



Oifig an Ombudsman
Office of the Ombudsman



Oifig an Choimisinéara Faisnéise
Office of the Information Commissioner



Coimisiún um Chaighdeán in Oifigí Poiblí
Standards in Public Office Commission



Oifig an Choimisinéara um Fhaisnéis Comhshaoil
Office of the Commissioner for Environmental Information



Oifig an Choimisiúin um Cheapacháin Seirbhíse Poiblí
Office of the Commission for Public Service Appointments



Coimisinéir um Nochtadh Cosanta
Protected Disclosures Commissioner

CORPORATE GOVERNANCE FRAMEWORK

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Foreword

Corporate Governance is defined as the system, principles and processes by which organisations are directed and controlled. The principles underlying corporate governance are based on managing the organisation with integrity and fairness, being transparent, making all the necessary disclosures and complying with relevant legislation. Good governance facilitates efficient and effective management that translates into value and excellent customer service for our various stakeholders.

This document sets out how the Office of the Ombudsman, the Office of the Information Commissioner, the Office of the Commissioner for Environmental Information, the Standards in Public Office Commission, the Commission for Public Service Appointments and the Office of the Protected Disclosures Commissioner operate. These Offices, referred to collectively as the 'Office' throughout the document, each carry out separate and distinct statutory functions.

This Office is committed to best practice structures, processes and systems that support the successful operation of duties in an ethical, accountable, transparent and effective manner. We firmly believe that good corporate governance is essential in order to support the delivery of the Office's strategic priorities. In documenting governance arrangements our stakeholders can be assured that good governance policies and practices are embedded in the culture of the Office.



Ger Deering
Ombudsman & Information Commissioner



Elaine Cassidy
Director General

1. Office Overview

Roles of the Offices

This document covers the Office of the Ombudsman, the Office of the Information Commissioner (OIC), the Office of the Commissioner for Environmental Information (OCEI), the Standards in Public Office Commission (SIPOC) the Commission for Public Service Appointments (CPSA) and the Office of the Protected Disclosures Commissioner (OPDC). The six Offices each carry out separate and distinct statutory functions. Nonetheless, they function as a single amalgamated agency under one Vote and one Accounting Officer and a Management Advisory Committee which manages the Office, while simultaneously protecting and preserving the statutory independence and functions of each of the constituent parts. Each Office has its own staff complement but the staff and systems of finance, human resources, legal, communications and information technology are shared.

The Office of the Ombudsman is primarily concerned with considering individual complaints regarding certain public service providers, and seeking individual redress where appropriate and securing improvements to public services. Its governing legislation is the Ombudsman (Amendment) Act, 2012. The Office also examines complaints about failures by public service providers to provide accessible buildings, services and information, as required under Part 3 of the Disability Act, 2005.

The OIC's main functions are reviewing decisions of public bodies in relation to requests under the Freedom of Information (FOI) Act, 2014 and where necessary, making binding new decisions and reviewing the operation of the FOI Act to ensure that bodies comply with the provisions of the legislation.

The OCEI was established by the Access to Information on the Environment Regulations 2007. The role of the Commissioner is to decide on appeals by members of the public who are not satisfied with the outcome of their requests to public authorities for environmental information. Specifically, the Regulations provide that the Commissioner can review decisions of public authorities and can make binding decisions on access to environmental information.

The focus of the SIPOC secretariat is oversight of Ethics and Electoral legislation, the spirit of which is to ensure accountability and high standards in Irish public life. It has a supervisory role under the Ethics in Public Office Act 1995, as amended by the Standards in Public Office Act 2001, (the Ethics Acts), the Electoral Act 1997, as amended, (the Electoral Acts), the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014, (the Parliamentary Activities Allowance Act) and the Regulation of Lobbying Act 2015. The Regulation of Lobbying Act, 2015, provides for a web-based Register of Lobbying to make information available to the public on the identity of those communicating with designated public officials on specific policy, legislative matters or prospective decisions. In its role as Regulator of Lobbying, SIPOC oversees the implementation of the register, monitors compliance, provides guidance and assistance and where necessary investigates and pursues breaches of legal requirements.

The CPSA is responsible for regulating recruitment and appointment processes in the public sector. It was established by the Public Service Management (Recruitment and Appointments) Act, 2004 and is bound by law to ensure that recruitment and selection is carried out by fair, open, inclusive and merit-based means.

The Protected Disclosures (Amendment) Act 2022 was signed into law on 21 July 2022. It transposed the EU Directive 2019/1937 on the protection of persons who report breaches of Union law. The Bill amended the Protected Disclosures Act 2014 and provided for the establishment of the Office of the Protected Disclosures Commissioner (OPDC) to support the operation of the Act. The main functions of the OPDC are:

- To receive and transmit to an appropriate prescribed person or other suitable person any reports received by the Commissioner under the Act.
- In cases where there is no appropriate prescribed person or other suitable person, follow-up on reports received by the Commissioner under the Act.

More detailed information regarding the workings of each Office can be found in the 'About Us' section of their respective websites - [Office of the Ombudsman](#), [Office of the Information Commissioner](#), [Office of the Commissioner for Environmental Information](#), [Standards in Public Office Commission](#), [Regulation of Lobbying](#), [Commission for Public Service Appointments and the Office of the Protected Disclosures Commissioner](#).

