



# Corporate Governance Framework

## Contents

<b>Foreword</b> .....	<b>4</b>
<b>Introduction</b> .....	<b>6</b>
<i>What is Corporate Governance?</i> .....	6
<i>The Purpose of this Framework</i> .....	6
<b>Chapter 1 - Office Overview</b> .....	<b>7</b>
1.1 <i>Mission/Purpose of the Office</i> .....	7
1.2 <i>Constitutional Role of Office</i> .....	7
1.3 <i>Organisation Structures</i> .....	8
1.4 <i>Values Behaviours and Culture</i> .....	10
1.5 <i>Ethics in Public Office</i> .....	13
1.6 <i>Codes of Conduct</i> .....	14
1.7 <i>Protected Disclosures</i> .....	15
1.8 <i>Regulation of Lobbying</i> .....	15
1.9 <i>Rules of professional conduct for solicitors</i> .....	15
1.10 <i>Strategic Planning, Decision Making &amp; Performance Management</i> .....	16
1.11 <i>Communications</i> .....	20
<b>Chapter 2 - Ministerial and Senior Management Roles &amp; Assignment of Responsibilities</b> .....	<b>22</b>
2.1 <i>Taoiseach</i> .....	22
2.2 <i>The Attorney General</i> .....	22
2.3 <i>Chief State Solicitor</i> .....	23
2.4 <i>Accounting Officer Function</i> .....	24
2.5 <i>Responsibilities</i> .....	24
2.6 <i>Governance Role of all Staff</i> .....	<i>Error! Bookmark not defined.</i>
<b>Chapter 3 - Management Board and other Governance Structures</b> .....	<b>30</b>
3.1 <i>Management Board</i> .....	30
3.2 <i>Executive and Leadership Role</i> .....	31
3.3 <i>Policy Role</i> .....	31
3.4 <i>Communications Role</i> .....	31
3.5 <i>Senior Responsible Roles</i> .....	32
3.6 <i>Main MAC and Legal MAC</i> .....	32
3.7 <i>Role of Audit Committee</i> .....	32
3.8 <i>Internal Audit Function</i> .....	33

---

3.9	<i>Procurement Officer</i> .....	33
3.10	<i>Internal Finance Management Function</i> .....	33
3.11	<i>Risk Management</i> .....	33
<b>Chapter 4 - Audit, Assurance and Compliance Arrangements</b> .....		<b>35</b>
4.1	<i>Introduction</i> .....	35
4.2	<i>Accountability and Assurance Arrangements</i> .....	35
4.3	<i>Assurance</i> .....	41
<b>Appendix A</b> .....		<b>43</b>
<b>Appendix B</b> .....		<b>44</b>
<b>Appendix C</b> .....		<b>45</b>
<b>Appendix D</b> .....		<b>50</b>
<b>Appendix E</b> .....		<b>55</b>
<b>Appendix F</b> .....		<b>69</b>
<b>Appendix G</b> .....		<b>70</b>

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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 CSSO”), 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 third 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  
January 2022

# 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, in conjunction with the Office of the Attorney General, published a Statement of Strategy in 2020 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 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 under the control of the Attorney General. The Office deliver legal services to central Government on behalf of the Attorney General.

The Office also provides solicitor services to certain other State agencies and at Tribunals of Inquiry, Commissions of Investigation and other statutory inquiries 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 reviews its organisational structure from time to time. A current organisation chart can be found at Appendix A.

### 1.3 Organisation Structures

The Chief State Solicitor is Maria Browne. As set out above, the CSSO is a constituent part of the Office of the Attorney General. Under the Constitution the Attorney General, Paul Gallagher 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 CSSO: 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, to take into account increasing specialist needs of clients and was facilitated by a Change Management Unit at the time. In addition to the legal Divisions, the Corporate Services Division is headed by a Principal Officer and comprises four main corporate services units covering Human Resources, Information and Communication Technology, Finance, and Office Services. Additionally an Organisational Development and Legal Support Unit has been established reporting directly to the Chief State Solicitor.

### 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, commissions or other statutory inquiries;
- 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 public 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 public 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.ccsso.ie](http://www.ccsso.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 2020-23 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.ccsso.ie](http://www.ccsso.ie) provides more detailed information.

In line with the recommendations of the Civil Service Management Board, the Office commenced a two year staff engagement process in 2018 following the 2017 Civil Service Employee Engagement survey. The Office holds periodic focus groups and surveys with staff focusing on a number of priority themes with the aim of engaging staff to reflect and innovate the manner in which the Office organises itself and delivers the highest quality legal service to clients. As part of this, an Innovation Team was established in late 2019. The Office is committed to the well-being of its staff and in promoting a values-driven legal service to Central Government.

#### 1.4.1 Code of Standards and Behaviour for Civil Servants

The Standards in Public Office Commission ([www.sipo.gov.ie](http://www.sipo.gov.ie)) produces the Civil Service Code of Standards and Behaviour ("the Code").<sup>1</sup> 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

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<sup>1</sup> See [www.sipo.ie/en/Codes-of-Conduct/Civil-Servants/Civil-Service-Code-of-Standards.pdf](http://www.sipo.ie/en/Codes-of-Conduct/Civil-Servants/Civil-Service-Code-of-Standards.pdf)

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]

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 31<sup>st</sup> 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 Human Resources Section 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 maximums 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 and above 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 Act<sup>2</sup> 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 a list of Designated Public Officials as required under the 2015 Act. The list can be accessed on the CSSO website at the following link:

[http://www.attorneygeneral.ie/csso/english/Designated\\_Public\\_Officials.htm](http://www.attorneygeneral.ie/csso/english/Designated_Public_Officials.htm)

## 1.9 Rules of professional conduct for solicitors

The solicitors employed directly by the CSSO 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, set out in *A Guide to Good Professional Conduct for Solicitors (3<sup>rd</sup> Edition)* were last updated in 2013 and cover items such as:

- The Solicitor and his/her Relationship with and duty to the Client
- Conflict of Interest
- Privilege and Confidentiality between Solicitor and Client

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

- 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/globalassets/documents/committees/conduct-guide.pdf>

## 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, staff workshops 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 current Civil Service Renewal Strategy and related priorities.

