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Corporate Governance
Framework
Chief State Solicitor's Office

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Foreword

Fundamentally, good governance is about delivering priorities, achieving objectives, behaving with integrity and acting in the public interest. Governance is concerned with developing and implementing appropriate structures and processes for directing and managing an organisation so that stakeholders can be assured that the organisation is operating effectively and efficiently.

In the case of the Office of the Chief State Solicitor (“the Office”), governance focuses on legal, regulatory, policy and service obligations and on the relationships between the Attorney General, Director General of the Office of the Attorney General, Management Board, the committees, all staff and stakeholders in determining the direction and performance of the organisation. Legislation is often identified as the key driver of governance arrangements in government departments and offices but there is also a wide variety of good practice guidelines and authoritative guidance that outline much of the governance obligations for civil and public service organisations.

Good governance requires all management and staff to work to achieve the priorities of the Office while ensuring compliance with legal and regulatory obligations and with the requirements of government policy.

There are universally accepted governance principles and norms that apply to civil service and public sector organisations and pursuing and achieving good governance requires that effective arrangements be put in place to ensure these principles and norms are being implemented. This Governance Framework outlines how we adhere to these principles and norms within our strategic and operational activities, within our work programmes and in how we deliver our mission.

The following table outlines the governance principles which are appropriate to our Office and they form the basis for the governance arrangements as outlined in this framework. The principles support the fundamental function of good governance which is to ensure we deliver on our mandate and achieve intended outcomes while acting in the public interest at all times and supporting the rule of law.

Governance Principles

1. Good governance supports a culture and ethos which underpins behaviour with integrity, a strong commitment to ethical values, and striving to ensure that the rule of law is respected.
2. Good governance helps to define priorities and outcomes.
3. Good governance means developing the Office's capacity, including the capability of the leadership team, management and staff.
4. Good governance means managing risks and performance through robust internal and external controls and effective performance management systems.
5. Good governance means implementing good practices in decision-making, transparency, reporting, communications and audit to deliver effective accountability.

As a general principle, good governance encourages the efficient use of resources, strengthens accountability for the stewardship of those resources, improves management and service delivery, and thereby contributes to the effective management of the Office. Therefore governance is not just the preserve of management. Good governance is integral to all the Office's strategic and operational policies and practices.

This is the second version of the Corporate Governance Framework of the Chief State Solicitor's Office following its original publication in April 2016. We all have an important role to play in collectively committing to the good governance of the Office through the requirements of this framework and adhering to the Civil Service Code of Standards and Behaviours in the performance of our duties.

Maria Browne
Chief State Solicitor
December 2017

Introduction

Introduction

What is Corporate Governance?

Corporate Governance has been described quite simply as ‘the system by which organisations are directed and controlled’.

Good corporate governance is important because it 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 which must be complied with in the context of parliamentary accountability and oversight systems. In the case of the Office, there are also professional obligations on the solicitors employed in the Office.

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 management and staff and not only to those in key leadership and governance roles.

The Purpose of this Framework

The purpose of this Governance Framework (“the Framework”) is to provide a clear and comprehensive summary of the principal aspects of corporate governance within the Office.

Corporate governance is vitally important for the Office in effectively discharging its statutory obligations and the requirements arising from Government policy. 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.

This 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.

Chapter 1 – Office Overview

Chapter 1 - Office Overview

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

1.1 Mission/ Purpose of the Office

Government Offices and Departments are accountable to the Oireachtas for funds allocated to them for the provision of public services. 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 our clients.

This document sets out a framework for the governance of the Office so that it can best deliver on our objectives in a professional, fair and balanced manner. It will be reviewed on an annual basis to ensure effectiveness and will have regard to implementation of the civil service renewal plan which will inform any updates in the future.

Our mission is to provide the highest standard of professional legal services to the Government, Departments and Offices as economically and efficiently as possible and to support adherence to the rule of law.

1.2 Constitutional Role of Office

The Attorney General, as the Chief Law Officer in the State - a role mandated by Article 30 of the Constitution - is briefed on all matters of Government with a legal, human rights or constitutional dimension. The professional legal services provided by his Office, therefore, come with the benefit of a whole-of-government perspective. The Chief State Solicitor's Office ("CSSO") is headed by the Chief State Solicitor and forms part of the Office of the Attorney General. The CSSO acts only for Central Government and therefore operates free from conflicts of interest. We are funded by monies voted by the Oireachtas. Our institutional knowledge of the workings of the State and of Government, gained through experience working with Government Departments and Offices and their legal units has given us an awareness of the legal issues that are shared across all Departments and Offices. This

places us in the unique position of being able to assist Departments and Offices in anticipating legal risks across Government.

The CSSO was formally set up under Part 9 to the Schedule of the Ministers and Secretaries Act 1924 Act under the control of the Attorney General.

The Office also provides solicitor services to certain other State agencies and at Tribunals of Inquiry and Commissions of Investigation but does not act for members of the public.

The Chief State Solicitor is the Accounting Officer for the Office, which is organised into five legal divisions and one corporate services division.

Each legal Division is headed up by an Assistant Chief State Solicitor with the Corporate Services Division headed up by a Principal Officer.

These divisions are further organised into sections on the basis of similarity of work or client. Sections are headed up by a Principal/ Principal Higher Solicitor.

Specialised sections and units are created when required to align our services to client needs. In recent years there has been a trend towards specialised work areas in the Office.

The Office undergoes restructuring from time to time and this is facilitated by a Change Implementation Unit which reports to the Management Board.

A current organisation chart can be found at Appendix A.

1.3 Organisation Structures

The Chief State Solicitor is Maria Browne. As set out, the CSSO is a constituent part of the Office of the Attorney General. Under the Constitution the Attorney General, Seamus Woulfe SC, is the legal adviser to the Government and is therefore the chief law officer of the State. His Office comprises:-

- the Advisory Counsel to the Attorney General, who provide advice to Government across all the major legal specialisms, including in respect of draft legislation, and who 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 ("CSSO"), which provides litigation, advisory and transactional solicitor services to all Government Departments and Offices.

There are five legal Divisions in the Office: Constitutional and State Litigation, Administrative Law, State Property, Justice and Advisory, Commercial and Employment Law, respectively. Each Division is organised into Sections on the basis of similarity of work or client. This structure was revised in 2016-17, facilitated by a Change Management Unit. In addition to the legal Divisions, the Corporate Services Division is headed by a Principal Officer and comprises six main corporate services units covering Human Resources, Information and Communication Technology, Finance, Registry, Office Services and Knowledge and Information Service.

1.3.1 Our role is to:

- assist and advise the Attorney General in carrying out his functions both under Article 30 of the Constitution and under statute;
- provide advice to Government, Departments and Offices in all matters of law and legal opinion;
- represent the State in litigation whether in the Irish Courts or before external courts or tribunals;
- engage with other States in relation to extradition matters, European Arrest Warrants, and mutual assistance requests;
- conduct Ministerial prosecutions where instructed by client Departments and Offices;
- provide a comprehensive property legal service to client Departments and Offices;
- provide commercial and other transactional advices for important areas of Government such as central procurement.

1.3.2 The principal services provided by the Office are divided between transactional, advisory and litigation services and are as follows:

- Conveyancing and property services;
- Commercial Contracts and procurement services;
- Advisory services;
- Employment law services – involving civil servants;
- Solicitors Service in all civil litigation where Government Departments are involved such as;
 - Constitutional and Commercial law litigation
 - Judicial Review;

- Immigration and Asylum;
- Tortious and other litigation;
- Ministerial Prosecutions;
- Mutual Assistance;
- Representing Ireland at the Court of Justice of the European Union (the Chief State Solicitor is the Agent for Ireland);
- Tribunals of Inquiry/ Commissions of Investigation/ other statutory inquiries.

The Office's website at www.csso.ie provides more detailed information.

1.4 Values Behaviours and Culture

The work of officials of the Office is framed by both civil service values and the standards the Office sets itself, including the pursuit of the highest ethical standards expected of legal professional staff.

This chapter describes the values that we strive to embody as Civil Servants and the particular values and behaviours required from professional legal staff of the Office. It also sets out the civil service standards that are generally incumbent on members of the Civil Service which they would be expected to observe in their professional duties. Finally, the chapter sets out the very specific public office ethical requirements that must be complied with by prescribed levels of officials in the Office.

In addition to the vision, values and commitments as set out in the Civil Service Renewal Plan, the Office aims to sustain and foster a culture and related shared values that exemplify ethical behaviour and effective governance. These shared values drive our behaviour and define a culture that supports our efforts to deliver our mission in a professional, efficient, fair and balanced manner. In our Statement of Strategy 2016-19 we commit to working towards the key goal of ensuring we are able to recruit and retain high quality staff, including specialist solicitors, through workforce planning, effective recruitment and staff development thus striving to continue to invest in and develop our staff to ensure continued professional excellence so as to provide optimum legal services to client Departments. We also commit to enhancing the central role of Knowledge Management and learning and development and commit to augmenting knowledge management, learning, development and ICT systems. Our objectives include continuing to focus on meeting the ongoing and anticipated legal needs of clients by reviewing the need for specialist legal staff and engaging with

Government on how best to resource specialist legal needs and by employing strategies to ensure the training and development of our legal staff.

We aim to foster awareness of all employees' responsibilities as reflected in the Civil Service Code of Standards and Behaviour, to communicate the Office's values to all staff along with guidance on familiarising themselves with all the relevant codes, rules and legislation governing the Civil Service including the requirements in relation to official secrecy. We also provide guidance to staff for dealing with problems or complaints which may be raised. As a Law Office, with confidentiality duties to clients, we do not deal with the public in the same way most Government Departments would, but ensure we provide guidance on the requirements of confidentiality to both our legal and non-legal staff in all their interactions with the public. Our solicitors are known as State Solicitors and are bound by the Solicitors Acts 1954 – 2011 and the Legal Services Regulation Act 2015 subject to the Rules of Professional Conduct for Solicitors as laid down by the Law Society of Ireland (see 1.9 below). We have a Customer Charter and it is our goal to provide legal services to our customers in accordance with twelve Quality Customer Service Guiding Principles. The Office's website at www.cssl.ie provides more detailed information.

1.4.1 Code of Standards and Behaviour for civil servants

The Standards in Public Office Commission (www.sipo.gov.ie) produces the Civil Service Code of Standards and Behaviour ("the Code").¹ A summary of its main features is set out below, with the section of the guidelines that deal with each feature given in parenthesis.

