



Oifig an Ard-Aighne  
Office of the Attorney General

# Corporate Governance Framework



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# Chapter 1

## Overview of the Office of the Attorney General

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

### 1.1 Mission Statement

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

### 1.2 Vision

Our vision is to inspire excellence in our people, be at the forefront of legal developments and deliver an unrivalled service to our clients.

### 1.3 Constitutional Role of the Attorney General

Article 30 of the Constitution establishes the Office of the Attorney General. The Attorney General is the Chief Law Officer of the State and in accordance with Article 30 is adviser of the Government on matters of law and legal opinion. His functions are set out in Article 30 and in legislation (primarily section 6 of the Ministers and Secretaries Act 1924), in constitutional convention and in the jurisprudence of the courts. The Attorney General is assisted in carrying out his constitutional role by Advisory Counsel, the Office of the Parliamentary Counsel to the Government (OPC) and the Chief State Solicitor's Office (CSSO).

The Office of the Attorney General includes Advisory Counsel, the Office of the Parliamentary Counsel to the Government (OPC) and the Chief State Solicitor's Office (CSSO). The Chief State Solicitor's Office provides litigation, advisory and transactional solicitor services to Departments of State and certain Government Offices. The Chief State Solicitor is the Accounting Officer and a separate Governance Framework is prepared by that Office.

This document relates to the Chief State Solicitor's Office only where this is expressly stated.

## **1.4 Organisation and Structure**

The Director General is the administrative Head of Office of the Office of the Attorney General. He is the Accounting Officer for the Attorney General's Office (Advisory Counsel, OPC and Corporate Services, excluding the CSSO).

The Director General leads Advisory Counsel who are organised into five groups, each headed by an Advisory Counsel Grade I, (equivalent to Civil Service grade of Assistant Secretary). Each of these groups comprises five to seven lawyers with clerical support and specialises in particular areas of law.

The Office of the Parliamentary Counsel to the Government is led by the Chief Parliamentary Counsel. The OPC is organised into four groups, each headed by a Parliamentary Counsel (equivalent to the Civil Service grade of Assistant Secretary). Each group comprises, on average, seven drafters together with a small number of support staff. They are dedicated to drafting legislation on the instructions of particular Government Departments in respect of which each group has been assigned responsibility by the Chief Parliamentary Counsel.

Advisory Counsel and the Office of the Parliamentary Counsel to the Government are supported by shared Corporate Services. Corporate Services are led by a Principal Officer and comprise six units consisting of:

- Human Resources;
- Information Technology;
- Finance;
- Registry;
- Change Management and;

- Services (Facilities management).

The Office also has a Library and Know-how Unit, headed by an Information Manager, which provides research services and access to legal information.

## 1.5 The Role of the Office

The Office of the Attorney General assists and advises the Attorney General in carrying out his functions in relation to:

- The provision of legal advice to Government, Departments of State and Government offices in matters of law and legal opinion;
- The drafting of Bills, amendments to Bills and statutory instruments on behalf of the Government and Ministers of the Government, including regulations to be made under section 3 of the European Communities Act 1972 to give effect to the State's European Union obligations;
- Representing the State in litigation in the Irish Courts, European Courts, Tribunals and providing advice in relation to all litigation affecting the State;
- Directing Ministerial prosecutions where so instructed by Departments of State or Government Offices;

The Office's [website](#) provides more detailed information about the role of the Office.

The institutional knowledge of the Office, gained over time and through experience of working with Departments of State and Government Offices, affords it a unique perspective, enabling it to approach its mission from a whole of Government standpoint.

The Office is funded by monies voted by the Oireachtas. The Office also provides a grant to fund the Law Reform Commission, whose role is set out in the Law Reform Commission Act 1975 (see Chapter 5, pg. 27).