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

- Covid-19: pandemic and the Government's responses to have seen both a change in how legal work is conducted and a need to respond to new work streams arising from the Government's role in public and commercial law;
- Brexit: among the challenges which have arisen for the Office are an increased demand for legal advice and new legislation in connection with the common travel area and our new relationship with the United Kingdom.
- European Union: the volume of legislation emanating from the EU is an ongoing challenge for Government and this Office alike. There is likely to be a need for greater

resources to be channelled into the State's engagement at EU level having regard in particular to the United Kingdom's withdrawal from the EU including intervention in matters before the European courts.

- Climate and environment: the Programme for Government places significant emphasis on initiatives to address the climate and biodiversity crisis, which will require innovative legal and legislative solutions.
- Expanding scope of legal services: the breadth and scope of legal expertise required to meet the needs of Government is expanding rapidly.
- Technology: the Office will face an ongoing challenge to harness new technology and effectively integrate it into our work practices to ensure we can continue to deliver our services in a changing environment.
- The economy: as a result of the Covid-19 pandemic, the State has entered into economic recession and the Programme for Government contemplates an ambitious plan for "Reigniting and Renewing the Economy". This will impact on the nature of the legal services required by Government over the lifetime of the strategy and the Office must respond to those evolving needs.
- Recruitment and retention: the Office must continue to address the challenge of recruiting, developing and retaining staff of the highest calibre in a highly competitive marketplace.
- Competitive environment: over the lifetime of the strategy the Office must continue to provide a service that competes with legal services providers in a highly competitive legal services market.

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 while also building the capacity of the Office to respond and supporting our people so that they can perform to the best of their abilities and effectively collaborate to deliver an excellent service to our clients in Departments and Offices. 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 with 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 identified and managed. The Chief State Solicitor and Management Board members meet the Attorney General for a structured meeting on a regular basis in addition to a Legal Forum meeting between the Attorney General and CSSO legal staff. In addition Legal Management Advisory Committee meetings (see paragraph 3.6) 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 Division and 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 Office of 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 knowledge is shared. In this way the overall objectives of the Office can be better understood and appreciated at all levels across the organisation.

The Office undertook a series of organisational changes arising from the previous Statement of Strategy. 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 saw 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. It also aimed to improve decision making and ensure that risk assessment and risk mitigations are better linked to business planning.

In recent years, the Office has continued to roll out its focus on specialist staff in areas such as Commercial Contracts / Public Procurement Law, Employment Law, EU Law, Immigration and Asylum Law and State Property law. In tandem, the Office continued to focus on process-type responses to litigation including Judicial Review, Garda litigation and Commercial and Constitutional litigation.

### 1.10.3 Measuring Performance

The Office has engaged in internal feedback mechanisms to identify how internal processes can be improved and since 2018 has commenced an ongoing engagement process with staff. 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 high level goals in its statement of strategy. These are:-

- Serve our clients – delivering a specialist legal service that meets our clients' needs
- Build relationships - improving the way we work and how we provide our services by building good relationships both internally and externally
- Build Capacity - being a modern, agile and dynamic legal office and building sustainable capacity for the benefit of our clients and our people
- Support our People - supporting our people so that they can perform to the best of their abilities and effectively collaborate to deliver an excellent service to our clients.

### .5.1 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.

## .6 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.

As part of its ongoing engagement process with staff, the CSSO regularly seek the views of

staff on how to improve the Office and the legal service. As part of that regular engagement, the Management Board aims to review how communication can be optimised throughout the Office.

# Chapter 2 - Ministerial and Senior Management Roles & Assignment of 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, 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 the Attorney 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 Responsibilities

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.

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.

Assistant Chief State Solicitors (Assistant Secretaries) each heads up a legal Division comprising legal Sections, each of which is headed by a Deputy Assistant Chief State Solicitor or Principal Solicitor.

The Corporate Services Division is currently headed by a Principal Officer, supported by Section Heads at Principal and Assistant Principal Officer level.

### **Constitutional and State Litigation Division**

This Division is managed by an Assistant Chief State Solicitor. 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 Union Law Section
- General Litigation Section
- Counsel Fees Section

### **State Property Division**

This Division is managed by an Assistant Chief State Solicitor. 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 Securities 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. 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.
- Disclosures Tribunal Unit.

### **Justice Division**

This Division is managed by an Assistant Chief State Solicitor. 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. 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. 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 and Communication Technology Section
- Office Services Section
- Organisational Development and Legal Support

### 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. The Corporate Services Division is currently headed by a Principal Officer. An organisational chart is set out at Appendix A which sets out the Office's Divisions and Sections. 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;
- Participates in the Management Board meetings and fora;
- Leads relevant Office committees or working groups;
- 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 – Deputy Assistant Chief State Solicitor and Principal Solicitor

- Carries out the role of Section Head in a legal 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)

- Acts in the role of Divisional Head in Corporate Services Division;
- Co-ordinates the delivery of operational services the Office;
- Participates on the Management Board, other fora 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 and obligations including the CSS role as Accounting Officer;
- 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;
- Prepares plans and progress reports as required under Civil Service renewal and reform;
- 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.