The public services landscape is constantly evolving and therefore this Framework will be treated as a dynamic document, which will be updated regularly bearing in mind related circulars and associated guidance.

Values, Behaviours & Culture

Our vision is 'To drive fairness, transparency and accountability in the delivery of public services'. This will be achieved through the objectives set out in our Strategic Plan 2022 – 2025, which are covered in detail later in the document.

Our values, set out below, underpin our strategic objectives and help to shape the way in which we deliver our services:

Independence - We will examine complaints, conduct reviews, and make decisions in a fair, objective, and impartial manner.

Customer Focus - We aim for excellence and professionalism in the delivery of our services. We will meet defined quality standards and continuously review our performance to ensure that the customer remains at the heart of everything that we do.

Fairness - Treating all people with respect, dignity and fairness is fundamental to our relationships with all of our stakeholders. It also contributes to a healthy work environment that promotes engagement, openness and transparency.

Respect - Treating all people with respect and dignity is the cornerstone of our culture. We will listen carefully to our customers and public service providers with a view to understanding their concerns and positions. We will seek to ensure that our Office and our staff are also treated with respect as well. We are committed to diversity and we will respect all individuals and value their contribution.

Integrity - In our work we promote a positive culture of openness, transparency, ethical behaviour and effective governance. Our culture is to uphold the highest ethical standards and to act with honesty and integrity. We are transparent, open and truthful in how we deliver our services. We will continue to deliver our services in an unbiased, transparent and professional manner. We will respect the sensitivity of the information which we receive and we will protect any information provided to our Office by our customers and by public service providers.

The Ombudsman, who in accordance with the legislation is also the Information Commissioner, is appointed by the President on the nomination of the Oireachtas, for a fixed term of office. The Ombudsman is also the Protected Disclosures Commissioner and a member of the Standards in Public Office Commission, the Commission for Public Service Appointments and the Electoral Commission. All other staff in the Office are Civil Servants of the State.

Staff Appointments

On appointment each staff member is given a copy of Circular 7/98, which sets out the obligations of civil servants in respect of secrecy and integrity in the performance of official duties. Staff also receive a copy of both the [Civil Service Code of Standards and Behaviour](#) and the Office Code of Standards and Behaviour, which illustrates the behaviour expected of staff under the Civil Service Code. Staff must certify that they have read and understood these three documents, as they form a part of the terms and conditions of their service.

Staff are also provided with the [Civil Service Disciplinary Code](#), [Dignity at Work](#) (the civil service anti-bullying, harassment and sexual harassment policy), the Office Health and Safety statement and our Protected Disclosure and Clear Desk policies. The documents are covered via staff induction, which also incorporates a module regarding Office values, behaviours and ethics.