## 1.6 Values and Culture

The work of the lawyers in the Office is carried out to the highest legal professional standards and the work of officials and lawyers is carried out in accordance with the values and standards relating to the Civil Service generally. The Office is deeply aware of the importance of respecting the rule of law and the role of the Attorney General in the protection of public rights. In particular, the Office is cognisant of the fact that the Attorney General is independent in the performance of his role as guardian of the Constitution and protector of the public interest. Core values of integrity, quality, impartiality, respect and professionalism underpin the work and ethos of the Office.

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

The [Standards in Public Office Commission](#) produces the Civil Service Code of Standards and Behaviour. The Code forms part of the terms and conditions of all civil servants and underpins the rules in many areas including in relation to impartiality and confidentiality, civil servants and politics, behaviour at work, improper use of influence, the acceptance of gifts, hospitality, payment for outside work and appointments outside the Civil Service.

A copy of the Code is given to every member of staff appointed to the Office and any amendments are notified to all staff. The code can be found in full [here](#).

### 1.6.2 Ethics in Public Office

The Standards in Public Office Commission publishes guidelines under the Ethics in Public Office Acts 1995 and 2001 for prescribed public servants as well as office holders (i.e. Attorney General, Ministers etc.) to ensure they comply with the requirements of the legislation. Staff are made aware of their obligations under the legislation as appropriate.

### 1.6.3 Protected Disclosures

The Office complies with its obligations under the Protected Disclosures Act 2014. It has established procedures for the purposes of section 21(1) in relation to the making of protected disclosures by workers who are or were employed by the Office and for dealing with such disclosures.

## 1.6.4 Regulation of Lobbying

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

## 1.6.5 Matters raised by the Public

The Attorney General has a limited role in relation to matters raised by the public, for example, in relation to the holding of new inquests under the Coroners Act 1962 and a limited role in relation to relator actions where a public interest point is raised by an applicant who would not otherwise have the legal standing or locus standi to raise a legal issue before the courts. The Office does not advise members of the public.

The Freedom of Information Act 2014 applies only to matters relating to the general administration of the Office of the Attorney General. In addition the Office manages data in compliance with the General Data Protection Regulation (GDPR) and the Data Protection Act 2018.

## 1.7 Statement of Strategy

The Statement of Strategy is jointly prepared with the CSSO having regard to the Programme for Government in compliance with the Public Service Management Act 1997. The Statement of Strategy has been developed through targeted engagement with key client Departments, following internal consultation across the constituent parts of the Office and an intensive examination of the legal environment.

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

The strategy identifies a number of key challenges which will impact our operating environment including COVID-19, Brexit, the competitive environment in which we operate and our obligations as a result of our membership of the European Union. It recognises the need to be

sufficiently flexible and agile to allow the Office to respond to the current and future legal needs of Government Departments and Offices and changes in the external environment. It reflects our commitment to adopting innovative approaches to meeting those needs, where appropriate and developing our people and our organisation. The Office must continue to address the challenge of recruiting, developing and retaining staff of the highest calibre in a highly competitive marketplace. To this end, the Office has developed considerable expertise over the years and attaches great importance to continuing to develop that expertise.

Over the lifetime of the Statement of Strategy, the Office will systematically monitor and review its performance and progress towards the achievement of its goals and objectives.

## **1.8 Engagement with External Stakeholders**

Examination of the external environment and close interaction with Departments of State and Government Offices drives the Office's strategy to deliver the legal services that they require. The Office's Client & Customer Charter sets out standards that can be expected of the Office in its dealings with Departments of State and Government Offices.

## **1.9 Internal Communications**

Good communication within the Office is vital. It encourages staff to be more actively involved in the ongoing development of systems and processes to meet evolving business needs. Internal communications take place through a variety of channels including briefing from managers, regular Unit meetings, the Partnership Committee which is representative of all staff and acts as the Office's Departmental Council.

Key Office information including the minutes and documentation of meetings of Office committees such as the Management Committee, Main MAC and Partnership is available on the Office intranet. Being available on the intranet provides easier access to and the continued monitoring of information to ensure it is current and up to date.

