



An Roinn Fiontar,  
Trádála agus Fostaíochta  
Department of Enterprise,  
Trade and Employment

# Governance Framework 2023

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## **Foreword by Secretary General**

Good corporate governance is central to the effective operation and performance of our statutory functions and obligations as a Government Department. It ensures that a framework of structures, policies and processes are in place to deliver on these obligations, and it allows for an objective assessment of management and corporate performance.

This Governance Framework for the Department of Enterprise, Trade and Employment is aimed at providing assurance that good governance policies and practices are embedded in the Department. It details, in one document, the governance arrangements in place and operated by the Department. It sets out what we mean by governance, why it is important, how the Department does its work and how it operates to deliver on its mandate and functions. It ensures that the way the Department takes decisions and implements policies is more transparent to the public and to the staff within the Department.

The focus of this Framework is to set out the governance procedures, processes and principles that underpin the work of the Department. These align with the vision set out in Civil Service Renewal 2030 which seeks to deliver an innovative, professional and agile Civil Service that improves the lives of the people of Ireland through excellence in service delivery and strategic policy development.

**Declan Hughes**  
**Secretary General,**  
**Department of Enterprise, Trade and Employment**

## Introduction

Governance is the system, principles and process by which organisations are directed and controlled. Good governance facilitates better service delivery and improved accountability and is integral to the culture and to strategic and operational policies and practices of an organisation.

The principles underlying our corporate governance framework are based on conducting the business of the Department with integrity and fairness, being transparent with regard to all transactions, making all the necessary disclosures and decisions and complying with all relevant legislation.

Legislation is a key driver of governance arrangements in Government Departments and there is also a wide variety of authoritative guidance that outlines much of the governance obligations for civil and public service organisations. The Department's relationship and communication with the Minister and his advisers is a key part of the Department's governance framework. The Minister is responsible to the Oireachtas for all elements of the exercise of his departmental responsibility. The successful delivery of business priorities and programmes is contingent on these relationships operating effectively.

The Secretary General, as the Accounting Officer, is responsible for and accountable to the Oireachtas for regularity and propriety in the Department's accounts, the efficient and economical use of the Department's resources and for the control of assets held by the Department in accordance with Comptroller and Auditor General Acts 1866 to 1998. The Secretary General is also responsible and accountable for managing the Department, providing advice to his Minister, and monitoring and implementing Government policies appropriate to the Department in accordance with the Public Service Management Act 1997.

This Framework is divided into five chapters and has regard to five high-level governance principles. Each principle provides an overarching theme for the chapter content, as follows:

### Chapter 1 – Department Overview

#### Principle 1:

Good governance supports a culture and ethos which ensures behaviour with integrity, a strong commitment to ethical values, and respect for the rule of law.

### Chapter 2 – Ministerial & Senior Management Roles

#### Principle 2:

Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits and to determine the policies and interventions

necessary to optimise the achievements of these priorities and outcomes. It means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.

### **Chapter 3 – Management Board and other Governance Structures**

#### **Principle 3:**

Good governance means developing the Department's capacity, including the capability of the leadership team, management and staff.

### **Chapter 4 – Audit, Assurance and Compliance Arrangements**

#### **Principle 4:**

Good governance means managing risks and performance through robust internal control systems and effective performance management practices.

### **Chapter 5 – Bodies under the aegis of the Department**

#### **Principle 5:**

Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders.

The Framework provides an overview of the key governance structures and arrangements which operate in the Department of Enterprise, Trade and Employment, but it does not attempt to set out all of the details of these governance arrangements.

The Department's Compliance Framework is a separate but complementary document that provides an overview of all compliance assurance activity in the Department and identifies who within this Department is responsible for each activity. This is a separate framework that focuses on the subset of governance standards that are required to be met by statute, or on foot of government decisions or significant administrative or external commitments. The compliance framework is an important part of the Department's management of risk. The compliance framework builds on those systems and procedures put in place by the Department to meet its obligations.

The Department's Governance and Compliance Frameworks are drawn up in line with the guidelines set out in the Department of Public Expenditure and Reform's [Corporate Governance for the Civil Service](#).

Both Frameworks will be kept under review in light of any changes and developments in governance arrangements and structures for the Department.

## Chapter 1: Department Overview

### Governance Principle 1

**“Good governance supports a culture and ethos which ensures behaviour with integrity, a strong commitment to ethical values, and respect for the rule of law.”**

#### 1.1 Introduction

This chapter sets out the role of the Department, its mission, key goals, values and behaviours underpinning its work and interaction with customers and stakeholders, the structure of the Department’s strategic and business planning processes.

The powers of the Minister are principally governed by the Ministers and Secretaries Acts 1924 to 2017 and the Public Service Management Act 1997. The structures and business of Government Departments derive from these Acts.

The Minister is responsible for a wide range of statutory provisions, which underpin the functions and responsibilities of the Department, and these statutory provisions, together with the policy programme of the Government in office, provide the framework against which the Department’s Statement of Strategy, mission, goals and business plans are developed and reviewed.

#### 1.2 Mission

In accordance with the backdrop set out above, the Department’s high-level mission statement, as set out in its Statement of Strategy 2023-2025, is:

We will lead on sustainable economic development through the creation and maintenance of high-quality employment across all parts of our country by:

- championing enterprise;
- ensuring a competitive business base to incentivise work, sustainable enterprise, innovation and investment;
- strengthening global connections and trade;
- promoting fair and competitive markets and responsible business practices as well as safe, flexible and decent workplaces through the regulatory and enforcement work of the Department, its Offices and its Agencies.

In support of this mission, the Department will pursue the following goals:

1. Sustain full employment and ensure strong regional economic development.

2. Advance the green and digital transitions to ensure the competitiveness and sustainability of Irish-based enterprise.
3. Promote safety, better pay and conditions, good quality jobs, gender equality and inclusivity in the workplace.
4. Enhance our business regulatory environment and Ireland's attractiveness as a place to do business.
5. Deepen and extend Ireland's global business and trade in a responsible, fair and sustainable manner supportive of high living standards and grow further the all-island economy.
6. Build an innovative and agile Department with a strong public service ethos driving effective and responsible policy implementation.

### 1.3 Values

As a Department, we foster a culture of accountability, efficiency, innovation and value for money, which is rooted in a public service ethos of independence, equality, integrity, impartiality, openness, fairness, dignity and respect. As Civil Servants, we espouse the highest standards of professionalism, honesty, objectivity and quality, which are central to fulfilling our roles in serving Government, the democratic system and the public.

### 1.4 About the Department

The Department leads in advising and implementing the Government's policies of stimulating the productive capacity of the economy and creating an environment which enables employment creation and sustainability. The Department is also charged with promoting fair competition in the marketplace, protecting consumers and safeguarding workers. Through its Offices and Agencies, the Department's remit covers a wide range of activity including:

- Assisting entrepreneurs and businesses to create and sustain high quality employment across all parts of our country, by developing a strong Irish owned enterprise base, attracting foreign direct investment and strengthening trade.
- Orienting policy to help enterprise reduce resource consumption and carbon emissions, meet the costs of decarbonisation and exploit the opportunities of the transition to a low carbon economy.
- Delivering on Ireland's ambition to be a digital leader to drive productivity and enable a decoupling of economic growth from resource consumption.
- Assisting enterprise to research and innovate to maintain and create high quality jobs and contribute to building a better society.
- Identifying the future skills needs of enterprise and working across Government to develop policies to meet these needs, including through upskilling.



- Leading a whole-of-Government approach to developing a competitive environment for investment, productivity and sustainable jobs.
- Promoting quality employment, positive workplace relations, well-functioning dispute resolution mechanisms, safe working environments and legislating for enhanced workers' rights.
- Ensuring our business regulation facilitates sustainable investment and development, competition in the marketplace, high standards of consumer protection and corporate governance, and provides Ireland with a competitive advantage in the global market.
- Working ambitiously across Government with our EU and international partners to advance Ireland's interests, influence and values in our shared world.
- Ensuring best value for money and alignment of Departmental expenditure with policy priorities, informed by data, evidence and robust evaluation.

## 1.5 Standards and Behaviours

There is an implicit expectation and responsibility on all staff to work with professionalism, impartiality, honesty, integrity and in the public interest. The provisions of the [Civil Service Code of Standards and Behaviour](#) which is produced by the [Standards in Public Office Commission](#) sets out the standards required of all staff members in the discharge of their duties and forms a part of the terms and conditions of service of all civil servants including Ministerial appointees. It underpins the rules in many areas including in relation to impartiality and confidentiality, civil servants and politics, behaviour at work, improper use of influence, and the acceptance of gifts, hospitality, payment for outside work and appointments outside the Civil Service. A copy of the Code is given to every appointee who must certify in writing that they have read it. The Department's Human Resource (HR) Unit is responsible for management of compliance with the Code and a summary of the main features of the Code is outlined below.

### **Code of Standards & Behaviours for Civil Servants – summary of main features:**

- Civil servants must be impartial in the performance of their duties and respect the constraints of the law.
- Civil servants are not permitted to stand for general or European elections with some specified exceptions.
- While the rights under the Freedom of Information Act 2014 applies, the requirements under the Official Secrets Act 1963 still apply as do Data Protection rights.
- Civil servants must maintain high standards of service in all of their dealings with the public.
- 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 the Head of HR.

- Civil servants are required to have due regard for State resources to ensure proper, effective and efficient use of public money.
- Civil servants should show due respect to their colleagues including their beliefs and values.
- The use of their official positions by civil servants to benefit themselves or others is not allowed. Civil servants are also forbidden from seeking to influence decisions on matters pertaining to their official positions other than through established procedures.
- Civil servants may not engage in outside business or activity which would in any way conflict with the interests of their Departments/Offices.
- Obligations under Ethics Acts for Civil Servants in designated positions are additional to any obligations imposed by the Code of Standards.
- 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.
- The same principle applies to any acceptance of hospitality. 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 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.
- 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.
- Failure to adhere to the provisions of the Civil Service Code of Standards and Behaviour may result in the Civil Servant being subject to the provisions of the Civil Service Disciplinary Code.

### **Ethics in Public Office**

The [Ethics in Public Office Acts 1995 and 2001](#) provide a statutory framework for disclosure of interests by certain categories of civil and public servants. Public bodies, Directorships of public bodies and specific positions of employment (below Principal Officer level) are prescribed in Regulations made by the Minister for Public Expenditure and Reform which are usually updated annually. The Ethics Acts apply the principles of openness and transparency whereby those prescribed under the Acts make annual statements setting out their interests and those of their spouse or civil partner, child or child of spouse which could materially influence the person in or in relation to the performance of his/her functions.

The Ethics Act 2001 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.

The [Standards in Public Office Commission](#) publishes guidelines under 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 key requirements of the Ethics Acts are set out as follows:

▪ **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 to the Secretary General by 31st January each year in respect of any period in the preceding year where the person concerned occupied a designated position of employment in the Department.

▪ **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 in Public Office Commission](#).

Compliance by prescribed persons under these Acts in this Department is actively managed by the Department's HR Unit.

### **Lobbying Act**

The [Regulation of Lobbying Act 2015](#) is designed to provide information to the public about:

- Who is lobbying
- On whose behalf lobbying is being carried out
- The issues involved in the lobbying
- The intended result of the lobbying
- Who is being lobbied?

Lobbying enables or facilitates citizens and organisations to make their views on public policy and public services known to politicians and public servants. The Act does not aim to prevent or inhibit lobbying. It does aim to make the process more transparent. If a member of the public is involved in lobbying, they may need to:

- Register on the Register of Lobbying website which is maintained by [Standards in Public Office Commission](#) at [www.lobbying.ie](http://www.lobbying.ie)

- Provide information to the [Standards in Public Office Commission](#) about their lobbying activities three times a year. There will be no cost to register as a lobbyist. Members of the public can view and search the register free of charge.

Section 6 (1) of the Act provides that the following persons shall be regarded as Designated Public Officials or “the lobbied” for the purposes of the Act:

- Ministers and Ministers of State
- Members of Dáil Éireann and Seanad Éireann
- Members of the European Parliament for constituencies in the State
- Members of local authorities
- Special Advisers appointed under S.11 of the Public Service Management Act 1997.
- Public servants of a prescribed description
- Any other prescribed office holders or description of persons.

The Minister for Public Expenditure and Reform has made regulations (The Regulation of Lobbying Act 2015 (Designated Public Officials) Regulations 2015) which provide that any persons in positions in the Civil Service in respect of which the maximum salary is €110,014 or higher (non PPC) or €115,576 or higher (PPC) are prescribed as Designated Public Officials. These Regulations bring the following general civil service grades within the scope of the Act with effect from the commencement date of the Act (1 September 2015):

- Secretary General
  - Second Secretary
  - Deputy Secretary
  - Assistant Secretary
  - Director.
- **Requirement to Publish Designated Public Officials’ details**
- Section 6(4) of the Act requires each public body to publish a list showing the name, grade and brief details of the role and responsibilities of each “designated public official” of the body. The list must be kept up to date. The purpose of the list is twofold:
- to allow members of the public identify those persons who are designated public officials; and
  - as a resource for lobbyists filing a return to the Register who may need to source a designated public official’s details.

This Department’s list of Designated Public Officials can be found [here](#).

- **Transparency Code**

Section 5(7) of the Regulation of Lobbying Act 2015 provides that the Minister for Public Expenditure and Reform shall prepare and publish a code, to be known as the "[Transparency Code](#)", which sets out how certain relevant public bodies, such as Ministerial advisory groups, may conduct their activities in a transparent way.

By adhering to the Transparency Code, communications within these bodies would meet the exemption from the requirement to register and report on lobbying activities.

Relevant Bodies exempted under the Transparency Code are published on the Department's website under The Regulation of Lobbying Act 2015 page and are also communicated to the Standards in Public Office Commission.

### **Guidance for Civil Servants**

There are a number of central policy documents which set out guidance for Civil Servants with regard to various issues which may arise during their time in the workplace. These include:

- **Probation Guidelines**

The Guidelines set out the process that must be followed to ensure that a full picture of the employee's suitability is obtained and considered before confirming appointment or recommending termination of contract during the period of the probationary contract.

- **The Disciplinary Code**

This document was published in 2016 and sets out the procedures that are in place in respect of dealing with misconduct within the Civil Service. [The Disciplinary Code](#) sets out the various stages of dealing with concerns of misconduct, from informal resolution to formal procedures to be applied for more serious or persistent matters.

- **Guidelines in Managing Underperformance in the Civil Service**

To ensure high performing teams within the Civil Service, managers must seek to equip, develop and support the staff reporting to them, and in cases of underperformance to address this effectively. To assist with the management of underperformance the following [Guidelines](#) were published in 2016 to assist managers. The Guidelines operate in conjunction with the [Performance Management and Development System](#).

