



An Roinn Iompair
Department of Transport

Corporate Governance Framework

Department of Transport

October 2022

Table of Contents

Introduction.....	5
1. Departmental Overview	7
1.1 Chapter Objectives and Introduction.....	7
1.2 The Mission of the Department.....	7
1.3 Values, Behaviours and Culture	7
1.3.1 Statements of Interest	9
1.3.2 Protected Disclosure	9
1.3.3 Regulation of Lobbying Act	10
1.3.4 Public Sector Equality and Human Rights Duty.....	10
1.4 Organisation Structures	10
1.4.1 Secretary General.....	11
1.4.2 Assistant Secretaries	11
1.5 Strategic Planning, Decision Making and Performance Management	11
1.6 Internal Communications Arrangements.....	14
1.7 Engagement with External Stakeholders	14
1.7.1 Lobbying.....	15
1.7.2 Customer Service	15
1.7.3 Freedom of Information (FOI).....	16
1.7.4 Irish Language Scheme.....	16
1.7.5 International Responsibilities	16
1.8 Review of Effectiveness of the Framework	17
2. Ministerial and Senior Management Roles and Assignment of Responsibilities.....	18
2.1 Chapter Objectives and Introduction.....	18
2.2 Roles and Responsibilities of Minister(s) and Minister(s) of State in Relation to the Department of Transport.....	18
2.2.1 Ministerial Roles.....	18
2.2.2 Department's Approach to Policy Making	21
2.2.3 Department's Relationship with the Minister and the Minister(s) of State	21
2.3 Roles and Responsibilities of Senior Management in Relation to the Department of Transport.....	22
2.3.1 Secretary General.....	22
2.3.2 Assistant Secretaries	23
2.3.3 Principal Officers	24

2.3.4	Governance Role of all Departmental Staff	24
2.3.5	Leadership and Organisational Capacity/Capability	24
3.	Management Board and Other Governance Structures	28
3.1	Chapter Objectives and Introduction.....	28
3.2	Primary Management Structures and Arrangements.....	28
3.2.1	Management Board Overview	28
3.2.2	Composition of Management Board.....	29
3.2.3	Role of Management Board	29
3.2.4	Chairperson.....	30
3.2.5	Members of the Management Board	30
3.2.6	Meetings and Agenda	31
3.2.7	Management Board Papers and Other Documentation	32
3.2.8	Support.....	32
3.2.9	Decisions/Actions Agreed	32
3.2.10	Committees.....	32
3.2.11	Ministerial Management Board (MMB).....	33
3.2.12	Ministerial Management Board Papers	33
3.3	Horizontal Working Groups	33
3.4	Cross-Organisational Governance Arrangements	34
4.	Audit, Assurance and Compliance Arrangements.....	35
4.1	Chapter Objectives and Introduction.....	35
4.2	Audit and Assurance Arrangements	35
4.2.1	Accounting Officer	35
4.2.2	Shared Services	37
4.2.3	Audit Committee.....	38
4.2.4	Internal Audit Unit	38
4.2.5	Finance and Facilities Management Division.....	39
4.2.6	Procedures for Internal Financial Control (PIFCo)	40
4.2.7	Risk Management	41
4.2.8	Public Procurement.....	42
4.2.9	Evaluation, Appraisal and Quality Assurance Process	42
4.3	Governance Division	43
4.4	Data Protection	44
4.5	Data Governance, Sharing and Open Data	44

4.6	Compliance Framework	45
5.	Agencies under the Aegis of the Department.....	47
5.1	Chapter Objectives and Introduction.....	47
5.2	Agencies under the Aegis of the Department and Governance Arrangements	47
5.3	Overview of the Governance Approach.....	48
5.3.1	Board Appointments/CEO Remuneration	48
5.3.2	Financial Reporting	48
5.3.3	Corporate Reporting	49
5.3.4	Planning, Shareholder Expectations/ Performance Delivery Agreements	50
5.3.5	Government/Oireachtas Reporting	50
5.3.6	Other	50
	Appendices	51
	Appendix One - Civil Service Code of Standards and Behaviours	51
	Appendix Two – Agencies under the Aegis of the Department.....	54

Introduction

Effective corporate governance is important because it provides clarity in relation to role, authority and responsibility and it supports prudent decision making with appropriate audit, assignment, and compliance arrangements.