## 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 was 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 was envisaged that the Management Board will provide an annual formal assessment of organisational performance.

### 3.1 Management Board

The Management Board comprises the Chief State Solicitor, the five Assistant Chief State Solicitors and the Head of Corporate Services.

In the context of the vision and mission set out in the Office’s Statement of Strategy, the Management Board is a collegiate body established to ensure the CSSO is managed as a corporate entity, and that decisions on key policy, strategic and management issues are taken collectively. Decisions are normally taken by consensus.

Where unanimous endorsement/agreement of the Board cannot be achieved it remains the prerogative of the Chief State Solicitor to progress any matter to implementation as appropriate with reservations duly noted.

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 is made up of three management fora; the Corporate Services Forum, the Human Resources Forum, the Senior Responsible Forum. Each forum sits at least monthly. In addition, the Management Board convenes monthly to discuss the strategic direction of the organisation. In total, the Management Board convenes approximately 40 times a year. Management Board members are expected to attend all monthly management fora and the monthly Management Board strategy meeting.

The Forum structure of the Management Board was introduced at the beginning of 2019. The objective of the forum structure is to cover specific topics at each relevant forum. The monthly Management Board strategy meeting is reserved for strategic matters of the CSSO. Other officers within the organisation attend the Management Board meetings as required.

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 decides on 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.

The Management Board annually reviews its delivery, performance and effectiveness. The Management Board also reviews its Terms of Reference from time to time.

### 3.2 Executive and Leadership Role

Responsibility for all high level cross-organisational issues are lies with 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 Senior Responsible Roles

To expedite the business of the Board, Management Board members have Senior Responsible roles in a number of areas as set out in Appendix G. A number of Office committees or working groups (standing and ad-hoc) have also been established. These include Health and Safety, Knowledge Learning and Development, Risk, and IT Steering Groups, some of whom may involve a joint committee with the Office of the Attorney General.

The committees/groups 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 MAC and Legal MAC

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 membership 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 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.

### 3.8 Internal Audit Function

The Internal Audit function assesses areas that are specifically requested by the Office's Management Board and the Audit Committee. The function is outsourced with the provider's expertise and independent approach used to identify issues, assess the current position and evaluate management approach to risk and internal controls in these areas (see chapter 4).

### 3.9 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.

### 3.10 Internal Finance Management Function

The role of the Finance and Accounts Section 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, analyzing 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.

### 3.11 Risk Management

The risk management framework, developed in conjunction with the Office of the Attorney General, is set out in the Risk Management Policy.

The risk management framework is monitored by the joint Risk Management Committee, a subcommittee of the Main Advisory Committee. The CSSO is represented on this committee by an Assistant Chief State Solicitor and the Deputy Head of Corporate Services 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 Advisory Committee as well as reviewing the risk registers for the constituent parts of the Office on a biannual basis and ensuring regular Board discussion and agreement (see chapter 4). In addition the CSSO has established an internal risk committee to monitor the effectiveness of risk mitigations.

## 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*.<sup>3</sup>

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.

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<sup>3</sup> See [www.per.gov.ie/en/corporate-governance-standard/](http://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.

Scrutiny of financial statements occurs at the monthly Management Board meeting, where the Finance Manager submits a report a week in advance and then speaks to the report. 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. Otherwise, compliance and risk is a standing Management Board agenda item on a monthly basis. In addition the risk register is reviewed and updated by the Management Board bi-annually.

##### 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 31<sup>st</sup> 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 June 2020, (see Appendix E) sets out the Office's approach to risk management.<sup>3</sup> 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.

#### 4.2.4 Risk Management Cycle

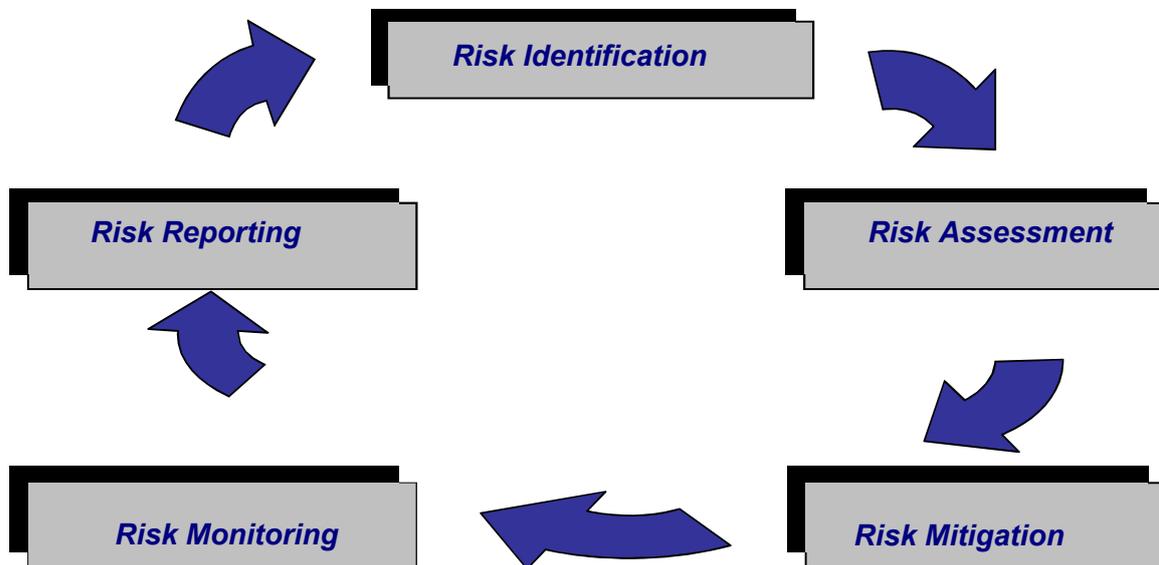
The Policy outlines the five stages of the Risk Management Cycle which achieves the Policy's objectives, namely risk identification, risk assessment, risk mitigation, risk monitoring and risk reporting<sup>4</sup>:

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<sup>3</sup> 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

<sup>4</sup> Joint Policy, pp 7-9. 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

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 Risk Register identifies mitigations, controls and managements in place to respond to those risks, includes suggestions for additional actions, controls and mitigations and identifies who is responsible for the risks identified.