Civil servants must be impartial in the performance of their duties. [Section 4]

Civil servants are not permitted to stand for general or European elections. However, civil servants in the craft and state industrial related grades are free to engage in political activity and stand for local elections. [Section 5] Further information on Civil Servants and Political Activity can be found here: [Circular 09/2009: Civil Servants and Political Activity](#)

Civil servants must respect the constraints of the law. [Section 6]

Under the Freedom of Information Acts 1997 to 2014, members of the public have a legal right to information held by Government Departments and other public bodies. However, the requirement under the Official Secrets Act 1963 that civil servants avoid improper disclosure of information gained in the course of their work still applies. [Section 7]

¹ See www.sipo.ie/en/Codes-of-Conduct/Civil-Servants/Civil-Service-Code-of-Standards.pdf

Civil servants must maintain high standards of service in all of their dealings with the public. [Section 8]

Civil servants who are convicted of criminal offences, or given the benefit of the Probation Act when tried for a criminal offence, must report that fact to their Personnel Officer. [Section 9]

Civil servants are required to attend at work as required and comply with the terms of sick leave regulations. [Section 10]

Civil servants are required to have due regard for State resources to ensure proper, effective and efficient use of public money. [Section 11]

Civil servants should show due respect to their colleagues including their beliefs and values. [Section 12]

The use of their official positions by civil servants to benefit themselves or others with whom they have personal or business ties is not allowed. Civil servants are also forbidden to seek to influence decisions on matters pertaining to their official positions other than through established procedures. [Section 13]

Civil servants may not engage in outside business or activity which would in any way conflict with the interests of their Departments/Offices. [Section 14]

Civil servants who occupy “designated positions” for the purposes of the Ethics in Public Office Acts 1995-2001 have certain statutory obligations in relation to disclosure of interests. These obligations are additional to any obligations imposed by the Code. [Section 15]

Civil servants should not receive benefits of any kind from a third party which might reasonably be seen to compromise their personal judgement or integrity. Departments are required to apply the rules contained in the Code on the receipt of gifts or to make local rules deriving from them. [Section 16]

The same principle applies to any acceptance of hospitality. Within the general framework of guidelines set out in the Code, every care must be taken to ensure that (a) any acceptance of hospitality does not influence, or be seen to influence, the discharging of official functions [Section 17] and (b) that there are clear and appropriate standards in place which have been notified to all staff in relation to payment for work on behalf of outside bodies. [Section 18]

Civil servants must not seek contracts with Government Departments or Offices for supply of goods or services whether for their own benefit or for the benefit of any company with which they may have an involvement in a private capacity. [Section 19]

Civil servants shall not within twelve months of resigning or retiring from the Civil Service, accept an appointment, or particular consultancy project, where the nature and terms of such appointment could lead to a conflict of interest or the perception of such, without first obtaining the approval of the Outside Appointments Board or the Secretary General or Head of Office as appropriate. Additionally, civil servants who hold positions which are “designated positions” for the purposes of the Ethics in Public Office Acts must, within twelve months of resigning or retiring, obtain the approval of the Outside Appointments Board or the Secretary General or Head of Office as appropriate before taking up any outside appointment. [Sections 20 and 21]

1.5 Ethics in Public Office

The Standards Commission publishes guidelines under the Ethics in Public Office Acts 1995 - 2001 (“the Ethics Acts”) for prescribed public servants as well as office holders (i.e., Ministers, Ministers of State, etc.) to ensure compliance by them with the requirements of the legislation. The guidelines provide information on the steps that public servants need to take in order to comply with the requirements of the legislation. Public servants may seek advice from the Standards Commission concerning any provision of the legislation or the application of any such provision in any particular case. The key requirements of the Ethics Acts are set out below.

1.5.1 Annual Returns of Statements of Interest

A person who occupies a prescribed position under the Ethics Acts must complete and furnish a statement of interests, i.e. of any interest held by the person or by his or her spouse or civil partner, child or child of spouse, which could materially influence the person in or in relation to the performance of his or her official functions. Statements must be submitted to the Secretary General by 31st January each year in respect of any period in the preceding year where the person concerned occupied a designated position of employment in the Office. A list of those in the Office comprised by these obligations is further below.

The Private Secretary to the Chief State Solicitor collates returns from within the Office.

1.5.2 Prescribed Positions in the Chief State Solicitor’s Office

Appendix B sets out the Designated Positions in Civil Service Departments/Offices and in the case of the Chief State Solicitor’s Office includes all positions of employment, in respect

of which the maximum salary is not less than the maximum salary of a higher executive officer (general service grade, Class B PRSI) in the Civil Service.

1.5.3 Statements of a Material Interest

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

1.5.4 Tax Clearance

The 2001 Act also includes tax clearance obligations for persons who are appointed to senior office i.e., Deputy Secretary General level in the civil service.

1.6 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 General. 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.

1.7 Protected Disclosures

Section 21(1) of the Protected Disclosures Act 2014 requires that every public body shall establish and maintain procedures for the making of protected disclosures by workers who are or were employed by the public body and for dealing with such disclosures.

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).

The Office's *Policy and Procedures For the Making of Protected Disclosures* was revised in August 2017 to take into account of the Appointment of a Disclosures Recipient by Government. The Office's Policy, which is informed by the Department of Public Reform guidance under section 21(1) of the Protected Disclosures Act 2014 for the purpose of assisting public bodies in the performance of their functions under the Act² is available to staff on the Office's Intranet.

1.8 Regulation of Lobbying

The Regulation of Lobbying Act 2015 ("the 2015 Act") commenced on 1 September 2015. The Office has published on its website a list of Designated Public Officials as required under the 2015 Act. The list can be accessed at the following link:

http://www.attorneygeneral.ie/csso/english/Designated_Public_Officials.htm

1.9 Rules of professional conduct for solicitors

The solicitors employed directly by the Chief State Solicitor's Office are known as State Solicitors and are bound by the Solicitors Acts 1954 - 2011 and the Legal Services Regulation Act 2015 and, with a few exceptions, the Rules of Professional Conduct for Solicitors as laid down by the Law Society of Ireland. These rules were last updated in 2013 and cover items such as:

- The Solicitor and his/her Relationship with his Client
- Conflict of Interest
- Privilege and Confidentiality between Solicitor and Client
- Relationship with the Court
- The Solicitor and his/her Relationship with Third Parties
- The Solicitor and his/her Relationship with Other Solicitors
- The Solicitor and his/her Relationship with Counsel
- Conduct in International Practice.

The full guidelines can be accessed on the Law Society website at:

<https://www.lawsociety.ie/Documents/committees/conduct-guide.pdf>

² Government Reform Unit, Department of Public Reform, available at <http://www.per.gov.ie/en/protected-disclosures-act-2014/>

1.10 Strategic Planning, Decision Making & Performance Management

1.10.1 Statement of Strategy/Engagement with Stakeholders

Our Statement of Strategy is developed, jointly with the Office of the Attorney General, with cognisance of the *Programme for Government* through engagement with our client Departments, internal consultation across the constituent parts of the Office and an intensive examination of the legal environment. This reflects the driving force of our strategy which is to work closely with Government clients to deliver optimum legal services. We recognise the need to be sufficiently flexible in our organisational structure to allow us to respond to the current and future legal needs of Government Departments and Offices and changes in the external environment. The Statement of Strategy also responds to the requirement of the Civil Service Renewal Plan and related priorities.

The Statement of Strategy takes into account the external environment, important opportunities and challenges in our operating environment which impact on the way we deliver legal services which include:

- 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;
- Management of Litigation – the challenge to manage litigation effectively and the opportunity to encourage early investment by client Departments and 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;
- 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;
- Organisational learning and Knowledge Management – maintaining a high quality, proactive legal library and Office intranet as key information sources; promoting a culture of sharing internal information and expertise and ensuring a high degree of sharing knowledge, in particular by the capture and dissemination of legal Know-how
- Client Departments' Policy Formulation – recognising Departments' critically important policy formulation responsibilities and adherence to the requirements set out in the Cabinet Handbook, and the need to enhance their expertise in that regard and the

opportunity to provide appropriate assistance where feasible in order to allow 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;
- Procurement of external legal services - the challenge to ensure that external legal counsel are selected on a basis that will ensure a high quality, value for money service which protects the mutual interests of client Departments and Offices, the State and the Office;
- Legislation Programme – the challenge to produce draft legislation of varying complexity and urgency, often of incompletely developed policy instructions;
- Legal Specialisms – the opportunity to consult regularly with client Departments and Offices in relation to requests made for legal services and to identify new and emerging areas of law to further develop our expertise to meet ongoing requirements;
- Legal units – the further development of dedicated legal units within Departments and Offices building upon the success of the secondment of Advisory Counsel [from the AGO] and CSSO legal staff from the Office to Government Departments and Offices;
- Specialised services: the challenge to respond to the increased use of external law firms by Government Departments and Offices 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 Government Departments and Offices 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;
- UK exit from the EU – the outcome of the recent Referendum for the United Kingdom to exit the EU is likely to impact the Office in terms of the delivery of legal services;
- Changes within the Houses of the Oireachtas – the change in the working relationship between the Houses of the Oireachtas and the Executive is likely to result in a significant increase in Private Members Bills with potential attendant difficulties in terms of policy development by client Departments and Offices and potential issues arising in respect of ensuring consistency of the statute book.

Accordingly, our aim is to deliver an expert legal service to all our client Departments and Offices that is attuned to, and developed in line with, the needs of our clients in a changing environment. We aim to do this by focusing on the priorities set out in the Statement of Strategy.

The Statement of Strategy is used as the basis for each Section's business plan and thus individual goal setting in order to align every staff member's contribution with the objectives of the Office.

1.10.2 Decision Making

The engagement between Management Board member and the Attorney General, is informed by the objectives of the Statement of Strategy and enables the setting of the Office's priorities. The priorities are then communicated to all staff as part of the Office's ongoing Business Planning process. The Risk Management process, integrated with Business Planning, enables the risks arising from the implementation of these priorities to be managed. The Chief State Solicitor and Management Board members meet the Attorney General for a structured meeting on a fortnightly basis and at Legal Management Advisory Committee meetings (see paragraph 3.6). These meetings provide a forum to discuss a wide range of issues including key legal priorities, sensitive files, trends in litigation, transactional and advisory legal services and other priorities. The Chief State Solicitor meets the Director General of the Office of the Attorney General on a monthly basis to discuss current legal and administrative issues.

