil and Public Service to improve service delivery to the public, and to enhance strategic policy making and public governance structures.

3.3 BUSINESS PLANNING

The purpose of the Department's Annual Business Plan is to set out the key outputs that will be delivered in the year, which will, in turn, deliver the strategic goals, actions and enablers of the

Statement of Strategy. While the Department's overall Annual Business Plan is a substantial document, it is not intended to be exhaustive.

The overall business planning process is reviewed and monitored by the Governance Sub-Committee of the Management Board as it progresses. The process starts with the development of Departmental priorities for the following year formulated by the Secretary General and the Management Board. The Chief Operations Officer issues guidance and templates for the preparation of draft divisional business plans. These draft divisional business plans are then discussed at the annual Divisional Business Planning meetings with the Secretary General in Quarter 4 of the preceding year. These meetings provide the Secretary General, and each Management Board member and their teams, an opportunity to review the achievements of the previous year and form a shared understanding of the opportunities and priorities for the coming year.

The Management Board then reviews the overall Annual Business Plan for the Department to ensure it addresses the Department's strategic priorities and the opportunities and risks in the Department's operating environment. The Business Plan is submitted to the Minister for approval by the Secretary General. The Department's current Business Plan is available on the Gov.ie website [at this link](#).

Progress on the implementation of the Annual Business Plan is kept under review by all Divisions and is also reviewed mid-year by the Secretary General and the Management Board. The management of risks associated with meeting the Department's objectives, as set out in its Business Plan, is described in section 3.5 below.

3.4 ANNUAL PROGRESS REPORT

An annual progress report is prepared for the Minister's approval, which is a requirement of the Public Service Management Act 1997. The Annual Report focuses on the main developments during the relevant year as the Department pursued its key strategic goals. Material for the Annual Report is provided by each division in the Department. The preparation of the Annual Report is managed by the Chief Operations Officer and is reviewed by the Governance Sub-Committee of the Management Board, before being submitted to the Secretary General and Minister for their approval. It is submitted to Government, laid before the Oireachtas and published in both Irish and English on the gov.ie website. The Department's most recent Annual Progress Report is available [at this link](#).

3.5 RISK MANAGEMENT

The Department is exposed to a range of possible events that if they were to happen would hinder or undermine the delivery of the high level priorities and the divisional priority outputs set out in the Department's Business Plan. The Department's management of these risk events involves identifying them, assessing their likelihood and impact and developing appropriate controls and mitigations to address them. The Department's approach to risk management is kept under ongoing review, including in the context of internal audit reports.

As is the case in a number of other Government Departments, the Department applies a 'dual approach' to the management of risk. This involves quarterly consideration of the Strategic High Level Risks that would undermine the delivery of the Department's two Strategic Goals, as well as the risks associated with the key outputs in the business plan, which are included in the Department's Risk Register.

The Department also contributes to the Government's National Risk Assessment (NRA) process, which is conducted annually and examines the strategic economic, geopolitical, social, environmental and technological risks facing Ireland. Many of the risks set out in the Government's NRA contribute to the context in which the Department does its business.

Strategic High Level Risks

The high level risks associated with achieving the Department's strategic objectives are identified by the Department's Management Board and reviewed quarterly. These are currently divided into two categories:

- **Strategic Risks:** these currently relate to Public Expenditure Sustainability Risks; Pay, IR and Pensions Risks; Public Service Reform Risk; and Civil Service Capacity and Capability Risks; and
- **Operational Risks:** these relate to the Internal Operational Risks; and Service Delivery to Public Bodies Risks.

This process allows the Management Board to identify whole-of-Department/cross-divisional risks and risks not currently associated with business unit level goals and to develop appropriate controls and mitigations. Each Head of Division then discusses these risks with their own senior management team to ensure that the relevant risks are being managed at divisional level. All Divisions in the Department also have particular regard to these risks, controls and mitigations when identifying and addressing the risks associated with the key outputs in the Business Plan.

Business Unit level Risk Register

Each Principal Officer in the Department identifies the risks associated with the key outputs in the Business Plan that they have responsibility for and develops appropriate controls and mitigations to address them. They input these to the Department's Risk Register, which is hosted on the Department's eRisk system, when the Business Plan has been finalised. To allow for consistency of approach in the identification and reporting of risk, risk events are categorised in relation to whether they affect the Department's strategic objectives, its operational systems and procedures, its own financial position, the public finances, or more than one of these.

Assessing and Managing Risks

The risks, ratings and mitigations are reviewed / updated each quarter and recorded on the Risk Register.

The Governance Committee provides a forum for a discussion of the PO level Risk Register, particularly the top-rated risks, on the basis of a report submitted by the Corporate Governance Unit. Based on the information contained in the report on the Risk Register, or received in the context of the risk incident reporting process, the Governance Committee considers: whether the risks events are the right ones; have they changed; are the controls effective and the mitigating actions appropriate; and do any new risks/controls/mitigations arise?

The Management Board carries out a detailed review of the Strategic High Level Risks on a quarterly basis. In tandem with this, it receives a report on the outcome of the consideration of the Risk Register by the Governance Committee.

Full details of the process for assessing and managing the Department's risks, together with the roles and responsibilities of those involved, are published on the Department's intranet, Connect.

4. External Stakeholders

4.1 CUSTOMER SERVICE CHARTER

The Department of Public Expenditure and Reform is committed to providing a professional, efficient and courteous service to all our customers, providing and delivering the highest quality of service in accordance with the 12 Principles of Quality Customer Service.

The Department is committed to maintaining and improving delivery of a high standard of service to its customers. It will treat all its customers equally and make every effort to ensure that the services provided reflect their needs and expectations.

The Department of Public Expenditure and Reform is a policy Department. As such, its main customers are the Minister and the Minister of State, the Government and the Oireachtas, other Government Departments, serving and retired staff in the public service, the EU and other international bodies as well as the social partners, business and sectoral representatives, research forums and institutions, and the general public. In addition, as a central Department, many of our outputs can be delivered only in conjunction or in co-operation with other Departments, Offices and public bodies.

Given the nature of the Department's functions and work, many of its Divisions deal directly with other Departments, the EU Commission, the Oireachtas, financial institutions and its own staff. While the Department does not have the same level of contact with citizens as other Departments, the Department seeks to provide a high quality service to all citizens who deal with it. In formulating its advice, the Department must also have regard to the views of a wide range of interests, including the social partners, business and sectoral representatives, research forums and institutions and EU and international bodies, as well as the views and expectations of society at large.

The Department of Public Expenditure and Reform's [Customer Charter](#) is a public statement on the levels of service customers can expect when dealing with it. It does not seek to cover all the functions and services provided by the Department, but to outline the Department's commitment to the customer, and describes:

- the levels of service customers are entitled to expect when they contact the Department;
- how customers' input can contribute to the improvement of our services; and
- how customers can contact the Department, obtain further information or make a complaint.

It is supplemented by a [Customer Action Plan 2019 - 2022](#) which details how the Department's commitments and service standards will be delivered and evaluated over the 2019 – 2022 period.

4.2 IRISH LANGUAGE POLICY

The quality customer service standards adopted by the Department in relation to the delivery of services to our customers will also apply to those services that the Department has committed to deliver in the Irish language under this scheme.

Section 11 of 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 Irish and English.

The Department's Irish Language Scheme is available on the Gov.ie website [at this link](#).

4.3 TRANSPARENCY AND OPENNESS

The Department is committed to openness and transparency in all aspects of its work. The Department's [Publication Scheme](#) under the Freedom of Information Act 2014 sets out detailed information on the policies and services for which the Department is responsible. This information shows how policies and services are developed and includes details of routinely published information.