The Risk Register includes:

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

The Registers are maintained and updated bi-annually as existing risks are re-graded in the light of the effectiveness of the mitigation strategy and new risks are identified.

The Registers are regularly reviewed by the Audit Committee and the Management Boards of the Office, as part of its governance and management obligations.

In 2020, the CSSO introduced a new mechanism whereby a CSSO Risk Committee met with all Risk Owners to review the extent to which mitigations were effective. This committee then reported its conclusions to the Management Board to assist it in its bi-annual review of the register. The Risk Register, along with the Risk Management Policy are periodically further reviewed by the Audit Committee.<sup>5</sup>

#### 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: maintaining awareness of the nature of risks in their day-to-day work and identifying and communicating risks in their area of work to management;
- ensuring that they operate identified controls and mitigations in relation to risks identified in their area of work;
- monitoring the effectiveness of management procedures created to mitigate those risks identified;
- notifying management in the event of a threat materialising;
- being responsive to the changing nature of the risks faced by the organisation.

#### 4.2.7 Inter-Office Joint Risk Management Committee

The Joint Policy identifies specific responsibilities for policy and processes including responsibilities of Group/Unit Managers and Heads in the AGO and Division/Section Heads in the CSSO, the various Risk Owners and the inter-Office Risk Management Committee.

The Joint Policy also provides that 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;

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<sup>5</sup> The Risk Management Policy was reviewed at the following meetings of the Audit Committee: April 2015, December 2015, March 2017 and September 2020.

- 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;
- Co-ordinating risk management processes including the bi-annual reviews of the Risk Registers.

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

##### Audit Committee

The role of the Audit Committee is set out in the Audit Committee's Charter as being part of the ongoing systematic review of the control environment and governance procedures within both Offices (AGO and CSSO) and specifically to oversee the Internal Audit function.<sup>6</sup> 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 CSSO) 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 representative from each Office.

The Management Board representative on the Committee currently also sits on the Inter-Office Joint Risk Management Committee and has Senior Responsibility in the CSSO for risk

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<sup>6</sup> The Audit Committee's Charter is set out at Appendix E

management.

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

The Internal Auditor, attends Committee meetings which take place on a quarterly basis. The Committee has the authority to request 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 attends the Committee annually to discuss the audit of the Appropriation Accounts and issues of mutual interest.

#### 4.2.10 Audit Committee Terms of Reference

The Committee's Terms of Reference are set at Appendix D

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.

## 4.4 Compliance Framework

The Office's 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. 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.

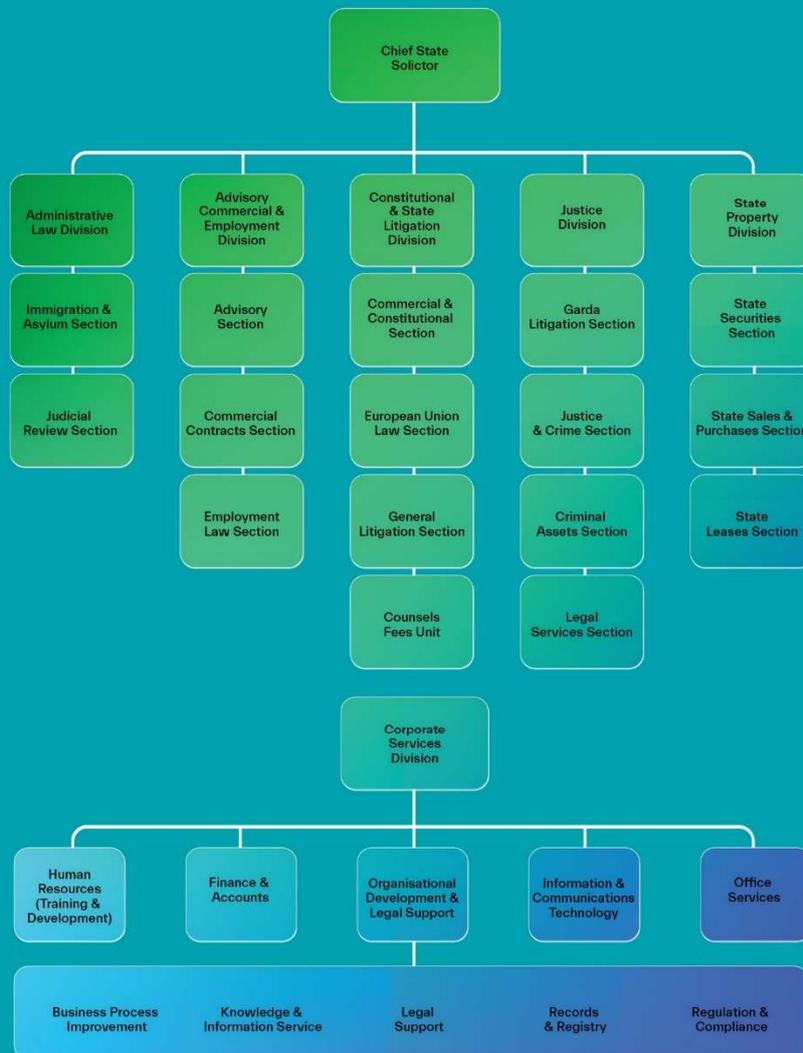
The Office's Compliance Framework also operates in the context of the core function of the Office as set out in Chapter 1 – as the legal advisor of Government Departments and Offices. In providing legal services to Government – whether advisory, litigation or transactional, the Office's operational context 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