In the Office's approach to business planning, the Office's commitments under the Statement of Strategy and the ongoing legal needs of clients are central. Each Section seeks to strategically manage its caseload around the known and planned legal work requested by clients. This work can often be reactive: litigation can occur quite quickly and be unforeseen: it is not always possible to identify which laws or which decisions of officials might be challenged in court. Similarly urgent advices or transactional legal supports may be requested. For other types of legal work, business planning by Departments can help inform the work of the Office.

Guidance is provided to staff on the development of better client management skills in Sections and how to align legal work with strategic and business priorities, including increasing communication with client Departments. Legal work is time intensive and the risks of managing files and meeting deadlines must be ensured at all times. Hence business planning in Sections includes the integration of Risk Management approaches with strategic management (see also Chapter 4).

Business and risk planning processes are managed and supported by senior management. These inform the Management Board's formal and on-going engagement with the Attorney General. The processes also inform the on-going role of the Management Board, when it meets periodically to discuss Risk and review the work of the AGO-CSSO Risk Management Committee (see Chapter 4), in managing corporate and Section-level risks.

Business planning is further supported by the Performance Management and Development System (PMDS). PMDS is a tool that helps all managers and staff across the Department to manage and improve performance. Performance Management centres around the role and effectiveness of line managers in setting and agreeing goals for each staff member in line with the objectives of the Section, and reviewing and strengthening the performance of staff. The formal recording of this information is done through a computerised PMDS facility (e-PMDS).

One of the most critical elements of business planning is to manage the urgent on-going day to day legal work commitments and the organisation's priorities. This is achieved through frequent one to one meetings between Section Heads and their staff and periodic Section meetings at which the Office's Knowledge Management Officer may attend to facilitate Office learning and sharing of information. In this way the overall objectives of the Office can be better understood and appreciated at all levels across the organisation.

During 2016 and 2017, the Office undertook a series of organisational changes arising from the Statement of Strategy and a review of the external and internal environment in which the Office operates. These organisational changes focused both on structural changes to Divisions, Sections and units and changes to the way in which we conduct our business and interact with various stakeholders. This was a response to the fact that the Office is essentially a large law firm with a business which must be shaped to client's needs on a multi-annual cycle (litigation and other legal files may span many years).

Our organisational changes see the reassignment of legal officers, internal re-designation and re-organisation of Sections and Divisions, identifying how to leverage clerical supports to legal files, deepen engagement with Counsel, the Office of the Attorney General and with clients, deepen knowledge management initiatives, leverage ICT supports, deepen our investment in the training and up-skilling of our staff and in the development of specialists in law – from procurement to employment to conveyancing law. We also aim to improve decision making and ensure that risk assessment and risk mitigations are better linked to business planning.

1.10.3 Measuring Performance

The Office 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 e.g. 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 our objectives over the course of our Statement of Strategy.

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

1.10.4 Review of Effectiveness of Governance Framework

The Office has many separate measures in place to monitor, control, safeguard and ensure that issues of significance are escalated and resolved by the right people at the right time. 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.

Following the publication of the Framework in April 2016, the Management Board consulted with Section Heads and reviewed and updated the document in light of comments from staff, the Department of Public Reform and its own analysis. This review took place in mid to late 2016. The Framework was further reviewed by the Management Board in late 2017.

1.11 Communications

The Office ensures internal communication through a number of methods – from distribution and briefing of its Management Board meetings, to Division and Section meetings, to Partnership meetings and dissemination of corporate information on its intranet. It engages with external communication through a number of means, including its website.

The main channel of internal communication is from the Management Board through the Heads of Divisions to the Heads of Section and onwards to all staff. Following each Management Board meeting, the Divisional Head will meet with Section Heads who will cascade information to their staff. The Chief State Solicitor periodically attends these meetings. Each Section holds regular meetings. The minutes of the Management Board are available on the Office's intranet and are also on the Partnership agenda for discussion. Information which is necessary to assist staff across the Office to perform their functions is available through the Department's intranet and include Practice Directions on legal work. The Management Board also meets monthly with Section Heads and other Principal Officers to discuss organisational and legal issues.

Chapter 2 – Ministerial and Senior Management Roles & Assignment Responsibilities

Chapter 2 - Ministerial and Senior Management Roles & Assignment of Responsibilities

The purpose of this chapter is to provide an overview of senior management governance roles and responsibilities, including those relating to the Taoiseach, Attorney General, the Director General of the Office of the Attorney General, the Chief State Solicitor, those who exercise a senior management role within the Office.

In terms of delegation, the Public Services Management Act 1997 empowers the Chief State Solicitor to assign to other officers of the Office responsibility for the performance of his or her functions. Individual managers' roles can include corporate, division/section level, resource management, policy advice and/or implementation responsibilities and these are detailed in this chapter.

This chapter sets out the senior management roles and responsibilities from the Taoiseach and Attorney General to the level of the Principal Officer or equivalent. The way in which managers behave and exercise their governance and leadership duties is critical to creating a working environment at corporate, divisional and sectional level which facilitates high performance and which fosters commitment, dedication, cooperation and active engagement. We aim to have a management/leadership style that is professional, informal and open and which reflects our core values including respect and integrity. The style will be appropriate to the circumstances that present themselves and will be direct and decisive as the occasion demands.

2.1 Taoiseach

The Taoiseach is responsible for the administrative affairs of the Attorney General's Office and the Chief State Solicitor's Office in the Oireachtas. The Taoiseach answers Parliamentary Questions on the operation of the Office and takes the Estimates.

2.2 The Attorney General

By virtue of Article 30.1 of the Constitution the Attorney General is legal advisor to the Government and attends Government meetings. The Attorney General advises the Government on the constitutional and legal issues which arise prior to or at Government meetings, including whether proposed legislation complies with the provisions of the

Constitution, acts and treaties of the European Union, 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. The Attorney General represents the State in legal proceedings.

The Attorney General is legal advisor to each Government Department and certain public 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, 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. In addition, under section 6 of the Ministers and Secretaries Act 1924, as amended, the Attorney General is the Chief Law Officer in the State. The Office of the Parliamentary Counsel and the Chief State Solicitor's Office are both constituent parts of the Attorney General's Office. Accordingly, the principal legal functions carried out by the Attorney General's Office as a whole are legislative, advisory, litigation and transactional legal services.

As set out in Chapter 1, the Attorney General receives frequent briefings by the Office of the Chief State Solicitor on a number of issues including significant and sensitive legal files. The Attorney General meets with the Chief State Solicitor, Management Board members and relevant file handlers on a fortnightly basis to discuss, *inter alia*, significant cases where the Attorney General can provide directions as required. The Attorney General also meets with the Chief State Solicitor and Management Board members at Legal Management Advisory Committee meetings throughout the year (see paragraph 3.6).

2.3 Chief State Solicitor

The Chief State Solicitor is the equivalent of a Secretary General and is the Head of the Office and the Accounting Officer, with overall management responsibility for the quality of legal services provided by the Office.

2.4 Accounting Officer Function

Each 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/Office administering the Vote is normally appointed Accounting Officer on the premise that he or she alone is in a position to discharge responsibility for the money entrusted to a Department/Office, for the use made of its resources and for control of the assets in its keeping, such as land, buildings, stores, equipment or other property.

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

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

2.5 Assignment of Functions

Under the Public Service Management Act 1997 (No.27 of 1997), the Chief State Solicitor as Head of the Office has the following responsibilities:

- managing the business generally of the Office;
- implementing Government policies appropriate to the Office;
- monitoring Government policies that affect the Office;
- delivering outputs as determined by the Attorney General;
- providing policy advice to the Attorney General on all matters within the remit of the Office;
- preparing Statements of Strategy for submission to the Attorney General;
- 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;
- ensuring the delivery of quality legal services occurs;
- preparing an outline of how specific responsibilities are to be assigned to other officers in the Office; and
- managing matters relating to appointments, performance, discipline and dismissal of civil servants below the grade of Principal or its equivalent.

Section 4(1) and 9 of the 1997 Act empowers the Chief State Solicitor to assign to other officers of the Office responsibility for the performance of her functions.

Assistant Chief State Solicitors (Assistant Secretaries) are assigned to perform the Chief State Solicitor's legal service functions and each heads up a legal Division comprising legal Sections, each of which is headed by a Principal Officer.

The Corporate Services Division is headed by a Principal Officer, supported by Section Heads at Assistant Principal Officer level. The assignment of responsibility for the performance of functions by individual officers, or grades of officer, below Principal Officer level (or equivalent) in this Division is handled administratively on the basis of the Section work objectives identified under or associated with the Office's business planning.

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 to be articulated through the Office's system of business planning to reflect the priorities and objectives of the Office, as set out in its Statement of Strategy.

Assignments will continue to be amended from time to time, in writing, by the Chief State Solicitor and the framework will be deemed to have been updated accordingly.

The Office comprises the Management Board, private office of the Chief State Solicitor, five Legal Divisions and one Corporate Services Division. Many activities are carried out on a co-operative basis by two or more Divisions.

Constitutional and State Litigation Division

This Division is managed by an Assistant Chief State Solicitor, Owen Wilson. The work of the Division is largely litigation-based including Constitutional, commercial personal injuries and tortious litigation. The Division consists of the following Sections and Units:

- Commercial & Constitutional Litigation Section
- European Law Unit
- General Litigation Section
- Counsel Fees Unit
- Costs Unit.

State Property Division

This Division is managed by an Acting Assistant Chief State Solicitor, Caroline Lindsay. The work of the Division is the provision of conveyancing and property law advices and transactional legal services. The Division consists of the following Sections:

- State Grants and Bona Vacantia Section
- State Sales and Purchases Section
- State Leases Section.

Advisory, Commercial and Employment Law Division

This Division is managed by an Assistant Chief State Solicitor, Dr Des Hogan. The work of the Division carries a wide ranging and complex work load in the areas of advisory work, employment, commercial contracts and procurement legal services. The Division consists of the following Sections:

- Advisory Section
- Commercial Contracts Section
- Employment Law Section.

Justice Division

This Division is managed by an Assistant Chief State Solicitor, Christine Comiskey. The work of the Division includes providing a comprehensive solicitor service to An Garda Síochána in civil actions, Extradition and European Arrest Warrants, the Criminal Assets Bureau and local State Solicitor Ministerial prosecutions. The Division consists of the following Sections:

- Justice & Crime Section
- Garda Litigation Section
- Legal Services Section
- Criminal Assets Section.

Administrative Law Division

This Division is managed by an Assistant Chief State Solicitor, Ciara Murphy. Administrative law is a branch of public law which regulates the organisation, functions and procedures of public authorities, their impact on the citizen and the restraints to which they are subject. The work of the Division involves representing the State and State Authorities in circumstances where a decision/ omission is challenged by way of judicial review proceedings in the High Court. The Division consists of two Sections:

- Immigration & Asylum Section
- Judicial Review Section.