## **1.10 Review of Effectiveness of Governance Framework**

The Office has measures in place to monitor the structures, systems and controls set out in this framework to ensure that issues of significance are accorded priority and resolved by

appropriate personnel. This framework document serves to link these measures and further embed within the Office the concept of Corporate Governance. While all separate measures are reviewed regularly and revised as necessary, this framework in its entirety is subject to periodic review to ensure continued fitness for purpose. See Chapter 4, pg. 19.

## Chapter 2

### Senior Management Roles and Responsibilities

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

#### 2.1 The Attorney General

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

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. He defends the constitutionality of Bills referred to the Supreme Court under Article 26 of the Constitution. He is an ex officio member of the Council of State which the President consults in relation to his exercise and performance of certain powers and functions under the Constitution. The Attorney General also has functions in respect of legislative programming as a member of the Government Legislation Committee which is chaired by the Government Chief Whip and in respect of the Law Reform Commission under the Law Reform Commission Act 1975 (see Chapter 5 pg. 27). The Attorney General also has a function under the Coroners Act 1962 to direct a coroner to hold an inquest where he considers that the circumstances of a person's death make the holding of an inquest advisable. He also has some limited statutory functions, e.g. as provided by the Geneva Conventions Act 1962.

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

## 2.2 Director General

The Director General has overall management responsibility for the delivery of legal services provided by the Office. The responsibilities are set out in the Ministers and Secretaries Act 1924 as amended and the Public Service Management Act 1997.

The Director General, in accordance with the 1997 Act, may assign to officers responsibility for the performance of functions for which he is responsible. He retains ultimate responsibility and accountability for the actions of the Office, including for the performance of functions so assigned. He may also be required to carry out other functions on behalf of the Attorney General not mentioned in the 1997 Act.

As Accounting Officer, the Director General is personally responsible for the safeguarding of public funds and property under his control; for the regularity and propriety of all the transactions in each Appropriation Account bearing his signature; and for the efficiency and economy of administration in the Office. He is responsible for the money entrusted to the Office for the use made of its resources and for control of the assets in its keeping.

As Accounting Officer, the Director General can put in place arrangements to assist in compliance with governance obligations, however he cannot delegate accountability for the following obligations:

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

## **2.3 Chief Parliamentary Counsel**

The Chief Parliamentary Counsel has overall management responsibility for the work of the Office of the Parliamentary Counsel to the Government. In fulfilling this role, she assigns responsibility for drafting legislation for individual Government Departments among the four OPC Groups. She is a member of the Government Legislation Committee whose work informs and monitors the OPC's strategic planning.

She attends meetings with the Attorney and with OPC Group Managers to ensure effective communication regarding drafting progress. The Chief Parliamentary Counsel liaises closely with the Head of Administration in relation to the shared AGO Corporate Services which support the OPC in its work. She may also be required to carry out other functions on behalf of the Attorney General.

## **2.4 Assignment of Functions**

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

## **2.5 Functions and Responsibilities of Assistant Secretaries and Principal Officers**

### **2.5.1 Advisory Counsel Grade I and Parliamentary Counsel**

Advisory Counsel Grade I participate on the Management Committee and subcommittees thereof. They support the Director General and ensure the Office provides an excellent legal service in line with its mission.

Parliamentary Counsel participate on the Management Committee and subcommittees thereof. They support the Chief Parliamentary Counsel and ensure an excellent legislative drafting service and report directly to her.

Advisory Counsel Grade I and Parliamentary Counsel are involved in the preparation of the Statement of Strategy, progress reports, renewal plans and business plans.

