



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

Code of Practice for the Governance of State Bodies

A Guide to Periodic Critical Review of Non-Commercial State Bodies

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1 Background

Regular assurance and challenge about the mission, efficiency, effectiveness and governance of public bodies must be an essential feature of Irish public administration.

The *Code of Practice for the Governance of State Bodies*¹, 2016 provides for Periodic Critical Review (PCR) of non-commercial State bodies and sets out a description of non-commercial State bodies in Ireland². The PCR presents an excellent opportunity for both the non-commercial State body and the Department to review and reflect on strategic and operational strengths and challenges. The PCR is not an instrument to examine or comment on Government policy, this is dealt with in more detail in Section 3.2.

The purpose of this document is to set out guidance to assist Departments in undertaking Periodic Critical Reviews (PCR) of non-commercial State bodies in the management of their responsibilities under the *Code of Practice for the Governance of State Bodies*. Details in respect of the PCR requirement are set out in the *Code of Practice for the Governance of State Bodies*, 2016.

While the management of the Periodic Critical Review (PCR) is a matter for each Department, this guidance seeks to provide assistance on common issues that may be faced by Departments, to expedite the PCR process, and to facilitate their operation in an effective and efficient manner.

This guidance will be kept under review.

2 Purpose of the Periodic Critical Review (PCR)

As outlined in section 8.14 of the *Code of Practice for the Governance of State Bodies*¹, 2016, the overarching objective of the PCR process is primarily to secure improvements in accountability, efficiency and effectiveness and to scrutinise objectively the case for rationalisation and consolidation of non-commercial State bodies in light of changing requirements, demands and priorities.

The responsibility for the management of a programme of PCRs lies with the relevant Accounting Officer who should ensure that their Minister is informed of the progress of such reviews.

The *Code of Practice for the Governance of State Bodies*, 2016 also notes that a key part of the review will be “to assess the extent to which the governance structure of each public body and the Department’s oversight of that body (if appropriate) is consistent with its legislative underpinning and is strongly aligned to the business needs of the body.”

It is presumed that the non-commercial State body already meets the requirements in the code of practice. It is also presumed that there is an effective relationship between the non-commercial State body and the parent Department. This will facilitate the PCR in assessing performance against the non-commercial State body’s original mandate, and in assessing scope for

¹ Code of Practice for the Governance of State Bodies, 2016, [available here](#)

² Appendix A of this document and Page 9 of the Code of Practice for the Governance of State Bodies¹, 2016.

improvements in performance and effectiveness. Where this is not the case, the PCR should identify and set out recommendations to remedy this position. The PCR is not intended to be a substitute for regular governance as set out in the Code of Practice.

Where there is evidence of poor governance in place as indicated by a lack of effective procedures for the definition of responsibility and accountability, allocation of budgets, defining expected outputs and outcomes and a lack of clear procedures for monitoring performance - in these instances a PCR may not be appropriate as a PCR is not intended to replace poor governance.

2.1 PCR as part of a wider evaluation process

The Periodic Critical Review (PCR) is part of a wider strategy for Government expenditure, to ensure that it is appropriate, targeted, subject to evaluation, and to ensure that it is delivering against its original objectives. That strategy is in line with the Public Spending Code³, which places a strong emphasis on the need for evaluation and risk assessment, so as to assess the value of spending, and to inform future policy.

In carrying out the Periodic Critical Review (PCR), the *Code of Practice for the Governance of State Bodies* also sets out key guidance principles. In particular, the PCR should be evidence-based and:-

- **Proportionate:** PCRs must not be overly bureaucratic, administratively burdensome and should be appropriate for the size and nature of the non-commercial State body in question.
- **Timely:** PCRs should be completed quickly in order to minimise disruption and reduce uncertainty about the non-commercial State body's future.
- **Challenging:** PCRs should be robust and rigorous and examine and evaluate as wide a range as possible of delivery options having regard to the existing statutory mandate (if applicable).
- **Open and Inclusive:** Key stakeholders should have the opportunity to contribute to the PCRs.
- **Transparent:** PCRs should in principle be published by the Department.

These principles underpin this guidance.