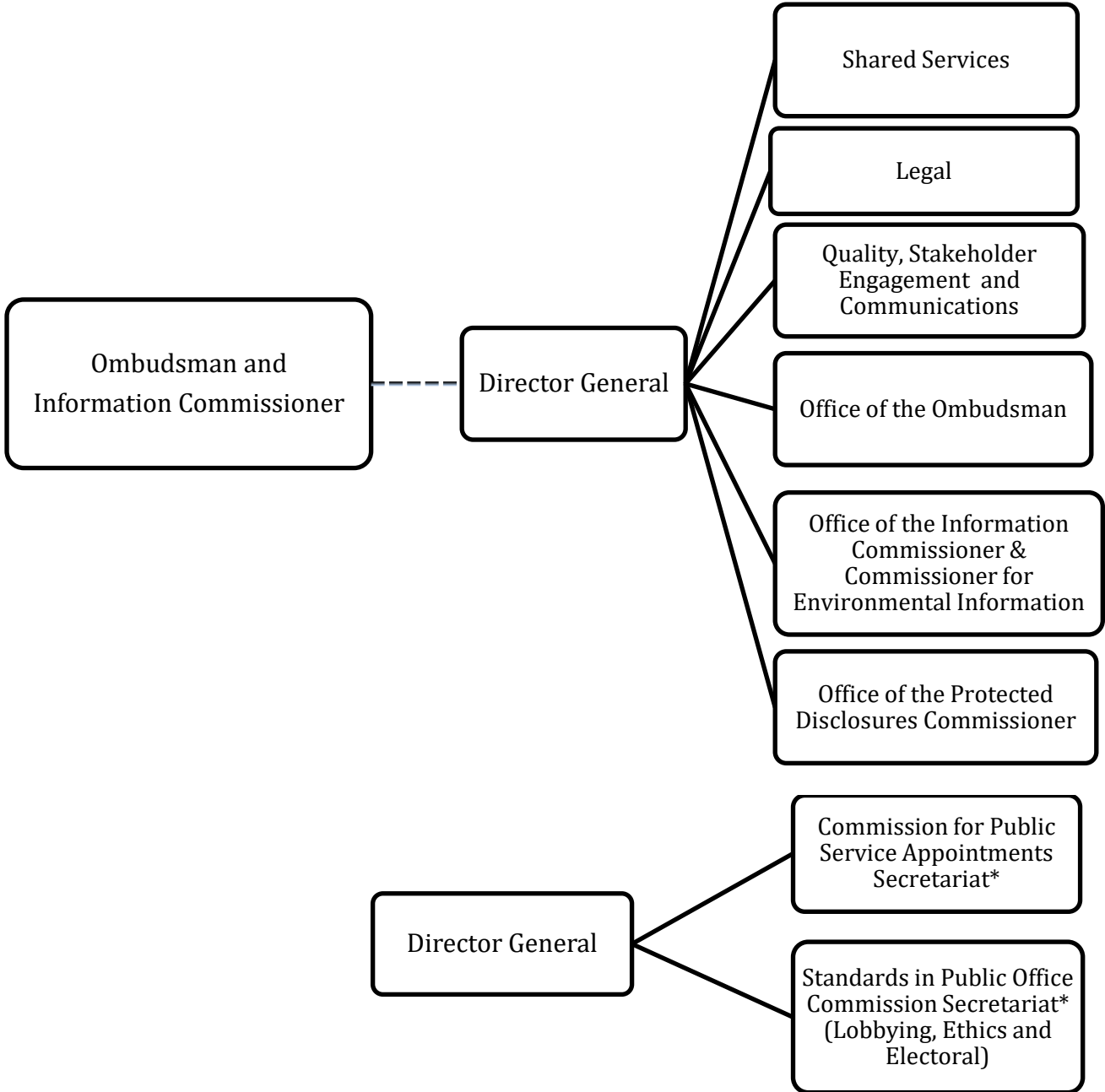
Client Service Charter

The Office is committed to providing all of our clients with a high standard of service in accordance with the principles of [Quality Customer Service](#) as approved by Government. We provide services to a wide range of clients, including individual complainants and their representatives, elected representatives such as TDs, Senators and Local Authority members, members of the media, Public Service Providers, and many voluntary and representative bodies and organisations.

The [Client Service Charter](#) for each Office is available on the homepage of the respective websites. The documents set out the standards of service we aim to provide to our customers.

Organisation Structure

As set out earlier in this document, the Office consists of a number of bodies with distinct statutory functions, whose activities are overseen by a Management Advisory Committee (see Section 3) and funded by one Vote.



*The Office of the Ombudsman provides services to the Standards in Public Office Commission, the Commission for Public Services Appointments in the form of a secretariat and other shared services. The Director General is the Accounting Officer for these statutory functions. Secretariats report to their Commission in respect of statutory decisions and other functions related to their legislative mandate; and to the Director General on matters relating to staff, operations and fiscal management.



**The Director General/Director of the CPSA are the same person.

Strategic Planning, Decision Making & Performance Management

The Office published a revised Strategic Statement in 2022, in which six high level objectives were identified as primary enablers in the achievement of their vision, as follows:

1. Improve public services

Actively engage with our stakeholders to drive improvement in the quality of those public services within our remit and to ensure better administration and delivery of public services.

2. Improve transparency in public life

Seek to ensure that proper standards of integrity, conduct and concern for the public interest underpin the delivery of public services. Seek also to ensure that the public have access to comprehensive and timely information about how decisions regarding public policy and services are being made.

3. Achieve greater openness and inclusivity in access to public services

Work with our stakeholders to utilise diverse methods of communication and engagement to ensure better knowledge of, and access to, public services and encourage a greater focus on working with people from disadvantaged groups or marginalised communities who are often most in need of public services.

4. Innovate, streamline and improve how we handle all our customer interactions

We will regularly review our work processes to ensure that they are as effective as possible and that we are benefiting from any innovation or technology which could improve our work. In particular, we will improve our digital offering by making more services available online.

5. Develop an agile and responsive staff

We will continue to learn and improve by being open to external ideas and re-imagine our workplace to take full advantage of the opportunities presented by new and emerging technologies to provide our staff with the opportunity to fulfil their potential and provide excellent public services in a rewarding, supportive and flexible working environment.

6. Secure and modernise our systems to 2025 and beyond

We will prepare to move to a predominately cloud-based solution/service and we will develop and implement a long-term sustainable resourcing model for our ICT services. This objective will have a cross-cutting influence on many of the specific objectives in each Office.

The Statement is concerned with the Offices of the Ombudsman, Information Commissioner, Commissioner for Environmental Information and Protected Disclosures Commissioner. In light of the sharing of staff and other resources across the Offices, this Statement of Strategy applies to the Secretariats to SIPO and the CPSA. The Commissions, which are supported in their work by the Secretariats, consist of an independent Commission Chair and Commission members (and they both count the Ombudsman among their members).

As members of our Office staff, the Secretariats share the vision and values of our Office. While the Commissioners themselves are fully independent in their decision making functions, they are supportive of their Secretariats taking part in the identification of objectives, values and improvements, which will support them in their work and bring benefits to the wider public.

As the Protected Disclosures (Amendment) Bill 2022 progressed, we anticipated that the OPDC would also be established during 2022. We considered this during the preparation of this Strategy Statement and decided that our vision, values and strategic themes align with this new Commissioner role. The Office was formally established on 1 January 2023 and is covered in the office's 2025 Statement of Strategy.

Business Planning

Each area of the Office is required annually to produce a Business Plan, which set out the key outputs that will be delivered in order to achieve the objectives of the Strategic Statements. The plans are reviewed on a quarterly basis by the Management Team. Formal progress updates are also provided to all staff on a biannual basis.