Public Consultations by the Department are carried out in line with the [Consultation Principles and Guidance](#) document, developed under Ireland's Open Government Partnership National Action Plan 2014-2016 following a review of national and international consultation guidelines.

Section Two: Ministerial Responsibilities and Senior Management Roles & Assignment of Responsibilities

Governance Principle:

2

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. It means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.

5. Ministerial and Senior Management Roles

5.1 MINISTER FOR PUBLIC EXPENDITURE AND REFORM

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 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 sole, that is a perpetual legal entity separate from the individual office holder.

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 2020 be responsible for the performance of functions that are assigned to the Department pursuant to any of those Acts.

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 Public Expenditure and Reform and the Department of Public Expenditure and Reform is the Ministers and Secretaries (Amendment) Act 2011. This assigned public service functions and expenditure management functions previously held by the Minister for Finance to then newly established Minister for Public Expenditure and Reform.

Under the Ministers and Secretaries (Amendment) Act 2011, the Minister for Public Expenditure and Reform is responsible for:

- functions defined under the Act relating to the public service;
- public service reform functions which were placed by the Act on a statutory footing; and
- managing public expenditure within the overall envelope set by the Government.

The Minister also assumed responsibility for the existing non-statutory functions of the Department of Finance and the Department of the Taoiseach in the area of public service modernisation, development and reform. The statutory functions include the formulation and development of

policies required for the modernisation and development of the Public Service and making proposals to Government in relation to the implementation of those policies, along with the coordination and review of the implementation of these measures across the public service. The functions also include the promotion of value for money in the provision of public services and the development of a policy and procedural framework in relation to the procurement of goods and services by the State.

The relationship between the Minister and the Department is fundamental to the governance framework of the Department. The function of the Department is to advise and support the Minister and give effect to the Minister's decisions and policies.

Records are kept of submissions and advice to the Minister as well as decisions by the Minister regarding policy. The Department's eSubmissions system is used for that purpose.

The Secretary General meets with the Minister normally at least once a week to discuss the operation of the Department and issues arising.

Under the Framework of Assignments, key relationships with the Minister include the following:

- The Secretary General is responsible for providing policy advice to the Minister on all matters within the remit of the Department and for delivering outputs as determined by the Minister;
- Assistant Secretaries and Directors are responsible for advising Departmental Management and the Minister / Government on strategic direction, the formulation of policy and the implementation generally of relevant Government policies; and
- Principal Officers are responsible for the provision of policy advice to senior managers and the Minister.

5.2 MINISTERS OF STATE

Ministers of State are appointed by the Cabinet, on nomination of the Taoiseach. Two Ministers of State at the Department of Public Expenditure and Reform has been assigned: one has special responsibility for the Office of Public Work and the other for Public Procurement and eGovernment.

In addition to any special responsibilities which they are assigned, Ministers of State may undertake Dáil and Seanad business on behalf of the Minister on occasion, including taking questions, making statements, progressing legislation and attending at Oireachtas committees and subcommittees.

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 current position in the Department is that no Delegation of Ministerial Functions Orders have been signed. The position in this regard is kept under review in light of the requirements of the respective roles of the Minister and Ministers of State.

5.3 SPECIAL ADVISERS

The role of the Special Adviser is set out in section 11 of the Public Service Management Act (PSMA) 1997. In brief, the role of the Special Adviser is to assist the Minister or the Minister of State, as the case may be, 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, or the Minister of State, that do not involve the exercise of any specific powers conferred on the Minister, or the Minister of State, or any other office holder. The Special

Adviser is accountable to the Minister, or the Minister of State, in the performance of those functions. The Civil Service Code of Standards and Behaviour applies to Special Advisers.

5.4 SECRETARY GENERAL AND ACCOUNTING OFFICER OF THE DEPARTMENT OF PUBLIC EXPENDITURE AND REFORM

A Secretary General is the head of a Government Department. An Accounting Officer is responsible for the funds allocated by Dáil Éireann under a Vote¹. A Vote, for the most part, corresponds to the activity of a government department. This Department's activities, however, correspond to a number of Votes. These currently are:

- Public Expenditure and Reform (Vote 11)
- Superannuation and Retired Allowances (Vote 12)
- Office of Government Procurement (Vote 39)
- Office of the Government Chief Information Officer (Vote 43)

The duties of an Accounting Officer are normally performed by a Secretary General because of their position of authority within a Department and also because of the interrelationship between financial management and management of a department generally.

Given this dual role, there are certain overlaps between the role of Secretary General and that of Accounting Officer (the Accounting Officer's role focuses on financial management which is also part of the wider managerial responsibilities of a Secretary General) and, as a result, important synergies.

The Secretary General of the Department of Public Expenditure and Reform is accountable to Dáil Éireann for his stewardship of the funds allocated under Votes 11, 12 and 39 and 43.

The Secretary General is accountable to the Minister for Public Expenditure and Reform for the discharge of his duties as Civil Service head of the Department. The Secretary General is the chief policy advisor to the Minister. In that capacity, he is responsible for offering independent advice to Ministers and Ministers of State on a wide range of issues relevant to the Department.

In his Accounting Officer role, which is personal and cannot be delegated, he is responsible for the stewardship of public funds and is required to give evidence on how he has discharged this responsibility to the PAC.

There are different legislative bases for the duties of Secretaries General and Accounting Officers. The primary functions of Accounting Officers are set out in legislation and they operate within established principles and conventions that are derived mainly from the Constitution and from the institutional and financial relationships that have been developed between the Oireachtas and the Executive over the years.

Expenditure is provided for under 'Votes', with one or more votes covering the functions of each Department or Office. The primary task of the Accounting Officer is to prepare the annual Appropriation Account for the Vote and to submit it to the Comptroller and Auditor General for audit.

¹ Funds are allocated each financial year under Votes. Each Vote details the estimated expenditure within a coherent area of Government spending activity.

In addition to the Appropriation Accounts, the Accounting Officer also submits a Statement of Internal Financial Control. The purpose of the Statement is to detail the measures that are undertaken to ensure that an appropriate system of financial control is in place. The Statement covers a number of sections including Management Responsibility; Internal Budgetary Control; Risk Management; Other Internal Controls; Documented Procedures; Independent Review of Internal Controls; Bodies under the Aegis of the Department; and Shared Outputs. Once signed off by the Accounting Officer (Secretary General), the Statement is sent to the Comptroller and Auditor General before 31 March each year. See Section 6.7 *Financial Management Governance* for more information on the production of the appropriation accounts and the Statement of Internal Financial Control.

In addition to the central task of preparing and approving the Appropriation Accounts, the Accounting Officer has a number of responsibilities as set out in the Public Financial Procedures Manual. These include:

- The safeguarding of public funds and property under his control;
- The regularity and propriety of all the transactions in each Appropriation Account bearing his signature;
- Ensuring that all relevant financial considerations are taken into account and, where necessary, brought to the attention of the Minister where they concern the preparation and implementation of policy proposals;
- Economy and efficiency in the administration of the Department. This includes ensuring that there are adequate financial management systems in place to support the proper administration of the Department in an economic and efficient way;
- The adequacy of arrangements within the Department to ensure the correctness of all payments under his control and the prompt and efficient recovery and bringing to account of all receipts connected with the Vote, or with any fund for which the Department is responsible;
- Ensuring that DPER sanction for expenditure has been obtained and for the maintenance of a central record of both delegated and specific sanctions;
- Responsibilities for internal audit, including regularly reviewing the internal audit function to ensure there is the desired quality of assurance on the adequacy, reliability and efficiency of the Department's internal control system;
- Responsibilities in respect of grants to outside agencies, particularly in regard to the conditions of the grant, the submission of accounts and being satisfied that the accounting systems and organisational arrangements of the grantee are adequate to ensure the proper administration of the money; and
- Ensuring that there is a clear framework for control (including financial reporting) and accountability for public funds in bodies operating under the aegis of the Department.

