

Oifig an Ard-Aighne

THE OFFICE OF THE ATTORNEY GENERAL



GOVERNMENT OF IRELAND

Governance Framework

Office of the
Attorney
General

Reviewed August 2017

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Introduction

Good Governance Overview

Good governance is about achieving objectives and acting with integrity and in the public interest. It consists of those rules and practices that ensure that an organisation performs its functions in a manner that guarantees accountability, fairness and integrity. It is concerned with developing structures and implementing processes for the direction and management of an organisation so that those with whom the organisation engages can have confidence that the organisation is meeting its obligations and operates effectively and efficiently.

Legislation is often considered to be the key driver of governance arrangements in civil service and other public service bodies but much in the way of good governance practice for such bodies is also to be found in good practice guidelines and authoritative guidance such as the OECD good governance principles. It goes without saying that good governance requires compliance with law, but it also involves the effective and efficient management of the organisation concerned, the implementation of practices and procedures for the allocation of responsibility within the organisation and procedures to ensure accountability in the carrying out of the work of the organisation.

This Governance Framework relates to the Office of the Attorney General, Merrion Street (including the Office of the Parliamentary Counsel to the Government). A separate Governance Framework will be prepared by the Chief State Solicitor's Office which is also a constituent office of the Office of the Attorney General.

The focus of governance within the Office of the Attorney General, is on:

- its constitutional, legal, regulatory, policy and service obligations;
- the relationship between the Attorney General, the Director General, the Chief Parliamentary Counsel, the Management Committee, the other committees in the Office and all staff of the Office;
- the relationship between the Office and Departments of State; and
- the direction, management and performance of the Office.

The pursuit and achievement of good governance requires effective arrangements for ensuring that governance principles and norms that apply to civil service and other public servicebodies are observed. This Governance Framework explains how the Office adheres to these principles and norms in the performance of its functions.



The OECD good governance principles, the good governance standard and most recently the good governance in the public sector independent framework suggest a consistent number of high level governance principles which should underpin the governance arrangements in civil service and other public service bodies.

The following governance principles form the basis for the governance arrangements as outlined in this framework. These principles support good governance the fundamental aim of which is to ensure that the Office accomplishes its mission and achieves its objectives while at all times acting in the public interest.

Good Governance Principles

1. Good governance supports a culture and ethos that ensures ethical behaviour and respect for the rule of law.
2. Good governance ensures openness, effective consultation and comprehensive engagement with those with whom the Office interacts.
3. Good governance clarifies priorities and outcomes to match those of Departments of State and government offices. It supports policies and actions necessary to optimise the achievement of these priorities and objectives.
4. Good governance involves developing the Office's capacity, including the capability of management and staff.
5. Good governance involves managing risks and performance through robust internal control systems and effective performance management practices.
6. Good governance involves implementing good practices with regard to transparency, reporting, communications, audit and scrutiny to deliver effective accountability.

Effective governance encourages the efficient use of resources, strengthens accountability for the stewardship of those resources, improves management and service delivery thereby contributing to the proper use of public moneys. Good governance is not just the preserve of management. Good governance is integral to all the Office's strategic and operational policies and practices.



Good governance requires all management and staff to work to achieve the objectives of the Office while ensuring compliance with legal, regulatory and government policy obligations. All members of the Office have an important role in ensuring good governance of the Office.

Damien Moloney
Director General

Paul Linehan
Chief Parliamentary Counsel

What is Corporate Governance?

Corporate Governance has been described quite simply as 'the system by which organisations are directed and controlled'. Leadership is important in this regard.

Good corporate governance is important because it sets out the systems through which the Office is managed effectively and provides clarity in relation to authority and responsibility, it supports effective decision making and it identifies the assurance and accountability arrangements that exist within any organisation. In the case of a Government Office, there is a range of legal and regulatory obligations with which it must comply in the context of parliamentary accountability and other oversight systems.

In this regard the Office needs to ensure that it plans and monitors how it meets its objectives; it identifies, considers and manages the risks associated with its functions; and it has in place systems to ensure that the stakeholders are assured that the Office is meeting its obligations efficiently and effectively.

While the focus of governance is sometimes seen as applying at a strategic level, the requirement to ensure the Office adheres to good governance applies to all members of the Office and not only to those in key leadership and governance roles.

The Purpose of this Framework

The purpose of this Governance Framework is to provide a clear and comprehensive summary of the principal aspects of corporate governance within the Office of the Attorney General.

Corporate governance is vitally important for the Office in effectively discharging its statutory and policy obligations. It ensures that a framework of structures, policies and processes are in place to deliver on these obligations and it also allows for an objective assessment of management and corporate performance.

The Framework focuses on key areas of governance and it also points to sources of more detailed guidance and includes within the appendices, key governance documents addressing assurance, compliance, planning and oversight arrangements. It is envisaged that the Framework will be further developed over time as the governance agenda and needs of the Office and its stakeholders evolve.

Office of the Attorney General

The purpose of this chapter is to provide an overview of the mission of the Office, its senior management and organisational structures and to briefly outline the strategic and business planning process and core values of the Office.

1.1 Background

Departments of State and government offices are accountable to the Dáil for funds allocated to them for the provision of public services. In this regard, the Office uses the funds allocated to it to meet its mission to provide the highest standard of professional legal services to the Departments of State and government offices as economically and efficiently as possible and to support adherence to the rule of law. The Office published a Statement of Strategy in 2015 setting out the actions that it will take over the coming period in order to continue to provide professional legal services to Government.

This document sets out a framework for the governance of the Office so that it can best deliver on its objectives in a manner that meets the requirements of accountability, fairness and integrity in a professional, fair and balanced manner. That framework will be reviewed on an annual basis to ensure its effectiveness and each such review will be conducted with due regard to the Civil Service Renewal Plan.

1.2 Office Overview:

1.2.2 Mission Statement

The mission of the Office is to provide the highest standard of professional legal services to the Government, Departments of State and government offices as economically and efficiently as possible and to support adherence to the rule of law. The Office Statement of Strategy is informed by the Programme for Government. The current Strategy is available [here](#).

1.2.3 Constitutional Role of Office

Article 30 of the Constitution establishes the office of the Attorney General. The Attorney General is the Chief Law Officer in the State and in accordance with Article 30 is adviser of the Government on matters of law and opinion. The functions of the Attorney General are set out in the Constitution and in legislation (primarily section 6 of the Ministers and Secretaries Act 1924), in constitutional convention and in the jurisprudence of the courts. The Office acts only for the State and therefore operates free from conflicts of interest. The Office is funded by monies voted by the Oireachtas. The institutional knowledge of the Office gained over time and through experience of working with Departments of State and government offices affords it a unique perspective, enabling it to approach its mission from a whole-of Government standpoint.

The Office comprises:-

- the Advisory Counsel to the Attorney General, who provide legal advice to Government across all the major legal specialisms, including in respect of draft legislation, and also direct litigation;
- the Office of the Parliamentary Counsel to the Government, which provides a specialist legislative drafting service to Government and certain Government Offices
- the Chief State Solicitor's Office, which provides litigation, advisory and transactional solicitor services to all Departments of State and government offices.

The Office also provides a grant to fund the Law Reform Commission, whose role under the Law Reform Commission Act 1975 is to keep the law under independent, objective and expert review, and to make recommendations according to a planned Programme of Law Reform, and to make current law accessible for all. The Law Reform Commission is also responsible for updating the Legislation Directory, preparing and maintaining Revised Acts (Acts as amended) and publishing the Classified List of In-Force Legislation.



A separate Governance Framework is prepared by the Chief State Solicitor's Office which is also a constituent office of the Office of the Attorney General. The Chief State Solicitor is the Accounting Officer of the Chief State Solicitors Office.

This Governance Framework covers the Merrion Street Office of the Office of the Attorney General only.

1.3 Organisation Structures

The Director General is the Head of Office of the Office of the Attorney General. He is also the Accounting Officer of the Merrion Street Office comprising the Legal Advisory side of the Office and the Office of the Parliamentary Counsel to the Government.

The Chief Parliamentary Counsel is the Head of the Office of the Parliamentary Counsel to the Government.

The Legal Advisory area is organised into five Groups, each headed by an Advisory Counsel (Grade I) (Assistant Secretary level). Each of these groups comprise 5 to 7 lawyers with clerical support staff and specialise in particular areas of law.

The Office of the Parliamentary Counsel to the Government is organised into four Groups, each headed by a Parliamentary Counsel (Assistant Secretary level). Each of these groups comprises between six and seven legislative draftsmen. Each such Group specialises in drafting legislation for those Departments of State in respect of which they have been assigned responsibility by the Chief Parliamentary Counsel.

The Legal Advisory side of the Office and the Office of the Parliamentary Counsel to the Government are supported by a shared administration. The Administration section of the Office is headed by a Principal Officer and comprises six units consisting of Human Resources, Information Technology, Finance, Registry, Change Management and Services (Facilities management).

The legal work of the Office is also supported by a Library and Know-how Unit, headed by an Information Manager, which provides research services and access to legal



information.

(An Organisation Chart is at Appendix A)

The role of the Office is to:

- Assist and advise the Attorney General in carrying out her functions both under Article 30 of the Constitution and under statute;
- Provide legal advice to Government, Departments of State and government offices in matters of law and legal opinion;
- Draft Bills on behalf of the Government and statutory instruments on behalf of the Government and Ministers of the Government;
- Represent the State in litigation whether in the Irish Courts or before external courts or tribunals and provide advice in relation to state litigation;
- Direct Ministerial prosecutions where so instructed by Departments of State or government offices;

The Office's [website](#) provides more detailed information

1.4 Values and Culture

The Office provides independent legal advice to Government and Ministers of the Government and to certain state bodies. The work of officials of the Office is carried out in accordance with the values and standards relating to the civil service generally, legal professional standards, the standards the Office sets itself and, importantly, ethical standards.

1.4.1 Code of Standards and Behaviour for civil servants

The [Standards in Public Office Commission](#) produces the Civil Service Code of Standards and Behaviour. A summary of its main features is set out below.

- 
- Civil servants must be impartial in the performance of their duties.
 - Civil servants must respect the law.
 - Civil servants must maintain high standards of service in all of their dealings with the public.
 - Civil servants are required to have due regard for State resources to ensure proper, effective and efficient use of public money.

 - Civil servants may not engage in outside business or activity which would in any way conflict with the interests of their Departments of State and government offices.

1.4.2 Codes of Conduct

The Civil Service Code of Standards and Behaviour forms a part of the terms and conditions of service of all civil servants including appointments made by the Attorney. 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.

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

1.4.3 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., Attorney General, Ministers, etc.) to ensure compliance by them with the requirements of the legislation. The guidelines provide information on the steps that public servants must take in order to comply with the requirements of the legislation. Public servants may seek advice from the Standards in Public Office Commission concerning any provision of the legislation or the application of any such provision in any particular case.

1.4.4 Protected Disclosures

Section 21 (1) of the Protected Disclosures Act 2014 requires that every public body establish and maintain procedures for the making of protected disclosures by workers



who are or were employed by the public body and for dealing with such disclosures.

Section 21(3) provides that the Minister for Public Expenditure and Reform may issue guidance for the purpose of assisting public bodies in the performance of their functions under subsection (1).