Annual Reports

Annual Reports are prepared by each Office, under the appropriate legislation, and laid before the Houses of the Oireachtas. The reports review the business progress of the preceding year and outline significant Office developments and achievements.

Internal Communications Arrangements

Good internal communication is vital to the successful operation of the Office and to ensure that staff goals are aligned to the organisational aims. The overall objectives of our Internal Communication Strategy are to:

- Foster a strong communication culture within the Office by creating a flow of information up, down and across the organisation
- Develop a culture where managers and staff feel motivated and empowered to make a contribution to the organisation, and where communication and sharing of knowledge is seen as a joint responsibility

In achieving the objectives, it will ensure that:

1. Staff are well informed, and have the information to carry out their jobs efficiently and effectively.
2. Staff are encouraged to put forward their views and concerns.
3. Staff are actively involved in planning and decision making.
4. Relevant information is communicated to the appropriate people, in the appropriate manner and at the appropriate time.
5. Everyone understands the Office's objectives and values, and shares in its culture. Staff are actively supported and challenged to deliver on their ambitions and that of the Office.
6. An environment of openness, honesty, consistency and clarity of communication is created.
7. Staff, regardless of their location, are kept informed of what is going on in the Office.
8. Staff receive feedback on their work and development needs are addressed.
9. There are clear channels for communication, which include the staff intranet, newsletter, team meetings, partnership meetings and our staff biannual meetings.

Engagement with External Stakeholders

Our Office proactively engages with public service providers and external agencies and endeavours to foster good working relationships with all of our stakeholders. We acknowledge the importance of two-way communication in order to progress matters of importance. The Office shares guidance material to bodies and members of the public on a regular basis. It also produces explanatory information leaflets regarding its role in various sectors such as Health or Education, in addition to general information material, for example, frequently asked questions on all areas of work. The documents are available on our websites and are also distributed to relevant service providers.

Office of the Ombudsman

The Office of the Ombudsman produces a 'Casebook', which summarises case outcomes and can serve as a learning / research tool for public service providers. It also has an active Outreach programme and has allocated resources to a dedicated Quality, Stakeholder Engagement and Communications Unit that is led by the Head of Communications. The Ombudsman also engages with the Select Committee on Finance, Public Expenditure and Reform and Taoiseach in respect of his Annual Report, regarding on-going issues of major importance to the Office and in relation to his vision for the future of the Office of the Ombudsman. In turn the Select Committee has a role in ensuring that the Ombudsman's criticisms and recommendations in respect of public service providers, are acted upon.

Office of the Information Commissioner and Commissioner for Environmental Information

As well as publishing all review decisions on its website, the OIC also publishes general guidance notes, which give a short commentary on the Commissioner's interpretation and application of various aspects of the FOI Act, 2014. The notes should therefore assist FOI bodies in the FOI decision making process. Procedures Manuals are also published on the website. Investigators and other staff regularly contribute to workshops and training events run by public bodies and others. The OIC engages with the Department of Public Expenditure and Reform on matters relating to FOI legislation and the OCEI liaises with the Department of Communications, Climate Action and the Environment on the Access to Environmental Information (AIE) regime and the Aarhus Convention. The OCEI also presents to training events for public authorities and to academic and legal seminars on the Commissioner's role in AIE.

Standards in Public Office Commission

The Standards in Public Office Commission publishes statutory guidelines and information tools for persons and organisations who have obligations under the Ethics in Public Office Acts 1995 and 2001 (the Ethics Acts), the Electoral Act 1997, as amended, the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014 and the Regulation of Lobbying Act 2015. The Commission also conducts education and outreach activities directed towards Oireachtas members, office holders, designated public officials, lobbyists, public bodies, political parties, third parties, candidates and election agents to raise awareness of their statutory obligations under the acts.

The Commission engages with relevant government departments, the Houses of the Oireachtas, and relevant Committees regarding proposed legislation and forms. Outreach activities also include advertising, speaking at events across the country, publishing articles in trade journals, hosting open house information sessions, and liaising with media as required. The Commission maintains two websites (www.sipo.ie and www.lobbying.ie), which contain a wide array of guidance material, FAQs and information videos that are tailored for various audiences.

Commission for Public Service Appointments

The Commission for Public Service Appointments (CPSA) publishes its audit reports on its [website](#). It also maintains a casebook, which sets out the CPSA's position on the most common complaints it receives regarding the conduct of recruitment and selection processes. In addition, the CPSA's annual reports, statement of strategy and FAQs are available on the website.

We recognise that the way in which our customers interact with the Office has changed given the improvements in technology and the fact that the Internet is now a vital and immediate communications resource. Our Strategic Initiatives strive to capitalise on this and aim to both improve the efficiency of our daily activities whilst also simplifying our customers' experience of public services. Our websites are the most important information resource available to the Office to provide information on our various roles in an easily accessible way to a widespread and diverse audience.

2. Senior Management Roles & Assignment of Responsibilities

Good corporate governance is a vital element of an effective Management Team, whose role is to set goals and targets, develop strategy and establish policies that will enable the Office to successfully achieve its strategic objectives and maintain a strong performance.