As outlined, the Accounting Officer is responsible for the overall management of expenditure within the Department. The audit, assurance and compliance framework within the Department is set up to enable the Accounting Officer to carry out these duties. Full details of the standards and financial procedures against which the Department is audited can be found [here](#).

6. Structure and Organisation of the Department

The Department, many of whose activities are carried out on a co-operative basis by two or more Divisions, comprises the Management Board, the Office of the Minister, and ten Divisions, as follows:

1. Reform Division;
2. Labour Market and Enterprise Policy;
3. Expenditure Policy and Reporting;
4. Expenditure Management, Structural Funds and Audit;
5. Public Service Pay and Pensions;
6. Civil Service Human Resources;
7. Office of the Chief Government Information Officer;
8. Office of Government Procurement;
9. Human Resources Strategy Unit; and
10. Corporate Office.

In addition to the above Divisions, the Office of the Chief Medical Officer is also located in the Department.

The head of each Division, except the Human Resources Strategy Unit and the Corporate Office, is a member of the Management Board. The head of the Human Resources Strategy Unit and the Chief Operations Officer attend the Management Board's meetings. Details of the Management Board members and the responsibilities of their Divisions is available at whodoeswhat.gov.ie

More detailed information on each Division can be accessed on the Corporate Information section of the Department's website.

Contact details for the Department's offices are available on the Gov.ie website [at this link](#).

6.1 FRAMEWORK OF ASSIGNMENTS

Section 4(1) of the Public Service Management Act 1997 Act 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 "Framework of Assignments" document that shows the assignment of responsibility for the performance of functions to each individual officer down to and including Principal level.

The responsibilities assigned are articulated through the Department's system of Divisional business plans to reflect the priorities and objectives of the Department, as set out in its Statement of Strategy. 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. The latter, which are developed on an annual basis to keep pace with changing needs and priorities, are informed by the Department's Statement of Strategy. The Divisional business plans in turn feed into the Performance Management and Development System. In tandem, these provide a practical means of prioritising and managing the day-to-day work of the Department at section, team and individual level.

Subject to overarching budgetary provisions, officers to whom responsibilities have been assigned under this framework receive the appropriate resources and infrastructural support to enable them to fulfil 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.

Departmental structure, Heads of Division, Section responsibilities, the role of Assistant Secretaries and Directors and Principal Officers are set out in the Framework of Assignments.

The assignments are described on this website: www.whodoeswhat.gov.ie

6.2 MINISTER'S OFFICE

The Minister's Office contributes executive support to the Minister for Public Expenditure and Reform in his role as political head of the Department, assisting him to fulfil his role as Minister and ensuring that the work of the Department that requires Ministerial attention is processed efficiently, allowing the Department achieve its high level goals.

The Minister's Office ensures that the Minister is appropriately informed when making executive decisions and attending Government meetings and other engagements; ensures that the Minister's obligations to parliament are discharged; supports the Minister's attendance at engagements either within or outside of the State; and manages the Minister's and Department's interaction with the Oireachtas. The Minister's Office also oversees the operational functions of the Private Office, for example the coordination of replies to Parliamentary Questions and representations from members of the public on behalf of the Minister.

6.3 PRESS OFFICE

The role of the Press Office is to represent the vision, mission statement, values and work of the Minister and the Department in order to communicate in a strategic and effective manner its messages and goals to all stakeholders.

The Press Office represents the voice of the Minister and the Department to all stakeholders, in particular the media, thereby ensuring that the work of the Minister and the Department are appropriately recognised.

The Press Office is responsible for the organisation of all media engagements and press conferences undertaken by the Minister and officials. The Press Office, as the principal point of contact for the media, prepares and coordinates all press releases and statements for issue to the media; maintains and updates the PER input to the Government website (gov.ie); manages the Department's social media presence; and responds to all media queries in relation to the work of both the Minister and the Department in a timely manner, ensuring that the media and the general public receive a professional and effective service.

The Press Office also monitors print and online media, thereby ensuring that reporting is factually correct, and seeks refutation of any untrue statements.

6.4 HUMAN RESOURCES STRATEGY UNIT

The HR Strategy Unit is a key enabler that allows the Department to fulfil its core expenditure and reform objectives by ensuring that staff make the most effective contribution possible and possess the skills and knowledge required to meet these demands. The HR Strategy Unit delivers its functions through its HR Operations, Organisational Development and HR Business Partnering units. It is responsible for the delivery of the Department's People@PER Strategy 2017-2020 and for the provision of a wide range of HR services.

The People@PER Strategy is based on a number of principles and provides a framework to guide the roll-out of people-centred initiatives, supporting the achievement of departmental objectives and impacting positively on the Department's organisational culture. The themes in the strategy are aligned with the Department's Statement of Strategy, the Civil Service Renewal Agenda, the Civil Service People Strategy 2017-2020 and Our Public Service 2020.

6.5 PERFORMANCE MANAGEMENT AND DEVELOPMENT

The Performance Management and Development System (PMDS) is a tool that helps managers and staff across the Department of Public Expenditure and Reform to manage and improve performance. Performance Management centres on the role and effectiveness of line managers in setting goals and reviewing and strengthening the performance of their staff. The formal recording of this information is done through the PMDS.

PMDS 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 review periods to ensure common understanding of progress towards achieving goals; and
- Fostering career progression through continuous learning and development.

PMDS is designed to be a fair and effective way of measuring and developing performance and should be seen as 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.

6.6 LEARNING AND DEVELOPMENT

Building upon the achievements of the award winning *ONE HR Learning and Development Strategy 2015-2017*, the pathway for organisational learning and development continues to be further enhanced under the People @PER strategy 2017-2020. To further embed the strong learning mind-set and culture which has taken root in the Department in recent years, the Department develops and offers a range of innovative conceptual learning and development initiatives including: collaborative organisational learning, bespoke training programmes and coaching and mentoring. Its comprehensive learning and development programme is accessible to all and is evaluated on an ongoing basis to ensure it meets the strategic business needs of the organisation and supports staff in achieving their full potential.

6.7 FINANCIAL MANAGEMENT

The remit of the Finance Unit is primarily strategic accounting and reporting. Operational accounting is currently executed by the Department of Finance in Tullamore and will be transferred to the Financial Management Shared Service in due course.

The strategic finance services include:

- Estimates / Budget preparations and follow-up including Estimates, Revised Estimates, budget profiling, budget control, etc.;
- Reporting including monthly financial reports, performance budgeting, internal monitoring reports and the Annual Appropriation Account;
- Audit engagement with Internal Audit and the Comptroller and Auditor General;
- Support and coordination for the Accounting Officer; and
- Internal financial policies, procedures and advice.

Framework of Assignments

The Framework of Assignments document sets out the responsibilities of each Division, Assistant Secretary/Director and Principal in respect of the ambit of their work within the Department (see Section 6.1 above). In relation to financial management and control, the Framework specifically references a requirement that they:

- ensure delivery (within the limits of resources provided) of the outputs determined by the Secretary General; and
- ensure the proper use of Divisional resources, including effective financial management, and the provision of cost-effective public services appropriate to the Division.

The Governance of a robust financial management and control environment is delivered through a number of key steps as set out below.

Financial Management Co-ordinators

Each Assistant Secretary/Director is designated as a budget holder and is required to appoint a Financial Management Co-ordinator who is responsible for co-ordinating all financial and procurement information flows between the Business units within the Division and the Corporate Office. The Co-ordinator is also responsible for reporting to the Assistant Secretary/Director on a monthly basis regarding Divisional Spend and Budget Variances. Training in public financial procedures is provided to staff on an ongoing basis.