They each manage and lead a Group of staff and assign specific responsibilities. They:

- Report to the Director General and Chief Parliamentary Counsel where appropriate.
- Manage and lead overall performance which includes PMDS and HR matters.
- Work with staff in providing and identifying learning opportunities and development.
- Allocate and use resources including staff and finances in a proper and efficient manner.
- Comply with all obligations including financial obligations relevant to the post.
- Are responsible for reporting arrangements and promoting evidence based, politically neutral and impartial advice on management and organisational issues.
- Participate in ensuring effective risk management.
- Contribute to dialogue with Departments of State and relevant stakeholders having review meetings from time to time in relation to the legal service provided and likely future demands.
- Implement relevant policies or decisions in accordance with decisions of the Government and directions of the Attorney General.
- Deliver the outputs determined by the Attorney General, Director General and Chief Parliamentary Counsel as appropriate.

## 2.5.2 Head of Administration

The Head of Administration is a principal officer and has overall responsibility for the provision of corporate services including Human Resources, Information Technology, Finance, Change Management, Registry and Services. She supports the Director General and Chief Parliamentary Counsel to ensure the Office meets its aims in relation to administration matters. She participates in the Management Committee and relevant subcommittees.

## 2.6 Special Adviser

The role and duties of the Attorney General's Special Adviser are essentially the same as those of Special Advisers to Members of the Government which are described in section 11 of the

Public Service Management Act 1997. The Special Adviser is not part of the line management system of the Office and attends Management Committee meetings in an observer capacity. The Civil Service Code of Standards and Behaviour applies to the Special Adviser.

## **2.7 Governance Role of all Staff**

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

## Chapter 3

### Management Structures

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

#### 3.1 Management Committee of the Office of the Attorney General

The Office's Management Committee operates according to the principles of shared participation and personal responsibility for the operational success of the entire Office in supporting the Attorney General, the Director General and the Chief Parliamentary Counsel in the fulfilment of their functions. Overall responsibility still rests with the Director General, while responsibility rests with the Chief Parliamentary Counsel for matters which fall into her domain.

The Management Committee comprises the Director General (Chair), Chief Parliamentary Counsel, Advisory Counsel Grade I, Parliamentary Counsel and the Head of Administration. In order for meetings to be considered valid a quorum of 1/3 or four members must be present. On average ten meetings take place throughout the year. Meetings are minuted.

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

Committee members have a shared responsibility to act in the best interests of the Office as a whole and are expected to take a wider view of issues as well as matters specific to their own duties. Decisions at the Management Committee are generally achieved by consensus. Where

a consensus cannot be reached by the Management Committee, it remains the prerogative of the Director General, and the Chief Parliamentary Counsel for matters which fall into her domain, to make a decision in relation to the matter or refer the matter for consideration by the Attorney General.

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

From time to time, subcommittees are appointed by the Management Committee to examine and progress issues where appropriate. These subcommittees report back to the Management Committee which may on foot of consideration of the reports received make decisions.

### **3.1.1 Executive and Leadership Role**

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

### **3.1.2 Operational and Strategic Policy Role**

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

### 3.1.3 Communications Role

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

## 3.2 Other Management Committees

There are two senior management committees in which the AGO and CSSO jointly participate. The Main Management Advisory Committee is a joint meeting of the senior management of the AGO (Merrion Street) and the CSSO at which management and organisational issues common to both Offices are discussed every four months.

The Legal Management Advisory Committee takes place three times per year and comprises the same participants from both Offices except for the Heads of Administration and is also attended by the Attorney General. The meeting is to discuss specific legal issues and sensitive litigation with a view to signing off on reports to Government on sensitive and constitutional cases following consultation with all Departments of State.

## 3.3 Cross-Sectoral Role

A number of staff represent the Office on various interdepartmental groups providing legal advice or supporting the work of Departments of State.

The Office also participates in a number of interdepartmental fora and working groups that deal with central Civil Service initiatives of an administrative nature (for example HR, finance and public sector reform).

## Chapter 4

### Audit, Assurance and Compliance Arrangements

This Chapter sets out how the Office manages risk through its audit, assurance and compliance control processes.