### Office Organigram

## How we work

Chief State Solicitor's Office



# Appendix B

## 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
- Information Manager & 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/her 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. 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 the legal members of the Management Board, the Chief State Solicitor meets the Attorney General for a structured meeting at least monthly in addition to the quarterly 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;
- 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;
- Having final approval on staffing issues where a proposal is A1 budget increasing.

## **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) considering whether Strategic Human Resources and/ or Organisational Capacity and Capability Reviews are to be conducted;
- 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 Strategy 2030

### **Review**

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

# OFFICE OF THE ATTORNEY GENERAL AND CHIEF STATE SOLICITORS OFFICE

## Audit Committee Charter & Terms of Reference

### **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 control systems and procedures.

### **Authority**

The Audit Committee is appointed to provide independent advice to the Accounting Officers and is responsible to them 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 at any time. The Audit Committee shall comprise of an independent external Chairperson, at least two other external members with appropriate experience and expertise and one Management Committee/Board representative from each Office. In appointing committee members, the Accounting Officers shall have regard to the principle of gender balance.

The Accounting Officers should ensure that the Audit Committee has the capacity to understand the financial, cultural, strategic and political environment in which the Offices operate.

The Audit Committee should also be satisfied that at least one of its members has recent and relevant financial experience. Other relevant skills include ICT expertise and corporate and ICT governance experience.

The role requirements will be clearly communicated to potential members at the outset including time commitments and an indication of frequency of meetings.

The Audit Committee should review its training needs annually to identify any gaps in knowledge or expertise needed to fulfil its functions.

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 four times each year. All committee members are expected to attend each meeting. 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 relevant managers to attend meetings, as it considers necessary. The Committee may also invite representatives from other relevant bodies to attend meetings to discuss matters of mutual interest. The Committee will meet with the nominee of the Office of the Comptroller and Auditor General at least annually.

Meeting agendas will be prepared and provided in advance to members, along with appropriate briefing material. Minutes will be kept of each meeting and arrangements will be made for prompt copying of approved minutes to the secretaries of the Management Committee/Board for appropriate circulation. Appropriate records of the work of the Committee will be maintained.

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 monitor the Offices' implementation of audit recommendations from internal audit, external audit and other relevant sources.

To consider and review with the Accounting Officers, and where appropriate advise them on:

- 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), computerised information system controls and security.

b) The adequacy of the systems of control underlying the Offices' financial management processes including reviewing the results of the external audit and reviewing the procedures and practices associated with financial management and budgeting.

c) 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.

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.

f) The adequacy of the Offices' Risk Management frameworks.

To request special reports from the Internal Auditors as considered appropriate.

To engage professional expertise if and when required (for example in the area of I.T.) to assist the Committee in undertaking 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 apply best practice in the Internal Audit function.

To review the Internal Audit working relationship and liaison with the nominee of the Comptroller and Auditor General to ensure co-operation, avoidance of duplication and potential gaps in audit coverage.

To perform other activities related to the Charter as requested by the Accounting Officers.

To review and assess the adequacy of the written Charter annually and request Accounting Officers' approval for proposed changes

To confirm annually that all functions outlined in the written Charter have been carried out.

To evaluate the Audit Committee's performance on a regular basis.

### **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 Office management on the effectiveness of the risk management process and taking such feedback into account for input into the priorities of the Internal Audit work programme.

### **Access**

The chairperson of the Committee or any other person on the Committee acting with the authority of the chairperson will have right of access to the Accounting Officers or any other member of the Management Committee/Board. 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 Officers, in line with organisational policy and any relevant guidelines.

Where a full investigation is initiated under Protected Disclosures provisions, the fact of such an investigation will be reported to (among others) the Chair of the Audit Committee who will also be advised of the outcome and any recommendations arising.

In the event that the Audit Committee itself receives a protected disclosure, the Committee will consult with the appropriate Head of Administration who will advise on organisational policy

### **Reporting**

The Committee shall furnish an annual report to the Accounting Officers within 3 months 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 may also, if it feels necessary, make a report to the Accounting Officers more frequently and may avail of the Chair's right of access to the Accounting Officers.

The annual report will review the Audit Committee's operations and will include an assessment on the work of the Internal Auditors, the supports provided to the Audit Committee and a self-assessment of the Audit Committee's own effectiveness.

The annual report will also include confirmation that the annual review of this written Charter has been completed.

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

The Committee will arrange as a matter of normal practice for the prompt provision of approved minutes to the secretaries of the Management Committee/Board for appropriate circulation.

The Committee will also provide an open avenue of communication between the Internal Audit function, the Office of the Comptroller and Auditor General and the Accounting Officers.