This document is set out in accordance with the standard established by the Department of Public Expenditure and Reform (DPER) in its 2015 publication 'Corporate Governance Standard for the Civil Service'¹. As such it follows the five governance principles that have been established to provide overarching guidance for departmental standards.

What is Corporate Governance?

Corporate Governance refers to the overall processes, practices and rules through which an organisation or body is managed. Good corporate governance is fundamentally important to the efficient and effective management and execution of an organisation's work. In the case of a government department, corporate governance also incorporates a range of legal and regulatory obligations which must be complied with in the context of Ministerial and Parliamentary accountability and oversight systems.

The DPER publication, 'Corporate Governance Standard for the Civil Service', details the core principles to which departments and bodies under their aegis should adhere to. The implementation of the Standard across the Civil Service presents an opportunity to formally define current arrangements and seek to strengthen governance across departments. The standard is being implemented as a key part of Civil Service Renewal².

Governance Principles

The overarching governance principles which underpin the 'Corporate Governance Standard for the Civil Service', and the corporate governance framework for the Department of Transport are:

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.

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

¹ [Corporate Governance Standard for the Civil Service \(assets.gov.ie\)](https://assets.gov.ie)

² [Civil Service Renewal](#)

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

Principle 3 Good governance means developing the department's capacity, including the capability of the leadership team, management and staff.

Principle 4 Good governance means managing risks and performance through robust internal control systems and effective performance management practices.

Principle 5 Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders.

The Purpose of this Framework

The purpose of this corporate governance framework is to provide a clear and comprehensive overview of the corporate governance arrangements that exist and operate within the department. The arrangements detailed throughout this document represent the mechanisms put in place by the department to ensure that good governance is embedded in the day to day working of the department. This document brings together in one place an overview description of many distinct and interlinked processes that have been put in place over time. The framework focuses on key areas of governance and provides a high-level description of very detailed processes and functions. While it does not attempt to detail the full range of governance activity, it does give an insight into the key elements, such as risk management and public procurement, and the overall structure of governance within the department.

Framework Status

The department's corporate governance framework will be periodically reviewed, enhanced or expanded to reflect changes in requirements or operation. The department has committed itself to progressively strengthen and enhance its corporate governance framework, drawing on good practice both within the department and across government, as well as external developments in governance. This document, as updated, will continue to be published on the department's website, [Department of Transport](#)

1. Departmental Overview

1.1 CHAPTER OBJECTIVES AND INTRODUCTION

The first element of the corporate governance framework for the department is a general overview of the department in terms of its structures, ethos, and strategy. This chapter sets out to define the make-up of the department in line with the first governance principle:

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.

This chapter provides the following core elements:

- A) The Mission of the department
- B) Values, Behaviours and Culture
- C) Organisation Structures
- D) Strategic Planning, Decision Making and Performance Management
- E) Internal Communications Arrangements
- F) Engagement with External Stakeholders
- G) Review of Effectiveness of the Framework

1.2 THE MISSION OF THE DEPARTMENT

Our Statement of Strategy 2021-2023³ outlines that the mission of the department is to deliver an accessible, efficient, safe, and sustainable transport system that supports communities, households, and businesses. In developing the Statement of Strategy, the department incorporates its wider commitments such as the current programme for government and other national and international commitments e.g., the United Nations Sustainable Development Goals.

1.3 VALUES, BEHAVIOURS AND CULTURE

The work of the officials of the department is framed by both our values as a department and the ethical standards required of officials. The department seeks to instil, develop and maintain values and behaviours that maximise the organisation's capacity to deliver upon its stated objectives.

The department's statement of strategy sets out our core values and commits us to the following:

- We work towards a better and more sustainable future for everyone.

³ [Statement of Strategy 2021-2023 \(www.gov.ie\)](http://www.gov.ie)

- We serve the public and government with integrity, respect for others, impartiality, equity, and accountability.
- We are professional, honest, objective, and rigorous in everything we do.
- We value excellence, effectiveness, and value for money at every level of our organisation.
- We treat our people and our customers with respect and protect the equality and human rights of everyone affected by our work.
- We promote a culture of empowerment and innovation, to find better ways of delivering services and developing policy.

The department's culture is inherent in its structures and the way it carries out its functions and delivers its services and the Civil Service Renewal Plan describes the values of the Civil Service as encompassing:

- A deep-rooted public service ethos of independence, integrity, impartiality, equality, fairness, and respect,
- Promoting a culture that encourages accountability, which supports an innovative and agile department, and
- The highest standards of professionalism, leadership, and rigour.