³ Public Spending Code [available here](#)

3 What is required – Managing a Programme of PCRs within a Department

3.1 Responsibility for PCR

The *Code of Practice for the Governance of State Bodies*¹, 2016 provides that it is the responsibility of each Department, and specifically the Accounting Officer of each Department to ensure that PCRs in respect of the non-commercial State bodies under its aegis are undertaken within a 5 year time frame. In doing so the Department must take a strategic approach to its programme of PCRs.

A PCR should not duplicate or otherwise cut across any substantial review of a body concerned (apart from the annual cycle of external and internal audit) but should be revisited at a time when a PCR may be of additional value.

The Accounting Officer should:-

- Set out a high-level time frame for the delivery of PCRs for the non-commercial State bodies under the aegis of their Department.
- Consider the case for the prioritisation of particular PCRs in view of Government priorities, opportunities or threats, or particular requirements for a PCR that may flow from e.g. a sunset clause, or establishing or intervening developments in National or EU legislation or in related areas of Government policy and service delivery.
- Consider whether any non-commercial State bodies under its aegis may not be subject to a PCR on the grounds that they have recently undergone (or are currently undertaking) very similar reviews of relevance (VFM⁴, FPA, Spending Review etc.) or any other grounds that the Department deems appropriate.
- Consider any significant thematic issues affecting some or all of the non-commercial State bodies under its remit (see sectoral perspective in Section 3.3).
- Identify and allocate the relevant resources to undertake and manage the PCRs (see Section 4.8).

In taking this strategic approach, the Department must have regard to the principle in the Code¹ that such PCRs should be carried out on a regular basis, within a medium-term time frame of 5 years. The Department should set out the roadmap for completion of their PCRs having regard to the strategic context and appropriate prioritisation. The relevant Vote⁵ in the Department of Public Expenditure and Reform should be consulted for their input in selecting and prioritising the PCRs to be undertaken.

⁴ Value For Money Review(VFM) and Focussed Policy Assessment(FPA) Guidelines [available here](#)

⁵ In general the relevant Vote section in Department of Public Expenditure and Reform should be involved in all aspects of the PCR. However given that some Departments may have a significant number of non-commercial State bodies undertaking a PCR, it will be a matter for the Department and Vote section to agree the optimal approach to representation and engagement with the PCR.

The Department in setting out its timetable for PCRs should ensure that there is sufficient time to reflect on lessons learned in the conduct of PCRs. This should inform future PCRs.

3.2 Scope of Periodic Critical Review

Departments should set the Terms of Reference (ToR) for a Periodic Critical Review taking account of any wider policy or strategic reviews that have been/will be conducted and also consider combining the requirements of a Periodic Critical Review within the scope of any other planned review or evaluation of the Department's public bodies. This will help maximise the benefit in terms of streamlining the PCR process and identifying synergies. Where a Government Decision has been taken to conduct a review of a particular non-commercial State body the PCR framework could be applied as part of that exercise.

The Department after finalisation of the TOR for the PCR may consider setting aside some time before commencing the review to allow the non-commercial State body itself to carry out its own self-assessment/evaluation of its ongoing relevance, and opportunities to improved efficiency and effectiveness. This will enable the non-commercial State body to share its expertise by providing an informed and reflective evaluation of performance. This would be an important input which can be considered by the PCR Working Group in the preparation of their report.

The PCR should include a high level assessment of the external environment (economic, political, legislative, stakeholder, and technological), and a consideration of the organisational capacity (governance, financial management, process management, other organisational linkages, HR management) and organisational performance (relevance, financial viability, economy, efficiency, effectiveness). The review should be evidence based and where possible compare actual performance against targets and/or external benchmarks. (The methodology for the review is discussed further in Section 4).

Departments must have regard to the need for appropriate protection of any sensitive information the release of which would impair the performance by the non-commercial State body of its functions.

The purpose of the PCR is not to act as a means to review or challenge Government policy in a particular area. The focus is to assess how well the non-commercial State body in question is delivering against the mandate originally set out by Government. In so doing, the review will have to take account of the environment in which the non-commercial State body operates, and the changing policy objectives for the non-commercial State body. The review may identify important factors, such as the emergence of other non-commercial State bodies, whose remit may be of relevance to the non-commercial State body under review. Other developments in the environment in which the non-commercial State body operates may have led to the emergence of other non-State providers of similar services, or important changes from the environment in which the non-commercial State body was originally established. It will be important that the review process can take account of any such important changes in considering its final findings.