A copy of the Office's procedures is contained in Appendix B.

1.4.5 Regulation of Lobbying

The Regulation of Lobbying Act 2015 came into operation on 1 September 2015. The Office has published on its website a list of Designated Public Officials as required under the Act. The list can be accessed [here](#).

1.4.6 Matters raised by the public and staff

As the Attorney General is the legal adviser to the Government, the Office does not advise members of the public. Queries raised by members of the public may be referred to relevant Departments of State where appropriate. The Attorney General has a role in relation to the Coroners Act 1962 in relation to the holding of new inquests and a limited role in relation to relator actions where a public interest point is raised by an applicant who would not otherwise have the legal standing or *locus standi* to raise a legal issue before the courts.

The Freedom of Information Act 2014 applies to the Office of the Attorney General as respects matters relating to the general administration of the Office but does not apply as respects legal advice (including draft legislation) given to Government, the latter being covered by legal professional privilege.

A copy of the Civil Service Code of Standards and Behaviour is given to every appointee to the Office and each is required to certify in writing that they have read it. The Office will continue to ensure a focus on fostering awareness of all employees' responsibilities under the Code as well as any other rules, legislation and guidance governing the Civil Service, such as those concerning official secrecy and addressing complaints or problems raised by the public or staff.

1.5 Statement of Strategy

The Office's Statement of Strategy is prepared having regard to the *Programme for Government* and takes account of the Office's engagement with Departments of State, internal consultation within the Office and an intensive examination of the external legal environment by the Office. The primary driving force behind the Office's strategy is the will to provide Departments of State with the legal services that they require and the understanding that this requires collaborative engagement by the Office with Departments of State. (Engagement with external stakeholders is dealt with in 1.6 below).

The Office recognises the need to be sufficiently flexible to respond to current and future legal needs. The Statement of Strategy also responds to the requirement of the Civil Service Renewal Plan and related priorities.

This Statement of Strategy takes into account the external environment within which the Office must operate, the opportunities and challenges facing the State through its membership of the European Union and other international bodies and the impact of EU legislation on Government. It notes:

- the increasing pace at which Government, Departments of State and government offices work and the consequent need for new, accelerated schedules for the provision of legal advice and legislative drafting services, consistent with maintaining quality,
- the recent loss of policy development skills in Departments of State resulting from the loss of experienced personnel by the Civil Service,
- the increased use by Government of external legal services and
- the increased scrutiny by Government of public service delivery.

The Office is conscious of the need to continue to retain and further develop the expertise of its expert lawyers. The review of the external environment highlighted the following challenges and opportunities:

- Legislative Agenda – the challenge to produce draft legislation of varying complexity and urgency, often on the basis of incompletely developed policy instructions and without compliance with the Cabinet Handbook.
- Legal Specialisms – the opportunity to consult regularly with Departments of State to identify new and emerging areas of law in which to develop further the Office's expertise to meet ongoing requirements.
- Collaborative Engagement – the imperative to encourage early referral and active review of files to enhance case management options and ensure that prudent approaches to cases are adopted.
- Litigation Management – the challenge to manage litigation effectively and the opportunity to encourage early investment by Departments of State and government offices in the assessment of litigation files, particularly in those areas in which, from time to time, there are significant increases in litigation, so as to minimise the cost of the litigation to the taxpayer.
- Legal units – the development of dedicated legal units within Departments of State which can include legal staff seconded from the Office.
- Efficiency Enhancement – the opportunity to identify where processes, procedures and operations can be streamlined and rendered as efficient as possible so as to make the best use of resources.
- Clients' Policy Formulation – recognising the critically important policy responsibilities of Departments of State; the need to enhance their expertise in that regard; and the opportunity to provide appropriate assistance where feasible in order to facilitate the delivery of clear, precise instructions to the Office.
- Service delivery – the need to ensure consistency and quality of work undertaken by the Office, and by external counsel or service providers.
- Investment in staff – the challenge of retaining legal staff in a competitive marketplace and the need to ensure that all staff are developed to their maximum potential so as to obtain the best from them.
- Specialised services – the challenge to respond to the increased use of external law firms by Departments of State in specialist areas in such a way as to maintain consistency, value for money, and the public interest.
- EU measures – the opportunity to respond to the increased awareness in Departments of State of the need for early intervention in the negotiation of EU

- instruments to protect the State's interest and to facilitate the early transposition of EU measures.
- Resource Constraints – the need to respond to the challenge of limited State legal resources.

Accordingly, the aim of the Office is to deliver an expert legal service to all Departments of State that is attuned to, and developed in line with and addresses, the needs of Departments of State in a changing environment. The Office aims to do this by focusing on the priorities set out in the Statement of Strategy.

The Statement of Strategy forms the basis for each business unit's business plan which in turn inform the goal setting forms for the members of those units.

1.6 Engagement with External Stakeholders

As stated above, intensive examination of the external legal environment and close interaction with Departments of State/government offices drives the Office's strategy to deliver the legal services that they require. The Office's [Client & Customer Charter](#) sets out standards that can be expected of the Office in its dealings with Departments of State and government offices.

1.7 Partnership Committee

The Office has in place a Partnership Committee, representative of all its staff and acting as the Office's Departmental Council. This is a key forum where the members of staff can provide a critical perspective and contribute to a range of matters of importance including organisational change and governance.

1.8 Internal Communications

Good communication within the Office is vital, particularly as it allows staff to be more actively involved in the running of the organisation and supports the implementation of change.

Internal communications take place through a variety of channels including briefing from managers, regular Unit meetings, the Partnership Committee and the intranet.

The Partnership meetings, representative of all staff, receive practically identical briefings to those delivered to the Management Committee. Issues such as PMDS, Protected disclosures



procedures, Civil Service Renewal plans etc are discussed in this forum and feedback is delivered to the Management Committee.

The intranet contains a repository of information including the minutes and documentation of Management Committee, Main MAC, Audit Committee and Partnership meetings so staff can keep abreast of Office developments, even those that may not have any direct impact on them.

1.9 Measuring Performance

Using the Office's Statement of Strategy, a Working Group, representative of the legal and administrative units of the Office convenes to prepare an action plan (including Business Plans for each Unit) to progress the implementation of commitments set out in the Strategy.

Progress under the Strategy is reported annually in the Office's Annual Report.

All staff members have individual goals/objectives which originate in their Unit's Business Plan. These are formally set out annually as part of PMDS. These goals are then monitored by their managers throughout the year, in particular at two formal evaluation meetings at mid and end of year points.

The Office also has an established record of undertaking in-depth assessments of client satisfaction and scope for continuous improvement. It has been at the forefront of the civil service in undertaking qualitative and quantitative assessments of performance. Benchmarks were established on the basis of extensive client satisfaction surveys and focus groups which were first undertaken in 2004.

Since then, performance against benchmark key performance indicators (in areas relating to communications, responsiveness, accuracy/quality, service delivery, etc.) has been formally evaluated by undertaking extensive surveys and follow-up actions on a periodic basis. The Office has researched and learnt from how other law offices address issues such as quality assurance, efficiency and consistency.

The Office has also engaged in internal feedback mechanisms to identify how internal processes can be improved. Such assessment measures (internal and external) will



continue to be used on a more regular basis to monitor, evaluate and achieve the Office's objectives over the course of the period to which the Office's Statement of Strategy applies.

Consistent with its commitment to service delivery improvement, the Office has identified a number of initiatives which will be pursued over the next three years. These include the preparation and implementation of guidelines and protocols and the review and development of ICT, knowledge management, case management, learning/development and support systems.

1.10 Review of Effectiveness of Governance Framework

The Office has many separate measures in place to monitor its work and to ensure that issues of significance are accorded priority and resolved by appropriate personnel in a timely manner. This framework document serves to link all these measures and further embed within the Office the concept of Corporate Governance. While all the separate measures are reviewed regularly and revised as necessary, this framework in its entirety will also be reviewed annually to ensure continued fitness for purpose. See Chapter 4 below.

Chapter 2

Senior Management Roles & Responsibilities

The purpose of this chapter is to provide an overview of senior management governance roles and responsibilities, including those relating to the Attorney General, Director General (and Accounting Officer), Chief Parliamentary Counsel, those who exercise a senior management role within the Office.

The Director General and Chief Parliamentary Counsel each assign to other officers responsibility for the performance of certain functions. Individual managers' roles can include office wide responsibilities (as well as responsibilities at unit or other organisational levels), resource management and policy or operational advice and implementation responsibilities and these are detailed in this chapter.

The Office aims to promote a management/leadership approach that is professional, collegiate and open and that reflects the core professional values of the Office which include objectivity, independence, respect and integrity.

2.1 Taoiseach

The Taoiseach handles the administrative affairs of the Attorney General's Office and the Chief State Solicitor's Office in the Oireachtas. The Taoiseach responds to parliamentary questions on the operation of the Office and takes the Estimates.

2.2 The Attorney General

As stated in Chapter 1, the Attorney General is legal adviser of the Government by virtue of Article 30.1 of the Constitution. The Attorney General attends meetings of the Government and advises the Government on the constitutional and legal issues that arise prior to or at Government meetings, including whether proposed legislation complies with the provisions of the Constitution, European Union law, the European Convention on Human Rights or other international treaties to which Ireland has acceded. The Attorney General also advises as to whether the State can ratify international treaties and conventions in terms of compliance with the applicable constitutional requirements. The Attorney General represents the State in legal



proceedings brought by or against the State, Ministers of the Government or certain other state agencies.

The Attorney General is legal adviser to each Member of Government and certain state bodies. The Attorney General is the representative of the public in all legal proceedings for the enforcement of law and the assertion or protection of public rights. The Attorney General defends the constitutionality of Bills referred to the Supreme Court under Article 26 of the Constitution. The Attorney General is an *ex officio* member of the Council of State which the President of Ireland can consult in relation to his exercise and performance of certain powers and functions under the Constitution. The Attorney General also has functions in respect of the Law Reform Commission under the Law Reform Commission Act 1975 (see Chapter 5 below) in respect of legislative programming as a member of the Legislation Committee which is chaired by the Government Chief Whip. The Attorney General also has a function under the Coroners Act 1962 to direct a coroner to hold an inquest where she considers that the circumstances of a person's death make the holding of an inquest advisable. The Attorney General also has some limited statutory functions, e.g. the Geneva Conventions Act 1962.

For its legal work the Office uses a specialised electronic case and records management system (ACME). It is primarily through this system that records are kept of all submissions to and all decisions by the Attorney. Any submissions not through this system are recorded on a database maintained by the Attorney's Private Office.

2.3.1 Director General

The Director General is the equivalent of a Secretary General and is the Head of the Office and the Accounting Officer, and has overall management responsibility for the delivery of legal services provided by the Office. The respective responsibilities are set out below.