Estimates Process

Detailed engagement with each Division commences mid-year to determine the estimated budgetary requirements necessary to deliver the strategic outputs set out for that Division. This engagement takes place against the backdrop of an expenditure ceiling and the need to balance the allocations across competing demands.

When final allocations are settled and agreed, each Budget Manager is required to profile the allocated budgets according to their estimated spend timelines.

The Budget Manager is also required to set out the outputs that will be delivered for the resources allocated. This forms part of the Performance Budgeting process introduced in 2011 and is designed to ensure that we optimise the use of State Funds.

Funds Checking / Budget Control

The Framework of Assignments clearly sets out the requirement that Divisional and Business Unit Managers manage within their allocated resources and ensure that they have robust financial management processes in place. They are also regularly reminded of their obligation to ensure that financial commitments are captured promptly on the Financial Management System (FMS).

The FMS functionality incorporates an automatic funds checking mechanism which will trigger budget hold if the Budget Holder does not have sufficient budget. Orders will not be released from Budget Hold unless Finance Unit is satisfied that the necessary arrangements have been put in place to transfer any budget shortfall.

Monitoring of Budget and Spend / Reporting

Finance Unit reports to the Secretary General and Management Board on a monthly basis, setting out spend compared to budget, projections to year end and details of emerging expenditure pressures / savings.

A Compliance Report is in place to allow Budget Managers to monitor spend. This report highlights any significant variances from profile. Budget Managers are required to review this on a monthly basis and to report to Finance Unit on a quarterly basis.

On an ongoing basis, the Finance Unit reviews reports and engages with relevant Budget Managers with regard to any significant variances.

Finance Unit also reports to Central Section within the Department on a monthly basis on a range of profile monitoring and forecasting obligations.

Internal Audit

The Internal Audit function (see section 9.4) prepares a rolling range of audits which reviews, among other matters, budget management and control, and payments system and prompt payments.

Appropriation Account

At the end of each financial year, the Department is required to report spend in the form of an Appropriation Account which is submitted for review and audit by the Office of the Comptroller and Auditor General. This Account must be delivered by the 31st March in the year following the year of account.

In support of the Statement of Internal Financial Control included within the Appropriation Account, Budget Managers are formally requested (on a quarterly basis) to confirm that they have reviewed spend for accuracy and correctness, and that they have reconciled any suspense accounts under their management. At the end of the accounting year, the Budget Manager is formally requested to complete and sign-off on an Appropriation Account questionnaire in relation to the operations of their unit.

This Account is submitted for review by the Committee of Public Accounts and the Secretary General is required to attend at that committee on an annual basis to discuss and respond to any queries arising.

6.8 ICT GOVERNANCE FRAMEWORK

The Office of the Chief Information Officer (OGCIO) works in partnership with divisions across the Department to deliver quality ICT services to all. ICT service delivery for the Department is made up of two elements - day-to-day operations of existing systems and new business support solutions development.

The Governance Subcommittee of the Management Board is the forum through which the delivery and development of ICT services in the Department are governed. It reviews and recommends for approval, as appropriate, the Department's annual Internal ICT Plan and reviews its implementation; reviews update reports and discusses overall ICT service delivery; and reviews and recommends for approval, as appropriate, all internal and shared / common ICT-related policies. As part of the overarching governance arrangements, the OGCIO provides regular service updates for the information of the Department's Governance Subcommittee, supplemented by monthly progress reporting to the Department's Chief Operations Officer.

Full details of the Department's ICT agreed Governance Arrangements are available [at this link](#).

6.9 HEALTH AND SAFETY

The Secretary General holds overall responsibility for health and safety within the Department including the provision of sufficient resources and the assignment of responsibility.

The Health and Safety Committee acts as an oversight and co-ordination committee for health and welfare in the Department, reports to the Governance Committee and oversees the work of the Chief Operations Officer and other officials.

The Chief Operations Officer co-ordinates the Department's health and safety arrangements. The COO is assisted by a number of health and safety co-ordinators. The Department's Health and Safety Statement and Safety Manual is available on the Department's Intranet, Connect.

6.9.1 CHILDREN FIRST ACT

Under the Children First Act 2015, the Department has carried out a comprehensive risk assessment and has prepared a Child Safeguarding Statement that sets out the principles and procedures to be observed to ensure, as far as possible, that a child availing of the Department's relevant services, is safe from harm. This is supported by an associated Children First Reporting Protocol, which outlines the procedures to ensure that the Department and the services funded by the Department, including the bodies under its aegis, comply with the provisions of the Children First Act 2015, and the guidance issued under Section 6 of that Act.

The Department's Sectoral Implementation Plan, which shows how bodies, agencies and funded services that have or may have direct contact with children are addressing their obligations under the Act, has also been finalised in consultation with the bodies under the Department's aegis.

The Children First documents are available on the Gov.ie website [at this link](#).

7. Records and Knowledge Management

7.1 ELECTRONIC DOCUMENT AND RECORDS MANAGEMENT SYSTEM

The rollout of the electronic document and records management system (eDocs) was completed in the Department in 2017 and removes the dependence on paper filing and improves the manner in which we manage our information. The system:

- Provides the ability to file departmental records electronically;
- Provides a consolidated location in which to manage both electronic and physical files;
- Improves access to information by enhancing search-ability and find-ability of both electronic files and the electronic records stored therein;
- Aids in the consolidation of electronic information stored in a variety of locations; and
- Provides an ability to file directly from Outlook (email) via drag and drop.

Due to the introduction of eDocs, new physical files are not often created. Where they are, any such files, as well as those created in the past, are held centrally by the Registry Section which is operated on a shared basis for the Departments of Finance and Public Expenditure and Reform by the Facilities Management Unit in the Department of Finance. That section organises the removal of older files to the National Archives, under the National Archives Act.

Records Management Guidelines

The Departmental Records Management Guidelines outlines the record keeping guidelines and requirements for all staff. It has been prepared to assist staff in the meeting the legislative and regulatory obligations regarding the retention of records, including the Official Secrets Act, 1963, the National Archives Act, 1986, the Freedom of Information Act, 2014, the Regulation of Lobbying Act, 2015, the General Data Protection Regulation (GDPR) and the Data Protection Act 2018.

The policy was updated in 2020 to reflect the Department's experience of using the Electronic Records & Document Management System ("eDocs") system, and to take account of the roll-out of the Build-to-Share suite of business solutions by the Office of the Government Chief Information Officer (OGCIO) and the requirements of the Data Protection Act 2018.

7.2 KNOWLEDGE MANAGEMENT

The Department has developed a Knowledge Management Policy and put in place an implementation group to advance a more systematic approach to addressing the (i) People / Culture, (ii) Processes / Structure and (iii) Technology elements of "getting the right information, to the right person, at the right time". This policy is supported by, among other things: the redevelopment of the Department's Intranet; Corporate Policy Guidelines, developed to ensure that a consistent and coherent approach is applied to the development, approval, review and updating of corporate policies in the Department; and the inclusion within the Records Management Policy of Information Management Guidelines that set out the purpose, rules and the governance arrangements that apply in respect of the electronic information repositories in the Department.

7.3 FREEDOM OF INFORMATION

The Corporate Support Unit in the Department of Public Expenditure and Reform handles all FOI requests received by the Department and forwards them to a 'deciding officer' in the relevant section within the Department for processing and response to the requester.

Detailed guidance for deciding officers is available at www.foi.gov.ie. The DPER arrangements for processing FOI requests are set out in summary on the staff intranet, Connect.