Where there is a need to examine the merits of a particular policy, other evaluation frameworks such as Focused Policy Assessment⁴ (FPA) or Spending Reviews should first be considered as these may be more relevant for examining the merits of a particular policy.

The Minister should be informed of the process in relation to PCRs within the Department, and of the completion of the PCR reports.

3.3 Departmental sectoral perspective⁶

The code provides for individual PCRs, for each non-commercial State body within the ambit of a Department. In addition to this process, Departments may wish to bear in mind that there may be circumstances when it may be more effective to consider a set of non-commercial State bodies. This would arise if the Department is seeking to consider a particular thematic objective, which is best considered at a collective level, rather than individually. An example might be a wish to consider the development of shared services, either in terms of back office functions, or core service delivery between a set of non-commercial State bodies. The case for investment in shared services may be unfavourable when viewed in one non-commercial State body alone, but may be more compelling when considered across a collective group of non-commercial State bodies.

This would not take away from the need for PCRs at the level of the individual non-commercial State body. Such a sectoral perspective may provide assistance to any individual PCR being undertaken, by highlighting opportunities for improvements that could be considered.

3.4 Publication of the PCR

Each PCR report should be published on the Department's website, normally within 4 weeks of approval by the Accounting Officer. The follow up of recommendations from a PCR is a matter for the relevant Department.

3.5 Lessons Learned and dissemination of learnings

Publication of the PCR will assist in dissemination of 'lessons learned'. As increasing numbers of PCRs are undertaken there will also be opportunities to learn from their delivery and implementation. It will be important that Departments consider any recommendations emerging from a PCR for usefulness and applicability in other non-commercial State bodies. Non-commercial State bodies should take note of PCR findings to inform their own performance.

Recommendations emerging from a PCR may also prompt further consideration and inform policy development.

⁶ An example of such an approach is the UK Tailored Review of the Heritage Lottery Fund and National Heritage Memorial Fund, 2019 [available here](#).

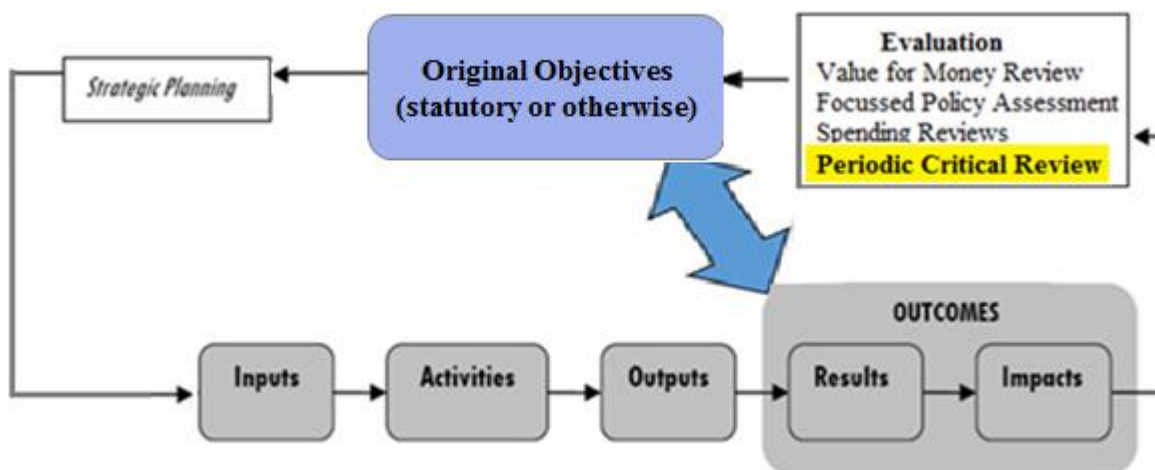
3.6 Departmental Annual Report

For reasons of accountability, the Department should set out a timetable in their Annual Report indicating the timeframe within which PCRs are expected to take place. Where, for reasons particular to a Department, a PCR will not be carried out within the 5 year timeframe, the Department should explain the relevant reasons in the Department's Annual Report. The Department should also set out a timetable, indicating when any such PCRs would take place.

4 How to do a PCR

4.1 Methodology - context

The key interface being tested in the PCR is the relationship between the original objectives and the results and impacts that are being achieved by the non-commercial State body. This is relevant to the first PCR objective, namely the ongoing relevance of the non-commercial State body. The identification of the inputs, activities and outputs is relevant to the second objective, as it allows for a means to assess whether this is being carried out in an effective manner.