The Ministers and Secretaries Act 1924 as amended and Public Service Management Act 1997 outline the statutory responsibility of a Secretary General. Under the 1997 Act, certain duties are assigned within the Office (section 4 (1), 9 (1) & 9 (2)), including, but not limited to:

- 
- managing the office;
 - implementing Government policies appropriate to the Office;
 - delivering outputs as determined with the Attorney General;
 - using resources so as to meet the requirements of the Comptroller and Auditor General (Amendment) Act 1993 in relation to regularity and propriety as well as to economy, efficiency and effectiveness;
 - preparing Statements of Strategy for submission to the Attorney General and Taoiseach;
 - providing progress reports to the Attorney General on the implementation of the Statement of Strategy;
 - ensuring proper use of resources and the provision of cost-effective public services;
 - making sure arrangements are in place to maximise efficiency in cross departmental matters;
 - preparing an outline of how specific responsibilities are to be assigned so as to ensure that the functions performed on behalf of the Attorney General are performed by an appropriate officer, or an officer of an appropriate grade or rank in the Office; and
 - managing matters relating to appointments, performance, discipline and dismissal of civil servants below the grade of Principal Officer or its equivalent.

The list of duties specified in the Public Services Management Act 1997 while extensive, is not exhaustive and the Director General may also be required, under the Act, to carry out other functions on behalf of the Attorney General. While the Director General may delegate responsibility and accountability by way of assignment (where each officer is accountable to the Director General), he retains ultimate responsibility and accountability for the actions of the Office, quite apart from the delegation of assigned responsibilities.

2.3.2 Accounting Officer Function

The Accounting Officer is personally responsible for the safeguarding of public funds and property under his or her control; for the regularity and propriety of all the transactions in each Appropriation Account bearing his or her signature; and for the efficiency and economy of administration in his or her Office. The Civil Service head of



the Department of State/governmental agency or body administering the Vote is normally appointed Accounting Officer on the basis that he or she alone is in a position to discharge responsibility for the money entrusted to a Department of State/governmental agency or body, 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 the Director General can put in place arrangements to assist in compliance with governance obligations, he cannot delegate accountability to subordinate officers. These obligations are as follows:

- Preparation and presentation of Appropriation Accounts;
- Supply a Statement of Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Accounts;
- Appearance before Public Accounts Committee;
- Putting in place an Internal Audit Unit;
- Establishing an Audit Committee;

2.4 Chief Parliamentary Counsel

The Chief Parliamentary Counsel is the equivalent of a Secretary General and is the Head of the Office of the Parliamentary Counsel to the Government. He has overall management responsibility for the work of that Office.

The responsibilities of the Chief Parliamentary Counsel include -

- managing the office;
- implementing Government policies appropriate to the Office;
- delivering outputs as determined with the Attorney General;
- preparing Statements of Strategy for submission to the Attorney General and Taoiseach;
- providing progress reports to the Attorney General on the implementation of the Statement of Strategy;
- ensuring proper use of resources and the provision of cost-effective public services;
- preparing an outline of how specific responsibilities are to be assigned so as to ensure that the functions performed on behalf of the Attorney General are



performed by an appropriate officer, or an officer of an appropriate grade or rank down through the Office.

The list of duties specified above as applying to the Chief Parliamentary Counsel is not exhaustive and the Chief Parliamentary Counsel may also be required to carry out other functions on behalf of the Attorney General. While the Chief Parliamentary Counsel may delegate responsibility and accountability by way of assignment (where each officer is accountable to the Chief Parliamentary Counsel), he/she retains ultimate responsibility and accountability for the actions of the Office, irrespective of the delegation of assigned responsibilities.

2.5 Assignment of Functions

Section 4 (1) and 9 (2) of the Public Service Management Act 1997 empowers the Director General to assign to other officers of the Office responsibility for the performance of his or her functions. The Director General and the Chief Parliamentary Counsel cooperate to ensure effective delegation.

These assignments have due regard to the factors which from time to time affect the distribution and discharge of responsibilities across the Office, such as the exigencies of work in a particular area, the alignment of activities spanning or involving more than one area, and the co-ordination of shared or contiguous responsibilities. It also has regard to the assignment of functions in respect of appointments, performance and discipline of personnel under the Civil Service Regulation Acts 1956-2005. The responsibilities assigned are articulated through the Office's system of business plans to reflect the priorities and objectives of the Office, as set out in its Statement of Strategy.

The assignment of responsibility for the performance of functions by individual officers, or grades of officer, at or below Principal Officer level (or equivalent) are dealt with administratively on the basis of the personal (or team) work objectives identified under or associated with the Office's business plans. Assignments will continue to be amended from time to time, in writing, by the Director General and the framework will be deemed to have been updated accordingly.

Management Committee (formerly MAC)

Detailed information concerning the Office's Management Committee (formerly MAC) and its responsibilities is set out in Chapter 3.

2.6 Functions & Responsibilities of Deputy Director General, Assistant Secretaries and Principal Officers

2.6.1 Deputy Director General

- Acts in the role of Deputy to the Director General of the Office
- Co-ordinates the delivery of legal services in the areas of Electoral Law and in relation to civil and public service developments.

Management of the Office

- Participates on the Management Committee and the Subcommittees thereof
- Supports the Director General to ensure that the Office meets its aims;
- Reports to the Director General where appropriate;
- Prepares Statement of Strategy, progress reports, Renewal plans;
- Agrees overall business plans for the Office;
- Contributes to the effective management of risk in the Office;
- Delivers the outputs determined by the Attorney General and the Director General;
- Provides leadership on management initiatives, projects etc.

2.6.2 Advisory Counsel Grade I /Parliamentary Counsel

Note; in the AGO, Advisory Counsel Grade I and Parliamentary Counsel are equivalent to Assistant Secretary level and Advisory Counsel Grade II and Assistant Parliamentary Counsel Grade I are equivalent to Principal Officer level.

Management of the Office

- Participate on the Management Committee and the Subcommittees thereof;
- Support the Director General and the Chief Parliamentary Counsel to ensure that the Office meets its aims;

- Report to the Director General and the Chief Parliamentary Counsel where appropriate;
- Prepare relevant elements of the Statement of Strategy, progress reports, Renewal plans;
- Agree overall business plans for the Office;
- Contribute to the effective management of risk in the Office;
- Deliver the outputs determined by the Attorney General, the Director General and the Chief Parliamentary Counsel;
- Provide status updates on Business Plans, management initiatives, projects etc

Management of Unit Resources

- Manage and lead staff and assign specific responsibilities;
- Manage and lead overall performance, including PMDS, HR matters;
- Work with staff in providing and identifying learning opportunities and development;
- Allocate and use resources, including staff and finances in a proper and efficient manner;
- comply with all the financial and other obligations relevant to the post
- Identify opportunities for reform and improvements within Unit;

- Putting in place reporting arrangements and promoting evidence based, politically neutral and impartial advice on management and organisational issues;
- Put in place effective risk management;
- Contribute to dialogue with other Departments of State and relevant stakeholders;

Management of Business Unit

- Strategically plan in line with the strategic objectives of the Office to ensure that the business plans of the units are aligned;
- Own and sponsor the area's agreed strategic objectives;
- Prepare Business Plans for the Unit;

- 
- Put in place effective risk management;
 - Manage the overall performance of the Unit;
 - Achieve objectives relevant to the area
 - Implement relevant policies or decisions in accordance with Government/Attorney decisions
 - Deliver the outputs determined by the Attorney General, the Director General and the Chief Parliamentary Counsel :

2.6.3 Advisory Counsel Grade II/ Assistant Parliamentary Counsel Grade I (Principal Officer)

Where Advisory Counsel Grade II/ Assistant Parliamentary Counsel Grade I are deputising for a senior grade the responsibilities of the senior grade are also assumed. As part of their normal duties the ACII or APCI will have responsibility for their own work and projects.

2.6.4 Principal Officer Head of Administration

Management of the Office

- Participate on the Management Committee and the Subcommittees thereof;
- Support the Director General and the Chief Parliamentary Counsel to ensure that the Office meets its aims;
- Report to the Director General and the Chief Parliamentary Counsel where appropriate;
- Prepare relevant elements of the Statement of Strategy, progress reports, Renewal plans;
- Agree overall business plans for the Office;
- Contribute to the effective management of risk in the Office;
- Deliver the outputs determined by the Director General and the Chief Parliamentary Counsel ;
- Provide status updates on Business Plans, management initiatives, projects etc

Management of Administration Units' Resources

- Manage and lead staff and assign specific responsibilities;

- 
- Manage and lead overall performance, including PMDS, HR matters;
 - Work with Unit heads in providing and identifying learning opportunities and development;
 - Allocate and use resources, including staff and finances in a proper and efficient manner;
 - Compliance with all the financial and other obligations relevant to the post
 - Identify opportunities for reform and improvements within Units;

Management of Administration Policy

- Formulate recommendations and strategies that are evidence based, comprehensive and impartial;
- Put in place effective risk management;
- Contribute to dialogue with relevant stakeholders;

Management of Units' Business

- Strategically plan in line with the strategic objectives of the Office;
- Own and sponsor the area's agreed strategic objectives;
- Prepare Business Plans for the Units;
- Put in place effective risk management;
- Manage the overall performance of the Units;
- Achieve objectives relevant to the Units/Administration;
- Implement relevant policies decisions in accordance with Government/Director General/Chief Parliamentary Counsel's decisions;
- Deliver the outputs determined by the Director General and the Chief Parliamentary Counsel :

2.7 Special Assistant

The role and duties of the Attorney General's Special Assistant are essentially the same as those of Special Advisers to Members of the Government which are described in section 11 of the Public Service Management Act 1997. The Special Assistant is not part of the line management system of the Office and if s/he attends Management Committee meetings s/he attends in an observer capacity and in his/her role as a personal adviser to the Attorney General.



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

2.8 Governance Role of all Staff

In addition to the specific governance roles discussed above, all other staff have a specific role to play in assuring good governance within the Office. Furthermore all staff members in the Office have an important role to play in collectively committing to the good governance of the Office through the requirements of this framework, Office policies, circulars and office notices and adhering to the Civil Service Code of Standards and Behaviours in the performance of their duties.

Chapter 3

Management Structures

Whereas the previous chapter concentrated on governance roles and responsibilities, the purpose of this chapter is to set out the management structure and arrangements in place including the Management Committee.

Under the Civil Service Renewal Plan (October 2014) a proposed governance reform is to formalise the role of the “Management Committee” often known as the Management Advisory Committee (MAC) in Departments of State/government offices for greater managerial engagement. As part of the reform proposal it is envisaged that the Management Committee will provide an annual formal assessment of organisational performance.

3.1 Management Committee

The Office's Management Committee, formerly known as the Management Advisory Committee or MAC, operates according to the principles of shared participation and personal responsibility for the operational success of the entire Office in supporting the Attorney, the Director General and the Chief Parliamentary Counsel in the fulfilment of their functions. Specific assignments of responsibility have been made within the context of the civil service framework of assignments and responsibilities. Overall responsibility still rests with the Director General who is Accounting Officer for the Merrion Street Office, and also the Chief Parliamentary Counsel for matters which fall into his domain.

The Management Committee comprises of the Director General (Chair), Chief Parliamentary Counsel, Deputy Director General, Advisory Counsel Grade I, Parliamentary Counsel and the Head of Administration. At least ten meetings take place throughout the year and are minuted.

The Committee acts as a leadership and management team for the Merrion Street Office. It provides strategic leadership, direction and oversight in achieving Office organisational goals. The Management Committee acts as a consultative body for major Office management issues and the coordination of policy or operational considerations where they cut across more than one area of the Office.