The Freedom of Information Act 2014 gives a person the right to access records held by the Department at the date the request is received. A record is defined as including any papers, memorandum, text or other document, photograph, film, recording, or any form in which data are held (whether manual, mechanical or electronic), and anything that is a part, or a copy, or a combination of the foregoing. It is an offence under the act to destroy or materially alter such records *after* a request has been received, *if* it is done so with the intent to deceive. To ensure that a meaningful record of the department's activities is maintained, staff regularly thin out the documents they work with and retain only those that provide for efficiency and contribute to transparency, accountability and a meaningful archival record.

7.4 DATA PROTECTION

The Department of Public Expenditure and Reform is fully committed to protecting the personal data that it holds, in line with the principles of the General Data Protection Regulation (GDPR). It is the policy of the Department that staff receive training in data protection to ensure they understand their obligations in this area. Strict security measures and protocols are in place to protect personal data contained in IT systems and physical files.

The Department appointed a Data Protection Officer in 2018 who coordinates the responses to Subject Access Requests, ensures the transparent reporting of any data breaches that may occur and provides advice on work and projects involving personal data. The Data Protection Officer can be contacted at dataprotection@per.gov.ie.

7.5 ICT POLICIES

The Department's internal policies on the use of its information and communications technologies are made available on the OGCIO's IT Service Desk portal. Policies on the use of Laptops, Email, Password Security, USB Storage Devices, Internet Content Access, and the Department's Acceptable Usage Policy are available on the Department's Intranet, Connect.

Section Three: Management Board and Other Governance Structures

Governance Principle:

3

Good governance means developing the Department's capacity, including the capability of the leadership team, management and staff.

8. Management Board and Other Governance Structures

8.1 MANAGEMENT BOARD

The Management Board advises the Secretary General on the running of the Department. Its terms of reference, by which it currently operates, are:

8.1.1. Department's Mission and Objectives

The Department's Mission is to serve the public interest through sound governance of public expenditure and by leading and enabling reform across the Civil and Public Service.

In support of this mission, it pursues two strategic goals:

- To manage public expenditure at sustainable levels in a planned, balanced and evidence informed manner, in order to support Ireland's economic, social and climate goals; and
- To drive reform and innovation across the Civil and Public Service to improve service delivery to the public, and to enhance strategic policy making and public governance structures.

8.1.2. Membership

The Management Board shall comprise the Secretary General (who serves as Chair) and all Assistant Secretaries and Directors. In addition, while not members of the Management Board, the Head of Strategic Human Resources and the Chief Operations Officer attend Management Board meetings.

Meetings of the Board may also be attended in an ex-officio capacity by the Press Officer, a representative of the Principal Officer forum and any other person(s) that the Management Board may nominate.

The Board is also assisted from time to time by other officials who deliver presentations on major policy and management issues.

8.1.3. Relationship with the Minister and Special Advisers

The Management Board has regard to reports into the governance arrangements of Government Departments in determining arrangements for formal, structured interaction with the Minister, Minister of State and any Special Advisers. The Secretary General meets the Minister formally at least once a week. Ministerial advisers participate in Management Board meetings in respect of the Department's policies and responsibilities.

Formal structured meetings between the Minister and the Management Board are held regularly.

8.1.4. Role of the Secretary General

The Secretary General is the Head of the Department and the Accounting Officer. The Ministers and Secretaries Act 1924 and Public Service Management Act 1997 outline the statutory responsibility of the Secretary General. The Secretary General retains ultimate responsibility and accountability for the actions of the Department, irrespective of the delegation of assigned functions.

8.1.5. Role of the Management Board

The role of the Management Board is to advise the Secretary General on the overall management of the Department. In this context, the Management Board acts as a unifying force that seeks to provide leadership and strategic direction to the Department.

The Wright report² states that “*the essential role for a MAC [now Management Board] should be to act as a clearing house for major policy and management issues.*” In order to fulfil this remit, the Management Board functions in an executive role, a policy development role and a communications role.

i. Executive Role

The Management Board has responsibility to support the Secretary General in the strategic and financial management of the Department. This includes the development and ongoing monitoring of Statements of Strategy, annual business plans and overall corporate governance arrangements, including risk management processes and internal audit procedures.

As part of its executive role, the Management Board reviews and monitors the performance of the Department as an organisation. Among other things, this may include deliberations on organisational design and structures with a view to actively identifying opportunities for improvement and innovation in order to address current and future challenges facing the Department. The Management Board also engages in periodic, high-level consideration of the allocation and management of financial and human resources to ensure that strategic and policy goals can be achieved.

ii. Policy Development

The Management Board supervises policy development in the context of the strategic priorities set out in the Statement of Strategy and in the light of emerging priorities. In order to effectively carry out this function, the Management Board, at the most appropriate time, debates all major policy proposals as they are developed by the Department. The Management Board reviews all Memoranda prepared by the Department in advance of their being brought to Government.

The Management Board monitors major policy developments external to the Department to facilitate prompt response as required. In this regard, the Management Board informs itself about Memoranda prepared by other Ministers that may have significant implications for the overall fiscal position of the State or that have significant cross-sectoral elements.

iii. Communication

The Management Board has a key role to play in ensuring effective communication throughout the organisation to enable all staff to develop a rounded, multi-dimensional view of the Department’s operations and policy perspectives. The Management Board ensures that the key points from its deliberations and decisions are disseminated throughout the Department via the Divisional heads.

² Strengthening the Capacity of the Department of Finance, December 2010

iv. Structures

The Management Board has put in place suitable structures to ensure that, as a body, it has available to it the information required to assist its deliberations on points *i* to *iii* above.

8.1.6. Procedures

i. Meetings

The Board typically meets at least once a week to consider current policy and operational issues. Attendance by all members is expected for the full duration of all meetings except in exceptional circumstances and with the approval of the Secretary General. The Board usually meets in Policy Forum format approximately every third week to receive presentations on and / or to discuss broader policy issues.

The Minister attends Management Board meetings approximately once per quarter.

A member of the Corporate Support Unit attends meetings and acts as secretary to the Board.

ii. Agenda and Papers

The agenda for the Board's meetings is prepared by the secretary in consultation with the Secretary General, Board members and the Chief Operations Officer.

Members of the Board may bring forward specific issues they wish to discuss. Board members advise the secretary of such issues in advance of the meeting. The secretary, in consultation with the Secretary General, seeks to table the issue for discussion as soon as possible, having regard to the urgency of the matter in question and other agenda items.

Each meeting considers, insofar as feasible, an update on the Minister's diary and notes the Government agenda. Summary reports are submitted by Corporate Office and HR Strategy Unit each quarter updating on the work of the Governance Committee and Workforce Planning Group (see below).

The Corporate Office also submits the Annual Compliance Calendar to the Management Board twice a year.

iii. Conduct and Decisions of the Board

Board members have a responsibility to act in the best interests of the Department as a whole and to rigorously examine and challenge all issues before the Board in a constructive way.

Decisions at Management Board are generally be reached by consensus. Where a consensus is not possible, the Secretary General, in consultation with other members, recommends a course of action.

iv. Minutes

Draft minutes are circulated to Board members for approval as soon as possible after the meeting. Once finalised, the Minutes are posted on the Department's website.

8.1.7. Sub-Committees

The Management Board may appoint sub-committees, either on a standing or ad-hoc basis. The purpose of such sub-committees is to consider and advise the board or Secretary General on specific policy or organisational issues.

The membership and terms of reference of any committee are established by the Board. Such groups may, where necessary, include persons who are not members of the Board.