Role of the Ombudsman / Information Commissioner / Commissioner for Environmental Information / Protected Disclosures Commissioner

The Ombudsman and Information Commissioner (currently one person), is appointed by the President on the nomination of the Oireachtas, for a fixed term of office. The Ombudsman/Information Commissioner is independent in the performance of his functions.

Ombudsman

The Ombudsman's primary role is to examine complaints regarding the administrative actions of public service providers and to determine whether or not the actions have resulted in maladministration and adversely affect. He also seeks to drive improvements in the wider public sector. Normally investigations are commenced on foot of a complaint but the Ombudsman also has the power to carry out own initiative investigations, without having received a specific complaint. In addition to addressing maladministration across a particular sector through a single investigation, own initiative investigations also allow the Ombudsman to bring to public attention matters of significant public interest.

Following an investigation of a complaint against a public service provider, the Ombudsman will make a finding. If the complaint is upheld the Ombudsman may make a recommendation to that public service provider aimed at rectifying the maladministration that occurred. The Ombudsman may also make that recommendation to other public service providers if he considers that it would be beneficial for them to also act on it.

The Ombudsman engages with the Committee on Finance, Public Expenditure and Reform, and Taoiseach in respect of his Annual Report, on-going issues of major importance to the Office as well as his/her vision for the future of the Office of the Ombudsman. In turn, the Committee on Finance, Public Expenditure and Reform and the Taoiseach have a role in ensuring that the Ombudsman's criticisms and recommendations in respect of public service providers are acted upon.

The Ombudsman also examines complaints under the Disability Act, 2005. The Act places a statutory obligation on public service providers to support access to services and facilities for people with disabilities. A complaint can be made to the Ombudsman regarding a public body's failure to comply with Part 3 of the Disability Act. Specifically, the Ombudsman may investigate complaints about access, by people with disabilities, to public buildings, services and information.

Information Commissioner

The Information Commissioner is also independent in carrying out his duties. Decisions of the Information Commissioner are binding and only appealable to the High Court on a point of law. The Freedom of Information Act, 2014 provides the Commissioner with significant powers to allow him to carry out his function of reviewing the decisions of bodies under remit. If he considers a decision to be inadequate, he may, under Section 23, require that a new one be issued.

Under Section 45, the Commissioner may also require any person who he considers has information relevant to a case or investigation to provide it to the Office. Furthermore, the Commissioner may require the person to attend before him to present the information. He can enter any premises occupied by a body under remit and require any person found on the premises to provide documents, which he may copy and retain for a reasonable period.

Anyone who hinders the Commissioner in the performance of his review or investigative functions is guilty of an offence and, in accordance with Section 45, may have a fine imposed or be imprisoned for a term not more than 6 months.

Commissioner for Environmental Information

The Office of the Commissioner for Environmental Information was established by the Access to Information on the Environment Regulations, 2007. The role of the Commissioner is to decide on

appeals by members of the public who are not satisfied with the outcome of their requests to public authorities for environmental information.

Specifically, the Regulations provide that the Commissioner can review decisions of public authorities, and in accordance with law, the Commissioner can make binding decisions on access to environmental information.

Protected Disclosures Commissioner

The Office of the Protected Disclosures Commissioner was established by the Protected Disclosures (Amendment) Act, 2022 and commenced operations on 1 January 2023. The role of the Office is to send reports of wrongdoing to the appropriate organisation in accordance with the Protected Disclosures Act. The Commissioner is also responsible for transmitting all protected disclosures sent to Ministers of the Government to the most appropriate authority for assessment and follow up. In certain circumstances, the Protected Disclosures Commissioner will consider a report of wrongdoing and follow it up if there is no other appropriate organisation. The Commissioner can receive reports of wrongdoing:

- directly from a worker
- from a Minister, who is obliged to send it to the Commissioner within ten days of receipt or
- from a 'prescribed person' in certain circumstances.

Role of the Director General / Accounting Officer

The Director General is the Accounting Officer of the Office and a member of the Civil Service. She has line management responsibility for all staff in the Office. She is supported by a Management Advisory Committee of officers at Principal Officer level, who operate as Heads of Business Units. As Accounting Officer she is personally responsible for:

- The safeguarding of public funds and property under her control;
- The regularity and propriety of all the transactions in each Appropriation Account bearing her signature;
- The adequacy of arrangements within the Office to ensure the correctness of all payments under her control and the prompt and efficient recovery and bringing to account of all receipts connected with the Vote.

- Ensuring that Department of Public Expenditure and Reform sanction for expenditure has been obtained and for the maintenance of a central record of both delegated and specific sanctions.
- 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 Office's internal control system.
- Economy and efficiency in the administration of the Office. This includes ensuring that there are adequate financial management systems in place to support the proper administration of the Office in an economic and efficient way.

The Civil Service Head of the Office administering the Vote is normally appointed Accounting Officer on the premise that they alone are in a position to discharge responsibility for the money entrusted to the Office, for the use made of its resources and for control of the assets in its keeping, such as land, buildings, stores, equipment or other property.