Committee members have a shared responsibility to act in the best interests of the Office as a whole and are expected to take a wider view of issues as well as matters specific to their own duties. Decisions at the Management Committee are generally achieved by consensus. Where a consensus cannot be reached by the Management Committee, it remains the prerogative of the Director General, and the Chief Parliamentary Counsel for matters which fall into his domain, to make a decision in relation to the matter or refer the matter for consideration by the Attorney General.

The role of the Management Committee does not displace the responsibilities of its individual members, assigned to those members, under the Public Service Management Act 1997 but should be supportive to the overall effective management of the Office.

In this role the Committee is an executive, policy and communications forum

3.1.1 Executive and Leadership Role

Responsibility for all high level cross-organisational issues rests with the Management Committee. This includes responsibility for the development and ongoing delivery of Statements of Strategy, annual business plans, annual output statements and overall governance arrangements. Additionally, the Committee discusses and approves organisational strategies such as the IT and HR strategies as well as internal policies such as those relating to Protected Disclosures, Training & Development etc.

3.1.2 Operational and Strategic Policy Role

The Committee facilitates the provision to the Attorney General of quality, coordinated and timely policy or operational advice on strategic matters affecting the Office through use of its strategic business planning process and management information tools. The Committee will also decide who will take the lead in relation to the provision of such advice relating to cross-cutting operational issues. The Committee plays the central role in advising on the formulation of strategy and the review of its implementation.

3.1.3 Communications Role

The Committee is central to the delivery of effective internal communication. Where appropriate, information circulated at the Committee should be communicated throughout the Office via business units.



Minutes of the meetings are taken by the Secretary and circulated with decisions reached, action points and timeframes which are followed up at the following meeting. Minutes are agreed at the next Committee meeting and are then published on the Office's intranet.

3.1.4 Main and Legal MACs

There are two other senior management communications forums - Main and Legal MACs (Management Advisory Committee). Main MAC is a joint meeting of the AGO (Merrion Street) Management Committee and the CSSO Management Board at which management and organisational issues common to both Offices are discussed every four months. Legal MAC also takes place three times per year and comprises the same participants except for the Heads of Administration and is also attended by the Attorney General. The meeting is to discuss specific legal issues and sensitive litigation with a view to signing off on reports to Cabinet on sensitive and constitutional cases following consultation with all Departments of State.

3.2 Subcommittees of the Management Committee

From time to time, subcommittees (standing and ad hoc) are appointed by the Management Committee to help expedite the business of the Committee. Some of the subcommittees currently active (at the time of this document publication) are: Knowledge Management, Risk, Statement of Strategy/Business Planning, Secondment Project, Corporate Governance, IT Steering Group, Business Users Group (IT), Learning and Development, EU Co-ordination.

The Subcommittees are typically chaired by a member of the Committee with membership drawn from the wider Office. For some projects a senior member of staff rather than Committee Member may be nominated to chair a subcommittee but a Committee Member would always retain responsibility.

From time to time the Committee may also establish *Ad Hoc* Committees to implement or oversee particular elements of work to support it in its function, for instance a committee to implement changes to the PMDS system.

Subcommittees and Ad-Hoc working groups established by the Committee provide regular reports to the Committee.

3.3 Cross Sectoral Role

Within the framework of the Statement of Strategy, Business Plans and the Civil Service Renewal Plan the Office sets itself objectives. Members of the Committee are assigned responsibility as Senior Responsible Officers. Additionally, a number of staff across the Office are members of cross-Departmental groups.

3.4 Role of Audit Committee

The role of the Audit Committee is to consider the adequacy and effectiveness of the Office's internal control systems, control environment and control procedures, to oversee the work of the Internal Audit function and to provide policy and operational advice and professional guidance in relation to the suitability and robustness of the systems of risk management and internal control within the organisation. The Audit Committee comprises a majority of external members one of which is the Chair. The Audit Committee, which reports to the Director General, works to an agreed Charter that can be found at Appendix C. The Director General also attends each Committee meeting.

3.5 Internal Audit Function

The Internal Audit Unit (IAU) assesses areas that are specifically requested by the Office's Management Committee and the Audit Committee. The function has been outsourced and the providers' expertise and independent approach is used to identify issues, assess the current position and evaluate management approach to risk and internal controls in these areas. Following the delivery of the Audit Reports, the managers with responsibility for the areas audited are invited to the Committee meeting to discuss the findings.

3.6 Procurement Officer

The role of the Procurement Officer is to ensure that the Office's procurement policy, procedures, practices and templates comply with EU law and National Guidelines, to provide support and policy and operational advice as and when required to staff and to ensure procurement is compliant with EU law and National Guidelines.

3.7 Internal Finance Management Function

The role of the Finance Unit is to assist with the overall management of the financial affairs of the Office. This includes embedding a system of financial delegation, segregation of duties and accountability, the monitoring, analysing and reporting on expenditure against agreed



budgets and preparing accounts at the end of each financial year for audit by the Comptroller and Auditor General.

3.8 Risk Management

The Office of the Attorney General risk management framework is the responsibility of a subcommittee of the Management Committee chaired by the Deputy Director General. The role of the Risk Committee is to aid the Office in embedding risk management and overseeing its risk function, including identification, assessment, mitigation steps and determines the parameters for escalation of risk/further examination. The Risk Committee reports to the Management Committee as well as preparing the corporate risk register / principal risks and for Committee discussion and agreement.

3.8.1 Management of risk at the business unit

Management of risk at the business unit level remains the responsibility of the business unit. This involves identifying risks and ensuring they are included in the risk register, identifying and taking appropriate mitigating actions and an ongoing monitoring and reporting of development in relation to risks

3.8.2 External Governance and Oversight of the Law Reform Commission Finances

The Office provides a grant to fund the Law Reform Commission. The Commission is an independent statutory body and while the Office does not have a role in supervising or directing the work of the Commission it does oversee the allocation of funds to it. On a monthly basis the Commission must submit to the Office a statement on its use of funds in the previous month, its funds on hands and its expenditure plans for the coming month. On this basis the Office can assess the request and release funds as appropriate. The Commission is subject to audit by the Comptroller & Auditor General and the Office can and has instigated internal targeted audits of the Commission. All audit reports are submitted to the AGO Internal Audit Committee and representatives of the Commission attend Committee meetings to answer any questions the Committee members may have. Please also see Chapter 5 concerning the Law Reform Commission.

Chapter 4

Audit, Assurance and Compliance Arrangements

Introduction

The governance principle in the Office of the Attorney General (AGO) emanates from the recognition that good governance means managing risks and performance through robust internal control systems and effective performance management practices, in accordance with the *Corporate Governance Standard for the Civil Service*.

Accordingly, this Chapter will address how the Office manages risk and performance through its executive, audit and assurance control processes, including the quality control systems referred to in its Statement of Strategy 2015-2017. This Chapter will also note how the Office currently operates a Compliance Framework and how this will be updated in accordance with central guidance.

4.1 The Accounting Officer

As mentioned earlier, the Director General is the Accounting Officer in the AGO. The AGO has a system of Internal Financial Controls which follows central Government guidance (overseen by the Finance Unit - see also 3.7 above). The Statement of Internal Financial Control is the means by which the Accounting Officer declares his approach to, and responsibility for, risk management, internal control and corporate governance. It is also the vehicle for highlighting weaknesses which exist in the internal control system within the organisation. The Accounting Officer provides a signed Statement of Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Account on an annual basis, as is required.

The assurance arrangements underpinning the annual Statement of Internal Financial Control made by the Director General to the C&AG is supplemented by other assurance mechanisms such as letters of assurance in relation to Human Resources and Payroll shared services. The Director General, the Chief Parliamentary Counsel and the Management Committee collectively oversee the corporate governance arrangements for risk management and internal controls.



The Director General, the Chief Parliamentary Counsel and the Committee oversee the policies and procedures in relation to which the Office provides legal services to Government Departments of State/government offices. These policies and procedures include protocols reflecting risk management principles as they apply to the confidentiality of client instructions, legal privilege, the protocols established by the Attorney General and the case management system and ICT protocols in the Office which ensure confidentiality of the information on which the Office provides its legal services.

4.2 Management Committee Scrutiny

As a general principle, both managers and staff are responsible for identifying and managing risks relevant to the achievement of organisational objectives in line with the policy and processes developed by the Office. Management of risk at the Unit level remains the responsibility of the relevant Unit Head. This involves: identifying risks and ensuring they are included in the AGO Risk Register; identifying and taking appropriate mitigating actions and ongoing monitoring and reporting of development in relation to risks.

Monthly scrutiny of financial statements is a permanent agenda item at the Management Committee meetings. The Finance Officer submits a briefing paper and then speaks to the report answering any questions the Committee members may have. Scrutiny occurs through examination of the briefing, the questions put to the Finance Manager and the responses provided. Towards year's end, the draft AGO Budget for the following year is presented to the Committee for approval.

Otherwise, risk is a standing agenda item on a quarterly basis, where the Senior Responsible for Risk provides a written report. This report is scrutinised by the Committee which may direct that certain actions need to be taken.

Finally, all Internal Audit Reports and findings are submitted to and discussed by the Committee.

4.3 Appropriation Accounts

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



The Statement of Internal Financial Control is the means by which the Accounting Officer declares his approach to, and responsibility for, risk management, internal control and corporate governance. It is also the vehicle for highlighting weaknesses which exist in the internal control system within the organisation. The Accounting Officer is required to supply a signed Statement of Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Account.

This Account is submitted for review by the Oireachtas Committee of Public Accounts and the Office may be required to attend at that committee to discuss and respond to any queries arising.

4.4 Government Procurement

The Office abides by assurance arrangements between the Accounting Officer and the Office of Government Procurement in relation to procurement of shared services and goods.

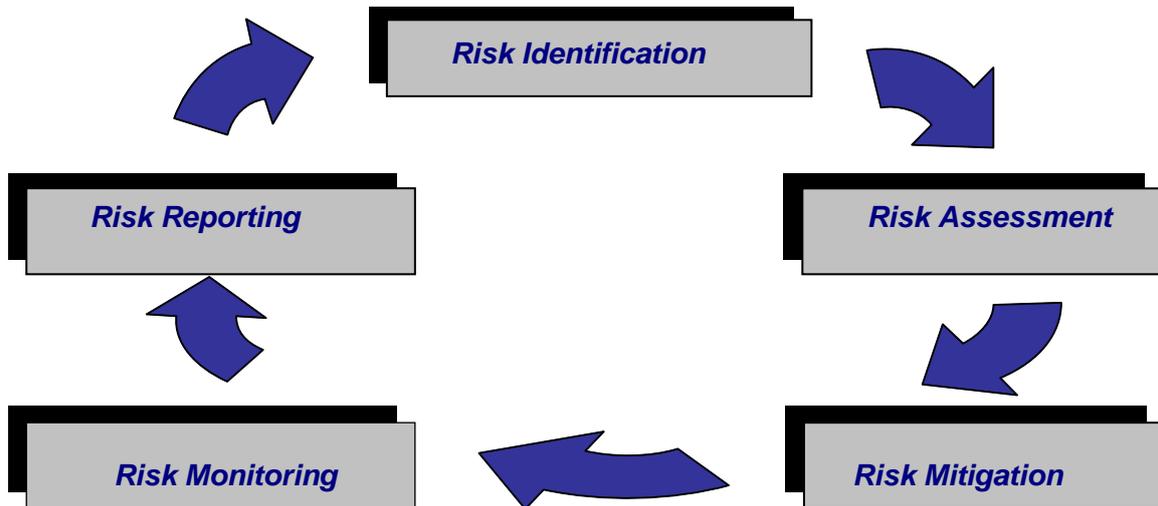
4.5 Office's joint Risk Management Policy

The Office's Risk Management Policy sets out the Office's approach to risk management. The objectives of the risk management policy are to:

- ❑ Integrate risk management into the culture of the organisation;
- ❑ Manage risks in accordance with best practice;
- ❑ Anticipate and respond to changing social, environmental, legislative, political, economic, technological, competitive, and customer requirements;
- ❑ Prevent injury, damage and losses and reduce the cost of risk;
- ❑ Raise awareness of the need for risk management by all those connected with the delivery of services.