Corporate Services Division

This Division is managed by a Principal Officer, Michael Fallon. The Division is responsible for all of the internal shared support services. The Division consists of the following Sections and Units:

- Human Resources Section
- Finance Section
- Information Communication Technology Section
- Office Services Section
- Knowledge and Information Service.

2.5.1 Functions & Responsibilities of Assistant Secretaries and Principal Officers

In the Office, Assistant Chief State Solicitors are equivalent to Assistant Secretary level in the civil service, Deputy Assistant Chief State Solicitors are equivalent to Principal Officer Higher level, while Principal Solicitors are equivalent to Principal Officer level.

As noted, there are five legal Divisions in the Office: Constitutional and State Litigation; State Property; Advisory, Commercial and Employment Law; Justice and Administrative Law, respectively. Each Division is headed by an Assistant Chief State Solicitor and is organised into Sections on the basis of similarity of work or client. An organisational chart is set out at Appendix A which sets out the Office's Divisions and Sections. Legal Sections are headed by a Principal Officer. Below we set out the role objectives of these officers.

2.5.2 Assistant Chief State Solicitor

- Acts in the role of Divisional Head of one of the Office's law Divisions;
- Co-ordinates the delivery of legal services in the functional law Division.

Management of the Office

- Participates in the Management Board and relevant Office committees or working groups;
- As a member of the Management Board, contributes effectively and provides appropriate leadership, oversight, management and review of the Office's strategy statements and business plans and activities;
- Supports the Chief State Solicitor in the development of the CSSO to ensure that the Office meets its aims;
- Reports to the Chief State Solicitor, the Management Board and the Attorney General on the delivery of legal services where appropriate;
- Prepares relevant elements of the Statement of Strategy, progress reports, Renewal plans;
- Agrees overall business plans for the Office;
- Contributes to the effective management of risk in the Office and to the Office's effective governance framework;
- Delivers the outputs determined by the Attorney General and the Chief State Solicitor;
- Develops and promotes organisational culture, attitudes and values throughout the organisation that align with the vision articulated in the Office's Statement of Strategy;
- As a member of the Management Board, determines and reviews corporate priority objectives;
- Manages key external relationships;
- Manages the resources and legal costs of the Division;
- Develops best practice for legal knowledge management in accordance with the Office's Knowledge Management Strategy.

2.5.3 Principal Officer

- Carries out the role of Section Head in a law Division, where required;
- Leads, manages and develops a high performance advisory, litigation and/ or transactional legal service on behalf of the Office as required;
- Oversees the delivery of the work of Legal Officers;
- Ensures risks are identified and mitigation strategies identified and implemented in relation to their Section, where required;
- Evaluates current caseloads and identifies trends in legal process and taking appropriate action. where required;
- Oversees the development of an appropriate suite of best practices, processes, systems and procedures so as to enable the Office to carry out its strategic mandate in a timely and cost efficient manner;
- Leads, prepares for and implements significant change and reform and modernisation of the delivery of legal services as required by the Management Board and the Public Service Reform Programme;
- Develops strong working relationships with key stakeholders and contributes to the achievement of strategic and sectional aims / objectives;
- Meets defined performance targets for self and his/her team with clear accountability for results, including managing underperformance when necessary through PMDS;
- Effectively manages multiple projects and tasks in a multidisciplinary environment;
- Manages allocated resources and legal costs of the Section;
- Deputises for the Division Head as required from time to time;
- Represents the Office at meetings as required;
- Contributes to and supports the overall management of the work of the Office;
- Develops bespoke training for staff in his or her area, for the Office and for clients;
- Provides leadership in developing best practice for Knowledge Management;
- Fosters highest standards of legal professionalism and integrity.

2.5.4 Head of Corporate Services (Principal Officer)

Management of the Office

- Participates on the Management Board and Office committees/ working groups;
- As a member of the Management Board, contributes effectively and provides appropriate leadership, oversight, management and review of the Office's strategy statements and business plans and activities;
- Supports the Chief State Solicitor in the development of the CSSO to ensure that the Office meets its aims;
- Prepares briefings for the Taoiseach, Attorney General, Chief State Solicitor as required;
- Provides status updates on Business Planning, management initiatives and various projects.
- Prepares relevant elements of the Statement of Strategy, progress reports, Renewal plans;
- Agrees overall business plans for the Office;
- Contributes to the effective management of risk in the Office and to the Office's effective governance framework;
- Develops and promotes organisational culture, attitudes and values throughout the organisation that align with the vision articulated in the Office's Statement of Strategy;
- As a member of the Management Board, determines and reviews corporate priority objectives;

Management of Corporate Services Sections' Resources and Business

- Manages and lead staff and assign specific responsibilities;
- Manages and lead overall performance, including PMDS, Human Resources matters;
- Works with Section Heads in providing and identifying learning opportunities and development;

- Allocates and uses resources, including staff and finances in a proper and efficient manner;
- Complies with all the financial and other obligations relevant to the post;
- Identifies opportunities for reform and improvements within Units;
- Strategically plans in line with the strategic objectives of the Office;
- Owns and sponsors the area's agreed strategic objectives;
- Prepares Business Plans for the Corporate Services Sections;
- Ensures effective management of risk;
- Manages the overall performance of the Sections;
- Achieves objectives relevant to the Sections/ Units in the Division;
- Implements relevant policies decisions in accordance with Government decisions, decisions of the Chief State Solicitor and of the Management Board.
- Delivers the outputs determined by the Chief State Solicitor.

2.6 Governance Role of all Staff

In addition to the specific governance roles discussed above, all other staff have a specific role to play in ensuring 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 Board and other Governance 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 Board.

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

3.1 Management Board

The Management Board operates to the principles of shared participation and personal and corporate responsibility for the operational success of the entire Office in supporting the Attorney General and Chief State Solicitor in the fulfilment of their statutory roles.

The Management Board comprises the Chief State Solicitor, the five Assistant Chief State Solicitors and the Head of Administration. In addition, the Human Resources Manager receives all papers and is permitted to attend Management Board meetings. Other officials such as the Head of Finance attend regularly where their areas of responsibility are permanent or periodic agenda items. As necessary, the Board invites other officials to give updates on specific projects for which they have been allocated responsibility. Meetings take place monthly throughout the year and are minuted. Draft minutes of the meetings are taken by the Secretary and circulated to members for confirmation. The minutes comprise decisions reached, action points and timeframes against agenda items. Progress on agreed actions are addressed at the next meeting. Once agreed at the next meeting of the Board, the minutes are placed on the Office's intranet.

The Board acts as a leadership and management team for the entire Office. It provides strategic leadership, direction and oversight in achieving Office corporate goals. The Board acts as a

clearing house for major Office management issues and the coordination of policy or operational considerations where they cut across more than one area of the Office.

Board members have a responsibility to act in the best interests of the Office as a whole and are expected to take a wider corporate view of issues as well as matters specific to their own duties.

In this role the Board is an executive, policy and communications forum. The Terms of Reference for the Management Board are set out at Appendix C.

3.2 Executive and Leadership Role

Responsibility for all high level cross-organisational issues are delegated to the Management Board. This includes responsibility for the development and ongoing delivery of Statements of Strategy, business planning, Public Service reform plans and overall governance arrangements.

3.3 Policy Role

The Board facilitates the provision to the Chief State Solicitor of quality, coordinated and timely advice on strategic matters affecting the Office through use of its strategic business planning process and management information tools. The Board will also decide who will lead on the provision of advice relating to cross-cutting issues. The Board plays the central role in advising on the formulation of strategy and the review of its implementation.

3.4 Communications Role

The Board is central to the delivery of effective internal communication. Where appropriate, information circulated at the Board is communicated through the wider senior management structures and cascaded throughout the entire organisation.

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 Board meeting and are then published on the Office's intranet.

3.5 Office Committees

To expedite the business of the Board, a number of Office committees or working groups (standing and ad-hoc) can be established. These include Health and Safety, Knowledge Management, Risk, Statement of Strategy/ Business Planning, Training and Development and IT Steering Group, some of whom may involve a joint committee with the Office of the Attorney General.

The committees are typically chaired by a member of the Board with membership of the committee drawn from the wider Office. For some projects a senior member of staff rather than Board Member may be nominated to chair but a Board Member would retain sponsorship.

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

Office committees and Ad-Hoc working groups established by the Board provide regular reports to the Board.

3.6 Main and Legal Management Advisory Committees (MACs)

There are two other senior management communications points - Main and Legal MACs. Main MAC is a quarterly joint meeting of the AGO and CSSO Management Boards at which management and organisational issues common to both Offices are discussed. 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 Government Departments.

3.7 Cross Sectoral Role

Within the Statement of Strategy, Business Plans and Civil Service Renewal Plans the Office sets itself ambitious objectives. Members of the Board are twinned with members of the Office of the Attorney General Management Board in a Senior Responsibility capacity on cross cutting groups. Additionally, a number of staff across the Office are members of cross-Departmental groups

3.8 Role of Audit Committee

The office shares an Audit Committee with the Office of the Attorney General (see also chapter 4). 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 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 AGO and Chief State Solicitor, works to an agreed Charter that can be found at Appendix D.

3.9 Internal Audit Function

The Internal Audit function assesses areas that are specifically requested by the Office's Management Board and the Audit Committee. In 2015, the function was outsourced to Capita Business Services Limited and the provider's expertise and independent approach has been used to identify issues, assess the current position and evaluate management approach to risk and internal controls in these areas (see chapter 4). In December 2017, following a public procurement exercise, EY was appointed to perform the Internal Audit function and a schedule of audits for the period 2018-19 is currently being formulated by it.

3.10 Procurement Officer

The Procurement Officer in the Office is an Assistant Principal 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 advice as and when required to staff and to ensure procurement is compliant with EU law and National Guidelines.

3.11 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.

3.12 Risk Management

The Office of the Chief State Solicitor risk management framework, along with that of the Office of the Attorney General, is the responsibility of the Risk Management Committee, a subcommittee of the Main Management Board chaired by the Deputy Director General. The Office of the Chief State Solicitor is represented on this committee by an Assistant Chief State Solicitor and the Head of Administration or his/ her delegate. The role of the Risk Management 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 Management Committee reports to the Main Management Board as well as reviewing the risk registers for the constituent parts of the Office and ensuring regular Board discussion and agreement (see chapter 4).