In addition to the above and, as Accounting Officer, while she can put in place arrangements to assist with the aspects of the following governance obligations, she cannot delegate accountability to subordinate officers. These obligations are as follows:

- Preparation and presentation of Appropriation Accounts
- Accounting Officer for Vote 19
- Supplying the Statement of Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Account
- Appearance before Public Accounts Committee
- Putting in place an Internal Audit function
- Establishing an Audit and Risk Committee
- Approval of the award of major contracts

The Accounting Officer appears before the Public Accounts Committee to deal with issues arising from reports by the Comptroller and Auditor General and other matters relating to the activities of the Office that the Committee may wish to discuss. Under section 19 of the 1993 Act, Accounting Officers must, when required to do so, give evidence to the PAC about;

- a) the regularity and propriety of the transactions recorded in any account subject to C&AG audit which the Accounting Officer is required by or under statute to prepare,
- b) the economy and efficiency of the Office in the use of its resources,
- c) the systems, procedures and practices employed by the Office to evaluate the effectiveness of its operations, and
- d) any matter affecting the Office referred to in a special report of the C&AG under Section 11(2) of the Act [essentially, a special report in relation to any C&AG inspection, examination or audit] or in any other report of the C&AG (in so far as it relates to a matter specified in paragraph (a), (b) or (c)above) that is laid before Dáil Éireann.

3. Management & other Governance Structures

Management Advisory Committee

The Management Advisory Committee is an executive and advisory forum that brings together the Ombudsman / Information Commissioner, the Director General and the Heads of Business Units to co-operate in the leadership and management of the various Offices. By taking collegiate responsibility to support the Director General on cross-organisational issues, the Management Advisory Committee balances the individual Office responsibilities of its members with their corporate responsibility as a Senior Management team. The remit of the Management Advisory Committee is to oversee operations and deliver on the strategic objectives of all of the Offices. Its role and terms of reference are set out in more detail below.

Membership

The Management Advisory Committee (see Organisation Structure, Appendix 1) consists of the Ombudsman, Director General and Principal Officers, who have responsibility for Corporate Services and ICT, Legal, Quality, Stakeholder Engagement and Communications, SIPOC, OIC, OCEI, Ombudsman CPSA and OPDC.

Roles of the Management Advisory Committee

The responsibilities of the MAC are specifically to:

- Support the Ombudsman in the development and delivery of Strategic and Business Plans
- Support the Director General to establish the priority of Office activities to ensure the most effective and efficient use of resources
- Support the Director General to evaluate financial and activity performance against agreed key outputs / targets to ensure effectiveness of financial and management controls
- Proactively identify threats and opportunities in the risk environment, review and manage existing risks and ensure that the risk register is updated accordingly
- Manage and monitor the effectiveness of policies and procedures in the Office

- Consider the implications of recommendations of the Audit and Risk Committee and ensure appropriate actions are taken
- Ensure that cross-functional projects deliver optimum output and effectiveness through appropriate allocation of resources
- Encourage and promote innovation throughout Office activities
- Foster effective team working across the range of Office functions to ensure optimum efficiency and effectiveness
- Promote working methods and conduct that reflect the core values of the Office

Meetings

Meetings are held every month, apart from the month of August. There is no set quorum for Management Advisory Committee meetings, but they are unlikely to proceed with fewer than five members present. Dates are set in January and members must aim to attend all meetings.

Standing items for the agenda are as follows:

- Review of actions from previous Management Advisory Committee meeting
- Main messages/summary for staff
- Monthly discussions on ICT projects in progress
- Monthly Shared Services update
- Monthly update on legal issues/risks
- Monthly update on Communications calendar
- Quarterly business update reports from each Office
- Quarterly Finance report
- Quarterly reports on Risk Management
- Quarterly reports on Data Governance
- Biannual updates from Office Committees e.g. Green Team, Innovation Team, Public Sector Duty Team etc

Additional items are also scheduled into the work programme as appropriate.

Reporting

Decisions and key points raised at meetings are formally recorded. Key messages from the meeting are circulated to all staff immediately after the meeting with full minutes circulated to all staff, once agreed. Management Advisory Committee members also provide an update to their staff at team meetings, which are scheduled as soon as is practicable after the meeting takes place.

Committees

The Management Advisory Committee is responsible for the oversight of Office business activities and the delivery of the Strategic Statement. To assist the MAC in conducting the business of the Office, a number of committees have been established to deal with particular aspects of the overall management of the organisation. Current internal committees/working groups include:

- Health and Safety Committee
- Office Council
- Public Sector Duty Committee
- Green Team
- Innovation Team
- Partnership Committee
- Operations Review Group

4. Audit, Assurance & Compliance Arrangements

Accounting Officer – Audit responsibilities

The Accounting Officer has specific responsibilities for the internal audit function. In accordance with Public Financial Procedures and Internal Audit Standards, she:

- approves the written Charter of the Internal Audit Unit
- ensures the independence of the Unit
- agrees the planned work schedule for the Unit with the Audit and Risk Committee
- reviews the internal audit function to ensure that it is getting the desired quality of assurance
- ensures appropriate follow-up action is taken on internal audit reports
- ensures that a programme of staff training and development is in place for staff involved in internal audit
- establishes appropriately resourced Audit and Risk Committees

Role of the Audit & Risk Committee

The Audit and Risk Committee is part of the Office's control environment. It is responsible for providing independent advice to the Accounting Officer regarding the suitability and robustness of the Office's internal control systems and procedures, including the operation and development of the internal audit function, the business control and risk management environment and the relationship with external audit. The Accounting Officer appoints the membership of the Committee, which comprises of an Independent Chair, one Office official and two external representatives from other public service offices. The Head of the Finance Unit and the Internal Auditor, although not members of the Committee, may attend meetings.