#### 4.1 The Accounting Officer

At the end of each financial year the Office is required to report on its expenditure in the form of an Appropriation Account which is submitted for review and audit by the Office of the Comptroller and Auditor General. This Account must be delivered by the 31st March in the year following the year of account. This Account is submitted for review by the Oireachtas Committee of Public Accounts and the Office may be required to attend at that committee to discuss and respond to any queries arising.

The annual Statement of Internal Financial Control is the means by which the Accounting Officer declares his approach to, and responsibility for, risk management and the internal control environment within the Office. Any weaknesses in the internal control system within the organisation encountered during the year in question are also identified in the Statement. Each year the Accounting Officer provides a signed Statement of Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Account.

#### 4.2 Management Assurance Arrangements

The assurance arrangements underpinning the annual Statement of Internal Financial Control made by the Director General to the Comptroller and Auditor General is supplemented by other assurance mechanisms such as letters of assurance in relation to human resources and payroll shared services. The Director General, the Chief Parliamentary Counsel and the

Management Committee collectively oversee the corporate governance arrangements for risk management and internal controls within the Office.

The Director General, the Chief Parliamentary Counsel and the Management Committee oversee the policies and procedures governing the provision of legal services by the Office to its clients. These policies and procedures include protocols reflecting risk management principles as they apply to the confidentiality of client instructions, legal privilege, the protocols established by the Attorney General and the case management system and ICT protocols in the Office which aim to ensure confidentiality of the information on which the Office provides its legal services.

### **4.3 Management Committee Scrutiny**

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

Monthly scrutiny of financial statements is a standing agenda item at the Management Committee meetings and each year the draft AGO budget for the following year is presented to the Committee for approval.

Risk is also a standing agenda item at the Management Committee meeting. The senior person responsible for risk regularly reports to the Committee and any actions arising are allocated for attention as appropriate. The minutes of Audit Committee meetings are also submitted to and considered by the Management Committee.

## 4.4 Government Procurement

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

The Office has a Procurement Officer who is responsible for ensuring that the Office's procurement policy, procedures, practices and templates comply with EU law and National Guidelines. His role is also to provide support and policy and operational advice as and when required by staff and to ensure procurement is compliant with EU law and National Guidelines.

## 4.5 Joint Risk Management Committee

There is a Risk Management Committee for both the AGO and the CSSO. This Committee is composed of senior representatives from the legal and corporate service areas of both Offices.

The Joint Office Risk Management Committee meets regularly and has responsibility for:

- Development, implementation, maintenance and periodic 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 each Office;
- Designing and reviewing processes for risk management;
- Providing policy advice and guidance in respect of risks and controls; and
- Co-ordinating the various risk management processes including the bi-annual reviews of the Risk Registers.

The Committee reports to local Management Boards/Committees, Main MAC and the Audit Committee through the seniors responsible for risk in the AGO and CSSO, respectively.

## 4.6 Joint Risk Management Policy

There is a Joint Risk Management Policy for the AGO and CSSO which sets out the approach to risk management for both Offices.

The objectives of the risk management policy are to:

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

#### **4.6.1 Risk Register**

The AGO and the CSSO have separate Risk Registers. The Registers set out the principal risks identified, their likelihood of occurring given mitigations in place and the level of impact on the achievement of the Offices' objectives should they materialise. The Register is reviewed and updated on a regular basis. The review process comprises a number of stages involving risk owners, the Risk Management Committee, the Management Committee and the Audit Committee.

#### **4.6.2 Responsibility for Risk Management**

The Joint Risk Management Policy provides that the Management Committee is responsible for establishing and maintaining a sound system of internal control that supports the achievement of the goals of the Statement of Strategy and for the management of risk in the Office.

It also notes that 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.

## 4.7 Internal Audit

The Internal Audit function, which has been outsourced to a third-party, is responsible for providing an independent assurance/opinion to the Accounting Officer on the appropriateness and effectiveness of the Offices' controls and processes. An annual schedule of audits to be completed each year is prepared in consultation with the Audit Committee.