Chapter 4 Audit, Assurance and Compliance Arrangements

Chapter 4 - Audit, Assurance and Compliance Arrangements

4.1 Introduction

The governance principle in the CSSO 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*.³

Accordingly, this Chapter will address how the CSSO manages risk and performance through its executive, audit and assurance control processes. This Chapter will also note how the CSSO currently operates a Compliance Framework and how this is updated periodically in accordance with good practice.

4.2 Accountability and assurance arrangements

4.2.1 The Accounting Officer

The Chief State Solicitor is the Accounting Officer in the CSSO. The CSSO has a system of Internal Financial Controls which follows central Government guidance. The Statement of Internal Financial Control is the means by which the Accounting Officer declares his or her 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.

The assurance arrangements underpinning the annual Statement of Internal Financial Control made by the Chief State Solicitor to the Comptroller and Auditor General is supplemented by other assurance mechanisms. The Chief State Solicitor and the Management Board collectively oversee the corporate governance arrangements for risk management and internal controls.

³ See www.per.gov.ie/en/corporate-governance-standard/

As Head of Office, the Chief State Solicitor and the Management Board oversee the policies and procedures in relation to which the Office provides the central shared legal service to Government Departments and Offices. These policies and procedures include protocols in relation to risk management principles as they apply to the confidentiality of client instructions, legal privilege, the protocols established by the Chief State Solicitor and the case management system and ICT protocols in the CSSO which ensure confidentiality of the information on which the Office provides its legal services.

4.2.2 Management Board 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 Section and Divisional level remains the responsibility of the relevant Section and Division. This involves: identifying risks and ensuring they are included in the Office's Risk Register; identifying and taking appropriate mitigating actions and ongoing monitoring and reporting of development in relation to risks.

Monthly scrutiny of financial statements occurs at Management Board meetings, where the Finance Manager submits a report a week in advance and then speaks to the report. This is the first agenda item at monthly Management Board meetings, following a recommendation by the Internal Audit function, accepted by the Audit Committee. Scrutiny occurs through questions put to the Finance Manager and the responses provided. Draft Estimates submission to the Department of Public Expenditure and Reform are tabled at the Management Board before finalisation. At year's end, the draft Office's Budget for the following year is presented to the Management Board for approval.

Otherwise, risk is a standing Management Board agenda item on a quarterly basis, where the Senior Responsible for Risk provides a written report. This report is scrutinised by the Management Board which may direct certain actions.

4.2.2.1 Appropriation Accounts

At the end of each financial year, the Office is required to report spend in the form of an Appropriation Account which is submitted for review and audit by the Office of the

Comptroller & 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 thus the means by which the Accounting Officer declares her 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 Chief State Solicitor is required to attend at that committee on an annual basis to discuss and respond to any queries arising.

4.2.3 Office's joint Risk Management Policy

The Office's joint Risk Management Policy, updated in March 2017,(see Appendix E) sets out the Office's approach to risk management.⁴ The objectives of the risk management policy are to:

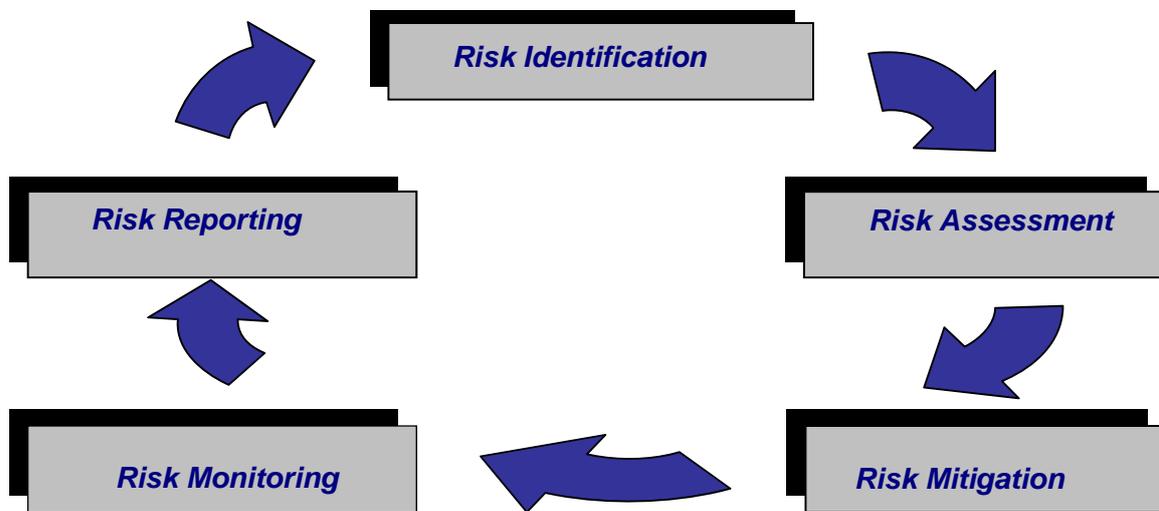
- Integrate risk management into the culture of the organisation;
- Manage risks in accordance with best practice;
- Anticipate and respond to changing social, environmental, legislative, political, economical, technological, competitive, and customer requirements;
- Prevent injury, damage and losses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

⁴ Chapter 4 of the Corporate Governance Standard is entitled Audit, Assurance & Compliance Arrangements and addresses risk management in Departments and Offices. The CGF is intended to address Risk Management in Chapter 4 of each Corporate Governance Framework. Previously the Code of Governance for State Bodies addressed corporate governance responsibilities in state bodies. Risk Management Policies were framed on the basis of the Code and updated following publication of *Risk Management Guidance* by the Department of Public Expenditure and Reform (D/PER) in 2015/ 2016 which now provides standardised guidelines on risk management. The Office's Risk Management Policy is informed by both the CGF and the D/PER guidance.

4.2.4 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 classification⁵:

The Risk Management Cycle can be illustrated as follows:



4.2.5 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 a corporate and division or section 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 of it occurring and the possible seriousness/impact if it does occur (low, medium, high);

⁵ Joint Policy, pp 6-9. The report sources the graph of the Risk Management Cycle to the Department of Finance Risk Management Guidance, March 2004, as updated by the Department of Public Reform's Risk Management Guidance, February 2016.

- 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 Office's 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 Board and reviewed by the Audit Committee. In 2016 and in 2017, a series of risk workshops took place for managers and senior staff with a view to revising and updating the Office's Risk Register. The Risk Register, along with the Risk Management Policy are periodically further reviewed by the Audit Committee.⁶

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

1. Treat/ manage 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 – e.g. 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.

4.2.6 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 Management Committee/Management Board is responsible for establishing and maintaining a sound system of internal control that supports the achievement of policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks that the Office faces. The system of internal

⁶ The Risk Management Policy was reviewed at the following meetings of the Audit Committee: April 2015, December 2015, March 2017.

control is based on an ongoing process designed to identify the principal risks, to evaluate the nature and extent of those risks, and to manage them effectively.

4.2.7 Inter-Office Joint Risk Management Committee

The Joint Policy also provides that the Management Committee/Management Board/Joint Risk Management Committee are collectively responsible for the management of risk within the organisation including:

- Identifying key strategic risks and key issues within each business area;
- Ensuring procedures for managing risk are fully understood and implemented by all staff as part of business planning processes;
- Ensuring that the benefits of effectively managing risk are clearly communicated to all staff;
- Ensuring that appropriate staff receive training as and when needed;
- Ensuring that key strategic risks and key issues are regularly reviewed; and
- The implementation of the Risk Management policy

The Joint Risk Management Committee 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 advice and guidance in respect of risks and controls; and
- Co-ordinating the various risk management/internal control processes.

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

4.2.8 Main MAC

As set out in Chapter 3, the Office participates in a Main MAC with the Office of the Attorney General. The Main MAC meets on a quarterly basis and both Finance and Risk reports are standing items at those meetings.

4.2.9 Internal Audit

The Internal Audit function 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. In December 2017 EY successfully tendered for the award of the internal audit function contract in the Office.⁷

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 this Office) and specifically to oversee the Internal Audit function.⁸ The Committee's role is to give independent advice to the Accounting Officers in relation to the suitability and robustness of the two Offices' (i.e. AGO and this Office) 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 from its appointment to provide independent advice to the Accounting Officers and being responsible to them 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 representative from each Office. At present Mr. David Kelly chairs the Audit Committee.

⁷ The Internal Audit Contract is attached at Appendix F.

⁸ The Audit Committee's Charter is set out at Appendix E.

Both Management Board representatives on the Committee currently also sit on the Inter-Office Joint Risk Management Committee and have Senior Responsibility in their respective organisations for risk management and risk assurance.

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, EY, attends Committee meetings which take place on a quarterly basis. The Committee has the authority to request managers to attend meetings, as it considers necessary in addition to representatives from other relevant bodies. The role of the Internal Audit Function is kept under review by the Committee as is the role of the internal Finance Unit, whose reports are regularly reviewed by the Committee. The Office of the Comptroller and Auditor General has attended Committee meetings on two occasions in 2015 to discuss issues of mutual interest.

4.2.10 Audit Committee Terms of Reference

The Committee's Terms of Reference are:

- 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.
- To 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.

The Committee advises 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, the Risk Registers and taking such feedback into account for input into the priorities of the Internal Audit work programme.

The Chair of the Committee has right of access to the Accounting Officers or any other member of the Management Board. The Chair also has a role under the Offices' Protected Disclosures Act 2013 policies in relation to protected disclosures, in line with organisational policy and any relevant guidelines. Where the Chair of the Audit Committee receives a protected disclosure which relates to the Chief State Solicitor or to systemic high level wrongdoing in the Office, the Chair of the Committee will instigate whatever action they think appropriate in the particular circumstances.

4.3 Assurance

In addition to management assurance (senior managers and the Management Board) and controls assurance (Internal Audit, AGO-CSSO Joint Risk Management Committee, Audit Committee) as set out in this Chapter, the Office's Risk Management Policy provides for periodic assurance statements by Senior Managers against the risks highlighted in the Office's Risk Register. Together these half yearly assurance statements provide an opinion on the Office's corporate governance, risk management and internal control processes. During and Q2 2017 the Office conducted Risk Workshops with managers and senior staff to review the Office's risk register. A revised Risk Register was presented to the Office's Management Board, to Main MAC and to Audit Committee meetings held in June and December 2017. Following feedback from Audit Committee members, the Register is further refined from time to time.