**Amendment of Charter**

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

September 2020

# Appendix E

## Appendix E

Office of the Attorney General

(To include Office of Parliamentary Counsel and Chief State Solicitor's Office)

### **Office of the Attorney General (including the Office of Parliamentary Counsel and Chief State Solicitor's Office)**

#### **Risk Management Policy (as amended March 2020)**

The Office of the Attorney General (the "Office") comprises three constituent elements - the Advisory Counsel to the Attorney General and the Office of Parliamentary Counsel (collectively referred to in this document as the "AGO") and the Chief State Solicitor's Office (the "CSSO"). The Director General of the AGO and the Chief State Solicitor of the CSSO are both Accounting Officers. The constituent offices are referred to individually as such where the need for differentiation arises.

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

An organisation-wide risk analysis occurs bi-annually as part of a process of embedding risk management across the Office.

This risk management policy sets out how the Office ensures that its culture, processes and structures are directed towards the effective management of potential risks and opportunities. Risk management is aligned with the Office's Statement of Strategy and seeks to protect the standing and reputation of the organisation.

The risk management process informs the work of each part of the Office and enables each part of the Office to be assured of the reliability, robustness and appropriateness of their organisational management 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.

## TABLE OF CONTENTS

<b>Purpose</b>	<b>3</b>
<b>Mission and Statement of Strategy</b>	<b>3</b>
<b>Context</b>	<b>4</b>
<b>Risk Management Objectives</b>	<b>5</b>
<b>Risk Appetite/Tolerance</b>	<b>7</b>
<b>Risk Management Process</b>	<b>7</b>
• <b>Risk Identification</b>	<b>8</b>
• <b>Risk Assessment</b>	<b>8</b>
• <b>Risk Mitigations</b>	<b>8</b>
• <b>Risk Monitoring</b>	<b>9</b>
• <b>Risk Reporting</b>	<b>9</b>
<b>Risk Registers</b>	<b>9</b>
<b>Roles &amp; Responsibilities</b>	<b>11</b>
<b>Assurance Statements</b>	<b>13</b>
<b>Glossary of Terms</b>	<b>14</b>

## Purpose

This document sets out the Office's Risk Management Policy which has been approved by the Audit Committee, the Management Committee of the AGO, the Management Board of the CSSO and the Office's Main Management Advisory Committee ("Main MAC"). The policy includes sections on:

- ❑ The objectives of our Risk Management Arrangements
- ❑ The Risk Registers
- ❑ Roles and responsibilities
- ❑ Assurance statements.

Risk Management in the Office provides a framework to identify, assess and manage potential risks and opportunities. It provides a way for managers to make informed management decisions. 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.

## Mission and Statement of Strategy

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. 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.

## Context

The Civil Service Renewal Plan 2014-2016 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.

In 2015 the 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<sup>7</sup>.

Both the AGO and the CSSO have a Corporate Governance Framework in place which is regularly reviewed. Chapter 4 of each of those Frameworks deals with Risk Management.

The Office's Risk Management Policy is informed by the AGO and CSSO CGFs and the guidance published by the Department of Public Expenditure and Reform in 2016<sup>8</sup>.

The Office is required 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.

Risk management should be embedded in the culture and ethos of the organisation so that at all levels there is compliance with current best practice. This means that identified risks are mitigated, controlled, managed and reviewed. The requirement for compliance at all levels implies that appropriate controls and mitigations are always in place. Controls and mitigations 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 Corporate Governance Frameworks in both Offices set out the respective roles of the Accounting Officer, the Management Committee/ Management Board and the inter-Office Risk Management Committee. Those roles are further explained in this document as pertains to the management of risk.

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<sup>7</sup> See [www.per.gov.ie/en/corporate-governance-standard/](http://www.per.gov.ie/en/corporate-governance-standard/)

<sup>8</sup> "Risk Management Guidance for Government Departments and Offices" (February 2016).

## Risk Management Objectives

**Risk** can be 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 a threat which could lead to failure to achieve objectives and it can also be an opportunity which if exploited could offer an improved way of achieving objectives.

The essence of risk is the uncertainty of outcome (whether positive or negative). The risk has to be assessed by reference to the likelihood of something happening and its potential impact, measured against the current controls and mitigations in place as recorded in the Risk Registers.

The resources available for managing and mitigating risk are finite and so the aim of the risk management process is to achieve an optimum response to risk having regard to the available resources.<sup>9</sup> 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. This tolerance of risk is also known as an organisation's Risk Appetite. A short statement on the Office's Risk Appetite is included in this policy.

The objectives of the Office's risk management process 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;
- ❑ Providing opportunities for shared learning on risk management across the organisation;
- ❑ Offering a platform for identifying and prioritising risk areas;

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<sup>9</sup> See below where the risk management process is described as a process of risk identification, risk assessment, risk mitigation, risk monitoring, risk reporting and risk classification.

- ❑ 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;
- ❑ Maintaining a Risk Register that is regularly reviewed and updated;
- ❑ Monitoring arrangements on an ongoing basis including the effectiveness of current controls and mitigations.

### **Risk Appetite/Tolerance**

It is necessary to consider the amount of risk the Office is willing to pursue, accept or tolerate in the pursuit of the Office's goals and priorities as set out in the Statement of Strategy. The appetite for risk varies according to the functions and activities undertaken. In some areas, proactive management will involve understanding of reasonable risk-taking. A risk appetite statement is attached to the Risk Registers (see below) and both are reviewed bi-annually.