The Department aims to achieve its objectives through the creation of a working environment based on partnership, with each member of staff being encouraged to participate in the setting of objectives, in shaping the means by which they are to be achieved and being supported by training and development to realise their potential. All of us are asked to deliver quality results, to take responsibility, to innovate and learn. In return, we can expect fair pay, conditions and people management processes based on merit, opportunities for skill development and flexible working, clarity regarding our roles and contribution, and respectful treatment.

The Department has high standards of conduct which characterise our service and enable us to carry out our mission. Officers of this Department are expected to:

- maintain high standards of service delivery by conscientiously, honestly, fairly, and impartially serving the Government of the day, the other institutions of State and the public, always acting within the law and performing duties with efficiency, diligence, and courtesy. The principles of quality customer service should inform our work.
- observe appropriate behaviour at work by dealing with stakeholders sympathetically, fairly, and promptly and treating colleagues with respect.

All staff are required to adhere to the obligations imposed on us by legislation, codes of conduct and relevant circulars, as civil servants in the department. Unethical behaviour will be actively dealt with through the range of measures available through the disciplinary code, including dismissal.

Each member of staff of the department, as a civil servant, operates to a defined set of standards, which are laid out in legislation and codes as follows:

- Civil Service Code of Standards and Behaviour as published by the Standards in Public Office Commission: a summary of its main features is set out in Appendix 1,
- Civil Service Regulation Acts 1956 to 2005,
- Public Service Management (Recruitment and Appointments) Act 2004, as amended,
- Official Secrets Act 1993 as amended by the Freedom of Information Acts 1997 and 2003,
- Ethics in Public Office Act 1995, and

In addition, on appointment to the department all new employees must sign the following documents:

- Circular 7/1998 – Freedom of Information, official secrecy, and integrity
- Circular 26/2004 – The Civil Service Code of Standards and Behaviour
- Conditions for Use of Departmental ICT Systems.

Unethical behaviour will be actively dealt with through the range of measures available through the disciplinary code, including dismissal.

1.3.1 STATEMENTS OF INTEREST

Under the Ethics in Public Office Act 1995 and 2001, Ministerial Special Advisers, members of the management board and occupiers of designated positions in the civil and wider public service are required to furnish annually a statement of any registrable interests and those of a spouse or child (or a child of a spouse) which could materially influence them in, or in relation to, the performance of their functions. Office holders are required to furnish a statement of any additional interests (that is, of a spouse, a child or a child of a spouse) which could materially influence them in or in relation to the performance of their functions.

1.3.2 PROTECTED DISCLOSURE

The Protected Disclosures Act 2014 provides statutory protections for workers in all sectors of the economy against reprisals in circumstances where they disclose information relating to wrongdoing that has come to their attention in the workplace. The Protected Disclosures (Amendment) Bill 2022 was published in February 2022. The bill will transpose the EU

Whistleblowing Directive and a new 'Office of the Protected Disclosures Commissioner' will be established in the 'Office of the Ombudsman' to support the operation of the new legislation. All public bodies are obliged under the act to have internal procedures in place for dealing with protected disclosures. The department keeps its protected disclosure policy under review and provides updates as required in line with new guidance and legislation. The department's policy is available to staff on the Hub and all updates are notified and made available to staff within the department.

1.3.3 REGULATION OF LOBBYING ACT

The Regulation of Lobbying Act 2015 commenced on 1 September, 2015. This placed a requirement on certain people contacting designated officials to provide details on the Register of Lobbying. Full details of the requirements of the legislation are available at Lobbying.ie. The department's list of designated officials can be found on the [Designated Public Officials](#).

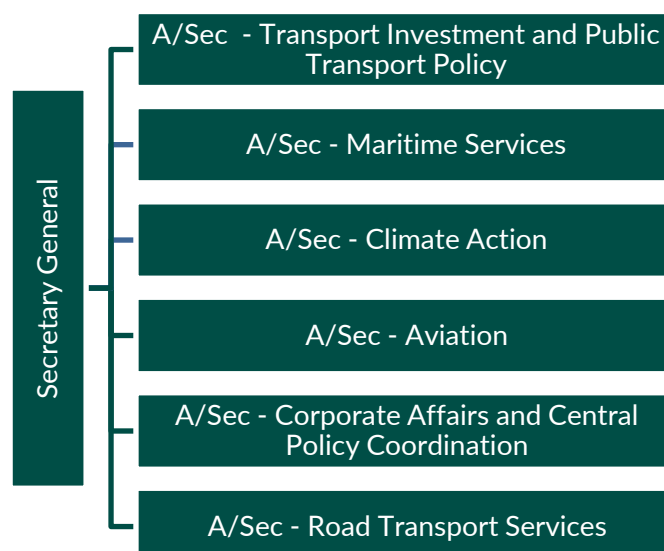
1.3.4 PUBLIC SECTOR EQUALITY AND HUMAN RIGHTS DUTY