The Management Board has appointed sub-committees on Governance and Workforce Planning. Their terms of reference, by which they currently operate, are set out below. Chairs of these committees submit a short report to the Management Board each quarter.

a. Management Board Sub-Committee on Governance

The Management Board Sub-Committee on Governance's terms of reference are to:

- Review and advise the Secretary General and Management Board on the arrangements to ensure compliance with the Department's corporate obligations and the extent to which they are being met;
- Oversee the development of a good practice governance framework for the Department to meet the developing standards for corporate governance for Government Departments; and
- Monitor and review the operation of Corporate Governance and the Risk Management Framework in the Department on an ongoing basis.

The Chairman provides a report to the Management Board on the activities of the Committee each quarter.

Key issues for the Governance Sub-Committee are:

- Statement of Strategy and Business Planning
- Risk Management
- Compliance
- ICT Governance
- Business Continuity
- Internal Audit Matters
- Health and Safety

Statement of Strategy and Business Planning

The Sub-Committee oversees the development of the Department's Statements of Strategy, annual Business Plans and Annual Reports. Divisional representatives provides input from across the Department.

Risk Management

The Governance Committee provides a forum for a discussion of the PO level Risk Register, particularly the top-rated risks. On foot of information contained in the report on the Risk Register generated by the Corporate Governance Unit, or received in the context of the risk incident reporting process, the Governance Committee considers: whether the risks events are the right ones; have they changed; are the controls effective and the mitigating actions appropriate; and do any new risks/controls/mitigations arise.

The Management Board carries out a detailed review of the High Level Risks on a quarterly basis, the outcome of which is recorded by the Corporate Governance Unit. In tandem with this, the management Board receives a report on the outcome of the consideration of the Risk Register by the Governance Committee.

Internal Audit Matters

The Sub-Committee oversees support given, as necessary, by the Chief Operations Officer to business units in reporting on the implementation of Internal Audit Unit recommendations. This is to ensure that recommendations arising from internal audits are implemented.

Health and Safety

The Governance Sub-Committee also oversees the operation of the Health and Safety Committee and the work of the Chief Operations Officer regarding Health and Safety.

b. Management Board Sub-Committee on Workforce Planning

The purpose of the Workforce Planning Group is to support the Secretary General in managing the deployment and development of staff within the Department with a view to optimising the Department's operational effectiveness within the context of its pay bill ceiling. The Group works closely with the Department's HR Strategy Unit. The Group operates within the context of the overall HR policy framework of the Civil Service.

The Group has the following roles:

- To advise the Secretary General on staffing matters in the Department;
- Consider the Workforce Planning Process and the organisational structures across business units and divisional sections to ensure alignment with strategic priorities;
- In relation to the PER Vote, for all grades up to and including Assistant Principal, the Group will:
 - Review policy issues regarding recruitment and mobility.
 - Consider and decide staffing levels and budgetary implications of same.
 - Consider and review staffing implications for new Projects/Programmes of work with the Department.
 - Consider and decide transfer requests and manage mobility within the Department.
 - Consider and decide requests for new and replacement posts.
 - Identify surplus staff and prioritise their redeployment.
 - Consider and decide any applications to re-grade posts.
- Review absenteeism levels and report to Management Board;
- Review Learning and Development Intervention Strategies for the Department; and
- Consider the impact of new HR Policy developments for the Department.

Working Arrangements

The Group has the following working arrangements:

- The Group is a Sub-Group of the Management Board;
- Membership of the Group comprises the Assistant Secretary and Director members of the Management Board and the Head of Strategic HR in the Department;
- The quorum for a meeting of the Group is four members;
- The Group will meet regularly – typically every six weeks;
- The Chair and the HR Manager will be responsible for updating the Secretary General on the Group's work and its decisions;
- The HR Strategy Unit will bring HR proposals and provide secretariat support for the Group;
- It will be the responsibility of the HR Strategy Unit to take the appropriate action to implement the decisions of the Group;
- The Group will be chaired on a rotational basis by the member who has been nominated by the Secretary General. In the event that the chair is not present at a meeting, the meeting will be chaired by another member who is present; and
- The Group will have due regard to the best practice principles in the CPSA Codes of Practice in relation to recruitment and appointments.

The Chairman provides a report to the Management Board on the activities of the Committee each quarter.

8.2.8. Decisions and Reporting

The Management Board considers the following matters:

- Statement of Strategy;
- Business Plan;
- Annual Report;
- Risk Management for the Department;
- Major strategic challenges confronting the Department;
- Budget allocations;
- Reports from its Sub-Committees;
- The conduct of any Strategic Human Resources and Organisational Capacity & Capability Reviews; and
- Governance arrangements.

The Management Board regularly reviews the following:

- Status of Memoranda for Government and major legislative initiatives (weekly);
- Spending against profile (monthly);
- Major Risks (quarterly); and
- Progress and status of major projects against expected timeframes and budget (as required).

8.1.9. Performance and Evaluation

The Management Board conducts an annual evaluation of its performance. This review focusses on the effectiveness of the board as measured against its executive, policy and communication functions. Every three years, the board formally considers its remit and operating procedures, unless an earlier review is considered necessary.

8.2 ROLE OF THE CHIEF OPERATIONS OFFICER

The role of the Chief Operations Officer is:

- to manage and develop the business planning process and risk management framework in the Department;
- to promote the optimal implementation of the Department's governance and compliance obligations throughout the Department;
- to oversee budgetary planning and implementation;
- to manage and develop the corporate support function in the Department, including the service to the Secretary General, Management Board and Governance Sub-Committee; and
- to co-ordinate the Department's business continuity and health and safety management systems.

8.3 PRINCIPAL OFFICER FORUM

The PO Forum meets every two months. It deals with policy, administrative and organisational issues within the Department. The Chairperson of the Committee rotates every 6 months and attends Management Board meetings.

8.4 WORKING WITH OTHER GOVERNMENT DEPARTMENTS

The Department recognises the importance of an integrated approach to its work with other Government Departments, particularly the Department of Finance. Much of the Department's work is interdependent with that of other Departments and public bodies and collegiate in nature. Staff members serve on a variety of cross-Departmental official level groups and support the work of Cabinet Committees. They also lead or participate in a number of internal and external committees or working groups that facilitate formulation of wider policy perspectives and strategies.

Section Four: Audit, Assurance and Compliance Arrangements

Governance Principle:

4

Good governance means managing risks and performance through robust internal control systems and effective performance management practices.

9. Audit Assurance and Compliance Arrangements

9.1 THE DEPARTMENT'S COMPLIANCE ARRANGEMENTS

The Department's compliance arrangements are an important part of the Department's management of risk. Failure to comply with statutory or other obligations could result in significant reputational damage to the Department. To address this issue, the Corporate Governance Unit of the Department has prepared a calendar setting out:

- the compliance obligations that should be considered by the Governance Committee and the Management Board in relation to Corporate Governance; and
- the dates that the review of adherence to those compliance obligations should take place.

Some of these items listed are developmental in nature and current issues include the conduct of policy reviews on issues. Others items to be considered involve the ongoing review of the compliance status in relation to existing governance and compliance policies such as: business planning, risk management, Internal Financial Controls, Audit Issues, Protected Disclosures, Lobbying, Data Protection and Children First.

The Governance Committee meets every two months. Policies / papers for the consideration of the Committee on developmental items that fall due for consideration within that 2-month period are circulated in advance and either agreed or revised. The Committee are also advised by the Chief Operations Officer of the current status in relation to ongoing governance and compliance milestones and policies that fall due for consideration within that time.