- **The Grievance Procedure**

If Civil Servants have a grievance or dispute about their employment, they should in the first instance discuss it informally with their immediate manager. If, however they feel that the matter has not been resolved satisfactorily through such informal discussions, they can make a formal complaint in accordance with the grievance procedure as set out in Circular 11/2001. The Procedure sets out the process of engagement between staff and their direct

manager, which if unsuccessful in resolving the issue can be referred to the Head of HR who in turn can, in certain cases, refer the matter to a Mediation Officer.

- **Attendance Management Policy**

The level of staff attendance is a vital factor in managing the work of the Department. The Department has set out its Attendance Management Policy internally, to provide clarity for staff and managers on their roles and responsibilities in the reporting, the recording and the management of staff absence; of the supports which are available to them through the Human Resources Unit, the Employee Assistance Service and otherwise; and of the consequences of lack of adherence to the rules and procedures governing attendance and sick leave in particular. A central policy is being developed by the Department of Public Expenditure, NDP Delivery and Reform which will require the revision of the Department's Attendance Management Policy.

- **Dignity at Work**

The Civil Service aims to promote respect, dignity, safety, and equality in the workplace. If individuals believe that they have been bullied, harassed, or sexually harassed, the [Dignity at Work](#) policy provides information regarding the steps which may be taken.

- **DETE Equality, Diversity and Inclusion (ED&I) Statement**

The ED&I Statement sets out rights and responsibilities of all staff members in order to ensure that our statutory duties under the Employment Equality Acts 1998–2015, the Equal Status Acts 2000-2018 and Section 42 of the Irish Human Rights and Equality Commission Act 2014 are met. The goal of the ED&I Statement is to protect against discrimination across the nine grounds (gender, civil status, family status, sexual orientation, religion, age, disability, race, membership of the traveller community) and promote diversity and inclusion. In particular, it covers actions under the areas of Selection and Recruitment, Work Practices and Staff Retention, Policy Development, Stakeholder Engagement and Service Delivery. An ED&I Strategy, which will expand on this Statement, is currently in development.

### **Code of Practice for the Governance of State Bodies**

The Chair of the Board of each Agency under the aegis of this Department is required, on an annual basis, to confirm, in writing, to the Minister, that the Agency has adhered to the requirements of the Code of Practice for the Governance of State Bodies. This will be dealt with in more detail in Chapter 5 below "Offices and Agencies Under the Aegis of the Department".

### **Guidelines on Appointments to State Boards**

The Department of Public Expenditure, NDP Delivery and Reform published guidelines in November 2014 which set out the steps that should be taken in respect of complying with the arrangements introduced by Government in 2011 for appointments to State Boards. In addition, any information in relation to appointments to State Boards should be sent through the State Board Liaison Officer (SBLO) to ensure that they are fully aware of the situation in order to effectively liaise with PAS, the Secretary General and the Minister. In this regard, the SBLO will seek approval from the Secretary-General and the Minister's Office before sending any instruction / final booklet to PAS.

### **1.6 Communication of Values, Behaviours and Culture**

The Department's Management Board places a high importance on good governance across the business of the Department and this is reflected in its terms of reference and in the weekly business agendas of the Management Board meetings.

Responsibilities assigned to the heads of Divisions and heads of Business Units under the Public Service Management Act 1997 require that the Heads of Business Units ensure a strong culture of governance in their respective areas. The Act specifically requires that:

- a. There is an effective system of financial control in place, maintained and operated, in respect of areas for which the assignee has responsibility as Budget Officer.
- b. Procedures are adequately documented.
- c. Staff are aware of, and implement, the Department's financial procedures, risk management procedures and other requirements applicable to the activities of the area of assignment, and,
- d. Staff having financial responsibilities in the area of assignment are appropriately trained.

The Department's Learning and Career Development Unit also has an ongoing role in ensuring that staff understand the governance systems in place and in providing communication to foster awareness of the values of the organisation and its codes of standards, its rules and procedures. This is done through Induction Programmes which inform new staff of key topics of culture, value, organisational structure as well as the Department's policies and procedures. It is also done through ongoing training courses and updates, in many cases delivered in cooperation with the relevant Business Units in the Department.

Other ongoing training courses which help embed the governance culture and values include:

- Financial Procedures
- Risk Management
- Data Protection
- Public Procurement

- Quality Customer Service
- Records Management
- FOI training
- Irish Language
- Serving the Political System
- Health & Safety in the workplace
- Public Money – the basics.

## 1.7 Structure of Department

The Secretary General is the head of the Department of Enterprise, Trade and Employment and the Accounting Officer for the Department. The Secretary General is also the chief policy adviser to the Minister. In that capacity he is responsible for offering independent advice to Ministers and Ministers of State on a wide range of issues relevant to the Department.

Section 4(1) of the Public Service Management Act 1997 empowers the Secretary General to assign to other officers of the Department (or grade or grades of officer) responsibility for the performance of his/her functions. Further information on the assignment of powers within the Department is set out in Chapter 2 of this Framework.

The Department is currently organised into eight Divisions, and a number of distinct Offices, which broadly reflect distinct functional units but there is also a substantial degree of co-operation and interaction between Divisions. Each Division is led by an Assistant Secretary and an outline of each Division's functions and responsibilities can be found under "[Who We Are](#)" on the DETE website and also on the [whodoeswhat.gov.ie](http://whodoeswhat.gov.ie) as follows:

- [Innovation and Investment Division](#)
- [Indigenous Enterprise Division](#)
- [Commerce, Consumers and Competition Division](#)
- [Workplace Relations and Economic Migration Division](#)
- [Trade Division](#)
- [Enterprise Strategy, Competitiveness and Evaluations Division](#)
- [EU Affairs, Digital and Access to Finance Division](#)
- [Corporate Services Division](#)

### Organisation Chart and Structures

The Department's structure provides clear reporting lines and clarity on areas of responsibility. As already stated, the responsibility for each of the Department's eight divisions is assigned



at Assistant Secretary level and responsibility at Business Unit level is assigned at Principal Officer level.

The organisation chart is available on [BOB](#), the Department's intranet, and sets out details of the structure of the Department. Further information on the Department's structure and assignment of responsibility can be found at [Who Does What](#) website which provides similar details for all Government Departments.

## **1.8 Strategic Planning, Decision Making and Performance Management Development System**

Establishing strategic direction and a robust business planning process are essential to the effective operation of this Department. The primary reference point is the policy programme of the Government in office and the role of the Department in giving effect to Government policy, together with the Department's defined statutory responsibilities. The Public Service Management Act 1997 prescribes that the Department must secure the approval of the Minister for Enterprise, Trade and Employment for a three-year Statement of Strategy which defines the objectives of the Department and the way in which it will achieve those objectives.

### **Programme for Government**

The Programme for Government is, in line with any guidance or requirements that the Government puts in place, the central reference point for the Department's strategic objectives. The Public Service Management Act 1997 allows for the issuing of formal instructions from the Government about the drafting of Statements of Strategy. In recent years, the Government has approved broad guidelines about the formulation of Statements of Strategy, emphasising the centrality of the Programme for Government in determining each Department's Statement of Strategy. The Department's Statement of Strategy encompasses those parts of Government programmes relevant to this Department.

### **Statement of Strategy**

The Department's Statement of Strategy is developed in accordance with:

- Commitments in the Programme for Government, relevant to the responsibilities of the Department
- Department's Statutory responsibilities
- Consultation with the Minister and the Management Board
- Consultation with the Offices of the Department and its Agencies
- Consultation with other Government Departments and key stakeholders

The Strategy Statement sets out the intended actions and integrated plans that are to be pursued in order to achieve or to support the Department's goals, objectives and priorities.

The Department's Statement of Strategy is submitted to the Minister for approval and then to the Government. The Statement of Strategy is translated into Irish and laid before both Houses of the Oireachtas and published on the Department's website.

### **Business Planning Framework and Performance Management System**

The purpose of the Department's Annual Business Plans is to set out the key objectives and actions that will contribute to the delivery of the high-level strategy and targets in the Department's Statement of Strategy. Annual business planning ensures that the Department is on track to meet its wider commitments under the Programme for Government together with the Department's defined statutory responsibilities and the goals in its Statement of Strategy.

The business planning framework is sufficiently flexible to accommodate emerging priorities. It seeks to integrate related business processes such as setting objectives and performance indicators, timeframes for delivery, risk management, workforce planning and individual performance and development. Responsibilities are articulated through the system of Divisional Business Plans and the Performance Management and Development System (PMDS).

The PMDS process aims to provide staff with a clearer understanding of their role within the Department. It facilitates agreed setting of goals and responsibilities at the beginning of each year between staff and managers and provides for a review of progress throughout the year. Under PDMS, goal setting would be considered a dynamic process with high level goals (no more than a maximum of 5) which are updated as priorities warrant during the year.

The Management and Business Support Unit issues a guidance note and templates for the preparation of draft annual Business Plans which must be agreed, in consultation with staff, by the Head of each Business Unit (Principal Officer). Each draft Plan is then discussed by the Principal Officer and the Assistant Secretary and formally agreed. Each Divisional Business Plan incorporating all the Division's Unit's Business Plans is presented to the Secretary General and the Management Board. This provides the Secretary General and the Management Board an opportunity to form a shared understanding of the strategic priorities, the opportunities and the risks in the department's operating environment.

Concurrent with the development of Business Plans, Business Units are required to identify Risks associated with these Business Plans, to feed into the Department's Risk Management processes which are set out in greater detail in Chapter 4.

### **Annual Report**

In accordance with the Public Service Management Act 1997, each year the Department publishes an annual report which details progress against agreed objectives and commitments in its Statement of Strategy. The report is intended as a means of monitoring activity, enabling assessment of the impact of the Department's Statement of Strategy. It is also an opportunity to highlight new issues or changing circumstances and as such, is an important element in the Department's accountability process. This progress report is submitted by the Secretary General to the Minister and is published on the Department's website.

### **Management Board**

The Management Board has a leading role in the Strategic Planning process in the Department. It approves the Statement of Strategy for submission to the Minister and is responsible for taking collective decisions on key policy, strategic and operational issues before submission for consideration at political level, as appropriate. The Management Board monitors implementation of Divisional business plans, which derive from the Statement of Strategy and the Programme for Government.

The Management Board oversees resource planning and allocation in the Department, monitors budget performance, places an emphasis on effective communications throughout the organisation, and promotes a culture of embracing and exploiting innovation.

### **Ministerial Management Board**

Ministerial Management Board meetings are held at regular intervals, as agreed with the Minister (currently every six weeks). They provide an opportunity for the Minister and the Management Board to review progress against strategic and business planning.

## **1.9 Engagement with Customers and External Stakeholders**

### **Customer Service Charter**

This Department is committed to providing a professional, efficient and courteous service to all our customers in accordance with the 12 Principles of Quality Customer Service that have been adopted across the public service. Given the nature of the Department's functions and its responsibilities, the Department's main customers are the Minister and the Ministers of State, the Government and the Oireachtas, other Government Departments, a range of State bodies, the general public, the EU and other international bodies as well as the social partners, business and sectoral representatives and research fora and institutions. In addition, as a central Department, many of our outputs and outcomes can be delivered only in conjunction or in co-operation with other Departments, Offices and Public Bodies.

The [Department's Customer Charter and Customer Service Action Plan 2022-2024](#) outlines the Department's commitment to maintaining and improving delivery of the highest standards of quality customer service.

The Plan outlines our strategic goals and the organisational structures that the Department has put in place to achieve them. It also details how we will strive to ensure that our customers are provided with professional, efficient and courteous customer services, in line with the guiding principles of Quality Customer Service. It also demonstrates our commitment to seeking feedback and suggestions so that we can enhance the level of customer services we provide.

Finally, the Department's [Customer Complaints Procedure](#) outlines what steps customers can take if they feel dissatisfied with the standard of service they have received. For example, complaints may relate to:

- responses to letters/emails not being issued within accepted timeframes;
- difficulties experienced in making contact;
- incorrect information or guidance provided by us; and
- the manner in which customers were treated.

The Department's Complaints Procedure does not, however, cover:

- Administrative Decisions taken by the Department. For example, applicants who have been refused an Export Licence or an Employment Permit may appeal such decisions by invoking other appeal mechanisms, which are outlined on the Department's website.
- Complaints about services provided by the Offices and Agencies that fall under the Department's aegis which are the individual responsibility of these Offices and Agencies.

### **Irish Language Policy**

The Department's Third [Irish Language Scheme](#) (2019-2022) came into effect in 2019. The [Official Languages \(Amendment\) Act 2021](#) was enacted in December 2021 and makes changes to the [Official Languages Act 2003](#). The main aim of the 2021 Act is to increase and improve services provided through Irish by public bodies.

In accordance with the Official Languages (Amendment) Act 2021, a system of Language Standards will replace the current Language Schemes in all Government sectors. As provided under the Amendment Act 2021, a number of provisions have been introduced in the Department to date with more to follow on an incremental basis in the second half of 2023.

DETE's Offices/Agencies are listed on the First Schedule to the Official Languages Act 2003 as public bodies. The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media have confirmed that they have written separately to all public bodies currently prescribed under the

First Schedule regarding all provisions of the 2021 Act. The Offices/Agencies are, therefore, obligated to report directly to the Office of An Coimisinéir Teanga. regarding Section 4B & 10A provisions.

The Department's current Irish Language Scheme will remain in place until all such new Standards are introduced.

### **Public Consultations**

This Department publishes on its website calls for expressions of interest and requests for participation in consultation processes on specific work undertaken by the Department. Details of such consultations can be found at on the Department website.

### **1.10 Leadership Development and Organisational Capacity/Capability**

The Secretary General and the Management Board place a strong priority on developing leadership and organisational capability. This priority has been further reinforced in recent years, across the Civil Service, through the actions set out and delivered through the Civil Service Renewal Plan 2014, and its successor strategy Civil Service Renewal 2030.

#### **Delegated Sanction to Recruit**

The Department received delegated sanction which allows the Department to fill vacancies up to and including PO standard and equivalent. Proposals to recruit/appoint at grade higher than PO require Department of Public Expenditure, NDP Delivery and Reform (D/PENDR) sanction. Delegated Sanction is predicated on the primary provision that multi-annual pay ceilings are binding and that it will fall to Departments to deliver services within these agreed allocations.

The Department is required to submit to D/PENDR a quarterly report on staff numbers. A separate report illustrating pay expenditure relative to available budget is also required. The Accounting Officer's written confirmation that pay expenditure is affordable within available budget is required on each occasion.

Delegated Sanction applies to the Agencies operating under the Department's aegis through a cascade arrangement and control mechanisms agreed with D/PENDR.

#### **Strategic Workforce planning**

Strategic Workforce Planning is a supporting initiative to [Our Public Service 2020](#), the [People Strategy for the Civil Service \(2020-2023\)](#), and the [Civil Service Renewal 2030 Strategy](#). Strategic Workforce Planning is the pro-active management of the Department's current and future workforce composition to support the delivery of the Statement of Strategy. Best practice SWFP plays a key role in identifying workforce gaps and informs the HR Strategies

designed to address those gaps. In the Department SWFP is carried out twice a year each year to ensure that our workforce is agile and responsive in an ever-evolving environment.