4.5.1 Risk Management Cycle

The Policy outlines the five stages of the Risk Management Cycle which achieves the Policy's objectives, namely risk identification, risk assessment, risk mitigation, risk monitoring, risk reporting and risk classification:



4.5.2 Risk Register

The Risk Register records details of all the principal and significant risks identified across the organisation, their grading in terms of likelihood of occurring and seriousness of impact on the objectives at an organisational, directorate and business unit level.

The register includes:

- a unique identifier for each risk;
- a brief description of each risk and how it will affect the work of the Office ;
- an assessment of the likelihood it will occur and the possible seriousness/impact if it does occur (low, medium, high);
- who is the risk owner and accountable and responsible for managing that risk;
- an outline of suggested and proposed mitigating actions; and
- a timescale for implementation of these mitigations.

The AGO Risk Register is maintained, reviewed and updated on a regular basis. It is appended to the Joint Risk Management Policy and is regularly updated by the Management Committee and reviewed by the Audit Committee. In 2016, a series of risk workshops were held for managers with a view to revising and updating its Risk Policy and the Risk Register will then be further reviewed by the Audit Committee, as occurred in previous years.

The Joint Policy identifies four key aspects of addressing risk in the organisation as:

1. Treat/ manage of risks – most risks are addressed in this way;
2. Tolerate the risk – the exposure to the existing level of risk may be tolerated or cost of action to address may be disproportionate to any benefit gained;
3. Transfer – the risk may be transferred, from conventional insurance or by transferring the risk to a third party where possible;
4. Terminate – the risk may only be treatable by terminating an activity. It is noted that this option is limited in State bodies.

4.5.3 Responsibility for Risk Management

The Joint Policy notes how all staff in the Office have a part to play in managing risk by:

- being aware of the nature of risks in their day-to-day work;
- monitoring the effectiveness of management procedures created to mitigate those risks identified;
- being responsive to the changing nature of the risks faced by the organisation.

The Joint Policy identifies specific responsibilities for policy and processes are as follows:

The Director General, Chief Parliamentary Counsel, the Chief State Solicitor (CSSO), AGO and CSSO Management Boards and Main MAC. Collectively, the Accounting Officers, the Chief Parliamentary Counsel and the Management Boards and Committees are responsible for establishing and maintaining a sound system of internal control that supports the achievement of policies, aims and objectives.

4.5.4 Inter-Office Risk Management Committee

The Joint Policy also defines the responsibility of the Inter-Office Risk Management Committee. This Committee is comprised of the following members: from the AGO; the Deputy Director General; an Advisory Counsel 1; a Parliamentary Counsel; Deputy Head of Administration and from the CSSO an Assistant Chief State Solicitor and the Head of Administration.

The Risk Management Committee meets on at least a quarterly basis and has responsibility for:

- Development, implementation, maintenance and annual review of the risk management policy and guidance;
 - Increasing the awareness of risk management at strategic and operational levels;
 - Providing education and training in respect of risk management within the Office;
 - Designing and reviewing processes for risk management;
 - Providing policy and operational advice and guidance in respect of risks and controls;
- and
- Co-ordinating the various risk management/internal control processes.



The Committee reports to local Management Boards/Committees and Main MAC through the Seniors Responsible for Risk in the AGO and CSSO, respectively.

4.6 Main and Legal MACs

Main MAC is a joint meeting of the AGO and CSSO Management Boards/Committees at which management and organisational issues common to both Offices are discussed every four months. In particular Finances and potential risk and its management are standing items on the agenda. Legal MAC takes place three times per year and comprises the same participants except for the Heads of Administration and is also attended by the Attorney. The meeting is to discuss specific legal issues and sensitive litigation with a view to signing off on reports to Cabinet on sensitive and constitutional cases following consultation with all Departments of State.

4.7 Internal Audit

The Internal Audit function, which has been outsourced to the company Capita Business Services, is responsible for providing an independent assurance/opinion to the Office and managers on the appropriateness and effectiveness of office controls and processes. The Internal Audit function prepares a rolling range of audits which reviews, *inter alia*:

- Budget management and control
- Payments system and prompt payments
- Audits of systems and controls.

It submits its draft Annual Internal Audit plan to the Audit Committee for review.

4.8 Audit Committee

The role of the Audit Committee is set out in the Audit Committee's Charter as being part of the ongoing systematic review of the control environment and governance procedures within both Offices (AGO and CSSO) and specifically to oversee the Internal Audit function.¹ The Committee's role is to give independent policy and operational advice to the Accounting Officers in relation to the suitability and robustness of the Offices' internal control systems and procedures and provides advice and guidance in relation to the systems of risk management and internal control within the organisation. The Committee's authority arises

¹ The Audit Committee's Charter is set out at Appendix C.



from its appointment to provide independent advice to the Accounting Officers and being responsible to him/her for its performance in this regard.

Appointments to the Committee are for a period of three years and Accounting Officers may grant the option to extend by up to three years and also fill any vacancies that arise during this time. The Committee comprises of an independent external Chairperson, at least two other external members with appropriate expertise and one Management Board/Committee representative from each Office. At present one of the external representatives chairs the Audit Committee. Both Management Board/Committee representatives on the Committee currently also sit on the Inter-Office Risk Management Committee and have Senior Responsibility in their respective organisations for risk management and risk assurance. The Director General attends each Audit Committee meeting.

Audit Committee members provide a statement of interests on an annual basis; the Committee is independent in the performance of its duties and responsibilities and shall not be subject to direction or control from any other party in the exercise of its duties.

The Internal Auditor attends Committee meetings which take place on a quarterly basis. The Committee has the authority to request line managers/ job co-ordinators to attend meetings, as it considers necessary and representatives from other relevant bodies. The role of the Internal Audit Function is kept under review by the Committee. The Office of the Comptroller and Auditor General attends a Committee meeting at least once per year typically to discuss the management letter that the C&AG issues to the Accounting Officer following the audit of the Appropriation Account.

4.8.1 Audit Committee Terms of Reference

The Committee's Terms of Reference are:

The duties and responsibilities of the Committee shall be:

- To review the draft Annual Internal Audit plan prior to its submission to the Accounting Officers.
- To monitor implementation of the plan to ensure that the audit objectives are being achieved.
- To consider and review with the Accounting Officers:



a) The adequacy and effectiveness of the two Offices' internal controls, (defined as comprising all the policies and procedures that, taken together, support the Offices' effective and efficient operation and enable them to respond to significant business, operational, financial, compliance and other risks), and controls and security of their computerised information systems ; and

b) Reports, management letters and related significant findings and recommendations of the internal auditor or the external auditor (The Comptroller and Auditor General) together with management responses to them.

c) Significant internal audit findings during the year and management responses to them;

d) Any difficulties encountered in the course of the audits, including any restrictions on their audits, including any restrictions on the scope of their work or access to required information;

e) Any changes required in the scope of the audit plans;

- To request special reports from the Internal Auditors as considered appropriate.
- To review any annual financial statement as considered appropriate by the Accounting Officers.
- To engage professional expertise if and when required (for example in the area of I.T.) to assist the Committee in undertaken specific specialist audits and in the preparation of reports on these assignments.
- To enquire of management about significant risks or exposures and assess the steps management has taken to minimise such risks.
- To advise and make recommendations to the Accounting Officers on any matter pertaining to the Internal Audit function within the two Offices that the Committee considers necessary or appropriate, including its organisation, resources, training and the use of technology.

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- To assess the outcome of the audit process having regard to audit findings, recommendations and management responses.
 - To assess the implementation of agreed corrective actions by management having regard to follow up audits.
 - meet separately with the Internal Auditors to discuss any matters that the Audit Committee or Internal Auditors believes should be discussed privately
 - To foster the development of best practice in the Internal Audit function.

Governance and Risk Management

The Committee shall advise on the systems of control underlying the risk management framework and processes, including by receiving feedback from the Internal Auditors and management on the effectiveness of the risk management process and taking such feedback into account for input into the priorities of the Internal Audit work programme.

Access

The chairperson of the Committee or any other person on the Committee acting with the authority of the chairperson will have right of access to the Accounting Officers or any other member of the Management Committee. The Internal Auditor will have the right of access to consult with and seek advice from the members of the Audit Committee.

Protected Disclosures

The role of the Audit Committee in relation to protected disclosures is agreed with the Accounting Officer, in line with organisational policy and any relevant guidelines.

In the event that the Audit Committee itself receives a protected disclosure, the Committee will refer the protected disclosures made to it to the appropriate Head of Administration who will pursue it in line with organisational policy. If the disclosure relates to the Head of Administration the matter will instead be referred to the appropriate Accounting Officer. If the disclosure relates to the Director General, Chief State Solicitor, Chief Parliamentary Counsel or to systemic high level wrongdoing, the Chair of the Committee will instigate whatever action



they think appropriate in the particular circumstances.

4.9 Assurance

In addition to management assurance (senior managers and the Management Committee) and controls assurance (Internal Audit, AGO-CSSO Risk Management Committee, Audit Committee) as set out in this Chapter, the AGO Risk Management Policy provides for periodic assurance statements by Senior Managers against the risks highlighted in the Office's Risk Register. Together these provide an opinion on the Office's corporate governance, risk management and internal control processes. During Q1 and Q2 016 the Office plans to conduct Risk Workshops with managers to agree the approach to assurance statements.

4.10 Measures taken to Ensure and Maintain Efficiency

The following specific measures are in place to ensure that the work of the Office is discharged efficiently and to mitigate risk.

- Continued review of work of Advisory Counsel through a formalised system of eight-week review cycles and systematic tracking and review of work of Parliamentary Counsel through regular Group meetings and meetings of the Government Legislation Committee.
- Bimonthly review meetings with Office of the Director of Public Prosecutions and CSSO regarding constitutional cases in criminal law area.
- Weekly meetings between the Attorney General, Chief State Solicitor and Divisional Heads to discuss matters of general importance including general risk issues.
- Continued prioritisation of work through regular work reviews with Departments of State and, in the case of the Office of the Parliamentary Counsel, through the Government Legislation Committee.
- Bimonthly extradition/European Arrest Warrant meetings with Departments of State, Garda Síochána and Chief State Solicitor's Office.