## 4.8 Audit Committee

The Audit Committee is part of the ongoing systematic review of the control environment and governance procedures within the Office. Its role, as set out in the Audit Committee's Charter, is to oversee the Internal Audit function and to give independent advice to the Accounting Officer in relation to the suitability and robustness of the Office's internal control systems and procedures.

The Committee comprises an independent external Chairperson, at least two other external members with appropriate expertise and one Management Board/Committee representative from each of the AGO and CSSO. At present one of the external representatives chairs the Audit Committee. Both Management Board/Committee representatives on the Committee currently also sit on the Joint Office Risk Management Committee and have senior responsibility in their respective organisations for risk management and risk assurance. The Director General attends the Audit Committee meetings. Membership of the Committee is reviewed periodically.

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 is not subject to direction or control from any other party in the exercise of its duties.

The Internal Auditor attends the quarterly Audit Committee meetings. The Committee has the authority to request managers to attend meetings and representatives from other relevant bodies as it considers necessary. The role of the Internal Audit function is kept under review by the Committee. The Office of the Comptroller and Auditor General attends a Committee meeting at least once per year typically to discuss the audit of the annual Appropriation Account.

## **4.9 Assurance Statements**

In addition to management assurance (senior managers and the Management Committee) and controls assurance (Internal Audit, AGO-CSSO Risk Management Committee, Audit Committee) as set out in this chapter, the AGO Risk Management Policy provides for periodic assurance statements by senior managers against the risks highlighted in the Office's Risk Register. Together these provide an opinion on the Offices' corporate governance, risk management and internal control processes.

## **4.10 Measures taken to Ensure and Maintain Efficiency**

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

- Continued review of work of Advisory Counsel through weekly Group meetings and a formalised system of eight-week review cycles.
- Continued prioritisation and systematic tracking and review of work of OPC through regular Group meetings and meetings of the Government Legislation Committee
- Bi-monthly review meetings with Office of the Director of Public Prosecutions and CSSO regarding constitutional cases in criminal law area.
- Weekly meetings between the Attorney General, Chief State Solicitor and Divisional Heads to discuss matters of general importance including general risk issues.
- Quarterly extradition/European Arrest Warrant meetings with Departments of State, Garda Síochána and Chief State Solicitor's Office.
- Maintaining close liaison with the State Claims Agency in regard to the management of litigation.

- Co-operation and regular review meetings between legal staff in the Office and Departmental officials in devising appropriate legal strategies to ensure the ongoing effective management of domestic and European Court of Justice (ECJ) litigation.
- Monthly meetings of the Management Boards/Committees in the Attorney General's Office and Chief State Solicitor's Office, three meetings annually of the joint Attorney General's Office/Chief State Solicitor's Office MAC to discuss organisational developments. During COVID-19 the frequency of Main MAC meetings increased significantly to ensure appropriate measures are in place during the emergency.
- In light of new working arrangements due to COVID-19 there are bi-monthly meetings of the Legal Merrion Management Committee.
- Early warning reports to Government on a fortnightly basis for cases of particular political, legal or constitutional sensitivity.
- Legal MAC, attended by the Attorney General and representatives of the Attorney General's Office and the Chief State Solicitor's Office, meets three times yearly to discuss specific legal issues and sensitive litigation with a view to signing off on reports to Government on sensitive and constitutional cases following consultation with all Departments of State.

## 4.11 Compliance Framework

The Office is subject to compliance with a range of common legislative provisions, for example ethics legislation, employment law, health and safety legislation, tax and finance legislation, freedom of information and data protection. Responsibility for compliance with these provisions sits primarily with the relevant business unit (e.g. Human Resources, Finance etc.) and the obligations of management and staff are set out where necessary in Office policies and procedures.