A main focus of the Department's People Strategy is to Build the Workforce of the Future. Similarly, one of the strategic actions of Our Public Service is to mainstream strategic workforce planning in the public service.

Additionally, Workforce Planning also provides an important compliance mechanism in the setting of binding multi-annual pay ceilings and in monitoring delegated sanction arrangements in operation in individual Departments, including this Department. In this regard, this Department now has greater autonomy to manage its own staffing profile, with discretion over staffing levels up to and including Principal Officer (standard) level, within an overall pay ceiling.

Equally, this Department exercises similar oversight of staffing arrangements within its family of executive agencies.

Workforce Planning facilitates the Department in considering the human resource dimension of its capacity to deliver the Department's Statement of Strategy and to better plan the human resource requirements in terms of:

- Skills Gaps,
- Learning & Development Needs,
- Demographics and HR Trends,
- Opportunities for technology and business process reengineering,
- Succession Planning and talent management,
- Performance Challenges, and
- Staff Configurations.

The Workforce Planning exercise is led by the HR Unit and the Department's Management Board.

### **People Strategy**

The Department's People Strategy 2021-2024 was developed through consultation with staff and analysis of workforce data and key workplace trends. It sets out three core goals:

1. For DE TE to be an 'Employer of Choice'
2. To Develop a Resilient Workforce
3. To Build a Supporting and Inclusive Workplace.

These goals are aligned with goal six of our Statement of Strategy 2023-2025, to 'Build an innovative and agile Department with a strong public service ethos driving effective and responsible policy implementation'.

The People Strategy delivers on its goals through action plans based on the three core goals and set out in the document. This is broken down into yearly targets and deliverables and set out annually in the HR Business Plan.

### **Staff Capacity Building**

The Department's Learning and Career Development Programme works to improve the capabilities of staff through targeted professional development, providing programmes suitable for staff throughout the various phases of their career. This is determined through Workforce Planning, insights from the HR business partnering initiative and in the context of the Performance Management Development System (PMDS) Process.

*OneLearning* is now the central learning and development provider for the Civil Service. The Learning Management System (LMS) portal is a digital platform that enables staff of the Department to engage in learning and development. It allows for online course administration, enrolment, reporting and tracking for both *OneLearning* and DETE specific courses and information sessions. A new catalogue of courses was launched in 2022 and is continuously being expanded to include training that has been identified in consultation with Government Departments as necessary to meet the needs of organisations, enabling staff to develop their skills.

All staff members participate in the PMDS process and at the beginning of each year state the expectations of their role and the tasks they will undertake to contribute to the achievement of these expectations (goals). The staff member's goals must also refer to the Department's Statement of Strategy and to the Business Plan for their particular Unit.

In line with this, each staff member creates a personal Learning and Development Plan that identifies the focus areas and strategies to support them in fulfilling the expectations of their role. This is carried out yearly and the Learning & Career Development Unit (LCDU) provides training based on these plans. A range of cross department generic training and development programmes are organised in response to identified needs as well as specific individual supports to enhance individual capability. LCDU also meet the heads of each unit through the HR Business Partners and the Workforce Planning process to get an insight into the strategic needs of each business area and to raise awareness of the type of training available, including any new initiatives for the coming year.

The Department also supports staff development through investment in the payment of third level college fees for staff who undertake approved courses of study linked to the Department's Mission and Goals. Coaching and mentoring is viewed as a critical leadership development; therefore the Department supports and funds staff participation in the Irish Management Institute / 30% Club Network Mentor Programme.

The Department also runs an Executive Coaching Programme for POs and APs. The goal of this programme is to equip senior managers with the skills and supports necessary to meet the key business and leadership challenges facing the Department, the wider modern civil service and to support lasting change at an individual, organisational and civil service level.

DETE also has an in-house Mentoring Programme, open to all staff, to assist in strengthening the capacity, capability, accountability, and leadership within the Department and to promote a more positive work environment where talent is continually nurtured and developed.

### **Blended Working Policy**

The Department has a formal Blended Working Policy in place since June 2022. The Policy enables staff to apply to work up to three days each week remotely. It also sets out which roles are deemed unsuitable for blended working and how exceptional circumstances are dealt with. It sets out the application process, including health and safety requirements that form an important part of the process.

The Policy was reviewed in the first half of 2023 and restated with supports put in place to strengthen teamwork and supports for managers through the development of Team Charters and manager workshops.

The Policy will be reviewed again in early 2024 and the Department will feed into the central review of the Civil Service Blended Working Framework.

### **ICT Strategy**

The ICT Unit delivers stable, secure and scalable digital & data solutions and services, which are fit for purpose, through best-in-class ICT practices and services, optimising the user and citizen experience.

The Department's ICT Strategy 2020-2025 establishes a vision for the Department's ICT approach which comprises six overarching objectives (adopting a cloud first approach to deployment, enhancing engagement with internal customers by the ICT Unit, supporting enhanced services across the Department which aim to be digital by design, implementing a data programme across the Department, enhancing ICT governance and ensuring ICT operations align to best practice principles). The Strategy is supported by a programme of 38 actions. The Department is now at a mid-point in delivery of the Strategy and a recent review indicates strong progress against the Strategy which continues to evolve to incorporate additional actions in line with changing business requirements.



The Department's ICT Strategy informs ICT service delivery in the Department informed by the Department's business needs, Government's [Digital and ICT Strategy](#) for Ireland's Public Service and the corresponding expectation by citizens to be able to interact with the Department through digital channels.

The use of ICT by the Department continues to underpin the realisation of a significant element of the Department's mission, from the efficient delivery of online services (like those of the Intellectual Property Office and Companies Registration Offices) and through the use of technology to redesign and streamline its interaction with customers (like the Workplace Relations Commission and the Employment Permits Unit), to the day-to-day needs of business units engaged in policy formulation, analysis and representation.

The environment in which ICT delivery takes place is changing rapidly, both from a business and a technology perspective. The strategy is important in continuing to ensure that the focus of ICT delivery is fully aligned with business needs and technological capability.

### **Governance of ICT Programmes and Projects**

The aim, under good governance in ICT, is that the delivery of ICT services and projects to the Department should be done in a transparent way, which represents value for money and minimises risk. The delivery of new services should align with the Department's ICT Strategy and also with wider public service ICT strategy and policies.

The management of ICT projects conforms to good project management practice, and all ICT projects must comply with the Department's obligations under [Circular 14/2021](#), including approval by Management Board of all new projects expected to cost over €25,000. The Department's ICT Advisory and Oversight Committee also provides a support function to the Management Board in providing regular advice and oversight of ICT activity and projects undertaken by the Department's ICT Unit and more generally in the Department and its Offices.

ICT Start and End of Year submissions are reviewed by the ICT Advisory and Oversight Committee and approved by the Management Board and submitted to Digital Government Oversight Unit in the Department of Public Expenditure, NDP Delivery and Reform.

ICT projects are managed in accordance with the principles of the PRINCE2 project management methodology. The management of ICT projects is supported by the ICT Unit PMO. The main purpose of the PMO Unit in ICT Unit is to ensure that governance is being applied to projects carried out in conjunction with ICT Unit and that there is a single overview of all ICT projects, including project status, spend and resources. The PMO Unit ensures that each project has appropriate project documentation, a sponsor, and a project board. The role includes reporting and liaising with Project Managers in respect of governance and budgets.

Project Managers in turn must report to the PMO on a regular basis on expenditure, project status and tolerance levels. The PMO places a drive and focus on project governance in respect of delivering projects and facilitates regular updates to the ICT Advisory and Oversight Steering Committee by Project Managers on project progress.

Projects must be supported by an appropriate business case, have an appropriate project sponsor and project board, and projects should be scheduled with appropriate stage gates and change control procedures.

ICT expenditure is also subject to the rules governing public service procurement and expenditure.

### **Communications**

The department engages with a broad range of stakeholders: its Minister and Ministers of State, Government, the Oireachtas, companies, employers, employees, consumers, international organisations and other government bodies.

Each strand of the department's work has a story that can be told to a range of external audiences, be that a specific industry, a group of workers, a cohort of consumers or the general public. It is critical therefore that the department's communications are segmented and targeted at the right audiences. To that end the department is guided by its Communications Strategy, which sets out the department's communications objectives and structures. In addition, reflecting the enhanced use of digital media in recent years, the Department also has a Digital Communications Strategy in place.

Intrinsic to the success of the Department's communications is early planning with Departmental colleagues on policy initiatives as well as good coordination and cooperation with its Offices and Agencies. The Department also works closely with ministerial advisers to support its three Ministers in their communications across a range of activity, including: the dissemination of press releases, responses to press queries, staffing at events and creation of video content. The Department meanwhile has a centralised graphic design contract in place to ensure consistency of style and approach across all content, whilst adhering to Government of Ireland branding guidelines.

Internally, the Department has reinvigorated its intranet homepage to deliver a platform which is both visually appealing and more accessible for staff. It now also hosts an interactive discussion feature which any staff member can use to begin a conversation. Elsewhere the content on the platform remains relevant and timely.

### 1.11 Supporting good workplace practices and procedures

In addition to above mentioned strategies and policies in HR and ICT to support organisational capacity and capability; there are several policies and guidance documents available on the DETE intranet to assist staff with the procedural aspects of work in the Department and to ensure good governance. These include:

- Corporate Procurement Plan and Procurement Guidance
- Data Protection Policy
- FOI Guidance
- Guidance on Health and Safety responsibilities
- ICT Usage Policy and ICT Device Policy
- Physical Access Policy
- Policy on the use of Generative AI
- Risk Management Policy
- Records Management Policy
- Suspected Fraud Policy
- Safety Statement
- Wellbeing Framework.

Internal procedures are socialised on the DETE Intranet through articles, guidance documents, FAQs and 'How-To' videos, and also via training sessions organised by the Learning and Development Unit.

## Chapter 2: Ministerial & Senior Management Roles

### Governance Principle 2

**“Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits and to determine the policies and interventions necessary to optimise the achievements of these priorities and outcomes. It means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.”**

### 2.1 Introduction

The following chapter sets out the roles and responsibilities of the Minister, Minister(s) of State and the Department’s relationship with the Minister and Minister(s) of State. It provides an overview of senior management governance roles and responsibilities, including those relating to the Secretary General/Accounting Officer. It also sets out how responsibility is assigned to officers of the Department for the performance of the functions under the Public Service Management Act 1997.

### 2.2 Role of Minister

Article 28.12 of the Constitution refers to Ministers as “in charge of” Departments of State. Article 28.4.2 of the Constitution provides that the Government shall be collectively responsible for Departments of State “administered” by the Members of the Government

The Ministers and Secretaries Act 1924 provides that each Minister shall be the responsible head of the Department or Departments under his charge and “...*shall be individually responsible to Dáil Éireann alone for the administration of the Department or Departments of which he is head*”. That Act also designates a Minister as a corporation sole, that is a perpetual legal entity separate from the individual office holder.

The Public Service Management Act 1997 provides that the Minister of the Government having charge of a Department shall, in accordance with the Ministers and Secretaries Acts, 1924 to 2017, be responsible for the performance of functions that are assigned to the Department pursuant to any of those Acts.

This responsibility, a central element of the structure of Government, ranges from significant political decision making on major policy issues to routine administrative responsibilities discharged by civil servants on the Minister’s behalf in delivering the objectives set out in the Department’s Statement of Strategy and in other statutory obligations for which the Minister and Department has responsibility.

### 2.3 The Department's relationship with the Minister

The relationship between the Minister and the Department is fundamental to the governance framework of the Department. The function of the Department is to advise and support the Minister and give effect to the Minister's decisions and policies.

The Secretary General meets regularly with the Minister to discuss the operation of the Department and issues arising. Key relationships with the Minister include the following:

- The Secretary General who is responsible for providing policy advice to the Minister on all matters within the remit of the Department and for delivering outputs and outcomes as determined by the Minister;
- Assistant Secretaries who are responsible for advising the Secretary General and the Minister on strategic direction, the formulation of policy and the implementation generally of relevant policies; and
- Principal Officers who are responsible for the provision of policy advice to Assistant Secretaries, Secretary General and the Minister.

Ministerial Management Boards meeting are held at regular intervals, as agreed by the Minister (currently every four to six weeks). See Section 3.3 for details.

**Interactions with the Minister** The Private Secretary to the Minister manages all interactions between the Minister and the Department. Accordingly, all business correspondence with the Minister is forwarded to the Minister's Private Secretary through the Minister's Office where all submissions are recorded. The Private Secretary also manages the Minister's diary.

### 2.4 Recording of Ministerial Decisions

Where a decision is required to be made by the Minister, a formal submission is prepared by the relevant business unit and is approved by the Principal Officer, the Head of Division (Assistant Secretary or equivalent) and the Secretary General. It is then submitted to the Minister for consideration and approval.

A record is kept in the Minister's Office of submissions, including their subject matter and date. When the Minister has taken a decision, the official record is retained within the local business unit.

### 2.5 Role of Minister(s) of State

There are currently two Ministers of State in the Department of Enterprise, Trade and Employment. Ministers of State are appointed by the Government, on the nomination of the Taoiseach. In accordance with the Ministers and Secretaries Acts 1924-2017, the Government may delegate, by way of an Order made on the request of the relevant Minister of the Government, to a Minister of State any of the powers and duties of the Minister of the

Government under any particular Act or any particular statutory power or duty. The role and function of the Minister of State may also be on an administrative basis.

The Ministers of State at the Department of Enterprise, Trade and Employment undertake business on behalf of the Minister for Enterprise, Trade and Employment. The Role of the Minister of State is determined by the functions delegated to him/her in a Delegation of Functions Order. The Orders for the delegation of Ministerial Functions to the Ministers of State are published on the [Irish Statute Book](#) website.

## **2.6 Department's relationship with Minister(s) of State**

The Ministers of State take charge of the areas of work within the Department arising from the functions delegated to them by the Government at the request of the Minister for Enterprise, Trade and Employment. They attend Ministerial Management Board meetings with the Minister to discuss strategies, key issues and priorities within the Department.

The Ministers of State at the Department of Enterprise, Trade and Employment also undertake Oireachtas business on behalf of the Minister for Enterprise, Trade and Employment.

This includes:

- taking Dáil topical issues, Seanad Commencement matters relevant to DETE areas of responsibility;
- taking Private Members Business (opening or closing statements) relevant to DETE areas of responsibility;
- taking specific stages of DETE legislation through the Houses and, at the Minister's request, assuming responsibility for taking all stages of DETE legislation through both Houses of the Oireachtas;
- accompanying the Minister at Oral PQs to the Dáil, and taking, with the Minister's agreement, those oral PQs relating to Minister of State's delegated areas of responsibility, and taking written PQs relevant to the functions delegated to them;
- Oireachtas Committee/Sub-Committee appearances as requested and in the normal course of business for delegated areas of responsibility.

## **2.7 Role & Responsibilities of Secretary General / Accounting Officer**

A Secretary General is the head of a Government Department and the Accounting Officer for the Department. An Accounting Officer is responsible for the funds allocated by Dáil Éireann under a Vote. A Vote, for the most part, corresponds to the activity of a government department.