4.4 Compliance Framework

The Office previously stated it would map out its Compliance Framework following central Guidance in 2016, however this Guidance is not yet to hand. 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 Office'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 Office 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 recent Integrated Reform Delivery Plans, the Office has assigned Senior Responsible Officers for particular Reform Actions, from Governance, to Performance Management, to all of Government Risks – e.g. reducing costs of defending the State in litigation and reducing any risks associated with EU law requirements on the State.

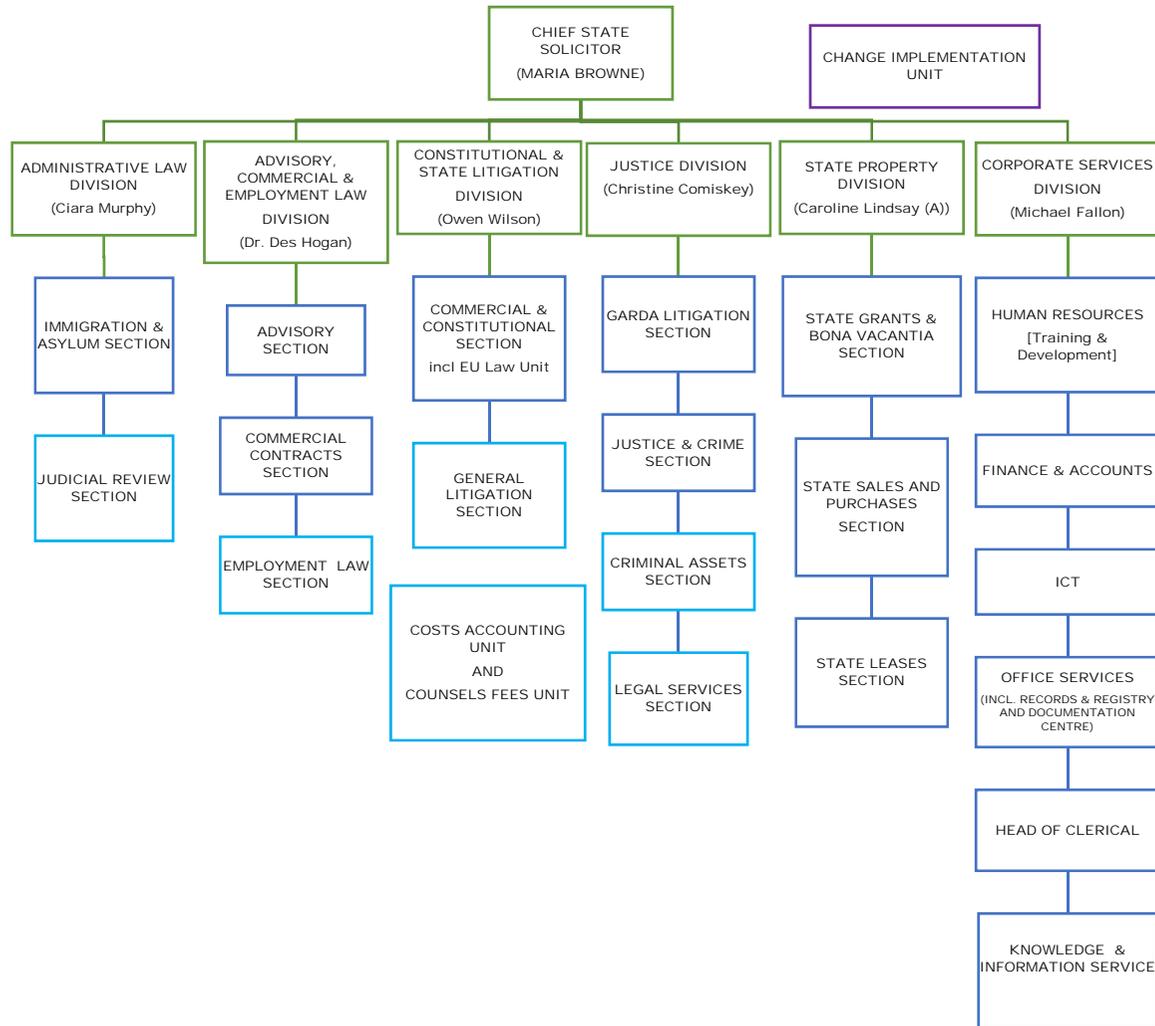
Assurance is provided by the control mechanisms in place which seek to establish compliance through regular reviews. It is augmented by knowledge management systems, driven by the Office's Knowledge and Information Unit and in this respect seek to augment the sharing of organisational and legal information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

The Office's Compliance Framework also operates in the context of the core function of the Office's as set out in Chapter 1 – as the legal advisor of Government Departments and Offices. In providing legal services to Government – whether advisory, litigation or transactional, the Office's operational context is 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 defend litigation against the State, provide commercial contracts, procurement or property services, or to respond to requests for advices, from European law to employment law to proposed legislative provisions.

Appendix A

Appendix A

Office Organigram



Appendix B

Designated Positions in the Chief State Solicitor's Office under the Ethics in Public Office Acts 1995-2001

- ❑ State Solicitor (including contract staff)
- ❑ State Solicitor Higher
- ❑ Principal Solicitor (Principal Officer)
- ❑ Deputy Assistant Chief State Solicitor (Principal Officer 1)
- ❑ Assistant Chief State Solicitor
- ❑ Chief State Solicitor
- ❑ Principal Legal Executive
- ❑ Deputy Principal Legal Executive
- ❑ Assistant Principal Legal Executive
- ❑ Principal Officer
- ❑ Assistant Principal
- ❑ Librarian
- ❑ Knowledge Management Officer.

Appendix C

Office of the Chief State Solicitor Management Board

Terms of Reference

The Management Board (previously known as the Management Advisory Committee) operates to the principles of shared participation and personal and corporate responsibility for the operational success of the entire Office in supporting the Attorney General in the fulfilment of his statutory role.

Office's Vision and Purpose

The Office's vision is to provide the highest standard of professional legal services to the Government, Departments and Offices as economically and efficiently as possible and to support adherence to the rule of law.

This vision is set in the context of the Office's Strategy Statement and is in keeping with the Civil Service Vision in the Civil Service Renewal Plan 'to provide a world class service to the State and to the people of Ireland.

Membership

The Management Board comprises the Chief State Solicitor, the five Assistant Chief State Solicitors and the Head of Administration. In addition, the Human Resources Manager receives all papers and is permitted to attend Management Board meetings. Other officials such as the Head of Finance attend regularly where their areas of responsibility are permanent or periodic agenda items. As necessary, the Board invites other officials to give updates on specific projects for which they have been allocated responsibility.

Relationship with the Attorney General

With members of the Management Board, the Chief State Solicitor meets the Attorney General for a structured meeting each fortnight and at meetings of the Legal Management Advisory Committee. These meetings provide a forum to discuss a wide range of issues including key legal priorities, sensitive files, trends in litigation, transactional and advisory legal services and other priorities.

Meeting Procedures

The agenda for the Management Board meetings is prepared by the Secretary to the Board in consultation with the Chief State Solicitor. At least ten meetings take place throughout the year. Draft minutes of the meetings are taken by the Secretary and circulated to members for confirmation. The minutes comprise decisions reached, action points and timeframes against agenda items. Minutes are followed up at the following meeting. Once agreed at the next meeting of the Board, the minutes are placed on the Office's intranet.

Role & Responsibilities

The Board acts as a leadership and management team for the entire Office. It provides strategic leadership, direction and oversight in achieving the Office's corporate goals. The Board acts as a clearing house for major Office management issues and the coordination of policy or operational considerations where they cut across more than one area of the Office.

Chief State Solicitor

In the context of the Management Board, the role of the Chief State Solicitor includes:

- Scheduling and chairing regular meetings;
- Ensuring the Management Board considers any matters that threaten the propriety or value for money with which the Office carries out its business; and
- Ensuring the Management Board considers any significant issues which may affect the Office's medium term capacity, capability or significant risks to the delivery of its mission of a shared legal service to client Departments, together with details of mitigating actions proposed or taken.

Other Members

The role of individual members of the Management Board includes:

- a) regular attendance and active participation at meetings of the Board;
- b) specific responsibilities or activities arising from their role as Board member;
- c) acting corporately and focusing not only on their own functions but on providing wider leadership and strategic direction, driving and overseeing the implementation of strategies;

- d) using their experience to challenge and critically examine items under discussion by the Board;
- e) notifying the Board of any matters that threaten the ethical behaviour, corporate governance, propriety or proper financial management with which the Office carries out its business; and
- f) notifying the Board of any significant issues which may affect the Office's medium term capacity, capability or significant risks to delivery of its objectives, together with details of mitigating actions proposed or taken.

Collective responsibilities

The collective responsibilities of the Management Board include

- Defining and articulating strategies that enable the Office to fulfil its mission and mandate in a manner that responds effectively to the environment in which we operate and in a manner which upholds the rule of law;
- Providing appropriate leadership, oversight, management and review of the Office's strategy statements and business plans and activities;
- Leading the Office in the achievement of the highest standards of excellence;
- Developing and promoting organisational culture, attitudes and values throughout the organisation that align with the vision articulated in the Statement of Strategy;
- Determining and reviewing corporate priority objectives;
- Managing key external relationships;
- Ensuring an appropriate governance framework is in place, in particular effective accounting, internal controls and risk management;
- Accounting for all aspects of the management of the Office, the achievement of results by the Office and the implementation of Government policy as it relates to the Office;
- Ensuring that the Office complies with regulatory requirements, including, inter alia, Health and Safety legislation, Procurement provisions, the Prompt Payments Act and the provisions of employment law; and
- Taking decisions collectively as a Management Board as required.

Individual board members have a responsibility to act in the best interests of the Office as a whole and are expected to take a wider corporate view of issues as well as matters specific to their own duties.

Decision Making and Reporting

Subject to the obligations and responsibilities of the Chief State Solicitor as Head of Office, the following matters are always dealt with by the Management Board:

- a) the Statement of Strategy;
- b) Business Planning processes;
- c) operational strategies, as appropriate, to best implement Office policies;
- d) the acceptable level of risk appetite for the Office;
- e) discussion of major strategic challenges confronting the Office and strategies affecting the long term interests of the Office (including IT, financial and Human Resource allocation, Human Resources strategies);
- f) ensuring that cross-cutting and longer term issues are fully accounted for in resource planning, policy formulation and advice;
- g) budget allocation and performance;
- h) ensuring effective communication throughout the organisation, including dissemination of information on the role and decisions of the Management Board where appropriate, driving engagement with staff and communication with external stakeholders;
- i) considering and debating major policy issues and wider external issues of significance;
- j) high-level consideration on significant management and investment decisions made;
- k) ensuring Strategic Human Resources and Organisational Capacity and Capability Reviews are conducted periodically;
- l) ensuring that opportunities to exploit and embrace technology and innovation to transform how services are delivered; and
- m) governance arrangements for the Management Board, the Office and Intermediaries.