4.2 Strategic Context

The PCR should commence with a consideration of the strategic context of the PCR – to identify its mission, as set out in statute, or otherwise, the role it carries out and the stakeholders with whom it is engaged. Any recent reviews carried out in relation to the non-commercial State body as a whole, or aspects of its operations should be noted.

4.3 Availability of data

In preparing for a PCR it is recognised that the availability of evidence and data to examine the results and impacts, and also the inputs, activities and outputs, is of paramount importance. In an ideal scenario, any reviewer would have access to a wide range of data including but not limited to:-

Inputs

Funding allocation from the State, plus any other income received.

Pay/Non-pay breakdown.

Data on staffing, full time, part time, permanent and contract.

Equipment, technology, and other assets used to deliver activities.

Outputs

Volume of products, or services delivered, measured in a consistent and meaningful manner.

Outcomes

Meaningful and robust evidence of the impacts of the particular services or products being provided.

Stakeholder perceptions on the impacts being achieved.

Performance budgeting data which deals with the outcomes being delivered.

Time series

Robust and verifiable time series of data for the categories above, showing any trends arising over time in the performance of the non-commercial State body under review.

Benchmarking data (national and international)

Robust and verifiable data showing how the inputs, outputs and outcomes being achieved rate when measured against other similar organisations either nationally or internationally.

4.4 Using available data

The availability of data is likely to vary across the different PCRs. As a first step it is recommended that reviewers have regard to relevant key governance documentation within both the Department and the non-commercial State body itself. This would include:-

- The Department's own statement of strategy and business plan.
- The original business case for establishment of the non-commercial State body.
- Recent statements of strategy prepared by the non-commercial State body.
- Annual Performance Delivery Agreement (PDA).
- Results of the annual review of the PDA.
- Recent Annual Reports and Chairperson's report (if relevant) submitted by the non-commercial State body.
- Recent reviews or evaluations of the non-commercial State body or aspects of its performance, including surveys of customers or stakeholders undertaken.
- Risk Management Strategy.
- The risk register and Audit and Risk Committee Minutes for the non-commercial State body.
- Internal and External Audit Reports.
- Ombudsman Office Findings.

- Data Protection and FOI Proceedings.
- Annual Board Evaluations.
- Judicial Reviews and legal proceedings.
- Oireachtas Reports and Debates.
- Board Minutes and Reports.
- Relevant legislation.

These documents should provide an important basis for the PCR and may in itself lead to the identification of important questions. For example,

- Are all the documents cited above available, and where appropriate, up to date and subject to regular review?
- Do the documents provide a robust basis for the identification of the mission of the non-commercial State body under review, and the types of data that will be needed to evaluate this on an ongoing basis? If so is that data the subject of regular collection, and evaluation?
- Does the documentation provide evidence of how the non-commercial State body is seeking to improve performance? This might be by setting ambitious targets for improvement. If the data to set and assess performance is not available, has the non-commercial State body set goals to capture such relevant data, as a part of a process to improve performance?

Consideration of the documents will set the context for further engagement with key personnel as set out below. In preparing for those discussions, the PCR Working Group may wish to prepare a set of relevant questions, to explore particular issues in more detail.

4.5 Sample Questions for Interviews with key personnel

The review of documentation should be supplemented through direct engagement with key individuals within both the Department and the non-commercial State body itself. This is likely to include: the senior Departmental officials with responsibility for the oversight of the non-commercial State body and for managing the governance relationship with the non-commercial State body, Department Officers with responsibility for the legislation and policy areas concerned, and, the financial management unit. It is also likely to include the leadership team of the non-commercial State body under review, as well as representatives of the Board for the non-commercial State body.

These direct engagements may also be complemented by engagement with important external stakeholders of the non-commercial State body, to assess their perspectives of performance.

As set out earlier, it may be helpful for the PCR Working Group to prepare in advance a series of questions to help guide the interviews with key personnel. A set of sample questions are set out in Appendix D, some or all of which may be of use in such preparations. These questions may help identify evidence to inform the findings of the PCR. Working Groups may wish to tailor these

questions to their own specific needs, and they may also wish to generate their own approach to such interviews.