The duties of an Accounting Officer are normally performed by the Secretary General because of his position of authority within a Department and also because of the interrelationship between financial management and management of a department generally. In his/her Accounting Officer role, which is personal and cannot be delegated, he/she is responsible for the stewardship of public funds and is required to give evidence on how he/she has discharged this responsibility to the Public Accounts Committee (PAC).

Given this dual role, there are certain overlaps between the role of Secretary General and that of Accounting Officer (the Accounting Officer's role focuses on financial management which is also part of the wider managerial responsibilities of a Secretary General) and, as a result, important synergies.

### **Role of Secretary General**

The Ministers and Secretaries Act 1924 and the Public Sector Management Act 1997 outline the statutory responsibility of the Secretary General.

Under the 1997 Act, certain duties are assigned to the Secretary General within the Department including but not limited to:

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

The list of duties specified in the Public Services Management Act 1997, while extensive, is not necessarily exhaustive and the Secretary General may also be required, under the Act, to carry out other functions on behalf of the Minister.

While the Secretary General may delegate responsibility and accountability by way of assignment (where each officer is accountable to the Secretary General), he retains ultimate responsibility and accountability for the actions of the Department, irrespective of the delegation of assigned responsibilities.

The Secretary General is accountable to Dáil Éireann for the stewardship of the funds allocated under Vote 32.

The Secretary General is accountable to the Minister for Enterprise, Trade and Employment for the discharge of his duties as civil service head of the Department. He is the chief policy adviser to the Minister. In that capacity he is responsible for offering independent advice to the Minister and Ministers of State on a wide range of issues relevant to the Department.

The Secretary General is also a member of the Civil Service Management Board.

### **Role of the Secretary General as Accounting Officer**

The Accounting Officer is personally responsible for:

- the safeguarding of public funds and property under his or her control;
- the regularity and propriety of all the transactions in each Appropriation Account bearing his or her signature; and
- the efficiency and economy of administration in his or her Department.

An Accounting Officer discharges 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 Secretary General can put in place arrangements to assist with the aspects of the following governance obligations, he cannot delegate accountability to other Officers. These obligations are as follows:

- supplying a Statement on Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Account;
- appearing before the Public Accounts Committee;
- putting in place an Internal Audit Unit;
- establishing an Audit Committee; and
- monitoring by the Department of bodies under its aegis on behalf of the Minister.

## **2.8 Management Board**

The Management Board assists the Secretary General in ensuring that the Department is managed as a corporate entity and that decisions on key policy, strategic and management



issues are taken collectively before submission, as appropriate, for consideration at a political level or otherwise implemented.

## **2.9 Role of Special Advisers**

Special Advisers to Ministers and Ministers of State of this Department are appointed by reference to the provisions of Section 11 of the Public Service Management Act 1997. This sets out the circumstances in which they may be appointed, the range of their responsibilities and the duration of an appointment.

In brief, the role of the Special Adviser is to assist the Minister or the Minister of State, as the case may be, by providing advice, monitoring, facilitating and securing the achievement of Government objectives that relate to the Department, and performing such other functions as may be directed by the Minister or the Minister of State, as the case may be, that do not involve the exercise of any specific powers conferred on the Minister or the Minister of State or any other office holder. The Special Adviser is accountable to the Minister or the Minister of State, as applicable, in the performance of those functions. Application of this provision is complemented by instructions to Personnel Officers on Ministerial Appointments, issued at the commencement of each Dáil.

The Civil Service Code of Standards and Behaviour applies to Special Advisers. The Human Resources Manager has been appointed Key Liaison Officer for Special Advisers in this Department.

## **2.10 Assignment of Senior Management Roles**

Section 4(1) of the Public Service Management Act 1997, empowers the Secretary General to assign to other officers of the Department (or grade or grades of officer) responsibility for the performance of his or her functions. Details of these assignments are set out in Section 9 (1) of the Act:

*9.(1) The assignment of the responsibility for the performance of functions to officers or to a grade or grades of officer of a Department or a Scheduled Office shall include a requirement, where deemed appropriate to the assignment, that the officer to whom the assignment is made shall*

*(a) provide policy advice in relation to the subject-matter of the assignment and related matters,*

*(b) achieve the outputs specified in the assignment*

*(c) assume responsibility for the statutory schemes or programmes specified in the assignment,*

*(d) assume responsibility for the delivery of quality services in respect of the area of the assignment,*

*(e) ensure that the expenditure made in respect of the area of the assignment accords with the purpose for which the expenditure was chargeable to the appropriation account of the Department or Scheduled Office and that value for money is obtained, and*

*(f) perform, on behalf of the Secretary General of the Department or Head of the Scheduled Office, functions in respect of appointments, performance and discipline of personnel in the area of the assignment, other than dismissals, that are the responsibility of the aforesaid Secretary General or Head pursuant to [Section 4 \(1\)\(h\)](#).*

*(2) An officer of a Department or Scheduled Office to whom the responsibility for the performance of functions has been assigned shall be accountable for the performance of those functions to the Secretary General of the Department or Head of the Scheduled Office, as the case may be, and to such other officers (if any) as may be specified under the assignment*

These duties are set out in the “Assignment of authority, responsibility and accountability under the Public Services Management Act, 1997” and are completed by:

- Assistant Secretary grades and agreed and approved by the Secretary General; and
- Principal Officer Grade and agreed and approved by the relevant Assistant Secretary within the respective Divisions.

The responsibilities assigned are articulated through the Department's system of business plans to reflect the priorities and objectives of the Department, as set out in its Statement of Strategy. The assignment of responsibility for the performance of functions by individual officers, or grade or grades of officer, below Principal Officer level are handled administratively on the basis of work objectives identified under or associated with the Department's business plans.

## **2.11 Responsibility of all Staff**

All staff have an important role in delivering on the business plans which support the Department's Strategy and contributing to the good governance of the Department through the requirements of this framework, departmental policies, circulars and office notices as issued from time to time and adhering to the Civil Service Code of Standards and Behaviours. In addition, some staff have a specific role to play in ensuring good governance within the Department in areas such as Internal Audit, Human Resources, Risk Management, Health and Safety, Finance, Records Management, Procurement, Asset Management, GDPR, Freedom of Information, Protected Disclosures etc.

## Chapter 3: Management Board & other Governance Structures

### Governance Principle 3

“Good governance means developing the Department’s capacity, including the capability of the leadership team, management and staff.”

#### 3.1 Introduction

The following chapter sets out the purpose, role and terms of reference of the management structures and arrangements in place including Management Board and committee structures. It also provides an overview of governance arrangements that span across organisational boundaries.

#### 3.2 Management Board

The following sets out the role, membership and matters for consideration by the Management Board.

##### Role of the Management Board

In the context of the vision and mission set out in the Department’s Statement of Strategy, the Management Board is a collegial body established to ensure the Department is managed as a corporate entity, and that decisions on key policy, strategic and management issues are taken collectively before submission, as appropriate, for consideration at a political level or otherwise implemented.

Where unanimous endorsement/agreement of the Board cannot be achieved it remains the prerogative of the Secretary General to progress any matter to implementation or political consideration as appropriate with reservations duly noted.

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

##### Membership

The Management Board comprises the Secretary General, each Assistant Secretary, the Head of Management and Business Support Unit who acts as Secretary to the Board and such other persons, from within or outside the Department as the Board may agree from time to time.

The Board is chaired by the Secretary General and in his/her absence, by any other member, as nominated by the Secretary General. Each member of the Board will give priority to Management Board meetings. In the case of exceptional absence, a divisional representative will be nominated to attend. Other senior managers will be invited to attend, as appropriate.

<b>Management Board Membership</b>	
Declan Hughes (Chair)	Secretary General
Jean Carberry	Assistant Secretary, EU Affairs, Digital and Access to Finance Division
Ronnie Downes	Assistant Secretary, Trade Division
Vacant	Assistant Secretary, Enterprise Strategy, Competitiveness & Evaluation Division
Harry Lester	Assistant Secretary, Corporate Services Division
Dermot Mulligan	Assistant Secretary, Workplace Regulation and Economic Migration Division
Pauline Mulligan	Assistant Secretary, Indigenous Enterprise Division
John Newham	Assistant Secretary, Innovation and Investment Division
Sabha Greene (Acting)	Assistant Secretary, Commerce, Consumer and Competition Division

**The role of the Chair of the Management Board includes:**

- Scheduling and chairing regular meetings;
- Ensuring that the meetings are conducted in a professional, effective, efficient and inclusive manner;

- Giving priority to key strategic priorities and policy developments for the Department.
- Ensuring the Management Board considers significant business matters for the Department, in a timely manner;
- Ensuring the Management Board considers significant matters that threaten the propriety or value for money with which the Department carries out its business;
- Ensuring the Management Board considers any significant issues which may impact on the Department's capacity, capability or significant risks to delivery on its objectives, together with details of mitigating actions proposed or taken; and
- Where relevant, confirming decisions made at the meeting and any follow up action required.

**The role of the Members of the Management Board includes:**

- Regular attendance and active participation at meetings of the Management Board;
- Specific responsibilities arising from their individual roles as Management Board members;
- Participating proactively in the management of the whole Department and not focusing only on their own functions in providing leadership and strategic direction, and driving and overseeing the implementation of strategies;
- Using their experience to challenge and critically examine items under discussion by the Board;
- Notifying the Board in a timely manner, via specific agenda items or, where urgent, under Any Other Business, of any business development matters of significance associated with their areas of assigned responsibility;
- Notifying the Board, via specific agenda items or, where urgent, under Any Other Business, of significant matters that threaten the propriety or value for money with which the Department carries out its business;
- Notifying the Board, via specific agenda items or, where urgent, under Any Other Business, of any significant issues which may impact on the Department's capacity, capability or significant risks to delivery of its objectives, together with details of mitigating actions proposed or taken;
- Taking ownership of decisions made and ensuring that structures are in place to communicate, as appropriate, the outcomes of Management Board discussions rapidly and effectively to staff within their Divisions. This may be achieved, for example, via circulation of Management Board agendas, Divisional and Unit meetings, consistent with the business planning process etc. Where appropriate, Management Board members may circulate specific Board documents to staff, with due regard to any confidentiality requirements; and

- Assisting in communicating to staff of the Department the requirement, benefits and procedures for bringing matters either for attention of or decision by, the Management Board. All members of the Management Board should give due courtesy and attention to staff who attend the Management Board for specific items.

### **Matters for consideration by the Management Board**

Matters for consideration by the Management Board include, but are not limited to:

#### **Strategic**

- Statement of Strategy;
- Review of certain documents prior to publication e.g., Annual Report;
- Discussion of major strategic challenges confronting the Department and strategies affecting the long-term interests of the Department (including IT, Financial and Human Resource allocation, Accommodation, Human Resources strategies, including taking account of Workforce Planning and any Departmental capability reviews which may be undertaken); and
- Progress and status of major legislative or policy initiatives being undertaken within the Department.

#### **Policy**

- Considering and debating major policy issues and wider external issues of significance; and,
- considering EU policy and legislative developments relevant to the Department.

#### **Governance/Finance**

- Risk management for the Department;
- Budget allocation and performance;
- Progress and status of major projects against expected timeframes and budget;
- Reviewing internal audit activity;
- Considering issues relating to the Offices and Agencies under the aegis of the Department; and,
- Other governance arrangements in the Department and the policies underpinning these e.g., Data Protection, Protected Disclosures, Regulation of Lobbying.

#### **Operational**

- Business Planning;
- Operational strategies, as appropriate, to best implement Ministerial and Departmental policies;
- Ensuring that cross-cutting and longer-term issues are fully accounted for in resource planning, policy formulation and advice;

- 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 internal and external stakeholders;
- High-level consideration of significant management and investment decisions made; and
- Ensuring that opportunities exist to exploit and embrace technology and innovation to transform how services are delivered.

### Committees

The Management Board may, as required, establish sub-committees with appropriate terms of reference and timeframes for their operations. In addition, the Management Board may, as required, establish cross divisional teams to report on key issues as they arise.

There are currently two sub-committees of Management Board:

1. Finance Sub-Committee  
Established to consider and advise on the Department's Budgets and Expenditures and works to ensure alignment with the priorities set out in the Department's Statement of Strategy and annual work programmes. The Sub-Committee is Chaired by the Head of Corporate Services.
2. Organisational and Talent Development Sub-Committee  
Established to support and guide the formulation and implementation of human resource policies and strategies, advise on workforce planning and to progress organisational learning and development. The Sub-Committee is Chaired by the Secretary General.

### Support to the Management Board

The Head of Business and Management Support Unit, acts as Secretary for the purpose of agreeing agendas with the Chair, advising on any issues arising and monitoring the compliance of the Management Board with its terms of reference. The Private Secretary to the Secretary General and Secretary to the Board provides secretariat services to the Management Board including:

- Coordinating the inputs for the agenda for each meeting and confirming attendees for agenda items;
- Taking minutes of each meeting for agreement with the Secretary to the Board including clearly highlighting specific action and follow up point; and
- Ensuring the smooth running of the meetings and compliance with the procedures set out below.

### **Meetings and Procedures**

The Management Board normally meets every Tuesday morning (with the exception of August):

- At the beginning of each year, meeting dates are set for the year ahead;
- The Management Board meets at various locations of the Department;
- At least one meeting per annum is held with all Heads of Offices and Agencies under the aegis of the Department;
- Papers and presentations should be available to members in a timely manner i.e., no later than the previous Friday afternoon, for a Tuesday meeting and similar timeframe for any change in meeting date; and
- Papers submitted to the Management Board should be relevant, concise and adequate to enable members to understand the background and context of the issues under discussion. A cover sheet, setting out the background to the item under discussion and what is required of the Management Board should be attached to all papers submitted to the Management Board.

### **Performance and Evaluation of the Management Board**

The Management Board will annually review its delivery, performance and effectiveness.

## **3.3 Ministerial Management Board**

### **Management Board's Relationship with Minister and Ministers of State**

A Ministerial Management Board meeting will be held at regular intervals, as agreed by the Minister (currently every six weeks). The Minister for Enterprise, Trade and Employment, the Ministers of State and the Special Advisers to the Ministers will attend these meeting along with the members of the Management Board. The Ministerial Management Board will be chaired by the Minister, who will agree the Agenda for these meetings.

The matters considered at the Ministerial Management Board will include but are not limited to:

- Government/Ministerial priorities;
- Strategy, including in relation to EU commitments and developments;
- Key issues and Key Emerging issues;
- Department / Agency performance.

The minutes of Ministerial Management Board meetings will be circulated within 5 working days of the meeting.



### 3.4 Audit and Risk Committees

The following sets out the purpose, membership and functions of the Audit and Risk Management Committees which support the Management Board.

#### Audit Committee

The Audit Committee is part of the assurance system in the Department and provides independent advice to the Accounting Officer (Secretary General) regarding the suitability and robustness of the Department's internal control systems and procedures. This includes financial management processes, governance and risk management procedures, oversight of the operations of the Internal Audit function and liaising, as appropriate, with external audit.