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- Continued provision of a high level of legal services in litigation to which the State is a party and in transactional matters.
 - Continued assistance in the co-ordination of the legal services of the State through the provision of enhanced legal services to Government in relation to cross-cutting/interdepartmental issues through attendance and advising on inter-departmental committees and working groups, constructive participation with legal advisers in Departments of State and participation in regular review meetings with Departments of State in key areas of litigation particularly mass claims.
 - Maintaining close liaison with the State Claims Agency in regard to the management of litigation.
 - Co-operation and regular review meetings between legal staff in the Office and Departmental officials in devising appropriate legal strategies to ensure the ongoing effective management of domestic and European Court of Justice (ECJ) litigation.
 - Monthly meetings of the Management Boards/Committees in the Merrion Street Office and Chief State Solicitor's Office, three meetings annually of the joint Attorney General's Office/Chief State Solicitor's Office MAC to discuss organisational developments.
 - Early warning reports to Government on a fortnightly basis for case of particular political, legal or constitutional sensitivity.
 - Reports to Government are submitted to the Cabinet three times each year on sensitive litigation files.
 - Legal MAC, representative of the Attorney General's Office and the Chief State Solicitor's Office and attended by the Attorney meets three times yearly to discuss specific legal issues and sensitive litigation with a view to signing off on reports to Cabinet on sensitive and constitutional cases following consultation with all Departments of State.

- Co-operation and regular review meetings between legal staff in the Office and officials in Departments of State so as to ensure that requests for legal advice, the drafting of Bills and managing litigation are effectively managed on an ongoing basis.
- Co-operation and regular review meetings between legal staff in the Office and relevant Departmental officials so as to ensure that mass litigation is effectively managed on an ongoing basis.
- Co-operation between the Office of the Parliamentary Counsel and the Government Legislation Committee.
- Full use of an electronic file management system to track legislation/legal files through the Office.

4.11 Compliance Framework

The AGO will map out its Compliance Framework following central guidance. Currently, its Compliance Framework operates as an amalgam of the policy, operational and control procedures and processes listed in this Corporate Governance document and in the AGO's Risk Register which is reviewed on at least an annual basis.

The Office has systems and procedures in place to meet its obligations, be they statutory requirements or non-statutory obligations of civil service organisations. The AGO recognises that failure to comply with statutory or other obligations could result in significant reputational damage to it and thus seeks to capture and mitigate any non-compliance risks in its Risk Register. In addition, under the Integrated Reform Delivery Plan, the Office has assigned Senior Responsible Officers for particular Reform Actions, from Governance, to Performance Management, to all of Government Risks.²

Assurance is provided by the control mechanisms in place which seek to establish compliance through regular reviews. It is augmented by knowledge management systems, driven by the CSSO's Library and Know How Unit and in this respect seek to augment the sharing of organisational and legal information and knowledge systems across the Office.

² The AGO and CSSO's 2016 IRDP Plan is available [here](#).



The AGO's Compliance Framework also operates in the context of the core function of the Office as set out in Chapter 1 – as the legal adviser and legislative drafter to Government Departments of State/government offices. In providing these legal services to Government the AGO's operational context is demand led and primarily reactive in nature – it has limited ability to be proactive insofar as it is constantly responding to ever-growing Government needs for legal services (within a finite budget) – whether it be to draft legislation, defend litigation against the State (or less commonly to direct litigation taken by the State) or to respond to requests for legal advices. The fact that the Office must provide legal services as requested, without being able to vary significantly its resources to do so represents a major resource challenge.

Law Reform Commission

5.1 Background

The Law Reform Commission is an independent body established by the Law Reform Commission Act 1975. The Commission has five members - the President, the Full-time Commissioner and three part-time Commissioners. The role of the Commission is to keep the law under review, to make proposals for reform after detailed research, in particular by recommending the enactment of legislation to clarify and modernise the law, and to make current law accessible to all including by providing online access to legislation in its current state – as amended rather than as enacted.

The Commission's legal research role is carried out primarily under a Programme of Law Reform. The Commission also works on specific matters when referred to it by the Attorney General under the 1975 Act. The Fourth Programme of Law Reform, which was prepared by the Commission following broad consultation and discussion, was approved by the Government in October 2013 and placed before both Houses of the Oireachtas. This Programme, together with Attorney General requests and completion of work under its Third Programme, formed the basis for the Commission's work since 2013. A Fifth Programme of Law Reform is being prepared in 2016-2017 following extensive public consultation.

The Commission also has a role in improving access to legislation by: the maintenance of the Legislation Directory (a key index tracking changes to legislation, with supplementary indexes, which forms an integrated part of the eISB); the development and maintenance of the Classified List of In-Force Acts and Statutory Instruments (available on its website, www.lawreform.ie); and the preparation and maintenance of a growing number of Revised Acts, Acts in their amended form rather than as enacted (in 2016, over 270 Revised Acts, also available on its website).

5.2 Funding and Control

The Law Reform Commission receives Exchequer funds by means of a grant paid through the AGO's Vote. Consequently, the principles and procedures as set out in Circular 13/2014, Management of and Accountability for Grants from Exchequer Funds, are applied in a meaningful and effective way in respect of grant payments made to the Commission.



As set out in 3.8.2 above, the AGO operates a pre-funding arrangement with the Commission whereby the Head of Administration of the Commission submits monthly written requests for grant to the Office supported by detailed supporting documentation and financial reports. The application sets out in detail the Commission's anticipated financial needs for the subsequent month and gives a detailed explanation of its use of the previous month's funds. The application is closely examined by the AGO Finance Unit before being submitted to the Director General for the final approval.

5.3 The Commission is subject to annual audits by both the Comptroller and Auditor General and by the Internal Auditors engaged by the AGO.

5.4 The AGO/CSSO Audit Committee also has oversight of the Commission's finances and processes. It reviews the reports of all audits carried out on the Commission and representatives of the Commission appear before the Audit Committee at least once per year.

5.5 There is a Service Level Agreement between the AGO and the Commission relating to the latter's drawdown of funds.

5.6 Appointments

The standard public service arrangements for appointment to State Boards (commercial and non-commercial) are set out in the 'Guidelines on Appointments to State Boards' (2014). According to the Guidelines, all vacancies (subject to limited and specified exceptions including the role of the Chair) are advertised openly on the State Boards [portal](#), operated by the Public Appointments Service (PAS). Applications are then processed by way of a transparent assessment system designed and implemented by the PAS to support the Attorney/Government in making appointments. Appointments meet specific and detailed criteria determined in consultation with key stakeholders (such as the current Chair of the Commission and the Public Appointments Service) as necessary for the effective performance of the relevant role(s).

For appointments to the Law Reform Commission which are made by the Government pursuant to the conditions laid down in the Law Reform Commission Act 1975, the 2014 Guidelines will be followed with necessary adjustment to the statutory context and may



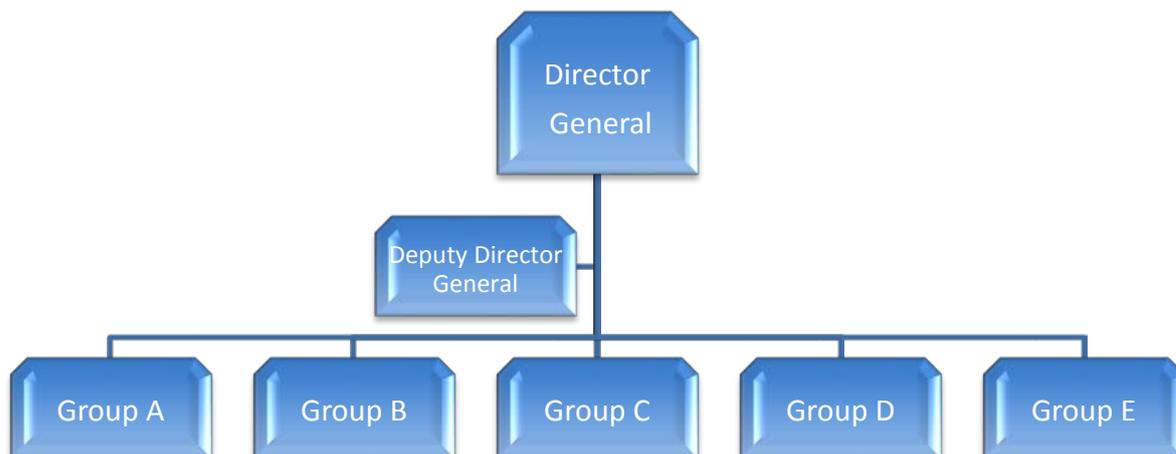
involve PAS or TLAC or other appointments mechanism as appropriate.

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Organisational Charts

Legal Advisory



Director General

The Director General is the senior civil servant and non-political head of the Office. He is responsible for the effective and efficient management of the Office including particular financial responsibilities, strategic planning and direction, delivering outputs and outcomes, addressing cross-cutting matters involving the Office and, as Accounting Officer, being accountable before Oireachtas Committees as required.

Deputy Director General

Acts in the role of Deputy to the Director General of the Office. Carries out management functions as a member of the Management Advisory Committee of the Office and co-ordinates the delivery of legal services in the areas of Electoral Law and in relation to civil and public service developments

Group A - The legal areas covered by the group include Criminal Law, Policing, Prisons, Sentencing, Licensing and Road Traffic.

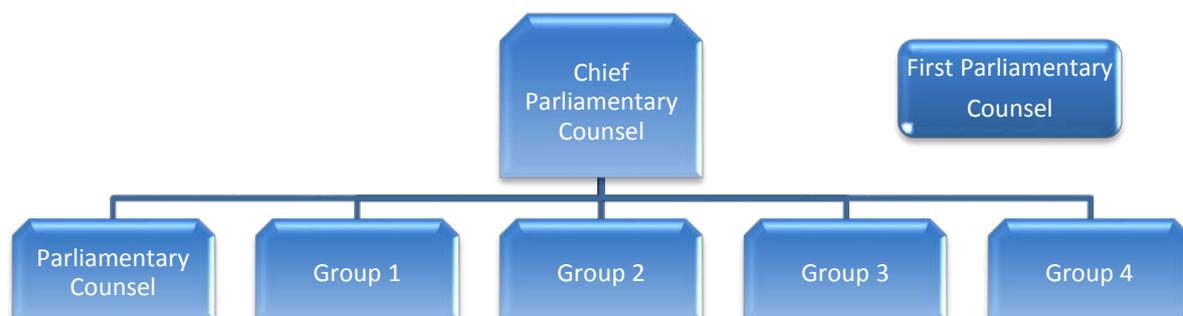
Group B - The legal areas covered by the group include Private International, Health, Education, Family, Environment and Planning Law and Civil Status matters.

Group C - The legal areas covered by the group include Asylum/Immigration, Contract law, Tax and Utilities.

Group D - The legal areas covered by the group include Telecommunications and E-commerce; Public Expenditure; Financial Services and related areas; Company and Commercial Law; Maritime and Fisheries Law; Defence; Irish Language, Culture and related areas; Courts and Coroners.

Group E - The legal areas covered by the group include Public Service, Employment and Pensions, Social Welfare, Property, Intellectual Property and Information.