4.6 Further evaluation

Depending on the availability of the data, there may be further scope to carry out more detailed evaluation of the non-commercial State body. This would look at a more in-depth examination of the impacts being achieved by the non-commercial State body under review. For example it may be that there is significant relevant data available on programme impacts that, for some reasons, have not been used to systematically evaluate performance. Or it might be that external data, held by another agency, (such as the CSO) could be used to assess performance and impact, and the review might be set up to take advantage of this opportunity.

4.7 PCR not to be a means to consider additional resource allocation

It will be important from the outset to be clear that the purpose of the PCR is not to act as a means to create a case for improved funding. Decisions about resources are a matter for the relevant Department, in line with the estimates process and the normal process of prioritisation within the Department. The PCR may identify opportunities for improved efficiency in the use of currently allocated resources within the non-commercial State body, or through improved co-operation or shared services between non-commercial State bodies under the remit of the Department. Where requests for additional funding emerge during the course of a PCR, this request, and business case for the request, should feed in to the normal estimates process.

4.8 Resourcing the PCR

The Department should identify the resources required to carry out the PCR and the way it intends to carry out the PCR process. This will depend to a large degree on the scale and complexity of the non-commercial State body being reviewed. However, it is important to be aware of the guiding principle that the PCR should not be overly bureaucratic, nor should they impose undue disruption on the non-commercial State body, or the Department itself.

Departments may wish to build a central resource including their Irish Government Economic Evaluation Service (IGEES) staff to undertake PCRs across its ambit, but equally may also rely on a more task force oriented approach, where the team involved in any PCR returns to their original work on completion of the PCR. Any resources allocated can be on a full or part time basis as the Department deems appropriate.

4.9 PCR Working Group

The *Code of Practice for the Governance of State Bodies, 2016* notes that the composition of the Working Group should include “officials from the parent Department, the State body and the relevant Vote Sections of the Department of Public Expenditure and Reform⁵. A representative

from the Board of the non-commercial State body should also be considered. The Working Group should be chaired by an official at Principal Officer level in the Department.

The Code notes that the finalisation of the composition of the PCR Working Group is ultimately a matter for the Department carrying out the PCR. The Department should ensure that the Group includes personnel with the right balance of skills and experience to enable them to provide effective challenge. In this regard it is recommended that the Departmental officials who are involved in the regular line oversight of the non-commercial State body should not lead the PCR, though of course their perspective and insight will be essential. In order to maximise the element of external scrutiny and challenge, it is recommended that officials who are not directly involved in the regular engagement with the non-commercial State body should lead the review. Departments should also consider inclusion of external representatives who can bring further scrutiny and challenge to assist the Group in their deliberations.

The role of the Working Group will be to:-

- Finalise the methodology to be used.
- Manage the work of the PCR and review the draft conclusions presented.
- Share the draft report and findings with the non-commercial State body and consider their views/comments.
- Agree the final PCR report for submission to the Accounting Officer.

4.10 PCR Timeframe

A key principle for the PCRs is that they should not be unduly bureaucratic or cause unnecessary disruption to the non-commercial State body or indeed the Department or the Vote. While each review should be tailored to the needs of the particular non-commercial State body, in general such reviews should expect to be completed within 4 months, unless the non-commercial State body has been identified at the outset as particularly large, or facing particularly complex issues. An indicative timeline for a PCR is included in Appendix C.

Appendix A: Description of a non-commercial State Body⁷

While there is no precise definition of a State body, the following criteria will be of assistance in defining such a body⁸:

1. The Minister⁹ presents legislation relating to the body to the Houses of the Oireachtas.
2. The Minister lays the body's financial statements and/or annual report before the Houses of Oireachtas.
3. The Minister and/or the Department has statutory responsibility for one of more of the following:
 - a. provision of funding;
 - b. presentation of estimates in the Dáil;
 - c. nomination / dismissal of all / majority of the members of a body's Board, Authority or other governing body;
 - d. appointment of Chief Executive Officer (CEO);
 - e. consent functions in relation to remuneration, superannuation, fees; and/or
 - f. consent functions in relation to borrowing.
4. The statutory basis of the body.
5. The Minister sets policy direction for the body.
6. The Minister has the power to issue directions, codes, regulations or guidelines in respect of the body.
7. The Minister approves Statements of Strategy.
8. The Secretary General of the parent Department is the Accounting Officer for the State body.
9. Employees in the body are participating/are eligible to participate in a Public Service Pension Scheme.