The Audit Committee Chair and members are appointed by the Accounting Officer (Secretary General) and at least two members of the Committee, including the Chair, who has right of access to the Secretary General, as Accounting Officer, are required to be external to the Department. The Audit Committee meets quarterly, and additional meetings may be arranged as required. The Chair meets with the Accounting Officer on an annual basis.

The Audit Committee carry out the following functions:

- Acts as a source of independent advice to the Accounting Officer;
- Reviews the plans and reports of the Internal Audit Unit and quality assures the service provided by the Unit;
- Monitors the implementation of the Department's risk management strategy;
- Facilitates improvement in internal audit and internal control.

Further detail on the Terms of Reference of the Audit Committee is set out in Section 4.4.

#### Risk Management Committee

The Department has in place a clearly defined Risk Management Policy and Risk Management structure, which have been approved by the Management Board.

The risk management process is led by the senior management team and is integrated into normal business planning, working routines and activities of the Department. The senior management team oversees and reviews the risk management process and has overall responsibility for corporate risk. The Management Board provides oversight and direction of the risk management process, which is coordinated by a Risk Management Committee.

In formulating the key outputs for each annual business plan, divisions take full account of the risks involved and what the appropriate risk mitigation approach should be. Individual risks are assessed for both the impact and likelihood of occurrence. The rating for the likelihood of occurrence of each risk is determined after considering the effectiveness of the controls that are in place for mitigating the risk.

The Risk Management Committee is chaired by the Assistant Secretary with responsibility for Corporate Services, with representation from all divisions of the Department and others as deemed advisable by the Management Board.

The primary responsibilities of the Risk Management Committee are to:

- Review, from time to time, and at least once every three years, the Department's Risk Management Policy document;
- Regularly review the Departmental High Level Risk Register and submit this for consideration of the Management Board.;
- Monitor the management of risk, including how incidents are dealt with through the Department and report on a regular basis to the Management Board;
- In conjunction with Management and Business Support Unit, seek to raise awareness of the risk management process throughout the Department;
- Liaise with divisional colleagues and with their respective Assistant Secretaries to ensure that their divisions' inputs to the High-Level Risk Register (via the eRisk system) are complete, in the correct format, accurate and up to date.

The Risk Management Committee meets approximately four times each year.

Further detail on the Risk Management Committee's responsibilities is set out in Section 4.6.

### **3.5 Other Departmental Committees/Working Groups**

To assist the Secretary General in conducting the business of the Department, a number of committees have been established to deal with particular aspects of the overall management of the Department. Current internal committees/working groups include, for example;

- Health & Safety Forum
- ICT Advisory and Oversight Committee
- Departmental Council
- Consultancy and Research Advisory Committee
- Agency Liaison Unit Forum
- Agency HR Network
- ED&I Working Group

The membership of these groups is drawn from the wider Department. These Groups report to the Secretary General and Management Board, as appropriate.

### **3.6 Governance across Organisational Boundaries**

The Department contributes to various programmes across the civil service. A number of staff across the Department are also members of cross-Departmental Senior Official Groups and Cabinet Committees. Members of staff at different levels also lead, or participate in, internal and external committees or work groups that facilitate formulation of wider policy perspectives and strategies.

#### **Cabinet Committees**

The Cabinet Committee system is a key infrastructure supporting the formulation and delivery of significant Government policies, and especially those that require cross-Departmental and cross-Agency co-operation. This Department follows procedures provided for in the Cabinet Handbook.

The Minister/Department are currently members of the following Cabinet Committees and their supporting groups.

- Cabinet Committee on Economy and Investment
- Cabinet Committee on Environment and Climate Change

#### **Other Areas of Engagement**

This Department participates in a wide and significant number of external groups, councils, committees etc in Ireland, in Europe and internationally.

## Chapter 4: Audit, Assurance and Compliance Arrangements

### Governance Principle 4

**“Good governance means managing risks and performance through robust internal control systems and effective performance management practices.”**

#### 4.1 Introduction

This Chapter sets out the financial accountability relationships, the organisational assurance arrangements and the audit and scrutiny functions in this Department.

#### 4.2 Processes and arrangements underpinning the Annual Statement on Internal Financial Control

##### Annual Appropriation Account

At the end of each year, the Department is required to prepare an account of its expenditure and receipts for the year, known as the Appropriation Account. The annual Circular of the Department of Public Expenditure, NDP Delivery and Reform details the requirements for the preparation of the Appropriation Account.

This annual Appropriation Account is signed by the Department’s Accounting Officer, the Secretary General, who is responsible for having the Account prepared and presented for audit to the Comptroller and Auditor General (C&AG) before 1st April of the year following the year of account. The Accounting Officer may then be called before the Committee of Public Accounts to give evidence in relation to the Account.

As part of this process the Accounting Officer is required to sign a Statement on Internal Financial Controls (SIFC) which accompanies the Appropriation Account.

##### Statement on Internal Financial Control (SIFC)

In order to sign the SIFC, the Secretary General requires assurance that the necessary controls are in place. Internal Audit Unit (IAU) issues a detailed system for internal control questionnaire (SIC) annually to each Principal Officer seeking confirmation that the necessary policies and procedures are being adhered to the fullest extent possible in the Business Unit/Office for which they have responsibility.

The Accounting Officer signs the SIFC on the following basis:

- SIC questionnaires completed by Principal Officers/Heads of Units;
- Finance Officer’s views;

- Letter of assurance from the Accounting Officer in the National Shared Services Office regarding the operation of controls in the shared services functions;
- Any matters indicated by the Risk Management Function;
- Procurement Officer's views;
- Audit Committee Annual Report;
- Internal Audit findings from the relevant year;
- Progress in implementing Internal Audit recommendations;
- C&AG's management letters and reports;
- C&AG's audit programme and risks identified therein;
- Matters brought to Accounting Officer's attention from other sources.

The Internal Audit Unit carries out an audit of selected key controls each year which forms part of the assurance underpinning the Statement on Internal Financial Control.

In the Statement on Internal Financial Control, the Accounting Officer confirms that:

#### **Financial control environment**

A control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability;
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned;
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action;
- there is an Audit Committee to advise the Accounting Officer in discharging his/her responsibilities for the internal financial control system;
- procedures for all key business processes have been documented;
- there are systems in place to safeguard the assets.

#### **Administrative controls and management reporting**

A framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that:

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management;
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts;
- a risk management system operates within the Department;

- there are systems aimed at ensuring the security of the ICT systems;
- there are appropriate capital investment control guidelines and formal project management disciplines;
- the Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

### **Risk and control framework**

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address, and to the extent possible, mitigate these risks.

The Accounting Officer and the Management Board review the high-level risk register of the Department and the corresponding controls in place to mitigate the risks identified.

### **Internal Audit and Audit Committee**

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter, which has been approved by the Accounting Officer. Its work is informed by analysis of the risks to which the Department is exposed. The annual internal audit plans, approved by the Accounting Officer, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period.

The Internal Audit function is reviewed periodically by the Accounting Officer and the Audit Committee. Procedures are in place to ensure that recommendations made within the reports of the Internal Audit function are followed up.

### **National Shared Services Office (NSSO)<sup>1</sup>**

There is a proactive ongoing working relationship between the Department and the National Shared Service Office (NSSO) in relation to implementation of the Service Management Agreement for HR, Payroll and Pensions shared services. Discussion meetings are held with the HR Unit and the Finance Unit of the Department and NSSO management to discuss implementation issues at a general level as well as particular issues that may arise. Individual issues that arise on a case-by-case basis are dealt with on a day-to-day basis.

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<sup>1</sup> The National Shared Services Office is a statutory office, established under the National Shared Services Office Act 2017. It was originally set up in 2014 on an administrative basis within DPER. In 2015, the Government approved the establishment of the NSSO on a statutory basis and the legislation was commenced on 1 January 2018 when the NSSO became a separate civil service office. Shared Services is an area where considerable change is expected to rise, and governance arrangements will have to be kept under review as the nature of the service and detailed implementation processes become clearer.

### 4.3 The Role of Internal Audit

The primary role of the Internal Audit Unit (IAU) within the Department is to give reasonable assurance to the Accounting Officer (Secretary General) as to the adequacy of the Department's internal control system. IAU evaluates how well risks are being managed by assessing the quality of risk management processes, systems of internal control and corporate governance processes across the organisation. The Accounting Officer is required to sign a Statement on Internal Financial Controls (SIFC) on an annual basis, which accompanies the Appropriation Account.

IAU operates as an independent advisory service. Responsibility for internal controls rests with all senior management who, without regard to audit activity, ensure that appropriate and adequate control arrangements exist in their areas of responsibility. IAU operates as a resource for Departmental managers through its analysis and appraisal of Departmental control systems and it makes recommendations in line with the Department of Public Expenditure, NDP Delivery and Reform (D/PENDR) Internal Audit Standards and guidelines.

IAU is responsible for reviewing and appraising the following:

- the design and operation of all systems and procedures (financial, risk, managerial, etc.) which are intended to control the Department's operations, including those used by management to measure the effectiveness of programmes and other activities of the Department;
- the adequacy, reliability and integrity of the information systems used to monitor the Department's activities and to ensure accountability;
- the degree of compliance with:
  - (a) legislation (domestic and international) and other requirements laid down centrally (e.g. by D/PENDR) and
  - (b) management plans, procedures and policies
- the acquisition and disposal of assets and the safeguarding of assets and interests from losses, including those arising from fraud, malpractice and irregularity; and
- arrangements for the economic and efficient use of resources and for avoiding waste.

IAU will, as necessary and appropriate, liaise with external auditors, including the Office of the Comptroller and Auditor General.

IAU operates according to Chartered Institute of Internal Auditors standards which have been adopted by the D/PENDR and in accordance with the Internal Audit Charter which is reviewed annually by the Secretary General and the Audit Committee. IAU reports into the Audit Committee which meets at least four times a year.

IAU prepares an annual work programme, based on an analysis of the risks which the Department is exposed to, with the aim of covering the key controls on a rolling basis over a reasonable period. The work programme is reviewed by the Audit Committee and approved by the Accounting Officer. Managers of areas to be audited are notified in advance, except in exceptional circumstances where no notice will be provided. It is the practice of Internal Audit staff to consult with the management of an area to be audited to determine whether they wish the internal audit to address specific issues. However, the final decision as to the subject matter of individual audits rests with the Head of IAU. An update of the activities of IAU and the implementation of audit recommendations, arising from audit reports, is provided to the Management Board on a quarterly basis.

Audit assurance for shared services (e.g. HR, payroll) is provided for by a Letter of Assurance by the Accounting Officer in the National Shared Services Office to the Accounting Officer.

#### **4.4 The Role of the Audit Committee**

The Department of Enterprise, Trade and Employment is committed to supporting, developing and reviewing the internal control environment and corporate governance procedures across all areas of activity for which the Accounting Officer has responsibility. In this regard, the Internal Audit Unit and the Audit Committee have significant roles to play.

The Audit Committee is tasked with providing independent advice to the Accounting Officer regarding the suitability and robustness of the Department's internal control systems and procedures. The Committee is authorised by the Accounting Officer to seek any information required to enable it to carry out its functions and staff are directed to cooperate with any such requests.

The role of the Audit Committee is in accordance with the Department of Public Expenditure, NDP Delivery and Reform [Audit Committee Guidance](#) issued in 2014 and its performance is measured against this guidance. The Audit Committee reviews its Charter at regular intervals as agreed with the Accounting Officer. The Audit Committee carry out the following functions;

##### **Internal Control**

- Advises on the Department's internal control systems, including information technology security and control;
- Reviews and receives internal audit reports, significant findings and recommendations together with management responses;
- Monitors the adequacy of management's response to and implementation of audit recommendations from internal audit, external audit and other sources.



### **Governance and Risk Management**

Advises the Accounting Officer on the systems of control underlying the risk management framework and processes, including:

- Receiving feedback from the Head of Internal Audit and departmental management on the effectiveness of the risk management process;
- Taking such feedback into account for input into the priorities of the Internal Audit Unit work programme; and
- Reviews copies of 'Risk Incident Reports' forwarded to the Committee by Internal Audit Unit on receipt from the Governance and Management Support Unit.

### **Internal Audit**

- Reviews assessments of the Internal Audit function, including compliance with the Internal Audit Standards;
- Review with the Head of Internal Audit, and as necessary discuss with management, the Internal Audit Unit's Charter, audit plans, activities, staffing, and organisational status;
- Receive progress reports on the audit plan assignments;
- Raise any concerns with Accounting Officer regarding the independence of the Internal Audit Unit;
- On a regular basis, meets separately with the Head of Internal Audit to discuss any matters that the Audit Committee or Internal Audit Unit believes should be discussed privately.

### **External Audit**

- On at least an annual basis, meets with the nominee of the Comptroller and Auditor General;
- 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;
- Review the external audit management letter and the organisational response, including monitoring implementation of recommendations.

### **Financial Management**

Advises on the systems of control underlying the financial management processes, including:

- Reviewing the results of the external audit; and
- Reviewing the procedures and practices associated with financial management and budgeting.

### **Reporting Functions**

Regularly reports to the Accounting Officer about Audit Committee activities, issues, and related recommendations by:

- circulating to the Accounting Officer and the Management Board the agreed minutes of Audit Committee meetings, as well as the table summarising implementation of audit recommendations;
- submitting an Annual Report to the Accounting Officer, within three months following year end, of the activities of the Audit Committee and availing of the Chair's right of access to the Accounting Officer, as necessary;
- circulating the annual report to members of the Management Board and copying it to the Minister for information.
- provide an open avenue of communication between internal audit, the Office of the Comptroller and Auditor General, and the Accounting Officer.

### Other Functions

- Perform other activities related to the charter as requested by the Accounting Officer;
- Review and assess the adequacy of the written Charter at regular intervals (frequency of review to be agreed between Accounting Officer and Chair) and request Accounting Officer approval for proposed changes;
- Confirm annually that all functions outlined in the written Charter have been carried out;
- Evaluate the Audit Committee's performance on a regular basis including as necessary arranging for external assessment of the Audit Committee's performance.

### Membership

The Accounting Officer appoints members and the Chair. The Chair of the Committee should come from outside the Department and has right of access to the Accounting Officer. At least two members of the Committee will be external to the Department.

The role requirements will be clearly communicated to potential members at the outset including time commitments and an indication of frequency of meetings. Meetings are held on a quarterly basis. Management officials may be requested to attend meetings in order to update the Committee on developments in their area and on the implementation of audit recommendations.

Members may serve up to three years, with the option to extend by up to three years.

A statement of members' interests is prepared on an annual basis. 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 Chair 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.

A member of the Committee may resign by letter addressed to the Accounting Officer. The Accounting Officer may at any time remove from office any member of the Audit Committee if they have committed stated misbehaviour or if their removal is necessary for the effective performance of the Audit Committee.