9.3 INTERNAL FINANCIAL CONTROL

In addition to the governance procedures in place for the management of the Department's financial resources, set out in Section 6.7 Financial Management Governance, the Department's system of Internal Financial Control requires that Principal Officers confirm annually, through the Internal Control Questionnaire, that there is in place in their section:

- Regular monitoring of actual expenditure and receipts against budget;
- Regular reconciliation of section records with Accounts Branch (JD Edwards Financial System) and to take appropriate follow-up action where necessary;
- Prepare estimates/profiles of expenditure and receipts; and
- Formal project management disciplines, where necessary, for example for the management of capital projects.

9.4 FRAUD PREVENTION POLICY

An updated Fraud Prevention Policy was agreed in March 2018. It ensures that a clear and straightforward channel exists through which issues of concern can be raised, whether fraud is

suspected or known to have occurred. It provides assurance to staff that they will be protected from any negative personal consequences arising from the reporting, in good faith, of any fraud or suspected fraud.

9.5 PROCUREMENT

The Office of Government Procurement's (OGP) Public Procurement Guidelines for Goods and Services set out the rules and best practice on the various stages of the procurement process and these are followed by all staff purchasing goods and services, including consultancy. The standard tender templates set out in the Guidelines are also used. These are incorporated into the Department's Internal Procurement Policy and Procedures document, which is available on the Department's Intranet.

Before undertaking a formal procurement process, the business case for purchasing the goods or services is identified, the relevant funding is confirmed in place and approval to proceed is authorised at a senior level. The Procurement Officer / OGP is contacted to see if there are any existing or planned procurement arrangements which may meet the procurement needs.

Purchases below the EU Threshold (€139,000)³

The OGP guidelines advise that the approaches to be applied in relation to the purchase of goods and services is determined by the value involved. National Guidelines apply for purchases below the EU Threshold (currently €139,000) and the approach varies across 3 spending categories. In summary:

- contracts for goods and services with an estimated value of less than €5,000 (exclusive of VAT) are purchased on the basis of 3 verbal quotes from one or more competitive suppliers (confirmed by e-mail);
- contracts for goods and services with an estimated value between €5,000 and €25,000 (exclusive of VAT) are awarded on the basis of responses to a written Request for Quotations sent to at least three suppliers or service providers, using the eTenders quick quote facility where appropriate; and
- contracts for goods and or services, with an estimated value of €25,000 (exclusive of VAT) and up to the value of the EU threshold are normally advertised as part of a formal tendering process on eTenders using the Open Procedure.

Purchases above the EU Threshold

EU Rules apply for purchases above the EU Threshold and the specific procurement procedures available and the reasons why each is used are set out in the OGP Guidelines. The available procedures are:

- Free Choice procedures - these may be Open or Restricted; and
- Specific Circumstances procedures - these may be Competitive Dialogue, Competitive Procedure with Negotiation, Innovative Partnership, and Negotiated Procedure without Negotiation.

These options are considered in consultation with the OGP and the reasons for choosing an alternative to the (most commonly used) Free Choice procedures are noted in the procurement report required under Regulation 84 of the 2016 Regulations.

Appropriate separation of duties are maintained within the procurement cycle (e.g. the separation of payment of goods and services from their ordering and receipt).

³ The EU Threshold is revised every 2 years.

Risk assessment of procurement processes is applied at procurement project level and arrangements are in place to prevent, identify and remedy conflicts of interest in the conduct of procurement procedures.

Appropriate records are maintained throughout the purchasing process and beyond to provide an audit trail of the reasons for making a particular procurement decision.

9.6 INTERNAL AUDIT

Role of Audit Committee

The internal audit of the Department is overseen by its Audit Committee. The role of the Audit Committee is:

- to consider the adequacy and effectiveness of the Department's internal control systems, control environment and control procedures;
- to oversee the work of the Internal and EU Audit Unit and to provide advice and professional guidance; and
- to provide advice and guidance in relation to the systems of risk management and internal control within the Department.

As part of that overall role, the Audit Committee carries out the following functions:

- it advises on the Department's internal control systems, including information technology security and control;
- it obtains and review internal audit reports, significant findings and recommendations together with management responses; and
- It monitors management's implementation of audit recommendations from internal audit, external audit and other sources.

The Audit Committee is responsible for reviewing the implementation of best practice in relation to the plans, activities, resources and skills of the internal audit function and for advising the Accounting Officer in relation to these matters. This includes:

- reviewing and advising on the internal audit work programme and monitoring implementation of the programme;
- considering the results of completed internal audit reports, audit findings, recommendations and management responses;
- quarterly, reviewing reports on the status of recommendations made in internal audit reports, and assessing the implementation of agreed corrective actions by management;
- requesting, if considered necessary, any special reports from Internal Audit;
- advising the Accounting Officer on the adequacy and effectiveness of the internal audit function;
- fostering the development of best practice in internal audit; and
- annually reviewing the Audit Committee Charter to ensure that it clearly defines the authority, roles and responsibilities, and reporting relationships of the Audit Committee, Internal Audit and relevant management areas.

Role of Internal Audit Unit

The Mission of Internal Audit in the Department of Public Expenditure and Reform is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight to the Department and to contribute positively to the Department's goals and objectives.

Definition of internal audit:

Internal auditing is an independent, objective, assurance and consulting activity designed to add value and improve the organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance process.⁴

The Unit generally conforms to the standards of the Institute of Internal Auditors (IIA) and its work is performed in accordance with the International Professional Practices Framework (IPPF) of the IIA.

The Unit is responsible for the effective review of both internal control and risk management in respect of the areas of responsibility of the Accounting Officer of the Department of Public Expenditure and Reform which, together with the Vote for Public Expenditure and Reform, includes the Votes for Shared Services, Superannuation and Retired Allowances, Secret Service and the Office of Government Procurement, respectively.

The Head of Unit is responsible for drawing up an internal audit strategy and an annual programme of audits having regard to the Department's Statement of Strategy and Risk Register in consultation with the Audit Committee, the Accounting Officer and the Management Board. The Unit shall demonstrate objectivity, comprehensiveness and relevance to management, the Audit Committee and the Accounting Officer in respect of the areas to be audited and the respective priorities for these audits within the programme.

The existence of the Unit does not relieve line management of its responsibility for effective control of the activities for which it is responsible.

The Unit functions professionally, adhering to the Internal Audit Standards (2012) of the Department of Public Expenditure and Reform and taking account of the Code of Ethics and International Standards of the Institute of Internal Auditors, in particular, the International Professional Practices Framework (IPPF).

The Unit assists the Accounting Officer and Senior Management to meet their objectives in relation to their specified areas of responsibility, through the provision of assurance regarding the effectiveness of controls, the safeguarding of assets, compliance with policies, and by suggesting opportunities for improvements to system processes and controls.

The reporting lines for the Unit are:

- *Primary:* To the Accounting Officer who have overall responsibility for the efficient and effective functioning of their specified areas of responsibility; and
- *Secondary:* To the Audit Committee whose main responsibility is to review progress of the Internal Audit Unit quarterly and consider, at a high level, the adequacy of internal controls and the management of risk. Papers relating to quarterly meetings shall be circulated five working days in advance of the meeting. The Head of Internal Audit shall have direct access to the Chairman of the Audit Committee.

9.7 EXTERNAL AUDIT

9.7.1 Comptroller and Auditor General & Public Accounts Committee

The main statutory functions of the Comptroller and Auditor General are (1) as Comptroller General of the Exchequer, to ensure that no money is issued from the Central Fund by the Minister for Finance except for purposes approved by the Oireachtas; and (2) as Auditor General, to audit

⁴ Definition from the *Institute of Internal Auditors UK and Ireland*

Government accounts for accuracy and regularity, and to carry out such examinations as he or she considers appropriate in regard to economy and efficiency on the use of resources and the effectiveness of certain management systems (i.e. a Value-for-Money Audit). The Office of the Comptroller and Auditor General, therefore acts as the external auditor for the Department of Public Expenditure and Reform. Full details of the standards and financial procedures against which the Department is audited can be found [at this link](#).