⁷ Definition of a State Body taken from the Code of Practice for the Governance of State Bodies¹, 2016, Page 9.

⁸ Adapted from Corporate Governance Standard for the Civil Service, 2015 [available here](#).

⁹ 'Minister' in this section refers to the Minister of the parent Department under whose aegis the body lies.

Appendix B: Periodic Critical Review – Guiding Principles¹⁰

Citizen focus: The relationship between citizens and the State is the key relationship in any democratic society. Proposals should respect and enhance this relationship, in particular by ensuring that State bodies are designed to deliver quality public services, and to contribute effectively to the business of public administration whether directly or via their parent Department.

Policy formulation: In the Irish system of public administration, Government Departments should be the primary locus of public policy formulation, evaluation and analysis. Policy evaluation and advisory functions should not, as a general rule, be carried out by external State-funded bodies. Specialist advice and consultancy may be availed of from time to time by Government Departments, subject to the tightened Government structures on the budgets for external consultancies.

Clear Democratic and/or Cost Benefit: Merging and restructuring of State bodies should have a clear and demonstrable benefit in terms of delivering greater democratic control, improved service delivery and/or real cash savings.

Specialist Bodies: Decisions should take into account whether it is appropriate that a separate body carry out particular functions in areas where specialist skills may be required, and where independence in the performance of functions requires functional separation from Government Departments.

Streamlining: Decisions should be cognisant of duplication, overlapping and similarities of functions and roles of bodies, and the synergies from bringing together separate bodies within cognate areas.

Service Sharing: Even where bodies should remain separate from one another, or from a parent Department, the possibility of sharing services, including back-office functions, should be explored to the maximum extent possible.

State Body Life Cycle: Government should consider on a regular basis whether the goal for which a State body was originally established has been achieved (or has been found to be unachievable) and whether the original objective remains relevant today having regard to developments in society, changes in Government priorities, and the much more limited availability of resources.

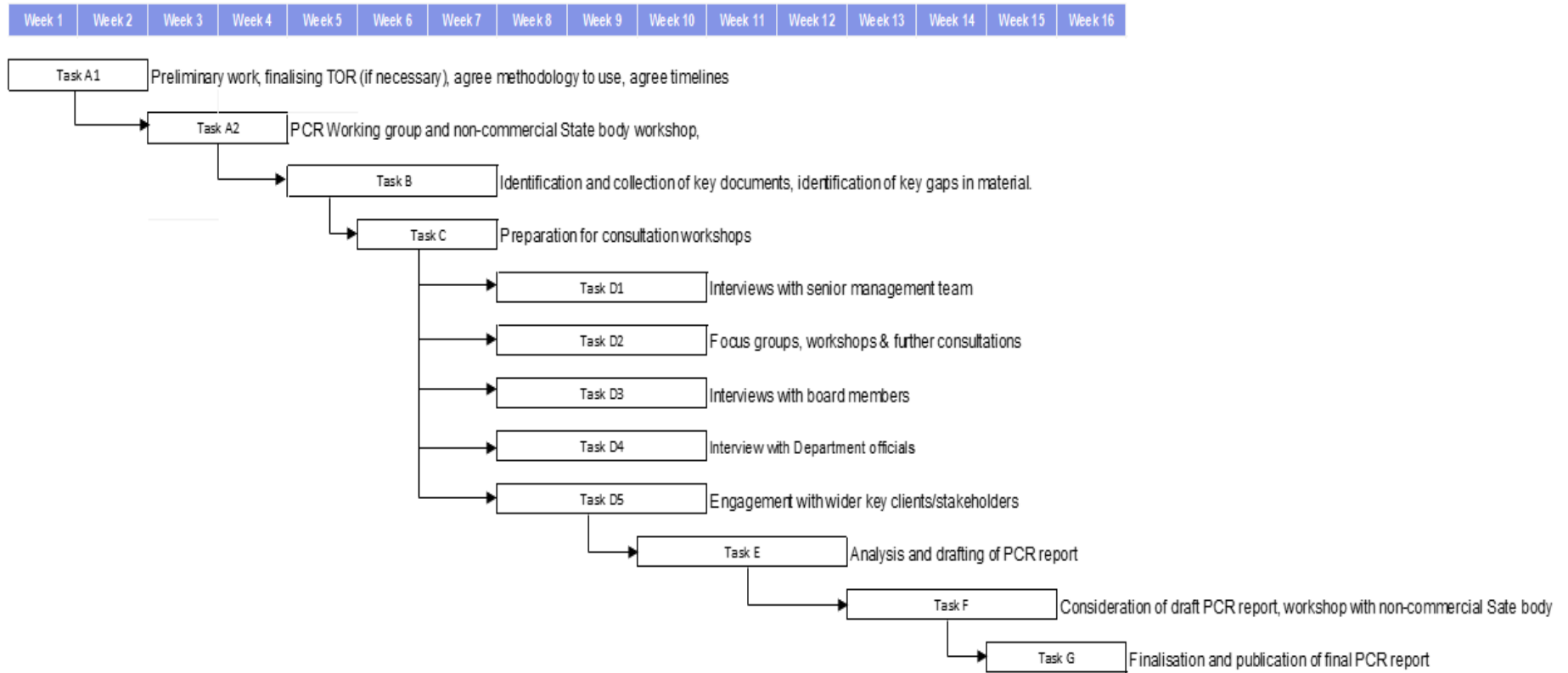
Governance Structure: The governance structure of State bodies should be consistent with their legislative underpinning. This needs to be reflected in the governance framework of State bodies.