### **Protected Disclosures**

In the event that the Audit Committee receives a protected disclosure, the Audit Committee will refer this to the relevant area, in line with the Departments Protected Disclosures Policy. The Head of Management and Business Support Unit provides a quarterly report of any protected disclosures received and in turn the Head of Internal Audit provides the report to the Audit Committee on a quarterly basis.

## **4.5 The Role of the Finance Unit**

The Role of the Finance Unit is to:

- Negotiate and co-ordinate budgets in respect of the administrative costs of the Department and the various programmes and services provided by the Department, its Offices and its Agencies;
- Record all payments and receipts from/to the Department's accounts in compliance with the Department of Finance Public Financial Procedures;
- Monitor and analyse expenditure against agreed budgets and report as required to the Department of Public Expenditure, NDP Delivery and Reform and the Department's Management Board;
- Prepare Accounts at the end of each financial year for audit by the Comptroller and Auditor General and provide information as required for follow-up audits;
- Liaise with the Payroll Shared Service Centre (PSSC) regarding the management and delivery of the payroll for staff of the Department and its Offices;
- Assist the Department's staff in organising foreign travel arrangements and liaise with the PSSC regarding the reimbursement of expenses incurred by the Department's staff in the course of official business in Ireland and abroad;
- Provide management information on the Department's finances to the Minister, Secretary General and the Management Board on a regular basis;
- Provide high quality customer service to internal and external clients in dealing with claims and enquiries and provide guidance and advice where required.

The functions of the Unit are subject to regular audits by the Office of the Comptroller and Auditor General (C&AG) and the Internal Audit function.

### **Financial Policies and Procedures/General Accounting**

The Department's Chart of Accounts is the basis for accounting for all the Department's expenditure. This Chart of Accounts is compiled in line with the Department's Estimate from the Department of Public Expenditure, NDP Delivery and Reform.

The Finance Unit maintains and publishes guidance for staff in relation to financial matters that they are likely to encounter in the course of their duties. This guidance was published by way of an Office Notice. A hard copy of the guidance was provided to all budget officers and an e-copy is available to staff on the Department's intranet. The Office Notice sets out the policies and procedures to be followed by staff in relation to payments and other financial matters. The Notice has been framed in accordance with general requirements of the guidance on [Public Financial Procedures \(the "Blue Book"\)](#) as published by the Department of Public Expenditure, NDP Delivery and Reform.

The Notice, in addition to setting out the procedures relating to payments, also details the procedures to be followed in relation to the authorisation and issue of payments, including in relation to the matter of authorisation limits, the Departments procedures in relation to prompt payment, tax clearance, professional services withholding tax, third schedule VAT and procedures for accounting for receipts.

The Finance Unit has a central role in ensuring the Department's compliance with tax law including legislative requirements such as Annual Returns to Revenue namely Section 891b<sup>2</sup> annual returns, monthly tax returns etc.

The Finance Unit is subject to regular audit and is also responsible for implementation of audit recommendations, both from Comptroller and Auditor General (C&AG) and the Internal Audit Unit.

### **Payroll**

The Finance Unit is responsible for liaising with the PSSC regarding the operation of the Department's payroll and related functions.

Internal control procedures, including the approval of the weekly and fortnightly payroll totals, are governed by a range of payroll control reports including an employee audit trail listing and a payroll exception report which details variances in payment amounts. Deductions, both statutory (Revenue) and voluntary (Health schemes etc.), made through payroll are reviewed by Finance Unit, and paid over by PSSC to relevant third parties on behalf of the Departments employees.

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<sup>2</sup> Section 891b returns require Government Departments to automatically report electronically on an annual basis on the details of payees to whom relevant payments were made

## Travel

A Finance Unit Office Notice sets out the Department's policy and requirements relating to official Travel and Subsistence matters. The policy is underpinned by various Department of Finance and Department of Public Expenditure, NDP Delivery and Reform travel related circulars. These are primarily underpinned by Department of Finance [Circular 11/82](#) and also by tax law (i.e., in line with Revenue requirements).

In terms of foreign travel requirements, the Department is also party to a contract overseen by, and the responsibility of, the Office of Government Procurement (OGP). This contract is between OGP and its supplier. There are various controls and audit reporting tools built into the related ICT travel booking system operated by the supplier to ensure compliance with various travel rules and procedures.

Operationally, travel claims are now processed via the PSSC. Claims made through the PSSC portal are checked and approved by line managers and second supervisors. Periodic spot checks are carried out by Finance Unit on travel claims made via the PSSC portal to ensure that claims are being made and approved in line with Travel and Subsistence policy. A monthly report of travel and subsistence expenditure (and related invoice(s)) relating to foreign travel is received from the supplier and checked by the senior members of the Travel Unit team, prior to payment.

## Estimates/Budgetary Controls

The [Public Financial Procedures](#) (i.e. the "Blue Book") and the [Public Spending Code](#) underpin all Estimates related work to ensure the Department's Vote Management is in line with various Government circulars and the annual Department of Public Expenditure, NDP Delivery and Reform's sanction requirements for Current and Capital expenditure.

The Department reports formally twice per month to the Department of Public Expenditure & Reform (D/PENDR) in relation to actual expenditure versus profile across the circa 40 subheads of the DETE Vote. This detailed process is undertaken in conjunction with all Budget Officer areas spanning the department, offices and enterprise agencies.

The Finance Unit uses its ICT software system to generate monthly expenditure figures at subhead level. The system details all expenditure (i.e. the weekly & monthly drawdowns) processed by the Finance Unit Payments team. A monthly expenditure report signed by the Secretary General is forwarded to the Department of Public Expenditure, NDP Delivery and Reform. Finance Unit also reports on a monthly basis throughout the year on expenditure and various financial matters to the Department's Management Board. There is also a formal bilateral meeting held with D/PENDR to discuss financial matters (usually held on a quarterly basis).

The Department's Estimate is usually presented by the Minister to the Joint Oireachtas Committee on Enterprise, Trade and Employment in the spring of each year. The Committee may also examine the Minister in relation to a mid-year review of the Estimate in the autumn of each year.

## **4.6 Risk Management**

### **Background**

The Department has in place a clearly defined Risk Management Policy and Risk Management structure, which have been approved by the Management Board. This includes the recording of business unit risks on the eRisk system, concurrently with the development of Business Plans, the subsequent development of a Departmental High Level Risk Register, a Risk Management Committee which coordinates the risk management process across the Department, elevation of high-level risks and risk incident reporting to the Management Board.

Risk can be defined as the probability of an event occurring and its consequences. Risk management is the process of implementing and maintaining appropriate management controls to reduce the effects of risk to an acceptable level. This process involves identifying, analysing, assessing, treating and monitoring risk in all areas of the Department. It is a continuous, proactive and systematic process to understand, manage and communicate risk from an organisation-wide perspective. Its purpose is to contribute to strategic decision making by improving strategic, operational and financial management. Thus the management of risk is an on-going process and the risk register, as a living, changing document, should reflect this.

Risk Management is an integral part of the Department's business planning process. In formulating the key outputs for each annual business plan, divisions take full account of the risks involved and what the appropriate risk mitigation approach should be. Individual risks are assessed for both the impact and likelihood of occurrence. The rating for the likelihood of occurrence of each risk is determined after considering the effectiveness of the controls that are in place for mitigating the risk. In other words, it is the Department's exposure to residual risk that determines the score. The ratings relate to residual risk after 'existing controls' are in place.

### **Recording Risks via the eRisk System**

Business Units record risks relating to their area of work on the eRisk application. Once approved by the relevant Assistant Secretary, risks are regarded as 'active' and are included in the overall list of Departmental risks. Management and Business Support Unit prepares the department's High-Level Risk Register quarterly, using data inputted by Divisions on the eRisk

system, and submits this to the Risk Management Committee and Management Board for consideration.

Risk Registers are seen as living documents, with identification and management of risk regularly featuring on Business Unit, Divisional and Management Board meetings.

### **Risk Incident Reports**

A 'risk incident' is an event that occurs that adversely impacts the Department from a strategic, operational, financial or reputational perspective. Risk incidents may involve risks that have not previously been highlighted by business units on the eRisk system.

The timely reporting of risk incidents is important, as this can highlight the possibility of a related risk occurring in another area of the Department.

Risk Incident Reports are completed when incidents occur which are considered to have an impact of 'moderate' or higher on the risk scoring scale outlined in the Risk Management Policy. Completed reports, approved at Principal Officer level, are forwarded to Management and Business Support Unit who ensure that the Incident Report is brought to the attention of the Risk Management Committee, Internal Audit, the Management Board and appropriate Divisions in the Department.

### **Roles and Responsibilities related to risk management.**

#### **The Management Board**

- Provides general oversight and direction of the risk management process;
- Reviews reports from the Risk Management committee and deciding on actions to be taken on foot of them;
- Ensures that the risk management process is integrated within the overall strategic management of the Department;
- Monitors the Departmental Risk Register on a regular basis.

#### **The Risk Management Committee**

The Terms of Reference of the Risk Management Committee, which is established by the Management Board.

Primary Responsibilities of the Risk Management Committee include:

- Defining and reviewing on a regular basis, the Department of Enterprise, Trade and Employment risk policy, methodology and standards;
- Creating awareness across the Department of the need to manage risk effectively;

- Monitoring the management of risk through the Department and report on a regular basis to the Management Board.

The Risk Management Committee will also:

- Review, from time to time, and at least once every three years, the Department's Risk Management Policy document;
- Regularly review the Departmental High Level Risk Register and submit this for consideration of the Management Board;
- Monitor the management of risk, including how incidents are dealt with through the Department and report on a regular basis to the Management Board;
- In conjunction with Governance and Management Support Unit, seek to raise awareness of the risk management process throughout the Department;
- Liaise with divisional colleagues and with their respective Assistant Secretaries to ensure that their divisions' inputs to the High-Level Risk Register (via the eRisk system) are complete, in the correct format, accurate and up to date.

#### **Frequency of Meetings**

- The Risk Management Committee meets approximately four times a year but may meet more frequently as circumstances dictate.
- The minutes of the Risk Management Committee meetings are tabled at the subsequent meetings for discussion as necessary.

#### **Reporting**

- The Chair of the Risk Committee and the Head of Management and Business Support Unit attend each meeting of the Audit Committee to provide an update on risk.
- Periodic reports are presented to the Management Board, including a High-Level Risk Register for the Department and any updates on risk management processes and initiatives across the Department.
- A copy of 'Risk Incident Reports' are forwarded to the Internal Audit Unit.

### **4.7 ICT Assurance**

The Department deploys a wide range of systems, policies, procedures and processes to limit access to Departmental systems to appropriate persons, to prevent data loss and to allow systems and data to be restored in the event of unforeseen events. These protections include access controls to systems and data, data and system backup processes and disaster recovery procedures. A number of systems are also deployed to monitor the security of Departmental systems and to prevent access by malicious actors. Staff cyber security



awareness building and proactive security testing of all online systems are also regularly carried out.

There is a designated ICT security officer in the Department's ICT Unit, and ICT security is continually reviewed in the light of changing levels of risk. Controls in place are in line with good ICT practice. While all risks to the Department's ICT systems cannot be eliminated, there are appropriate controls in place which are commensurate with the level of risk to the Department's ICT systems, and there are mitigations available in respect of residual risk.

Risks to the Department's ICT systems continue to evolve, particularly cyber risks, as do the tools available to counter those risks. In that regard, the ICT Unit regularly reviews the risks in light of developments in the Department and elsewhere, and updates its procedures, processes and technology responses to provide appropriate levels of controls for those risks or identify options for mitigating residual risk.

#### **4.8 Procurement**

Public procurement is governed by EU and national rules. The National Public Procurement Policy Framework sets out the overarching policy framework for public procurement in Ireland and comprises five strands:

1. Legislation (Directives, Regulations)
2. Government Policy (Circulars etc.)
3. Capital Works Management Framework for Public Works
4. General Procurement Guidelines for Goods and Services
5. More detailed technical guidelines, template documentation and information notes as issued periodically by the Policy Unit of the Office of Government Procurement

The framework sets out the procurement procedures to be followed by Government Departments and State Bodies under national and EU rules.

The principles of the Department of Finance's [Public Procurement Guidelines – Competitive Process](#) which govern procurements valued up to the EU threshold (currently €144,000) are applied in the Department and its Offices. These guidelines are available to all staff on the Department's intranet.

The Department utilise the Office of Government Procurement (OGP) templates for Request for Tender (RFT) and Contract documents, for the procurement of goods and services above

€25,000 and are advertised on the eTenders website. These template documents are also routinely used for lower value contracts.

The Department has a dedicated Procurement Co-ordination Unit as part of the Business Services Unit and is headed at Principal Officer level. The Procurement Co-Ordination Unit provides an advisory service and advocates best practice on public procurement matters internally to all Business Units, including the Offices. Procurement planning is an integral part of business planning for the Department and its Offices. The Department's Corporate Procurement Plan sets out the Department's commitments to:

- Achieve greater value for money;
- Support service delivery and fulfil strategic objectives in the Department's Corporate plan;
- Ensure compliance with Procurement Directives, legislation, circulars and other legal requirements;
- Ensure adherence to procurement policies and procedures;
- Embed transparency and accountability in procurement practices;
- Support SMEs;
- Facilitate economic, social or environmental objectives through procurement;
- Recognise diversity and promotion of equality of opportunity in accessing services and participation in the procurement process;
- Support ongoing development and innovation within the Department's procurement function;
- Provide an opportunity to inform staff how procurement will be developed in the organisation and for staff to contribute to its development;
- Deliver excellence in overall procurement outcomes;

The Department ensures that public procurement activities are discharged in line with procurement rules and procedures. The Department works closely with the Office of Government Procurement (OGP), in order to run fully compliant procurement projects. The OGP also supports the Department with regard to updating our awareness of legal and policy obligations in respect to public procurement. These are clearly outlined in the Corporate Governance Standard for the Civil Service, the Code of Practice for the Governance of State Bodies, the Public Spending Code, procurement guidelines and framework documents published by the OGP, and in EU and National legislation. The Department provides details

of payments made for goods and services valued at €20,000 or more on a quarterly basis. This is published quarterly in arrears on the procurement section of the Department's website.

## 4.9 Compliance

### Compliance with legislation relevant to the Business of the Department

The business of the Department, its Offices and Agencies is underpinned by a wide range of specific legislation. Compliance with the provisions of these pieces of legislation is managed across the relevant business units of the Department, in conjunction with the relevant Office or Agency, where appropriate.

#### Compliance Framework

The Department has in place a Compliance Framework which identifies the source of compliance obligations by the Department and where, within the Department, responsibility lies for compliance.

#### Compliance with Broader Statutory Obligations

The Department complies with a range of normal business/employer legislative provisions, for example, employment law, health and safety legislation, tax and finance legislation, data protection. Responsibility for compliance with these legislative provisions is led by a relevant business unit (e.g. Human Resources, Management and Business Support), with obligations of management and staff clearly communicated through the Departments policies and procedures.