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 goals and priorities 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 goals and priorities 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:

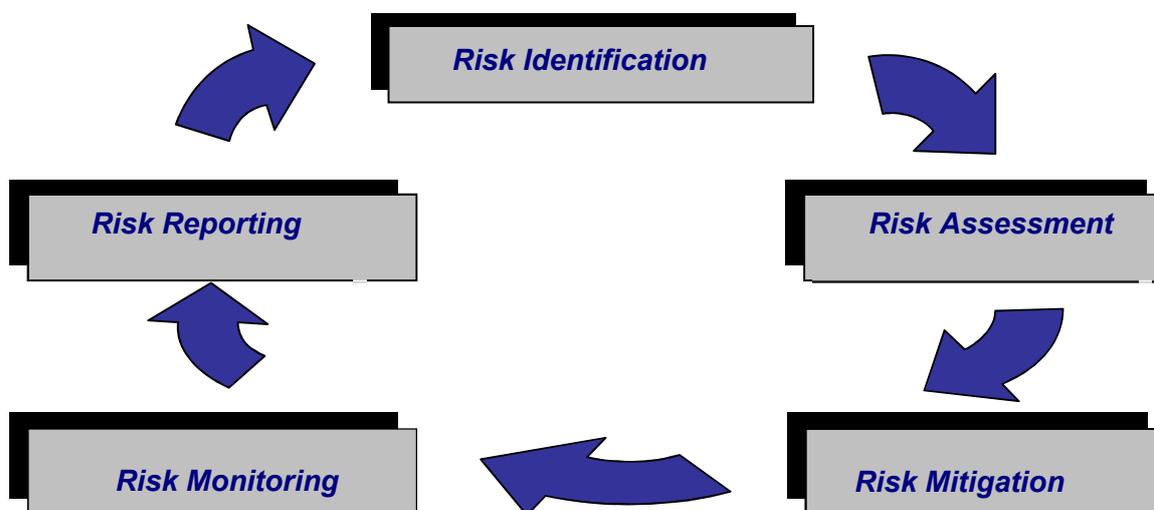
- Impact the reputation of the Office;
- Impact on inter agency relations;
- Impact organisational performance;
- Undermine the efficiency and effectiveness of operations;
- Prevent adherence to governance, legal and regulatory obligations.

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.

### **Risk Management Process**

There are 5 stages of the Risk Management Cycle which achieves the objectives of the risk management process, namely, risk identification, risk assessment, risk mitigation, risk monitoring and risk reporting.

The Risk Management Cycle can be illustrated as follows:



*Source: This graph of the Risk Management Cycle was contained in the Department of Finance Risk Management Guidance – March 2004-2015.*

### **Risk Identification**

This is achieved by regular monitoring and assessments of risk across all the activity areas as part of the bi-annual review of the Office’s Risk Registers (see below),

### **Risk Assessment**

Once identified, risk areas are assessed – the risks are analysed to identify the component elements of the risks being faced, to evaluate the their likelihood and the potential impact of the risks being faced and to share those evaluations across the different parts of the Office. The evaluations are reflected in the regular updates of the Risk Registers (see below).

### **Risk Mitigations**

When risks have been identified and assessed/evaluated, the next stage is to rank the risks in order of their likelihood and potential impact, measured against any mitigations in place, and to prepare and agree appropriate risk action measures. The measures set out the steps to be taken to mitigate, manage and control/ contain a risk at acceptable levels, and, where appropriate, set out a timetable for future action. The names of accountable and responsible risk owners for each identified risk [should be also] are also? set out.

## **Risk Monitoring**

It is the role of the accountable and responsible risk owner in a given area, and individual managers, to regularly review progress on the achievement of controls and mitigation measures for an identified risk. The Office and the Audit Committee receive regular reports on achievements and on any unresolved risk issues. The Office employs a RED, AMBER and GREEN warning scale in its Risk Registers to signify the likelihood and consequences of a given identified risk.

## **Risk Reporting**

The senior managers and the respective Management Committee/Management Board 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 forms 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. The Management Boards and Audit Committee regularly review how the risk management policy is operating and keep under review significant risks including any cross-Office risks.

## **Risk Registers**

Effective risk management includes maintaining a Risk Register in both the AGO and in the CSSO. The Registers identify the principal risks arising from events to which the Office is exposed and activities which the Office engages in; identifies mitigations, controls and managements in place to respond to those risks, includes suggestions for additional actions, controls and mitigations and identifies who is responsible for the risks identified.

A key feature of the risk management process 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 using the Risk Register Traffic Light system (Red/ Amber/ Green referenced above). It is important that the system is easy to understand and operate.

The requirement to conduct a proper analysis of risk is reflected in the Office's bi-annual review of the Risk Register which review is a process involving meetings across the Office between senior management in each unit/section (e.g. Advisory Counsel, Administration, IT, Parliamentary Counsel), at Management Board/Committee level, and 2/3 other members of the Risk Management Committee who are not in the unit/section concerned, to evaluate the risks. This process involves a discussion and consideration of the principal risks identified and, utilising the extensive experience of senior experienced management and taking account of information received from staff in their area pertaining to risk, necessarily involves consideration of the context in which such risks may arise and how such a risk if it occurred might impact on the

Office (be that from a reputational, operational, stakeholder or policy perspective) and the consequences of such an impact.

The Risk Ranking is as follows: 0-6=Green; 7-14 = Amber; 15 + = Red.

When ranking the likelihood of a particular risk, it is necessary to consider the nature of the mitigations/ controls/ management in place to reduce the likelihood of that risk and its consequences. For example, a risk of ICT Cyberattack may be mitigated by having in place a number of firewalls etc. This may not remove the likelihood of any cyberattack occurring but may reduce the number of such attacks and/or the impact of an attack. Each assessment of a particular risk is, accordingly, a qualitative judgment made after taking all aspects of the risk and its likelihood into account. Similarly, when ranking the consequence of a risk, the consequence may be impacted by the mitigations etc which may reduce the prospect of a risk having a detrimental effect.