The Audit and Risk Committee is not responsible for any executive function and it is not vested with any executive power. The Committee Charter is agreed between the Accounting Officer and the Audit and Risk Committee. The Committee is independent in the performance of its functions.

It is authorised to seek any information or documents, which are relevant to matters falling within its terms of reference. An annual report reviewing the Audit and Risk Committee's operations is prepared for the Accounting Officer and submitted within three months following year end. The report includes

- an assessment on the work of the Internal Audit Unit
- the supports provided to the Audit and Risk Committee
- a self-assessment of the Audit and Risk Committee's own effectiveness
- confirmation that a review of the written charter has been completed at a frequency agreed between Accounting Officer and Chairperson

The Audit and Risk Committee will follow up on any recommendations from the Accounting Officer arising from the report, or in the course of other interactions.

Role of Internal Audit

The role of Internal Audit is to provide assurance to the Accounting Officer on the adequacy and effectiveness of the Office's systems of internal controls, risk management and governance arrangements. It also provides assurance that the Office has systems and procedures in place to discharge Value for Money (VFM) responsibilities. Its activity covers the whole network of the Office's systems. The Internal Audit function is outsourced to an external service provider, which ensures that the Office obtains expert advice and independent opinion regarding the adequacy of and compliance with internal controls and systems. It conducts its work in accordance with the International Standards for the Professional Practice of Internal Auditing (IIA Standards), guidelines from the Department of Public Expenditure and Reform and the Corporate Governance Standard for the Civil Service (December 2015).

The Internal Auditor reports to the Audit and Risk Committee on a regular basis in the context of the Annual Audit Work Plan, and as requested by the Accounting Officer / Committee. They communicate and interact directly with the Audit and Risk Committee at meetings.

S/he also communicates with Committee Members between meetings as appropriate. The Internal Auditor works under the general direction of the Accounting Officer to whom s/he has direct access.

The Audit and Risk Committee, in consultation with the Accounting Officer, formulates, reviews and monitors the three year, annual rolling Audit Plan. The internal auditor prepares the draft plan, which may be influenced by:

- the Office's Risk Management Process and Risk Register
- inputs from Office managers
- the views of the Accounting Officer, the Audit and Risk Committee or the External Auditor
- other topical issues that may arise from time to time

External Auditors

The Office of the Comptroller and Auditor General is responsible for the annual audit of the Office's accounts under Vote 19.

Role of the Finance Unit

The role of the Finance Unit is the overall management of the financial affairs of the Office. Key elements of this role include:

- negotiating and co-ordinating budgets in respect of the administrative costs of the Office
- recording all payments and receipts in compliance with Public Financial Procedures
- monitoring and analysing expenditure against agreed budgets and reporting as required to the Department of Public Expenditure and Reform and the Management Advisory Committee
- preparing accounts at the end of each financial year for audit by the Comptroller and Auditor General
- reimbursement of expenses incurred by staff in the course of official business
- providing management information on the Office's finances to the Management Advisory Committee and line management on a regular basis
- providing high quality customer service to internal and external clients while dealing with enquiries, providing guidance and advice where required

As part of the Government's Reform Agenda, a new Finance Shared Service Centre (FSSC) was established in 2022, which introduced Finance Shared Services (FSS) on a new, single integrated financial platform. The Office was one of the first client offices to move to the new FSS. The objective of the new platform is to standardise accounting practices and new automation technology, delivering improved financial management information to ensure greater efficiency and effectiveness, and enhanced security and controls. The project was quite onerous in terms of preparation as the new system is radically different from the current model. The Finance Unit is continuing to liaise with DPER, as issues arise, on foot of the transition to the new system.

Risk Management

The Office's Risk Management policy provides the mechanisms to identify, prioritise and rank corporate risks and ensure that the appropriate mitigation actions are implemented to address these risks.

The main responsibility for identifying corporate risks lies with the Management Team. Its members are well placed to identify and monitor corporate risks. Other groups within the Office (e.g. the Audit and Risk Committee, Corporate Services Unit, Operations Review Group) also have a role in contributing to the risk management process.

The Director General has overall responsibility for the risk management process. The Office maintains a Risk Register, which is updated quarterly during meetings between the DG and the heads of each business unit. It is reviewed in full annually by the Management Team. The Register also captures any risk incidents that occur, which are then linked to either new or existing risk entries. The Register allows users to prepare reports, which list the risks that they are responsible for managing, the cause and impact of those risks, the mitigations either already in place or to be undertaken and the timescale for the implementation of those mitigations.

Proposals for new projects incorporate a risk assessment exercise, which is considered by the appropriate Project Lead and/or the Management Team where necessary. These new risks are added to the Risk Register on an ongoing basis.

Protected Disclosures

The Protected Disclosures (Amendment) Act, 2022 provides safeguards for workers who raise legitimate concerns regarding actual or potential wrongdoing in the workplace. The Office has developed procedures in line with the Act, which have been approved by the Management Advisory Committee. The procedures detail:

- how staff members can make a protected disclosure
- what happens when a disclosure is made
- what the Office will do to protect the discloser

The Office recognises the importance of ensuring that staff feel supported in the workplace. The process supports the Office's commitment to ensuring that the culture and working environment encourages and facilitates staff in 'speaking up' on any issue that impinges on the Office's ability to carry out its responsibilities. The Act requires every public body to prepare and publish an annual report in relation to protected disclosures received under the provisions of that Act. Each of the Office's statutory functions publish the report on their respective websites.