Matters that regularly feature on the Management Board agenda include the following:

- A. progress of spending against profile (analysis of the Office's Vote);
- B. progress and status of major projects against expected timeframes and budget;
- C. risk management;
- D. review of certain documents prior to publication such as the Annual Report and
- E. monitoring performance in line with the Civil Service Renewal Plan 2015-17.

Review

The Board will review these terms of reference at least bi-annually and amend them where it considers appropriate.

December 2017

Appendix D

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



Office of the Attorney General
(to include Office of Parliamentary Counsel and Chief
State Solicitor's Office)

Risk Management Policy (as updated in March 2017)

It is the policy of the Office of the Attorney General to comply with best practice governance and accountability obligations, as appropriate to Government Departments and Offices.

An organisation-wide risk analysis has been undertaken as part of a process of embedding risk management across all offices within the organisation.

The Office has always incorporated risk assessment, implicitly and explicitly, as part of the strategic and operational decision-making process.

This risk management policy sets out how the Office will ensure that the culture, processes and structures are directed towards the effective management of potential risks and opportunities. Risk management will be aligned with the Office's mission statement, objectives, strategies and priorities and will seek to protect the standing and reputation of the organisation.

The risk management process will direct the work of each Business area and enable the provision of an assurance on the reliability, robustness and appropriateness of organisational systems.

This policy challenges the Office not only to identify, assess and mitigate risk but to ensure ongoing review and improvement of risk management arrangements in the changing organisational, national and international environment within which the organisation operates.



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This document sets out the organisation’s Risk Management Policy which has been approved by the Audit Committee and the Management Committee and Management Board and Main MAC. The policy includes sections on:

- ❑ The objectives of our Risk Management Arrangements
- ❑ The Risk Register
- ❑ Roles and responsibilities
- ❑ Addressing Risks
- ❑ Assurance statements

Risk Management in the organisation provides a framework to identify, assess and manage potential risks and opportunities. It provides a way for managers to make informed management decisions. Effective Risk Management affects everyone in the Office. To ensure a widespread understanding, all managers should be familiar with, and all staff aware of the policy set out in this document.

The Office of the Attorney General Mission is:

“To provide the highest standard of professional legal services to Government, Departments and Offices as economically and efficiently as possible and to support adherence to the rule of law”

The Statement of Strategy 2016 – 2019 identifies six high level goals for the Office as follows:

1. Delivering a specialist legal advisory service to the Government and client Departments and Offices.
2. Office of the Parliamentary Counsel to the Government: Provision of a specialist legislative drafting service to Government.
3. To provide a litigation service that delivers optimum results for our client Departments and Offices.
4. To provide a solution-driven legal service led by the CSSO that supports the delivery of our client Departments transactional and business objectives.
5. To support the development of high levels of expertise, competence, up to date knowledge of the law and effective communications skills, within a knowledge based environment.
6. Provision of modern and professional legal practice, corporate and business management services that support the Office in its delivery of the highest quality of service.

The Civil Service Renewal Plan (CSRP) 2014 set out new arrangements for governance and accountability in the Civil Service. The Renewal Plan includes a key action to enhance governance arrangements in line with international best practice by the introduction of a common governance standard. The Renewal Plan seeks to:

- Formalise the role of the Management Committee/ Management Board in Departments/ Offices and support greater ministerial and managerial interaction in jointly and regularly reviewing priorities and performance;
- Introduce a single governance standard for all Management Committees/ Management Boards drawing on international best practice in corporate governance; and
- Establish an annual assessment for all Management Committees/ Management Boards to measure delivery and performance.

In 2015, a Corporate Governance Standard for the Civil Service was adopted and all Government Departments and Offices were required to finalise a Corporate Governance Framework (CGF) by April 2016.⁹ This CGF is intended as a living document to be updated regularly.

Chapter 4 of the Corporate Governance Standard is entitled *Audit, Assurance & Compliance Arrangements* and addresses risk management in Departments and Offices. The CGF is intended to address Risk Management in Chapter 4 of each Corporate Governance Framework.

Previously the Code of Governance for State Bodies addressed corporate governance responsibilities in state bodies. Risk Management Policies were framed on the basis of the Code and updated following publication of Risk Management Guidance by D/PER in 2015/ 2016 which provided standardised guidelines on risk management. The Office's Risk Management Policy is informed by both the CGF and the D/PER guidance.

⁹ See www.per.gov.ie/en/corporate-governance-standard/

The Office of the Attorney General comprises three constituent elements: the [Attorney General's Office](#) ("AGO"), the Office of Parliamentary Counsel ("OPC") and the Chief State Solicitor's Office ("CSSO"). The Director General of the AGO and the Chief State Solicitor of the

CSSO are both Accountable Officers. For the purposes of this document, the collective Office shall be referred to as "the Office" while the individual Offices will be referred to as such where the need for such differentiation arises.

The Office of the Attorney General is specifically required by its founding legislation and constitutional basis to act in accordance with policies stipulated by the Government. It is also required to act in accordance with a range of legislative and other requirements which apply to it in the context of its various roles, including those of employer, statutory authority and provider of services.

As a management process, risk management must be embedded in the culture and ethos of the organisation so that at all levels there is compliance with current best practice management arrangements. This implies that appropriate controls are always in place. Controls can include any action taken by management, the Office or other parties to enhance risk management and increase the likelihood that established strategies will be implemented.

The CGF sets out the respective roles of the Accounting Officer, the Management Committee/ Management Board and the inter-Office Risk Management Committee. Those roles are amplified in this document as pertains to the management of risk.

Risk is defined as the threat that an event, action or failure to act will affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk can be thought of as arising in two ways: Direct threats (damaging events) which could lead to failure to achieve objectives and opportunities (constructive events) which if exploited could offer an improved way of achieving objectives but which are surrounded by threats.

The essence of risk is the uncertainty of outcome (whether positive or negative). The risk has to be assessed in respect of the combination of the likelihood of something happening, and the impact which arises if it does actually happen. Risk Management includes identifying and assessing risks and then responding to them.

The resources available for managing risk are finite and so the aim is to achieve an optimum response to risk, prioritised in accordance with an evaluation of the risks. Risk is unavoidable, and every organisation needs to take action to manage risk in a way which it can justify to a level that is tolerable.

The objectives of the Office's risk management policy are to:

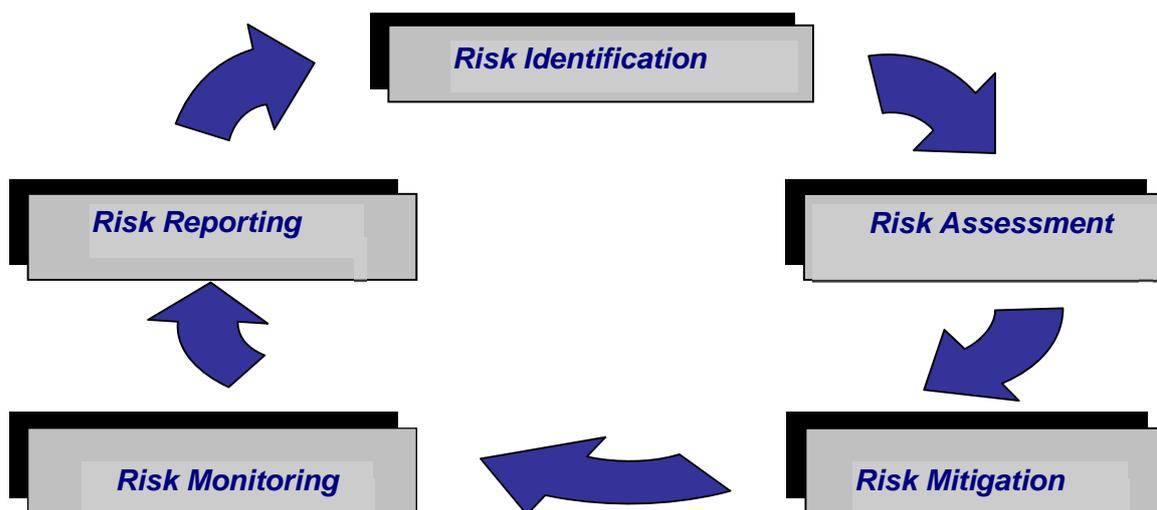
- Integrate risk management into the culture of the organisation.
- Manage risks in accordance with best practice.
- Anticipate and respond to changing social, environmental, legislative, political, economical, technological, competitive, and customer requirements.
- Prevent injury, damage and losses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

These objectives will be achieved by:

- Establishing clear roles, responsibilities and reporting lines within the Office for risk management including the allocation of responsibility for risk management within the Office.

- ❑ Providing opportunities for shared learning on risk management across the organisation.
- ❑ Offering a platform for identifying and prioritising risk areas.
- ❑ Reinforcing the importance of effective risk management as part of everyday work.
- ❑ Incorporating risk management considerations into all aspects of the Office's work including the corporate and business planning process.
- ❑ Monitoring arrangements on an ongoing basis.

The Risk Management Cycle can be illustrated as follows:



Source: Originally this graph of the Risk Management Cycle was contained in the Department of Finance Risk Management Guidance – March 2004{-2015).

Risk management is the identification, classification and control of events and activities to which the Office is exposed. The Office needs to have adequate controls in place that ensure the risks do not adversely impact if they do occur. These events may be economic or environmental, internal or external to the Office, customer demands or related to the Office’s organisational arrangements and staff.

The system will operate through a series of linked activities including:

- Facilitated Workshops
- Individual and group discussions at directorate level
- The production and refreshing of Risk Registers
- The planning, monitoring and control of identified risks by assigned owners
- The production of assurance and control statements for accountability.

In total this will provide a cycle of risk management procedures as well as providing a framework for managing ad-hoc risks as they arise.

Risk Identification

This will be achieved by regular monitoring and assessments of risk across all the activity areas and the assessment of risks as part of the approval process of the Office's Business plans, and responses to one-off or new risks as they emerge. In response to the draft D/PER Risk Management Guidance (February 2015) consideration will be given to appropriate use of risk mapping and reviewing risk criteria.