Performance Focus: Citizens are entitled to expect that every State body has a clear mandate, clear benchmarks for the level of services that they are expected to deliver with their resources, and an appropriate governance structure that delivers accountability for results and performance.

¹⁰ Guiding principles for a PCR taken from the [Code of Practice for the Governance of State Bodies, 2016, Appendix F](#)

Respect for Staff Interests: In relation to the staff employed in the various bodies, the Government will abide by the commitments given in different agreements in considering and implementing specific body rationalisation proposals, subject to the necessary flexibilities, in particular on redeployment, being delivered.

Appendix C: Indicative Timeline for PCR



Appendix D: Sample questions for interviews with key personnel

Purpose of the non-commercial State body. Rationale, objectives, functions and relevance to Government priorities:

- What is the rationale for, and objectives of, the non-commercial State body and the justification for the continued allocation of public money to the non-commercial State body?

Effectiveness:

- Is the non-commercial State body achieving its objectives and how effectively has it achieved its objectives?
- Are the objectives still relevant in light of evolving policy priorities?
- Are all of the non-commercial State body activities aligned with these objectives?
- Has the non-commercial State body ever dropped activities for reasons of ineffectiveness?

Efficiency:

- Is the maximum being delivered with the resources invested?
- How can greater efficiency be achieved in the context of lower levels of expenditure?

What extent is the non-commercial State body fulfilling its statutory mandate/business remit (incl. potential mismatch between legislation and work being carried out) :

- Is the non-commercial State body delivering effectively on its statutory remit?
- How well does the parent Department legislation/legislative framework support its work?

Examine changes in the non-commercial State body's strategic environment since its establishment and its ability to evolve and adapt (incl. legislative framework):

- How has the non-commercial State body and/or its strategic environment changed/evolved over time, if at all?
- If the non-commercial State body has evolved, has the legislative framework allowed for this (or hindered it)?

Alignment between the non-commercial State body's mandate and Government/Department priorities:

- Is there clear and strong alignment (evidenced by examples) between the non-commercial State body's strategic priorities and objectives and those of the parent Department/Government policy?

Looking ahead – non-commercial State body’s ability to evolve and meet future strategic challenges:

- To what extent, if any, has the non-commercial State body looked beyond the next 2-3 years and considered longer term strategic changes and challenges?
- Is the non-commercial State body well-placed to meet its future strategic challenges? (if not why?)

Alternative Delivery Options:

- Has it been confirmed that there is no material duplication of services/functions with other non-commercial State bodies?
- Are there alternative ways of achieving the same objectives in a more cost efficient way i.e. could the service be provided by another body, public, community or private?

Comparative approaches in select jurisdictions:

- How does the non-commercial State body’s remit compare with comparator organisations, internationally?
- How does the non-commercial State body’s governance structure compare with comparator organisations, internationally?