#### Protected Disclosures

The Protected Disclosures Act 2014 (as amended by the 2022 Protected Disclosures Act) provides a statutory framework within which staff can raise concerns regarding potential wrongdoing that has come to their attention in the workplace in the knowledge that they can avail of significant employment and other protections if they are penalised by their employer or suffer any detriment for doing so. The Department has a comprehensive policy in place setting out clear guidance on how to make a disclosure under the policy. The Department publishes copies of its annual reports on protected disclosures. These reports are available on our website.

#### Freedom of information

Applications under the FOI Act should be made in writing to:

Freedom of Information Unit, Department of Enterprise, Trade and Employment, Kildare Street, Dublin 2, D02 TD30. Applications can also be made electronically to [foiunit@enterprise.gov.ie](mailto:foiunit@enterprise.gov.ie).

### **Data Protection**

The Department is committed to protecting the rights and privacy of individuals in accordance with both European Union and Irish data protection legislation. The Department needs to lawfully and fairly process personal data about employees, clients, suppliers, and other individuals in order to achieve its mission and functions. The data protection legislation confers rights on individuals as well as responsibilities on those persons processing personal data. The Department's Data Protection Policy sets out how the Department seeks to process personal data and ensure that staff understand the rules governing their use of personal data to which they have access in the course of their work.

### **Customer Charter**

The Department is committed to providing a professional, efficient and courteous customer service to all our customers in accordance with the 12 Principles of Quality Customer Service. The Department's Customer Charter outlines the Department's commitment to maintaining and improving delivery of the highest standards of quality customer service. The Customer Service Action Plan outlines its strategic goals and the organisational structures that it has put in place to achieve them. The Department has in place a robust Customer Complaints Procedures to ensure that any complaints that we receive are fully examined and resolved as soon as possible.

### **Records Management**

The creation and maintenance of complete and accurate records is necessary to enable the Department to carry out its business effectively and to meet its statutory obligations under the Freedom of Information Act 2014, Data Protection Act 2018, and the National Archives Act 1986. Accordingly, records held by the Department, the majority of which are filed on hard copy files, are created or received in the course of the Department's business and contain official information or data that relates directly to the business of the Department. The Department has a Records Management Policy and Records Management Strategy in place. These aim to reflect best practice in this area and out an implementation plan to facilitate delivery of our objectives and provides a framework for effective records management.

### **Health and Safety Statement**

Recognising that safety and health is an integral part of our day-to-day work, the Department is committed to ensuring we fulfil our statutory obligations to manage and co-ordinate workplace safety, health, and wellbeing through an effective safety management system, and we have systems and a culture in place that adheres to best practice in this area. The

Department's health and safety statement has been prepared in accordance with Section 20 of the Safety, Health and Welfare at Work Act, 2005 and has been considered by Management Board this week. The Safety Statement sets out how we, as a Department will take all reasonable efforts to ensure the safety and health of our staff and visitors to our offices.

### **Compliance with non-statutory obligations**

The Department has a range of non-statutory obligations it is required to comply with including government decisions, administrative and policy initiatives, civil service circulars etc.

Responsibility for compliance with these non-statutory provisions is also led by a relevant business unit (e.g. Human Resources, Finance), with obligations of management and staff clearly communicated through the Departments policies and procedures.

## Chapter 5: Offices and Agencies under the aegis of the Department

### Governance Principle 5

**“Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders”**

#### 5.1 Introduction

The Chapter sets out the relationship between the Department of Enterprise, Trade and Employment and the Offices and Agencies under its aegis.

#### 5.2 Offices of the Department

The Department funds and staffs four offices as follows:

- Workplace Relations Commission (established in October 2015 with the consolidation of the Labour Relations Commission, Equality Tribunal, the first instance functions of the Employment Appeals Tribunal<sup>3</sup> and the National Employment Rights Authority).
- Labour Court
- Companies Registration Office, incorporating the Office of the Registry of Friendly Societies and the Register of Beneficial Owners
- Intellectual Property Office of Ireland

These Offices are an integral part of the Department and are identified as distinct Offices of the Department for both customer benefit and because the Head of that Office has independent statutory decision-making powers, e.g. the Companies Registration Office, and the Intellectual Property Office of Ireland.

The Offices are staffed by civil servants, who are employees of this Department. These staff are expected to demonstrate the same values, standards and behaviours for Civil Servants as other employees of the Department. Each Office agrees on an annual basis, a Memorandum of Understanding which is signed jointly by the Secretary General and the Head

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<sup>3</sup> The first instance functions of the Employment Appeals Tribunal (EAT) were taken over by the Workplace Relations Commission on 1st October 2015 and the EAT's appellate functions were transferred to the Labour Court. In accordance with the provisions of the Workplace Relations Act 2015, the EAT will be dissolved when it has disposed of its legacy caseload.

of the Office and which sets out agreed levels of performance/service in respect of the Office for the year ahead.

### 5.3 Agencies of the Department

The Department also funds eight Agencies under its aegis as following:

- Competition & Consumer Protection Commission (CCPC)
- Corporate Enforcement Authority (CEA)
- Enterprise Ireland (EI)<sup>4</sup>
- Health and Safety Authority (HSA)
- IDA Ireland (IDA)
- Irish Auditing and Accounting Supervisory Authority (IAASA)
- National Standards Authority of Ireland (NSAI)
- Personal Injuries Assessment Board (PIAB)

The Department also part funds InterTrade Ireland (ITI).

Each of these Agencies is a State Body and is established under primary legislation which sets out the functions of the Agency and any other specific governance arrangements to apply to the operations of that Agency.

Responsibility for the delivery on the mandate and functions of an Agency rests, in the first instance, with the Chair of the Agency, and where relevant, its Board. As well as responsibility for complying with the provisions of its establishing legislation, the Board of each Agency is subject to the provisions of the [Code of Practice for the Governance of State Bodies 2016](#) and, in addition to operating to the provisions of this Code of Practice, the Chair of each Board is required, on an annual basis, to confirm, in writing, to the Minister, that the Board has adhered to the requirements of the Code.

### 5.4 Governance and Oversight

#### Liaison arrangements and oversight

The Secretary General, as Accounting Officer, ensures that appropriate monitoring systems and procedures are in place for oversight of the Offices and the Agencies under the aegis of the Department and this is carried out through Liaison Units which are assigned responsibility

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<sup>4</sup> The Local Enterprise Offices (LEOs), whilst operating as units within the Local Authorities, are part funded by the Department through Enterprise Ireland. The expenditure is managed in conformity with the public expenditure guidelines as for all other EI expenditures. The performance of the LEOs, including agreed metrics, is governed by a Service Level Agreement between EI and the Local Authorities.

in respect of individual Offices and Agencies. Information on specific governance arrangements for each of the Offices and Agencies are also documented.

### **Oversight & Performance Delivery Agreement (OPDA) and Memorandum of Understanding (MoU)**

The Department and each Agency and Office agree on an annual basis, an Oversight & Performance Delivery Agreement (OPDA) in respect of the Agencies and a Memorandum of Understanding (MoU) in respect of the Offices. These OPDAs and MoUs, which are jointly signed off by the Secretary General and the Head of each Agency/Office, set out agreed levels of performance/service in respect of the Agency/Office for the year ahead. They also allow for the adoption of both annual and multi-annual targets, and the development of output and outcome indicators including milestones to measure performance against targets.

The Department has developed templates and guidelines which are used each year for the development of OPDAs and MoUs. The guidance takes cognisance of the fact that performance targets and outputs and outcomes, will necessarily be different in the case of enterprise agencies as opposed to enforcement agencies.

### **Meetings of Heads of Offices and Agencies with the Management Board**

The Head of each Office and Agency meets formally with the Management Board at least once a year to discuss issues relating to the respective Office or Agency.

### **Heads of Agency Forum**

The Secretary General chairs a Forum comprising the Heads of Agencies and the Management Board. The Forum meets twice yearly, and its purpose is to:

- Support structured high-level engagement between the Department's Management Board and Heads of its Agencies;
- Ensure alignment of Agencies' strategic direction with the policy priorities and objectives of the Department, consistent with their statutory independence;
- Promote open and effective communication and enable information sharing on cross-cutting issues and areas of common interest;
- Support discussion and consideration of relevant sectoral issues.

### **Board Appointments**

Arrangements for appointment to the Board of an Agency (commercial and non-commercial) are set out in the 'Guidelines on Appointments to State Boards' (2014). According to the



Guidelines, all vacancies (subject to limited and specified exceptions including the role of the Chair) are advertised openly on the [StateBoards.ie](http://StateBoards.ie) portal operated by the Public Appointments Service (PAS). Applications are then processed by way of a transparent assessment system designed and implemented by the PAS to support the Minister in making appointments to State Boards under his/her remit. Appointments meet specific and detailed criteria determined in consultation with key stakeholders (such as the current Chair of the State Board concerned and the Public Appointments Service as well as the Department) as necessary for the effective performance of the relevant role(s).

### Department Representation on Agency Boards

The Department is represented on the Boards of the following Agencies under its aegis:

Agency	Department Representative
Enterprise Ireland	Assistant Secretary, Indigenous Enterprise, Division
IDA Ireland	Assistant Secretary, Innovation & Investment Division
National Standards Authority of Ireland	Principal Officer, Innovation & Investment Division
Health & Safety Authority	Principal Officer, Workplace Regulation and Economic Migration Division
Personal Injuries Assessment Board	Principal Officer, Commerce, Consumer & Competition Division

The Department is not represented on the Board of the Irish Auditing & Accounting Supervisory Authority. The Competition and Consumer Protection Commission does not have a Board. The Commission's members are appointed by the Minister following an open recruitment process conducted by the Public Appointments Service (PAS).

In accordance with the Companies Act 2014 the Corporate Enforcement Authority is governed by the members of the Authority (of which there shall be no more than three). Where two or more members have been appointed to the Authority, the Minister shall appoint one of them to act as Chairperson. Where only one member has been appointed (as is currently the case), references in the Act to Chairperson are references to that sole appointed member. For administrative and management purposes, the sole appointed Member of the Authority is also the Chief Executive Officer.

## 5.5 Code of Practice for the Governance of State Bodies

The [Code of Practice for the Governance of State Bodies, 2016](#) defines corporate governance as the systems and procedures by which organisations are directed, controlled and managed. State bodies should serve the interests of Government as shareholder, the taxpayer, and all other stakeholders, and pursue value for money in their endeavours, including managing risk appropriately. State bodies should act prudently, ethically and with transparency as public entities and should conduct their activities consistent with their statutory responsibilities.

The Code provides a framework for the application of best practice in corporate governance by both commercial and non-commercial State bodies. State bodies should demonstrate their commitment to achieving the highest possible standards of corporate governance.

The Code of Practice recognises that all aspects of the Code may not necessarily be appropriate for all State bodies. Accordingly, the Code makes provision for certain requirements to be applied proportionately in certain circumstances subject to the written agreement of the relevant Minister/Parent Department.

State bodies and their subsidiaries are required to confirm to their relevant Minister that they comply with the Code in their governance practices and procedures.

The Code sets out the role of a Board of a State Body in detail. The Board should fulfil key functions, including reviewing and guiding strategic direction and major plans of action, risk management policies and procedures, annual budgets and business plans, setting performance objectives, monitoring implementation and State body performance, and overseeing major capital expenditure and investment decisions.

## 5.6 Accountability

In accordance with the Code of Practice for the Governance of State Bodies each Agency should have formal and transparent arrangements for governance, risk management and internal control and for maintaining an appropriate relationship with the State body's auditors.

## 5.7 Reporting Obligations

The [Code of Practice for the Governance of State Bodies](#), requires State Bodies to publish an annual report and accounts in accordance with their legislative basis and the recommendations set out in the Code. The annual report, comprising the financial statements and commentary thereon, is a comprehensive report of the State body's activities throughout the preceding year. Annual reports are intended to give stakeholders information regarding the State body's activities and financial performance.

In addition, the Chair of the Board of the Agency is required to submit to the Minister, in conjunction with its annual report and accounts, a comprehensive report covering, as applicable, the following:

- I. all commercially significant developments affecting the State body in the preceding year, including the establishment of subsidiaries or joint ventures and share acquisitions, and major issues likely to arise in the short to medium term;
- II. summary details of all off-balance sheet financial transactions of the State body that are not disclosed in the annual report and financial statements of the State body, including information on the nature, purpose and financial impact of the off-balance sheet financial transactions. The contents and format of this section of the report should be agreed in advance with the relevant Minister/designated Departmental officials;
- III. compliance with the standards set out in Circular 25/2016: Protocol for the Provision of Information to Members of the Oireachtas by State Bodies under the aegis of Government Departments/Offices;
- IV. affirming that all appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposals are being carried out;
- V. a statement on the system of internal control in the format set out in the Code and including, in cases where a breach of this system has been identified, an outline of the steps that will be taken to guard against such a breach occurring in future;
- VI. affirming that Codes of Conduct for the Board and employees have been put in place and adhered to;
- VII. affirming that Government policy on the pay of CEOs and all State body employees is being complied with;
- VIII. affirming that Government guidelines on the payment of Board members' fees are being complied with;
- IX. explaining failure to comply with any of the above and stating any corrective action taken or contemplated;
- X. outlining significant post balance sheet events;
- XI. confirming that the appropriate requirements of the Department of Public Expenditure, NDP Delivery and Reform Public Spending Code are being complied with;

- XII. confirming that procedures are in place for the making of protected disclosures in accordance with section 21(1) of the Protected Disclosures Act 2014 and confirmation that the annual report required under section 22(1) of the Act has been published;
- XIII. confirming that Government travel policy requirements are being complied with in all respects;
- XIV. confirming that the State body has complied with its obligations under tax law;
- XV. providing details of/information on legal disputes involving other State bodies;
- XVI. confirming that this Code has been adopted and the extent to which the State body is in compliance with the Code; and
- XVII. stating that any subsidiary of the State body (or subsidiary thereof) continues to operate solely for the purpose of which it was established, remains and continues to remain in full compliance with the terms and conditions of the consent under which it was established.

### **5.8 Codes of Business Conduct**

In accordance with the Code, all State bodies should have published Codes of Conduct for their Board and employees. The Code of Conduct should be approved by the Board. Up-to-date Codes of Conduct should be available on the State body's website and brought to the attention of all Board members, management and employees.

### **5.9 Tax clearance and compliance**

It is the responsibility of the Board of the State body to satisfy itself that any Tax Clearance requirements regarding the payment of grants, subsidies and similar type payments, and regarding Public Sector Contracts, are fully adhered to. State bodies should be exemplary in their compliance with taxation laws and should ensure that all tax liabilities are paid on or before the relevant due dates.

### **5.10 Ethics in Public Office**

State bodies' Codes of Conduct should refer to the need for each Board member and each person occupying a Designated Position of employment with a State body to ensure his/her compliance with relevant provisions of the Ethics in Public Office Acts 1995 and 2001.

Each Board member, whether he/she holds a designated directorship under the Ethics in Public Office Acts 1995 and 2001 or not, is required to follow the obligations set out in the Code regarding disclosure of interests.