Risk Assessment

This will involve work by those individuals involved in managing, and being assigned responsibility for managing, identified risk areas to analyse the component elements of the risks being faced, to evaluate the potential impact of the risks being faced and to share those judgments across the different parts of the Offices.

Risk Mitigations

When risks have been identified, analysed and reported, the next stage will be to rank the risks by order of their likelihood and potential impact, and to prepare and agree appropriate risk action points. The action points will set out the steps to be taken to mitigate, manage or contain a risk to acceptable levels, and will set out a timetable for action and the names of accountable and responsible Risk Owners charged with carrying out that work.

Risk Monitoring

It will be the role of accountable and responsible person and or the individual managers responsible for risk management to regularly review progress on the achievement of the action points. The Audit Committee and the Office will also receive regular reports on achievements against those points and on any unresolved risk issues. We will use a RED and AMBER warning scale to signify if the risk is or remains serious or significant.

Risk Reporting

The senior managers and/or the Management Committee/Management Board and/ or Main MAC will ensure that all Office staff and other relevant stakeholders are made aware of relevant risks issues and any action that it wishes them to take. This process will also form part of the risk identification process by affording an opportunity for those not directly involved in risk management to make a contribution and in doing so to complete the cycle of risk management.

Risk Classification

A key feature of the risk management process referred to above is the evaluation of risk. It is important to conduct a proper analysis of risk i.e. the causes, likelihood and impact of a risk not being effectively managed.

In order to carry out this function the organisation has agreed a common system for assessing risk. It is important that the system is easy to understand and operate and details of the proposed system are set out in this policy.

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 a corporate and 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 controls; and
- a timescale for implementation of these mitigations.

This Register should be maintained and refreshed as it will change regularly as existing risks are re-graded in the light of the effectiveness of the mitigation strategy, and new risks are identified.

The Individual risk registers will be a key source document for the preparation of a Corporate Risk Register which will be regularly reviewed by the Audit Committee and the Office, as part of its governance and management obligations.

In response to the draft D/PER Risk Management Guidance (February 2015) consideration will be given to the content of the Risk Register where categories such as risk number, description, identification of division, likelihood, impact, control effectiveness, rating, consequences, measures to address, additional action, identification the owner of the risk are suggested.

While the format of Registers may differ, each will contain the key elements set out on page 9 of this policy. The completion of the Register is linked back to the priority objectives of each Office and the current and proposed controls and mitigations to manage and treat the risk to the non-achievement or non-delivery of the objective. The responsible officer(s) are listed across from each control measure. This Policy Document is to be read in conjunction with the Risk Registers in place for the Office from time to time.

In assessing risks or threats, there is a judgement about the risk appetite, acceptable tolerance or exposure. In cost benefit terms it is about comparing the cost of mitigation with the potential cost of exposure of negative events or where an opportunity presents itself, it is the about analysing the potential benefits of certain courses of action.

Some risk is unavoidable and may not be within the capability of the Office to manage to an acceptable or tolerable level. The category of inter-Office risks reflects the cross-cutting nature of many of the objectives of the Office where managing the relationships with external stakeholder organisations is the key mitigation.

The purpose of addressing risks is to turn uncertainty to the organisation's benefit by constraining threats and taking advantage of opportunities. Any action that is taken by the organisation to address a risk forms part of what is known as "internal control". There are four key aspects of addressing risk.

Treat/Manage

By far the greater number of risks will be addressed in this way. The purpose of treatment is to allow the organisation continue with the activity giving rise to the risk, but also to ensure mitigations, action or controls are put in place to constrain the risk to an acceptable level.

Tolerate

The exposure may be tolerable without any further action being taken. Even if it is not tolerable, ability to do anything about some risks may be limited, or the cost of taking action may be disproportionate to the potential benefit gained. In these cases the response may be to tolerate the existing level of risk.

Transfer

For some risks the best response may be to transfer them. This might be done by conventional insurance, or it might be done by paying a third party to take the risk. It is important to note that some risks are not (fully) transferable – in particular it is generally not possible to transfer reputational risk even if the delivery of a service is outsourced.

Terminate

Some risks will only be treatable, or containable to acceptable levels, by terminating the activity. It should be noted that the option of termination of activities is limited in state bodies and agencies and government bodies generally when compared to the private sector.

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.

Specific responsibilities for policy and processes are as follows:

- The Management Committee/Management Board is responsible for establishing and maintaining a sound system of internal control that supports the achievement of policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks that the Office faces. The system of internal control is based on an ongoing process designed to identify the principal risks, to evaluate the nature and extent of those risks, and to manage them effectively.
- The Management Committee/Management Board/Risk Management Committee are collectively responsible for the management of risk within the organisation including:
 - Identifying key strategic risks and key issues within each business area;
 - Ensuring procedures for managing risk are fully understood and implemented by all staff as part of business planning processes;
 - Ensuring that the benefits of effectively managing risk are clearly communicated to all staff;
 - Ensuring that appropriate staff receive training as and when needed;
 - Ensuring that key strategic risks and key issues are regularly reviewed; and
 - The implementation of the Risk Management policy

The Risk Management Committee 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 advice and guidance in respect of risks and controls; and
- Co-ordinating the various risk management/internal control processes.

Internal Audit (whether this function is performed by an officer in the Office or by an external body on behalf of the Office) is responsible for providing an independent assurance/opinion to the Office and managers on the appropriateness and effectiveness of the risk management policy and processes.

The role of the Audit Committee is to provide an independent opinion on the adequacy of the Office's risk management arrangements, as informed by Internal Audit and the provision of Management Committee/Management Board member Assurance Statements which together provide an opinion on the Office's corporate governance, risk management and internal control.

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 Office.

The overall Office, the CSSO, OPC, Advisory Counsel and the administrative business units which are divided into change management, registry, library and research services, finance, information technology, human resources and general administration in each constituent office of the Office of the Attorney General will each maintain a current risk register as a basis for implementing and monitoring the risk management activities. Each register will indicate ownership/responsibility and help with the production of action points for addressing the risks. This will be refreshed and reviewed as required and at a minimum will be updated on a six monthly basis, consistent with the review of business plans within the Office. Progress of the risk management programme will be a standing Office agenda item.

To ensure compliance with this policy and to help the Office meet its risk management responsibilities, Management Committee/Management Board members and managers will ensure the maintenance

of Risk Registers which detail the priority (impact and likelihood) and accountability and responsibility, risk management action points and evidence of regular review and monitoring arrangements.

The identification of risks is informed, *inter alia*, by the audits undertaken by the Internal Audit Function (whether performed in-house or externally) and the annual audits by the Comptroller and Auditor General.

Risk Tolerance

The Office encourages the taking of controlled risks, the grasping of new opportunities and the use of innovative approaches to further the interests of the organisation and achieve its objectives provided the resultant exposures are within the Office's risk tolerance range.

All staff or managers should be willing and able to take reasonable risks to achieve their own and the Office's objectives and to benefit the Office. The associated risks of proposed actions and decisions should be properly identified, evaluated and managed to ensure that exposures are acceptable.

Within the Office, particular care is needed in taking any action which could:

- Impact the reputation of the Office
- Impact on inter agency relations
- Impact organisational performance
- Undermine the efficiency and effectiveness of operations
- Prevent adherence to governance, legal and regulatory obligations

Any threat or opportunity which has a sizeable potential impact on any of the above should be examined, its exposure defined and it should be discussed with the senior manager in that area.

Assurance

This risk management policy and the risk management approach outlined will help to identify aspects for detailed review within each business area and across the Office. It will also facilitate the provision of assurance statements in relation to compliance with best practice governance obligations.

The Risk Register and the levels of assurance will inform the work of the Audit Committee and the Internal Audit plan for the Office.

For the corporate risks identified, the Office will evaluate the effectiveness of the existing controls and risk management responses. The Internal Audit assurance will normally include an assessment of the reliability and effectiveness of the organisations overall Risk Management arrangements.

The agreed wording for the assurance statement to be submitted every six months to the Secretary to Management Committee/Management Board following a review of risk management arrangements and of the individual Group/Business Unit risk registers as appropriate, is as follows:

Six-monthly

As senior manager, with responsibility for, I have, in conjunction with the Management Committee/Management Board, reviewed and updated where appropriate, the risk register for my area in the context of the risk management policy.

[Date]

Assurance

An evaluated opinion based on evidence gained from review, on the organisation's governance, risk management and internal control framework.

Risk

Uncertainty of outcome, whether positive opportunity or negative threat of actions and events. It is the combination of likelihood and impact, including perceived importance.

Risk Assessment

The evaluation of risk with regard to the impact if the risk is realised and the likelihood of the risk being realised.

Risk Management

All the processes involved in identifying, assessing, and judging risks, assigning ownership, taking actions to mitigate or anticipate them, and monitoring and reviewing progress.

Policy	The overall organisational approach to risk management as defined by the Office.
Risk Register	The documented and prioritised overall assessment of the range of specific risks faced by each area within the organisation.
Risk Appetite	The amount of risk that the Office is prepared to accept, tolerate or be exposed to at any point in time.
Exposure	The consequences, in impact and likelihood terms, which may be experienced by the Office if a risk is realised.
Internal Control	Any action or mitigations within the organisation taken to manage risk. These actions may be taken to manage either the impact if the risk is realised, or the likelihood of the realisation of the risk.

Appendix F

Reference Material

The models of good practice which have helped guide the preparation of this framework include:

- Standards in Public Office (2013) Extract from Guidelines on Compliance with the Provisions of the Ethics in Public Office Acts 1995–2001 – Office Holders (Dublin, SIPO).
- Various relevant statutes including Ethics in Public Office Acts 1995-2001, Data Protection Acts 1988 and 2003, Freedom of Information Acts 1997-2014 and the Comptroller and Auditor General (Amendment) Act, 1993.
- Committee on Corporate Governance (2000) The Combined Code: Principles of Good Governance and Code of Best Practice (London, CCG).
- The Mullarkey Report, Report of the Working Group on the Accountability of Secretaries General and Accounting Officers (2002).
- The Role and Responsibilities of Accounting Officers A Memorandum for Accounting Officers (December 2003).
- Department of Finance Regulations, Circulars, Office Notices and Guidance Material.
- Risk Management Guidance, Department of Finance, March 2004, as updated by the Department of Public Reform's Risk Management Guidance, February 2016.
- Department of Expenditure & Reform's Public Financial Procedures (2012).
- Strengthening Civil Service Accountability and Performance (Department of Public Expenditure and Reform January 2014).
- Report of the Independent Panel on Strengthening Civil Service Accountability and Performance (May 2014).
- Civil Service Renewal Plan (October 2014).