Records Management

Records are created to document the activities, functions and decisions of the Office. Efficient record keeping supports business needs and compliance with relevant legislation (Freedom of Information Act, 2014 and the General Data Protection Regulation). Records can be in a variety of physical forms.

The aims of the Office's record management system are:

- To provide the right information
- To the right person
- At the right time
- For the right length of time
- In the most efficient manner and in line with value for money principles
- To know where records are
- To know who dealt with records

Compliance with records management requirements provides for faster retrieval of information, greater security, knowledge management and compliance with relevant legal provisions.

All information created or received by staff in the course of their duties on behalf of the Office are covered by the Office's Records Management Policy. The policy applies to all permanent, contract and temporary staff of any of the statutory offices.

Records and access requests

While each of the Offices carry out separate and distinct statutory functions they function as a single amalgamated agency under one Vote. Each function has its own staff complement and is independent for the purpose of access requests received under Data Protection or FOI legislation.

We are all supported in our work by our colleagues in the "Corporate Spine" of our organisation, who give us expertise and specialist support in a range of technical areas, which might not be available to the smaller individual body working alone. We are very careful to ensure that all the casework, decision-making and personal data collected through each element of our functions is kept separate and is accessed only by staff working in that area. For this reason, requests to an individual body, which relate to information held by shared services, will be co-ordinated by the Office of the Ombudsman. This will ensure that the request is also processed in the most efficient manner possible.

Freedom of Information

The Freedom of Information (FOI) Act 2014 gives a person the right to seek access to records, reasons for decisions and amendments to records held by the Office, subject to any applicable restrictions. Each of the Office's statutory functions has appointed an FOI liaison officer, who ensures that FOI requests received by the Office are forwarded to a decision maker in the relevant section for processing and response to the requester. The details of how to make an FOI request is published on the website of each of the Office's statutory functions along with information as to any restrictions that may apply.

Data Protection

The Office is fully committed to protecting the personal data that it holds, in line with the principles of the General Data Protection Regulation (GDPR) and the Data Protection Act, 2018. Staff receive data protection training to ensure they understand their obligations in this area. Strict security measures and protocols are in place to protect personal data contained both in physical files held in business units and in the shared ICT system. Data Privacy Notices are published on each of our websites, which provide information about the ways in which we collect and use our customers' personal data.

The Office 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 matters involving personal data.

Public Procurement

The Office's [Corporate Procurement Plan](#) forms the basis for strong financial management, risk management, audit and corporate governance systems for procurement for the Office. It outlines our procurement goals and objectives for the next three years. The purposes of the Corporate Procurement Plan are:

- To ensure the Office complies with procurement directives, legislation, circulars and other legal requirements, and that staff engaged in procurement also adhere to the organisation's procurement policies and procedures;
- To support service delivery by the Office and fulfil the strategic objectives in the Office's Statement of Strategy;
- To achieve greater value for money by identifying opportunities for savings, for example by utilising frameworks or other means; and
- To have effective mechanisms in place to monitor and control expenditure.

Procurement Objectives

The main focus of procurement for the period is to assist the Office in reaching its goals as identified in the Statement of Strategy. A primary focus of the Strategy is the harnessing of digital technology to improve the efficiency of the daily activities of the Office whilst also making our services more accessible to our customers.

Openness and transparency are central to ensuring that procurement transactions and decisions are fair, equitable and achieve value for money. Similarly, good governance results in more efficient use of resources and promotes better informed decision making. The Office has a responsibility to implement good corporate governance, of which a Corporate Procurement Plan is an important component. All procurement carried out by the Office is governed by the following key principles:

- The procurement process provides value for money;
- Procurement undertaken by the Office is carried out in conformity with these procedures and all relevant national laws and guidelines as well as EU legislation;
- There will be an annual written review of each good or service procured with a value of over €25,000, through which the officer responsible reviews total expenditure to date on the project, total expected expenditure and how it compares with the original contract. Such reviews will be submitted to the Procurement Officer and used for the purpose of dealing with related audit queries;
- There will be monthly meetings to monitor expenditure and procurement which will involve the Director General, the Finance Officer, the Accountant and the Procurement Officer;
- The maximum use of centrally established framework agreements;
- Ensuring observance with the Department of Public Expenditure and Reform Circular 10/14 “Facilitating SME Participation in Public Procurement & Guidance for Public Contracting Authorities”, and in particular the Government’s commitment to facilitating the participation of SMEs in public sector procurement;
- Promoting the use of environmental and social considerations in public procurement in accordance with DPER circular 20/2019;
- Procurement processes should be open and transparent; and
- Adherence to the Public Spending Code including the value for money aspects.

Review

This document will be reviewed and presented to the Management Advisory Committee every three years. It has been reviewed, updated and re-published on a number of occasions, most recently in May 2023. The next review will be carried out by May 2026.

Appendix 1

Detailed Management Team Structure