Legislative Drafting



Chief Parliamentary Counsel

The Chief Parliamentary Counsel is the senior civil servant and non-political head of the Office of the Parliamentary Counsel to the Government. He is responsible for the effective and efficient management of the Office including strategic planning and direction, delivering outputs and outcomes, addressing cross-cutting matters involving the Office.

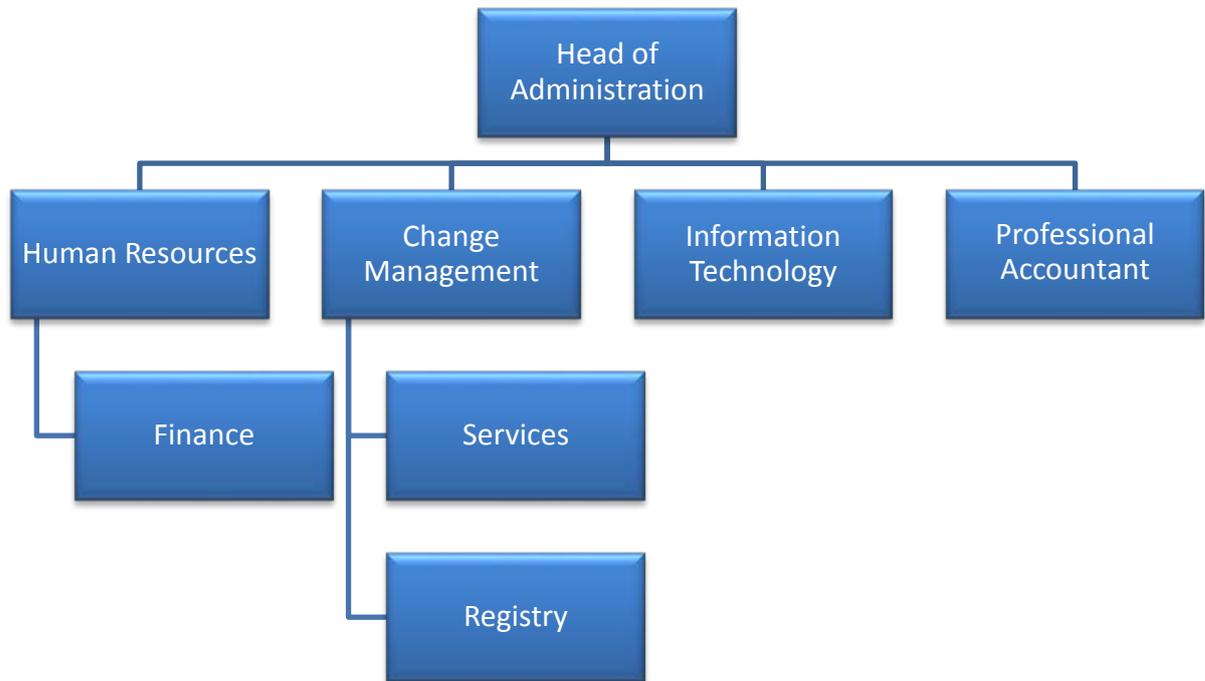
Group 1 – Provides drafting services to the Departments of Agriculture, Food and the Marine; Arts, Heritage and the Gaeltacht; Communications, Energy and Natural Resources; Environment, Community and Local Government; Transport, Tourism and Sport.

Group 2 – Provides drafting services to the Departments of Finance; Public Expenditure and Reform; Education and Skills; Defence.

Group 3 – Provides drafting services to the Departments of Justice and Equality; Children and Youth Affairs; Taoiseach.

Group 4 – Provides drafting services to the Departments of Jobs, Enterprise and Innovation; Health, Social Protection; Foreign Affairs and Trade.

Administration



Library & Know-how



Appendix B

Oifig an Ard-Aighne

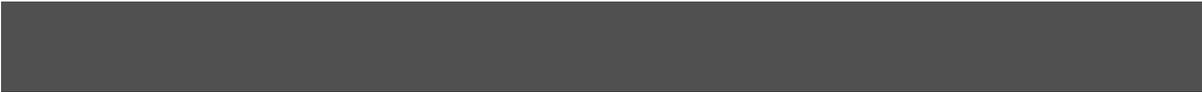
THE OFFICE OF THE ATTORNEY GENERAL



GOVERNMENT OF IRELAND

Office of the Attorney General Policy and Procedures For the Making of Protected Disclosures

October 2015



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1. Introduction

The Attorney General, Director General, Chief Parliamentary Counsel and Management Advisory Committee of the Office of the Attorney General are strongly committed to ensuring that the culture and work environment are such that any member of staff is encouraged and supported in ‘speaking-up’ on any issue that may impact adversely on the Office’s ability to properly and fully carry out all its roles and responsibilities to the high performance standard required.

Consistent with existing good practice and relevant policies it is expected that any appropriate issue raised by a member of staff with their line manager relating to a matter connected to the conduct of the business of the Office will be dealt with professionally and appropriately. This is essential to ensuring that all significant risks arising for the Office are identified and effectively managed. In addition, any member of staff appropriately raising any issue of concern will not be disadvantaged for doing so.

This should be the case irrespective of whether the issue falls under this policy and procedures document or not.

This policy and procedures document relates to protected disclosures as defined in the Protected Disclosures Act 2014.

2. About this Policy

Section 21 of the Protected Disclosures Act 2014 (the Act) relates to the provision of internal procedures for protected disclosures made by workers employed by public bodies and provides;

- Every public body shall establish and maintain procedures for the making of protected disclosures by workers who are or were employed by the public body and for dealing with such disclosures
- The public body shall provide to workers employed by the body written information relating to the procedures established and maintained under the above section

The aims of this policy are;

- To encourage all staff, both past and present, to report Protected Disclosures as soon as possible, in the knowledge that their concerns will be taken seriously and investigated, where appropriate, and that their confidentiality will be respected in the manner provided by the Act
- To provide all staff with guidance as to how to raise those concerns
- To reassure workers that they can report relevant wrongdoings without fear of reprisal

The procedures refer to internal reporting in accordance with the provisions of Section 6 of the Act only and nothing contained in these procedures can act to deprive any person of his or her rights under the Act.

Persons considering reporting under these procedures should however be aware that a distinction must be drawn between voluntarily made disclosures and legally based mandatory reporting requirements. The procedures contained in this document do not absolve any member of staff from any such mandatory reporting requirement to which he or she may become subject. Failure to comply with a legally based mandatory reporting requirement report may result in a breach of the law.

An individual may voluntarily raise concerns regarding a very broad range of issues in the workplace. Some of these may only affect that individual raising the concern, while others may have broader and wider implications.

It is to be expected that concerns in relation to day to day operational matters will, in the normal course of events, be brought to the attention of the



relevant line manager and dealt with accordingly. Similar considerations apply to personal grievances or allegations relating to matters such as bullying which are not covered by this policy, and which remain to be dealt with under the relevant policies and procedures.

These procedures relate to the raising of concerns in relation to wrongdoings³, the disclosure of which is in the public interest.

This policy covers all staff as defined by the Act, which includes employees, consultants, contractors, trainees, part-time, full-time casual workers and agency workers.

A disclosure is protected when a person discloses relevant information through the appropriate channels as set out in the Act.

This policy may be revoked, replaced or amended at any time and staff will be notified of any revised document. In particular, this policy will be reviewed following the issue of any guidelines/revised guidelines by the Department of Public Expenditure and Reform.

³ Relevant wrongdoings are outlined in Section 3

3. What is a Protected Disclosure?

A Protected Disclosure is defined in the Act as a disclosure of information, which, in the reasonable belief of the worker, tends to show one or more "relevant wrongdoings", which came to the attention of the worker in connection with the worker's employment and is disclosed in the manner prescribed in the Act.

The following matters are "relevant wrongdoings";

- That an offence has been, is being or is likely to be committed
- That a person has failed, is failing or is likely to fail to comply with any legal obligation, other than by one arising under the worker's contract of employment or other contract whereby the worker undertakes to do or perform personally any work or services
- That a miscarriage of justice has occurred, is occurring or is likely to occur
- That the health and safety of any individual has been, is being or is likely to be endangered
- That the environment has been, is being or is likely to be damaged
- That an unlawful or otherwise improper use of funds or resources of a public body, or other public money, has occurred, is occurring or is likely to occur
- That an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement; or
- That information tending to show any matter falling within any of the preceding points has been, is being or is likely to be concealed or destroyed.

It should be noted that a matter is not relevant wrongdoing if it is the person or the Office's function to detect, investigate, advise on or otherwise participate in legislative or remedial action relating to that wrongdoing and there has not been an act or omission on the part of the Office.

4. Principles Underlying the Procedures

Where an issue raised potentially falls within the scope of wrongdoing defined in the Act the following principles will be applied by the Office of the Attorney General;

- the concern will be treated seriously and investigated where that is considered appropriate
- where an investigation takes place, the identity of the member of staff raising the concern should be safeguarded insofar as this is practically possible
- the person raising the concern will be advised on how the issue has been addressed including the outcome of any investigation
- the discloser will not be disadvantaged in any way for having made the disclosure, even if no wrongdoing is identified providing the concern was based on a reasonable belief.

No person, who has a reasonable belief in the occurrence of a serious wrongdoing in the Office and discloses that concern will be penalised or experience detriment for the making of that disclosure, even if no investigation subsequently takes place, or where an investigation does take place the investigation finds that no wrongdoing occurred. This undertaking extends to any other person who provides information in relation to matters raised as a consequence of the disclosure.

It will be considered a serious disciplinary matter if anyone penalises, or threatens penalisation against, a member of staff for having made a protected disclosure.

If a staff member believes that he or she has been penalised for the making of a disclosure of wrongdoing in accordance with this policy they should inform the Head of Unit/Group or other senior officer of equivalent rank as appropriate to seek redress.

As set out above this policy applies to a disclosure of potential wrongdoing even if the concern is found to be incorrect providing it is made on the basis of a reasonable belief. However a false disclosure made in the absence of a reasonable belief (e.g. recklessly, or for malicious or vexatious reasons) will not fall under the disclosures policy.



The making of a disclosure will not absolve the discloser from any disciplinary action, investigation or any other sanction in respect of any misconduct on their own part which has been disclosed.

5. Making a Disclosure

Any member of staff who has a reasonable belief in relation to one or more of the serious wrongdoings set out in Section 3 should disclose the relevant information to the Head of the Unit/Group within either the Advisory Counsel or Parliamentary Counsel areas of the Office or to the Head of Unit or Head of Administration for administrative staff in the first instance.

If the disclosure relates to the Head of the Unit/Group then the relevant information can be disclosed to the Director General, Chief Parliamentary Counsel or Head of Administration as appropriate.

Where the discloser is the Head of Administration he or she should make the disclosure to the Director General. Where the discloser is at Head of Unit/Group he or she should make the disclosure to the Director General or the Chief Parliamentary Counsel.

As an alternative to disclosing information to the relevant Head of Unit/Group, the individual may disclose to another senior member of staff in the Office at Head of Unit/Group or Secretary-General level.

If the disclosure relates to the Director General, Chief Parliamentary Counsel or to systemic high level wrongdoing, a disclosure can be made to chair of the Audit Committee, currently Mr. David Kelly. Contact details for the chair are available from the Head of Administration.