The Office is also obliged to comply with non-statutory obligations, for example Government decisions, Civil Service circulars and central policy initiatives and again, responsibility for compliance with these is with the relevant business unit.

The Compliance Framework for the Office operates as an amalgam of the policy, operational and control procedures and processes listed in this Corporate Governance document and compliance requirements identified in its Risk Register, which is reviewed on a bi-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 will draw together in a separate Compliance Framework document, information on the range of primary compliance requirements with which it is obliged to comply, as a single point of reference.

## **4.12 Internal Finance Management Function**

The role of the Finance Unit is to assist with the overall management of the financial affairs of the Office. This includes embedding a system of financial delegation, segregation of duties and accountability and the monitoring, analysing and reporting on expenditure against agreed budgets. At the end of each year the Unit is responsible for preparing accounts for audit by the Comptroller and Auditor General.

### **4.12.1 External Governance and Oversight of the Law Reform**

#### **Commission Finances**

The Office provides a grant to fund the Law Reform Commission. The Commission is an independent statutory body and while the Office does not have a role in supervising or directing the work of the Commission on a day to day basis it does oversee the allocation of funds to it. On a monthly basis the Commission must submit to the Office a statement on its use of funds in the previous month, its existing funds and its expenditure plans for the coming month. On this basis the Office can assess requests for funds and release funds as appropriate.

The Commission is subject to audit by the Comptroller and Auditor General and can be included in the AGO's internal audit schedule. All audit reports are submitted to the AGO Audit Committee and representatives of the Commission attend Committee meetings to answer any questions the Committee members may have. Please also see Chapter 5, pg. 27 concerning the Law Reform Commission.

## Chapter 5

### Law Reform Commission

#### 5.1 Background

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

The Commission's legal research role is carried out primarily under a Programme of Law Reform. The Commission also works on specific matters when referred to it by the Attorney General under the 1975 Act. The Fifth Programme of Law Reform, which was prepared by the Commission following broad consultation and discussion, was approved by the Government in March 2019 and placed before both Houses of the Oireachtas. This Programme, together with Attorney General requests and completion of work under its Fourth Programme, forms the principal basis for the Commission's work in recent and coming years.

Since it was established, the Commission has published over 220 documents containing detailed analysis of law and proposals for law reform, all available on its [website](#), and about 70% of these have influenced the content of reforming legislation enacted by the Oireachtas.

The Commission also has a role in improving access to legislation by: the maintenance of the Legislation Directory (a key index tracking commencement information and amendments to legislation, with supplementary indexes, which forms an integrated part of the eISB, which since 2020 involves separate entries for each Act of the Oireachtas enacted since 1922,

comprising over 3,000 Acts); the preparation and maintenance of a growing number of Revised Acts, that is, Acts in their amended form rather than as enacted (in 2020, over 400 Revised Acts, available by link from each such Act on the eLSB to the Commission's website); the development and maintenance of the Classified List of In-Force Acts and Statutory Instruments (since 2020, comprising a full text searchable database of all in-force Acts of the Oireachtas (over 2,000) and in-force Statutory Instruments (over 15,000) organised under 36 subject-matter headings, also available on its website); and the completion of the Statute Law Revision Project concerning pre-1922 Secondary Instruments (with the support of the Office of the Attorney General).

## 5.2 Funding and Control

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

As set out in 4.12.1 above, the AGO operates a pre-funding arrangement with the Commission whereby the Head of Administration of the Commission submits monthly written requests for grant to the Office supported by detailed supporting documentation and financial reports. The application sets out in detail the Commission's anticipated financial needs for the subsequent month and gives a detailed explanation of its use of the previous month's funds. The application is closely examined by the AGO Finance Unit before being submitted to the Director General for the final approval.

## 5.3 Audit

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

## 5.4 Audit Committee

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

## 5.5 Service Level Agreement

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

## 5.6 Appointments

Appointments to the Law Reform Commission are made by Government.

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