9.7.2 Audit and Accountability for European structural assistance

European Union regulations require that Member States must have in place a designated Audit Authority for all European Structural & Investment Funds. The Internal and EU Audit Unit is the designated Audit Authority ('the Authority') for the European Regional Development Fund (ERDF) in Ireland. The Authority's primary role is:

- to act as the body responsible for the Final Control Reports and Closure Declarations for the ERDF Programmes;
- to act as the Independent Audit Body for designation of authorities for 2014-20 ERDF Programmes;
- to carry out audits of systems in the Certifying Authority (Department of Public Expenditure and Reform), Managing Authorities and Intermediate Bodies;
- to carry out audits of a sample of operations (projects) co-financed by the ERDF; and
- to audit and provide an opinion on the annual accounts to be submitted to the European Commission on behalf of the ERDF Programmes.

In order to provide good quality, fair and balanced reports, the Authority performs audits in accordance with applicable EU regulations and in accordance with auditing standards issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC).

The specific role and responsibilities of the Authority are determined by European Union Regulations and Guidelines for the Structural Funds. The key roles may be summarised as follows:

- present, and update as necessary, an audit strategy to the European Commission and to the Audit Committee for the audit of the ERDF Operational Programmes;
- review the system descriptions of the designated Certifying Authority and Managing Authorities prior to first application for interim payment to the European Commission for each operational programme (2014-20);
- to submit to the Commission an annual control report (ACR) setting out the findings of audits carried out during the audit year;
- issue an annual audit opinion, on the basis of audits carried out, as to whether the management and control systems functioned effectively so as to provide reasonable assurance that statements of expenditure presented to the Commission are correct and, as a consequence, reasonable assurance that the underlying transactions are legal and regular;
- submit to the Commission a Final Control Report and Closure Declaration in respect of each operational programme before the 31st March; and
- represent Ireland as the national audit body in relation to Irish projects in a number of European Territorial Co-operation Programmes.

Section Five: Bodies Under the Aegis of the Department

Governance Principle:

5

Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders.

10. GOVERNANCE OF BODIES UNDER THE DEPARTMENT'S AEGIS

10.1 Bodies Under the Department's Aegis

The bodies under the Departments Aegis are:

- The Office of Public Works
- The State Laboratory
- Public Appointments Service
- National Shared Services Office
- Office of the Ombudsman Group:
 - Office of the Ombudsman
 - Office of the Information Commissioner
 - Office of the Commissioner for Environmental Information
 - Standards in Public Office Commission
 - The Commission for Public Service Appointments (CPSA)
- The Economic and Social Research Institute (ESRI)
- The Institute for Public Administration
- Special EU Programmes Body (SEUPB).

DPER does not have any non-commercial state sponsored bodies or commercial state sponsored bodies under its aegis.

The precise nature of the involvement of the Minister, the Department and the responsibilities of the Body (including any and all oversight arrangements / liaison as well as legislative, policy and operational issues) varies depending on the nature of the body. The arrangements that apply have been fully documented and agreed with and copied to the relevant personnel responsible for its implementation. Due to their size and the complexity of the issues that arise, interactions with the Office of Public Works (OPW) and the Special EU Programmes Body (SEUPB) are managed by the OPW Vote Section and the Expenditure Management, EU Policy & Audit Division respectively. The Department's Corporate Bodies Unit manages the Department's interactions with the remainder of these bodies.

The obligations in relation to specific bodies under the DPER Bodies under the Aegis Framework are set out in summary below.

1. Scheduled Bodies:

Office of Public Works
State Laboratory
Public Appointments Service

Commission for Public Service Appointments (supported by the Office of the Ombudsman)
National Shared Services Office

As corporate governance within Scheduled Bodies that have their own Vote is aligned to the requirements of the Corporate Governance Standard for the Civil Service, they are not required separately to apply the provisions of the Code of Practice for the Governance of State Bodies.

These bodies submit for the Minister's approval a Statement of Strategy setting out their key objectives, outputs and related strategies (including use of resources) in such form as accord with the general framework decided by the Government; make a report annually to the Minister on the performance of the Body in respect of its Statement of Strategy objectives; and comply with all relevant Departmental Circulars.

The Minister, or his officials, meets annually with each of the Chairperson/Heads of the Scheduled Bodies on receipt of the required annual report submitted for previous year to discuss the priorities for the year ahead. Officials of the Department assist the Minister with regard to overall policy advice (including legislation, staffing and estimates and remuneration) and provide administrative support in respect of the Minister's statutory functions regarding these bodies.

In line with recent practice, a Minister of State at the Department of Public Expenditure and Reform has been assigned special responsibility for the Office of Public Works.

2. The Ombudsman Group and the National Lottery Regulator;
The independent role and functions of the Ombudsman and the National Lottery Regulator are specifically defined by legislation and consequently engagement with these bodies does not impinge on statutorily independent functions. A ministerial meeting with these office-holders is held by mutual agreement following receipt of the annual report and this provides an opportunity to exchange views and to provide information or notify any issues emerging or prospective use of ministerial functions.
3. The ESRI and IPA;
The Economic and Social Research Institute (ESRI) and the Institute for Public Administration (IPA) are not State bodies but as they receive a grant from the Department, and the State has taken on their superannuation liabilities and FEMPI has been applied to them, some aspects of the Code of Practice for the Governance of State Bodies apply to them. As with Scheduled Bodies, the ERSI and the IPA are obliged to comply with all relevant Departmental Circulars.

Officials negotiate each year the level and conditionality of grants from this Department to both bodies. The level and conditionality of the grant is approved by the Minister.

4. Special EU Programmes Body (SEUPB).
The SEUPB is a product of the British-Irish agreement; it is jointly overseen by the Department of Finance in Northern Ireland and DPER; there are very well defined, comprehensive and multi-stranded oversight and governance arrangements in place under the Agreement and in line with the requirements of EU law.

10.2 Appointments to State Boards

Details of all appointments to State Boards made by the Minister for Public Expenditure and Reform area available on the State Boards portal at www.stateboards.ie.

10.3 Transitional Arrangements

Office of Government Procurement

The Office of Government Procurement (OGP) is currently a Division of the Department. It is intended to advance legislation to establish it as a separate statutory body in due course.

As a Division of the Department, the majority of its governance arrangements are covered by those of the Department and the Division complies with the risk management framework and the annual PER sign-off process for business controls. The Chief Procurement Officer (CPO) sits on the Department's Management Board. The OGP business plan is part of the Department's overall Business Plan and the Division contributes to the Statement of Strategy.

There is a separate OGP Vote for administrative purposes. However, the Secretary General remains the Accounting Officer for this vote and the CPO is responsible to the Accounting Officer under the Framework of Assignments.

In addition to DPER governance arrangements, the OGP operates under a governance model approved by Government Decision on 23 April 2013 (S180/20/10/1655) and updated in July 2017. The model has the following structures:

- the Interim Procurement Reform Board which provides governance, oversight and leadership for the procurement reform programme; and advises to the Minister and Minister of State as required; and
- the Procurement Executive, chaired by the CPO, is responsible for the coordination and alignment of operational management of procurement across the public service, the delivery of the transformation programme and the delivery of centralised procurement solutions. The Executive consists of the leaders of the sector sourcing organisations i.e. Health, Local Government, Education and Defence, members from the OGP senior leadership team, who report directly to the CPO, and a representative attending from the CSSO.