All public bodies in Ireland have responsibility, under the Public Sector Equality and Human Rights Duty or Public Sector Duty, to promote equality, prevent discrimination and protect the human rights of their employees, customers, service users, and everyone affected by their policies and plans. This is a legal obligation and is contained in Section 42 of the Irish Human Rights and Equality Act 2014.

In accordance with this responsibility the department has undertaken a public sector duty assessment and put an action plan in place. The action plan is, which is available [here](#), is integrated into our business planning process, and progress is reported in the department's annual reports. The department is fully committed to ensuring that there is a culture of respect for human rights and equality among our staff and for the people to whom we provide services.

1.4 ORGANISATION STRUCTURES

The departments' organisational structure is set out below with six separate policy and management areas headed by assistant secretaries who, in addition to the Secretary General, make up the department's management board.



1.4.1 SECRETARY GENERAL

The Public Service Management Act 1997 (No. 27 of 1997) sets out the responsibilities of the Secretary General of the department. The Secretary General has the responsibility of implementing the department's mission and high-level goals. The Secretary General acts as the Accounting Officer for the department's expenditure. Further details of these responsibilities are outlined in Chapter 2, Section 2.3 of this document. 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 their functions.

1.4.2 ASSISTANT SECRETARIES

The assistant secretaries are responsible for delivering the high-level goals in their sectoral areas. To that end, they are required to demonstrate high levels of competence in terms of leadership, judgement, relationship management and drive. The department publishes the framework of assignments of responsibilities for the management board and all head of functions which is available at www.whodoeswhat.gov.ie.

1.5 STRATEGIC PLANNING, DECISION MAKING AND PERFORMANCE MANAGEMENT

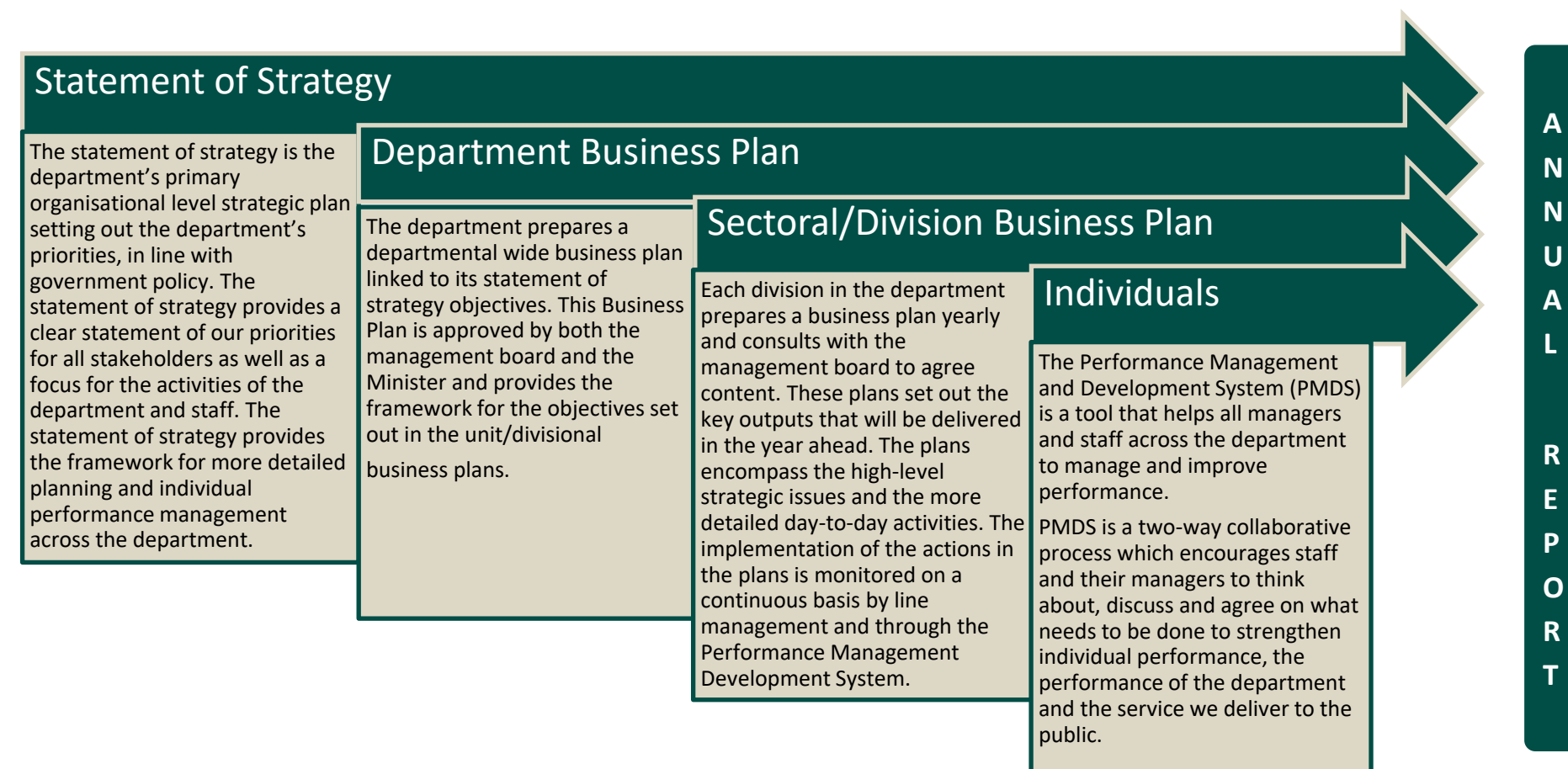
The focus of the department is to provide evidence-based policy advice in the areas of transport in line with government policy, to deliver programmes/projects and manage expenditure. The department provides impartial advice to the Minister and Minister(s) of State to facilitate the effective implementation of government policy as it relates to the department.