Governance and Leadership structures (incl. reporting, processes etc.):

- To what extent is the Board (and Committees) as currently constituted (size, diversity, skills set) effective in directing and controlling the non-commercial State body?
- Does the Board provide appropriate independent challenge of the Executive and add value to the non-commercial State body?
- Is there clarity of roles and responsibilities of the Board, Committees, CEO and Executive within the non-commercial State body?
- Is the organisation structure, including the size and reporting relationships for the senior leadership team sufficient?
- Is Board/Senior Team succession planning given time and attention by the Board?
- Are there any areas of potential regulatory capture in the way the balance of interests is brought to bear in Board proceedings?

Fit for purpose structure to deliver on the non-commercial State body’s priorities, efficiently and effectively (incl. systems, finance, HR etc.):

- To what extent are the non-commercial State body’s operational capabilities and structures (key systems, processes and skilled people) adequate and suitable for optimum delivery and effectiveness? (what if anything, requires attention?)
- Were the non-commercial State body’s resources reviewed and considered in light of the current strategic plan?

- Is there an up-to-date and robust business continuity and contingency plan in place for the non-commercial State body?
- Has consideration been given to a shared services approach in any area?

Performance and Financial Management (incl. structures, approaches, attention (incl. short, medium & long term):

- Does the non-commercial State body have effective performance and financial management systems and processes in place?
- Does the Board undertake a mid-term critical review of organisational strategy?
- Are sufficient financial/internal control assurances provided to the Board?
- Does the Board consistently follow-up on all internal, external and risk audit findings?

Quality of performance framework, incl. measurement (KPIs) and reporting on strategic priorities:

- Has the strategic plan for the non-commercial State body set appropriate objectives, goals and targets against which performance may clearly be measured?
- Is there a system of effective performance measurement in place to allow the non-commercial State body to accurately measure progress against relevant performance metrics?
- Is the Department satisfied with the performance reporting it receives?

Key Achievements to Date:

- What are the key achievements of the non-commercial State body since its inception?
- Is there any area in which the non-commercial State body ought to have done better (in terms of achievements)?
- Has the non-commercial State body departed from core objectives or functions in any of its completed or planned activities?

Focus on Value for Money:

- Is the achievement of value for money given appropriate consideration?

Extent to which the client/customer is at the centre of the non-commercial State body's delivery:

- Are the views of the customer/clients sufficiently gathered and reflected in the strategy and services/work of the non-commercial State body?
- Are the body's public duty/equality/reasonable accommodation obligations being met?
- What are the respective impacts of the body's outcomes on enterprise and the private citizen?

Liaison structures and processes between the non-commercial State body and the Department / 3rd parties:

- Are the governance arrangements (liaison, processes, interaction) currently in place between the Department and the non-commercial State body effective?
- Is the non-commercial State body clear as to who in the Department is responsible for their oversight?

Balance between autonomy and responsiveness/accountability to the Department:

- Is the relationship appropriate in terms of the balance between autonomy and responsiveness/accountability?
- Is the relationship based on good interpersonal working relationships and trust?
- How would the timeliness and quality of required information be rated?
- Have there been any sensitive issues in this regard?
- What areas of contention, if any, arise in the conclusion of Oversight and/or Performance Delivery Agreements between the Department and this non-commercial State body?

Appendix E: References

Department of Public Expenditure and Reform, *Code of Practice for the Governance of State Bodies*, (2016) [available here](#).

UK Cabinet Office, *Guidance on Reviews of Public Bodies*, (2019) [available here](#).

Examples of UK Tailored reviews

Tailored review Sentencing Council (2019) [available here](#)

Tailored review, Health & Safety Executive (2018) [available here](#)

Tailored review, Pensions Ombudsman (2019) [available here](#)

At Sectoral level:

UK Cabinet Office, UK Tailored review of the Heritage Lottery Fund and National Heritage Memorial Fund (2017) [available here](#).

Department of Public Expenditure and Reform, *Public Spending Code*, A Guide to Economic Appraisal: Carrying out a Cost Benefit Analysis, (2019) [available here](#)

Department of Public Expenditure and Reform, *Spending Reviews*, (2019) [available here](#)

IGEES Recent analytical papers across a range of expenditure topics [available here](#)

Governance Forum network at the Institute of Public Administration (IPA), events and advice on governance issues [available here](#)

Report of Special Group on Public Service Numbers and Expenditure Programmes (2009) [available here](#)

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