The Risk Registers of the AGO and the CSSO record details of all the principal and significant risks identified across those offices and grade each risk in terms of the likelihood of it occurring and seriousness of its impact on the objectives of the offices at a corporate and business unit level.

The Risk Registers include:

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

The Registers are maintained and updated bi-annually as existing risks are re-graded in the light of the effectiveness of the mitigation strategy and new risks are identified.

The Registers are regularly reviewed by the Audit Committee and the Management Boards of the Office, as part of its governance and management obligations.

## Roles & Responsibilities

**All staff** in the Office have a part to play in managing risk by:

- maintaining awareness of the nature of risks in their day-to-day work and identifying and communicating risks in their area of work to management;
- ensuring that they operate identified controls and mitigations in relation to risks identified in their area of work;
- monitoring the effectiveness of management procedures created to mitigate those risks identified;
- notifying management in the event of [a threat materialising];
- 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 the goals of the Statement of Strategy.

The Management Committee/Management Board (to which the Risk Management Committee report) are collectively responsible for the management of risk within the Office 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;
- Ensuring the implementation of the Risk Management policy

**Group/Unit Managers and Heads** identify the risks associated with the work in their areas, evaluate and assign ratings to risk impact and likelihood, set out the controls and mitigations which operate to reduce the likelihood and/or impact of the risks identified and document this information relating to risk in the Risk Registers. The Managers and Heads monitor the implementation of those controls and mitigations. In reviewing the Risk Registers bi-annually, Managers and Heads take account of information received from staff in their area pertaining to risk and on an ongoing basis they maintain an awareness of risk and the Risk Registers

among their group/unit staff and, where the relevant risk owner is not a Manager or Head, to the relevant risk owner.

**Risk Owners**, as identified in the Risk Registers, have responsibility for ensuring the risks identified in their particular area of competence are properly monitored and managed. Risk owners ensure that the named controls and mitigations listed for an identified risk are in place and operating effectively. Risk owners ensure that in the event that there is an increased likelihood of the risk concerned occurring, in the event that the impact of the risk is greater than previously identified, that any issue arises as to the effectiveness of the operation of identified controls and mitigations or if the risk is likely to spread beyond the sphere of the risk owner, such matters are referred to their manager in the first instance and their manager refers such matters on where relevant to the Management Committee/Management Board for attention. This is taken into account in the bi-annual reviews of the Risk Registers.

**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;
- Co-ordinating risk management processes including the bi-annual reviews of the Risk Registers.

**The Internal Audit** function (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 Audit Committee** has responsibility for providing an independent opinion on the adequacy of the Office's risk management arrangements as informed by Internal Audit and regularly reports to the Management Committee/ Management Board.

#### *Assurance Statements*

Assurance statements are signed bi-annually by members of the Management Board/Management Committee. In signing the statement, the member confirms that he or she has, in conjunction with the Board/Committee, reviewed and where appropriate, updated, the

Risk Register for their area in the context of the risk management policy.

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 Division/ Section/ 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]

## Glossary of Terms

<b>Assurance</b>	An evaluated opinion, based on evidence gained from review, on the Office's governance, risk management and internal control framework.
<b>Risk</b>	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. The essence of risk is the uncertainty of outcome, whether positive or negative. Risks are assessed in terms of the likelihood of occurrence and the consequence of that occurrence.
<b>Risk Assessment</b>	The evaluation of risk with regard to the impact if the risk is realised and the likelihood of the risk being realised.
<b>Risk Management</b>	All the processes involved in identifying, assessing and judging risks, assigning ownership, taking actions to mitigate or anticipate the risks, and monitoring and reviewing progress.
<b>Risk/ Opportunity Appetite</b>	The amount of risk the Office is willing to pursue, accept or tolerate in the pursuit of its goals and priorities as set out in the Statement of Strategy and

the Risk Management Policy.

<b>Policy</b>	The overall approach to risk management as defined by the Office.
<b>Risk Register</b>	The documented and prioritised overall assessment of the range of specific risks faced by each area within the Office.
<b>Risk Appetite</b>	The amount of risk that the Office is prepared to accept, tolerate or be exposed to at any point in time.
<b>Exposure</b>	The consequences, in impact and likelihood terms, which may be experienced by the Office if a risk is realised.
<b>Internal Control</b>	Any action or mitigations [or controls] within the Office 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 Strategies and Plans

# Appendix G

## Appendix G

### Senior Responsible Roles

The following are the Senior Responsible Roles undertaken by Management Board members

SENIOR RESPONSIBLE ROLE	AREAS OF STRATEGIC RESPONSIBILITY
Senior Responsible for Organisational Capability	Structural Capability
	Systems Capability - to include ICT systems, Counsel Fees system, Information systems
	Performance – individual and organisational
Senior Responsible for Client and Stakeholder Engagement	Client Relations Officer Group/Network
	Staff Engagement
	Equality, Diversity and Inclusion
	Communications
	AGO-CSSO relationship
	Counsel relationship
	Branding
Senior Responsible for Knowledge, Learning and Development	Strategic Expertise Development to include:- <ul style="list-style-type: none"> <li>• Legal Skills development</li> <li>• Clerical Skills development</li> <li>• Skills Register</li> </ul>
	Client facing Legal Knowledge/Learning
	Public Profile (speakerships, publications, etc.)
Senior Responsible for Organisational Development and Reform	New Single Building Project - to include associated organisational reforms
	Next Generation Model for Change
Senior Responsible for Service Delivery	Standards and Quality Control
	Best Practice - to include Practice and Procedure
	eLawyer initiative
Senior Responsible for Accountability, Regulation and Compliance	Risk Management
	Audit
	Annual Reporting
	Business Planning