The disclosure under this policy should preferably be made in writing to ensure that all the relevant information is made available at the time the disclosure is made. This will facilitate the assessment whether the disclosure warrants investigation. The specific nature of the potential wrongdoing should be communicated at the time the disclosure is made.

While a disclosure may be made anonymously, it should be noted that the extent to which this policy or any investigative process can be applied and implemented is significantly restricted in the case of anonymous disclosures.



A staff member intending to raise a concern should not carry out an investigation outside of the normal scope of his/her duties with a view to seeking to confirm wrongdoing.

The staff member intending to make a disclosure should do so at the earliest possible opportunity after becoming aware of the potential relevant wrongdoing.

6. Receiving a Disclosure

The recipient of a disclosure under this policy and any other person to whom the disclosure is referred in the performance of that person's duties, must take all reasonable steps to avoid disclosing to another person any information that might identify the person by whom the disclosure was made (see also Section 7).

The recipient of a disclosure should undertake an initial evaluation following which he or she will advise the discloser no later than 14 days after the receipt of the disclosure as to whether the matter requires an investigation. In the event that the recipient is of the view that any further investigation is not required the recipient should advise the discloser of his/her assessment and the basis for the assessment, insofar as is possible.

In the event that the discloser is not satisfied with a decision of the recipient not to pursue the matter further he or she may, if they so wish, bring the matter to the attention of another senior officer of equivalent or higher rank stating that the matter has already been considered by another senior officer and outlining the reasons as to why he or she feels that the matter requires investigation.

In the event that the concerns are referred to a second recipient that person will undertake an independent evaluation of the matter following which he or she will advise the discloser and the first recipient no later than 14 days after the receipt of the disclosure as to whether a more detailed investigation is considered appropriate. A decision of a second recipient not to pursue the matter will represent a final 'internal' decision on the matter.

All persons who are in receipt of disclosures under this policy must advise the Head of Administration of the receipt of the disclosure, the nature of the information contained in the disclosure and the decision transmitted to the discloser. As far as is reasonable this information should not identify the person by whom the disclosure was made (see also Section 7).

As it is not possible to know at the time whether a disclosure will subsequently be deemed protected under the Act, the recipient should



keep a written record of his/her actions, including timelines, under this section.

7. Confidentiality

The Act provides that a person to whom a Protected Disclosure is made, and any person to whom a Protected Disclosure is referred in the performance of that person's duties, shall not disclose to another person any information that might identify the person by whom the Protected Disclosure was made, except where;

- The person to whom the Protected Disclosure was made or referred shows that he or she took all reasonable steps to avoid so disclosing any such information
- The person to whom the Protected Disclosure was made or referred reasonably believes that the person by whom the Protected Disclosure was made does not object to the disclosure of any such information
- The person to whom the Protected Disclosure was made or referred reasonably believes that disclosing such information is necessary for;
 - (a) The effective investigation of the relevant wrongdoing concerned
 - (b) The prevention of serious risk to the security of the State, public health, public safety or the environment or
 - (c) The prevention of crime or prosecution of a criminal offence
- The disclosure is otherwise necessary in the public interest or is required by law

The Office does not encourage staff to make disclosures anonymously. Proper investigation may be more difficult or impossible if the Office cannot obtain further information from the individual making the disclosure. It is also more difficult to establish whether any allegations are credible.

8. Investigation of a Disclosure

Where the recipient of a disclosure forms the view that a full investigation may be required, the matter must be referred to the Director General who may arrange for investigation and report or who may refer the matter to an outside body. The fact of such an investigation will be reported to the Head of Administration and the Chair of the Audit Committee who both will also be advised of the outcome and any recommendations arising.

In so far as is possible, the discloser will be advised of the progress and outcome of the investigation.

Any internal investigation arising as a consequence of a disclosure will, as with all other internal investigations, be carried out in a manner which is fully consistent with existing investigatory procedures which embody the principles of natural justice.

It is not possible to lay down precise timescales or steps required for investigations, as this will depend on the nature of the issues raised. Without affecting the quality or depth of the investigation all reasonable speed will be taken to bring any investigation arising from the making of a disclosure by a staff member to a conclusion as speedily as possible in all the circumstances of the case.

If, following the investigation into the matter, no wrongdoing is found to have occurred and the discloser is considered not to have had a reasonable belief in making the allegation of wrongdoing, the matter will be referred to the Human Resources Manager with a view to considering whether disciplinary proceedings ought to be pursued against the person concerned.

As it is not possible to know at the time whether the disclosure will subsequently be deemed protected under the Act written records, including timelines, in relation to any investigation undertaken under this section should be maintained.

9. Review

Responsibility for the review of the operation of this policy lies with the Management Advisory Committee of the Office of the Attorney General.

The Head of Administration shall provide to the Audit Committee, on a quarterly basis, details of all disclosures brought to his/her attention. The Committee will review all outcomes related to this policy and as necessary, make recommendation(s) to or seek additional information from the Head of Administration or the Director General as appropriate.

A Report will also be prepared and published pursuant to Section 22 of the Act on an annual basis. It will set out the number of disclosures made to the Office, the actions taken in response to those disclosures and any other information as may be requested by the Minister for Public Expenditure and Reform under the Act.

The Report will be prepared in a form which does not enable the identification of the persons involved.

The Report in relation to a particular year will be published not later than the 30th June the following year.

10. Further information

This document will be reviewed and updated following the issue of Guidelines by the Department of Public Expenditure and Reform under section 21 of the Act in relation to the establishment and maintenance of internal procedures for the making of protected disclosures by workers who are or were employed by public bodies.

The Act can be seen at on the Houses of the Oireachtas website at - <http://www.oireachtas.ie/viewdoc.asp?fn=/documents/bills28/acts/2014/a1414.pdf>

This policy document relates to the reporting of serious wrongdoing of the nature set out above only and is not intended to act as a substitute for normal day to day operational reporting. Neither is it intended to act as a substitute for existing grievance procedures all of which remain in place and which can be seen on the Department of Public Expenditures website at <http://hr.per.gov.ie/grievance/>

OFFICE OF THE ATTORNEY GENERAL AND CHIEF STATE SOLICITORS OFFICE

Audit Committee Charter

Role of the Committee

The role of the Audit Committee will, as part of the ongoing systematic review of the control environment and governance procedures within both Offices, be to oversee the Internal Audit function and give independent advice to the Accounting Officers in relation to the suitability and robustness of the Offices' internal systems and procedures.

Authority

The Audit Committee is appointed to provide independent advice to the Accounting Officer and is responsible to him/her for its performance in this regard.

Membership

The Committee shall be appointed by the Accounting Officers. Appointments to the Committee shall be for a period of three years, unless otherwise decided by the Accounting Officers. The Accounting Officers may grant the option to extend by up to three years and also fill any vacancies that arise during this time. The Audit Committee shall comprise of an independent external Chairperson, at least two other external members with appropriate expertise and one MAC representative from each Office.

Members will provide a statement of interests on an annual basis.

Independence

The Audit Committee shall be independent in the performance of its duties and responsibilities and shall not be subject to direction or control from any other party in the exercise of its duties.

Meetings

The Audit Committee shall meet at its own discretion and such meetings shall take place not less than three times each year. A quorum of three will be required for each meeting and in the absence of the Chairperson a Deputy Chairperson will be chosen from members and will chair the meeting. The Internal Auditor will attend Committee meetings. The Committee will also have the authority to request line managers/ job co-ordinators to attend meetings, as it considers necessary. The Committee may also invite representatives from other relevant bodies, such as the Office of the Comptroller and Auditor General, to attend



meetings to discuss matters of mutual interest.

Minutes will be kept of each meeting.

Where a conflict of interest arises in the course of the work of the Audit Committee, the member will bring this to the attention of the Chairperson and, where necessary, leave the room for the duration of the discussion and not take part in any decisions relating to the discussion. A note to this effect will be included in the minutes of the meeting.

Terms of Reference of the Audit Committee

The duties and responsibilities of the Committee shall be:

- To review the draft Annual Internal Audit plan prior to its submission to the Accounting Officers.
- To monitor implementation of the plan to ensure that the audit objectives are being achieved.
- To consider and review with the Accounting Officers:
 - a) The adequacy and effectiveness of the two Offices' internal controls, (defined as comprising all the policies and procedures that, taken together, support the Offices' effective and efficient operation and enable them to respond to significant business, operational, financial, compliance and other risks), and controls and security of their computerised information systems ; and
 - b) Reports, management letters and related significant findings and recommendations of the internal auditor or the external auditor (The Comptroller and Auditor General) together with management responses to them.
 - c) Significant internal audit findings during the year and management responses to them;
 - d) Any difficulties encountered in the course of the audits, including any restrictions on their audits, including any restrictions on the scope of their work or access to required information;
 - e) Any changes required in the scope of the audit plans;
- To request special reports from the Internal Auditors as considered appropriate.
- To review any annual financial statement as considered appropriate by the Accounting Officers.

- To engage professional expertise if and when required (for example in the area of I.T.) to assist the Committee in undertaken specific specialist audits and in the preparation of reports on these assignments.
- To enquire of management about significant risks or exposures and assess the steps management has taken to minimise such risks.
- To advise and make recommendations to the Accounting Officers on any matter pertaining to the Internal Audit function within the two Offices that the Committee considers necessary or appropriate, including its organisation, resources, training and the use of technology.
- To assess the outcome of the audit process having regard to audit findings, recommendations and management responses.
- To assess the implementation of agreed corrective actions by management having regard to follow up audits.
- meet separately with the Internal Auditors to discuss any matters that the Audit Committee or Internal Auditors believes should be discussed privately
- To foster the development of best practice in the Internal Audit function.

Governance and Risk Management

The Committee shall advise on the systems of control underlying the risk management framework and processes, including by receiving feedback from the Internal Auditors and management on the effectiveness of the risk management process and taking such feedback into account for input into the priorities of the Internal Audit work programme.

Access

The chairperson of the Committee or any other person on the Committee acting with the authority of the chairperson will have right of access to the Accounting Officers or any other member of the MAC. The Internal Auditor will have the right of access to consult with and seek advice from the members of the Audit Committee.

Protected Disclosures

The role of the Audit Committee in relation to protected disclosures is agreed with the Accounting Officer, in line with organisational policy and any relevant guidelines.

In the event that the Audit Committee itself receives a protected disclosure, the Committee will refer the protected disclosures made to it to the appropriate Head of Administration who will pursue it in line with organisational policy. If the disclosure relates to the Head of Administration the matter will instead be referred to the appropriate Accounting Officer. If the disclosure relates to the Director General, Chief State Solicitor, Chief Parliamentary Counsel or to systemic high level wrongdoing, the Chair of the Committee will instigate



whatever action they think appropriate in the particular circumstances.

Reporting

The Committee shall furnish a report to the MAC within a month following the end of each calendar year on its activities during the year and will proffer such advice and recommendations, as it may deem appropriate. The Committee also may, if it feels necessary, make a report to MAC more frequently.

Amendment of Charter

This Charter may be amended, updated or replaced following consultation between the Accounting Officers and the Audit Committee.

March 2016