### **5.11 Periodic Critical Reviews**

The Code of Practice for the Governance of State Bodies stipulates that State Agencies should be subject to Periodic Critical Review (PCR) every five years. This provision is to ensure that the ongoing business case for State bodies will be subject to periodic scrutiny and assessment. The overarching objective of the review process is primarily to secure improvements in accountability, efficiency and effectiveness but also to scrutinise objectively the case for rationalisation and consolidation of public bodies in light of changing requirements, demands and priorities.

Work on the first PCR of a DETE agency (CCPC) was initiated in 2023 and is ongoing. It is anticipated that PCRs for other DETE agencies will occur in the coming years.

## Appendix 1: Governance Arrangements for each of the Offices of the Department

<p><b>Companies Registration Office</b></p> 	<p><b>Registrar:</b> Maureen O’Sullivan</p> <p><b>Legal:</b> David McFadden &amp; Adrian Brennan</p>
<p><b>Intellectual Property Office of Ireland</b></p> 	<p><b>Controller:</b> James Kelly</p>

<p><b>Workplace Relations Commission (WRC)</b></p> 	<table> <tr> <td><b>Director General:</b></td> <td><b>Anna Perry (Acting)</b></td> </tr> <tr> <td><b>Head of Adjudication - Principal</b></td> <td><b>David Small</b></td> </tr> <tr> <td><b>Head of Inspectorate - Principal Officer</b></td> <td><b>John Kelly</b></td> </tr> <tr> <td><b>Head of Advisory &amp; Corporate Services – Principal Officer</b></td> <td><b>Derval Monahan</b></td> </tr> <tr> <td><b>Registrar - Principal Officer:</b></td> <td><b>Gwendolen Morgan</b></td> </tr> <tr> <td><b>Director of Conciliation &amp; Mediation – Principal Officer:</b></td> <td><b>Anna Perry</b></td> </tr> <tr> <td><b>Deputy Director of Conciliation &amp; Mediation:</b></td> <td><b>Aoibheann Ní Shuilleabhain</b></td> </tr> </table>	<b>Director General:</b>	<b>Anna Perry (Acting)</b>	<b>Head of Adjudication - Principal</b>	<b>David Small</b>	<b>Head of Inspectorate - Principal Officer</b>	<b>John Kelly</b>	<b>Head of Advisory &amp; Corporate Services – Principal Officer</b>	<b>Derval Monahan</b>	<b>Registrar - Principal Officer:</b>	<b>Gwendolen Morgan</b>	<b>Director of Conciliation &amp; Mediation – Principal Officer:</b>	<b>Anna Perry</b>	<b>Deputy Director of Conciliation &amp; Mediation:</b>	<b>Aoibheann Ní Shuilleabhain</b>
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GOVERNANCE FRAMEWORK  
DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT

Offices	Accountable Person/Head of Body	Principal Ministerial and Departmental Functions	Exchequer Funding Source	Governing legislation
<b>Companies Registration Office / Registry of Friendly Societies/Register of Beneficial Ownership</b>	Secretary General (Accounting Officer) Maureen O’Sullivan (Registrar)	The Minister has responsibility for the provision of funding and staffing to the Companies Registration Office. She also appoints the Registrar of Companies and the Registrar of Friendly Societies. She has an obligation to lay its annual reports before the Houses of the Oireachtas. The HR Unit has responsibility for the Strategic Resource Management Framework and Finance Unit has responsibility for the operation of the payroll functions for the CRO/RFS.	DETE Vote 32, Subhead C.11	The Office of the Registrar of Companies was established by the Joint Stock Companies Act 1844 and continues under the Companies Act 2014.
<b>Intellectual Property Office of Ireland</b>	Secretary General (Accounting Officer) James Kelly (Controller)	<p>The Patents Act 1992, as amended, provides that the Office is under the control of the Controller who acts under general superintendence and direction of the Minister. The Controller is appointed by the Government. The Minister has responsibility for the provision of funding and staffing of the Office.</p> <p>The Minister has an obligation to lay the Annual Reports of the Controller before the Houses of the Oireachtas. The HR Unit in the Department has responsibility for the Strategic Resource Management Framework and Finance Unit has responsibility for the operation of the payroll functions for the Patents Office.</p>	Funded from the DETE Vote 32, Admin. budget	Patents Act 1992
<b>Workplace Relations Commission</b>	Secretary General (Accounting Officer) Anna Perry (Acting Director General)	<ul style="list-style-type: none"> <li>▪ Presentation of Estimates in the Dáil.</li> <li>▪ The Chair and Ordinary Board Members and Registrar are appointed by the Minister. Board Members initially selected through State Boards.ie/PAS and then appointed by Minister on recommendation from PAS.</li> <li>▪ CEO is selected through PAS process and appointed by the Minister under statute.</li> </ul>	DETE Vote 32, Subhead C3	Workplace Relations Act 2015 and Industrial Relations Acts 1949 – 2015



		<ul style="list-style-type: none"> <li>▪ Minister approves Statements of Strategy and annual Work Programme and may issue directions in relation to the Strategy Statement or Work Programme.</li> <li>▪ Staff of the Minister are appointed to be staff of the Commission.</li> <li>▪ Consent of the Minister is required for some actions proposed to be taken by the Commission.</li> <li>▪ The Minister may direct the Commission to prepare a Code of Practice or by Order, declare a draft code to be an approved code.</li> </ul>		
<b>Employment Appeals Tribunal (EAT)*</b>	Secretary General (Accounting Officer) Kate O'Mahony (Chair)	<ul style="list-style-type: none"> <li>▪ Presentation of Estimates in the Dáil.</li> <li>▪ Chair appointed by the Minister.</li> <li>▪ Minister sets the policy for the body.</li> </ul>	DETE Vote, Subhead C3	Redundancy Payments Acts 1967 – 2014
<b>Labour Court</b>	Secretary General (Accounting Officer) Kevin Foley (Chair)	<ul style="list-style-type: none"> <li>▪ Presentation of Estimates in the Dáil.</li> <li>▪ Chair and Deputy Chair are selected by PAS process, then appointed by the Minister.</li> <li>▪ Ordinary members are appointed by the Minister from among persons nominated by designated employer and trade union bodies.</li> </ul>	DETE Vote, Subhead C3	Industrial Relations Acts 1949 – 2015

\* The first instance functions of the Employment Appeals Tribunal (EAT) were taken over by the Workplace Relations Commission on 1st October 2015 and the EAT's appellate functions were transferred to the Labour Court. In accordance with the provisions of the Workplace Relations Act 2015, the (EAT) will be dissolved when it has disposed of its legacy caseload.

## Appendix 2: Governance Arrangements for each of the Agencies of the DETE

Body	Accountable Person/Head of Body	Principal Ministerial and Departmental Functions	Exchequer Funding Source	Governing legislation
<b>IDA Ireland</b>	Michael Lohan, CEO	<p>The Minister and/or the Department has statutory responsibility for the following:</p> <ul style="list-style-type: none"> <li>▪ Provision of funding;</li> <li>▪ Presentation of estimates in the Dáil;</li> <li>▪ Appointment/dismissal of members of the IDA Ireland Board;</li> <li>▪ Appointment of CEO;</li> <li>▪ Consent functions in relation to staffing, remuneration, superannuation and certain land/property transactions;</li> <li>▪ Laying IDA Ireland Annual Report before each House of the Oireachtas;</li> <li>▪ Consent to temporary borrowings for the purpose of providing for current expenditure.</li> </ul> <p>The Minister –</p> <ul style="list-style-type: none"> <li>▪ Sets policy direction for IDA Ireland;</li> <li>▪ Has the power to issue directions and/or guidelines in respect of IDA Ireland;</li> <li>▪ Approves Statements of Strategy</li> <li>▪ Approves format of Accounts.</li> </ul>	DETE Vote, Subhead A5; and also the National Training Fund	Industrial Development Acts 1986 – 2014

<b>Enterprise Ireland</b>	Leo Clancy, CEO	<p>The Minister and/or the Department has statutory responsibility for:</p> <ul style="list-style-type: none"> <li>▪ Provision of funding;</li> <li>▪ Presentation of estimates in the Dáil;</li> <li>▪ Appointment/ dismissal of members of the EI Board;</li> <li>▪ Appointment of CEO;</li> <li>▪ Consent functions in relation to remuneration and superannuation.</li> </ul> <p>The Minister –</p> <ul style="list-style-type: none"> <li>▪ Sets policy direction for EI;</li> <li>▪ Has the power to issue directions and/or guidelines in respect of EI;</li> <li>▪ Approves Statements of Strategy</li> <li>▪ Approves format of Accounts.</li> </ul>	DETE Vote, Subheads Subhead A7, A8 (for LEOs), & B4 (science & technology) and B8 (DTIF); and also National Training Fund	Industrial Development (Enterprise Ireland) Act 1998.
<b>National Standards Authority of Ireland (NSAI)</b>	Geraldine Larkin, CEO	<p>The National Standards Authority of Ireland (NSAI) was established in 1997 as a statutory non-commercial State agency under the National Standards Authority of Ireland Act 1996 and is the State Agency responsible for standardisation, conformity assessment and measurement.</p> <p>The Minister and/or the Department has statutory responsibility for the following:</p> <ul style="list-style-type: none"> <li>▪ Provision of funding;</li> <li>▪ Presentation of estimates in the Dáil;</li> <li>▪ Nomination / dismissal of all / majority of the members of the NSAI Board;</li> <li>▪ Appointment of CEO;</li> </ul>	DETE Vote, Subhead A6	National Standards Authority of Ireland Act (1996)

		<ul style="list-style-type: none"> <li>▪ Consent functions in relation to remuneration, superannuation, fees;</li> <li>▪ Consent functions in relation to borrowing.</li> </ul> <p>The Minister -</p> <ul style="list-style-type: none"> <li>▪ Sets policy direction for the body;</li> <li>▪ The Minister has the power to issue directions, codes, regulations or guidelines in respect of the body;</li> <li>▪ The Minister approves Statements of Strategy.</li> </ul>		
<b>Health &amp; Safety Authority (HSA)</b>	Conor O'Brien, CEO	<p>The Minister of State (under delegated authority from the Minister for Enterprise, Trade and Employment) with responsibility for the Health and Safety Authority (HSA) is responsible for providing its funding, nomination/removal from office of Board members, consent to appointment of or removal of the CEO, consent functions in relation to fees and recruitment. He is also responsible for setting policy, approval of codes and introducing regulations in respect of the HSA. He also approves the annual Programme of Work and its triennial Statement of Strategy.</p> <p>The HSA is the national statutory body with responsibility for the Administration and enforcement of occupational health and safety legislation. In addition, the HSA is the lead National Competent Authority for the implementation of a number of EU frameworks governing chemicals such as REACH (Registration, Evaluation,</p>	DETE Vote, Subhead C5	Safety, Health & Welfare at Work Acts 2005 to 2014, Chemicals Acts 2008 and 2010, EU Regulation 765/2008 (Accreditation).

		<p>Authorisation and Restriction of Chemicals) and the Seveso III Directive.</p> <p>The HSA is also a key agency involved in market surveillance and ensuring the safety of products used in workplaces and consumer applications. Since July 2014, it is also responsible for the Irish National Accreditation Board (INAB), formerly a Committee of Forfás.</p>		
<p><b>Irish Auditing &amp; Accounting Supervisory Authority (IAASA)</b></p>	<p>Kevin Prendergast, Chief Executive</p>	<p>The Companies Act 2014 provides that IAASA is independent in the performance of its statutory functions. However, the Minister has an obligation to lay its accounts and annual reports before the Houses of the Oireachtas.</p> <p>The Minister also has the power to appoint board members, some of which are nominated by other bodies in accordance with the provisions of the 2014 Act. The Minister also has consent functions in relation to remuneration and superannuation and borrowing.</p> <p>The Minister provides certain funding to IAASA. The Liaison Unit has an oversight function in relation to compliance with the Code of Practice for the Governance of State Bodies.</p> <p>The HR Unit has responsibility for the Strategic Resource Management Framework and Finance Unit has responsibility for the operation of the payroll functions for IAASA</p>	<p>Part funded via DETE Vote Subhead C 12</p>	<p>IAASA was established under the Companies (Auditing and Accounting) Act 2003 and continues under the Companies Act 2014.</p>

<p><b>Competition and Consumer Protection Commission (CCPC)</b></p>	<p>Brian McHugh Chairperson</p>	<p>The Competition and Consumer Protection Act 2014 provides that the CCPC is independent in the performance of its functions. However, the Minister has an obligation to lay its accounts and annual reports before the Houses of the Oireachtas. The Minister also has the power to appoint its Chair and Members, following an open competition using the services of the Public Appointments Service, issue Directions and she also has consent functions in relation to remuneration and superannuation, and in relation to borrowing.</p> <p>The Competition and Consumer Policy Section has an oversight function in compliance with the Code of Practice for the Governance of State Bodies. The HR Unit has responsibility for the Strategic Resource Management Framework and Finance Unit has responsibility for the operation of the payroll functions for the CCPC.</p>	<p>Part funded via DETE Vote, Subhead C8</p>	<p>Competition and Consumer Protection Act 2014</p>
<p><b>Personal Injuries Assessment Board (PIAB)</b></p>	<p>Rosalind Carroll, CEO</p>	<p>The Personal Injuries Assessment Board is the statutory body responsible for the assessment of compensation for personal injuries, without the need for legal proceedings. Section 53 (3) of the Personal Injuries Assessment Board Act 2003 provides that the Board shall be independent in the performance of its functions.</p> <p>A number of functions are conferred on the Minister for Enterprise, Trade and Employment by the PIAB Acts including Board appointments, approval of the Strategic Plan and the making of Regulations. The Department is responsible for the liaison function with the PIAB.</p>	<p>PIAB is a self-funding agency with a pensions contribution provided via the DETE Vote, Subhead C9</p>	<p>The Personal Injuries Acts 2003-2007</p>

<b>Corporate Enforcement Authority</b>	Ian Drennan, CEO	<p>Established in July 2022 by the Companies (Corporate Enforcement Authority) Act 2021, the CEA's statutory mandate derives principally from the Companies Act 2014. The CEA's functions under the Companies Act 2014 include:</p> <ul style="list-style-type: none"> <li>▪ promoting compliance with company law;</li> <li>▪ assessing the behaviour and conduct of the directors of insolvent companies in liquidation and adjudicating upon whether public protection considerations warrant a director being restricted or disqualified;</li> <li>▪ investigating instances of suspected breaches of company law;</li> <li>▪ taking appropriate enforcement action in response to identified breaches of company law.</li> </ul>	DETE Vote, Subhead C7	Companies (Corporate Enforcement Authority) Act 2021
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### North/South Body

Body	Accountable Person/Head of Body	Principal Ministerial and Departmental Functions	Exchequer Funding Source	Governing legislation
<b>InterTrade Ireland</b>	Margaret Hearty, CEO	Dual oversight role with counterpart Department in Northern Ireland	Two thirds Exchequer funded via DETE Vote, Subhead A4	Good Friday Agreement