The department's internal structures, processes, and culture, as detailed through this corporate governance framework, facilitate the achievement of its high-level goals.

The primary reference point (together with the department's defined statutory responsibilities) is the policy programme of the government in office and the role of this department in giving effect to

government policy. The Public Service Management Act 1997 prescribes that the department must secure Ministerial approval for a three-year strategy statement, which defines the objectives of the department and the way in which it will achieve those objectives.

In terms of planning, decision making and performance management, there is a clear and coherent link between the organisation's goals, our statement of strategy and the individual roles of all staff. This way of working seeks to ensure that management within the department is coherent and performance focused. The statement of strategy provides the high-level goals and objectives which underpin the much more detailed business plans for each business sector and division of the department. The overall business planning process is reviewed and monitored by the management board as it progresses through a bespoke business plan tracker launched in 2022.



The **annual report** is prepared by the department at the end of each year as envisaged by the Public Service Management Act 1997. This report outlines the main achievements and developments during the year to advance the department's objectives, as set out in its statement of strategy. The report, endorsed by the Secretary General and noted by government, is published on the department's website. The annual report process acts as a review mechanism for the statement of strategy, business planning and PMDS and underlines the department's strategic planning process.

1.6 INTERNAL COMMUNICATIONS ARRANGEMENTS

The management board meets weekly. Regular agenda items include Ministerial, Government and Oireachtas business, policy issues arising, updates to management board from each Assistant Secretary led business area and corporate and operational matters relevant to the administration of the Department. Further details on topics discussed at management board meetings is included in section 3.2.6 – Meetings and Agenda.

The management board strives to communicate its work and decisions to the staff of the department. This is done through a “cascade system” where management board decisions are communicated across the department through the wider senior management structure. Divisions meet on a regular basis to agree business plans and monitor progress against targets set.

The department has a number of platforms and processes in place to facilitate regular and timely communications and support collaboration across the department as detailed below:

Platform/Process	Purpose
The Hub (Intranet)	The Hub is accessible to all staff and acts both as a repository for key departmental information (who we are, what we do and how we do it) and as a key tool for communicating and collaborating internally on key issues, events and sharing of corporate knowledge (for example, calendar of events, news items,).
Sharefile	The department’s collaboration platform which provides opportunities for collaboration within and across divisions/sectors.
Build to Share Platforms	Applications which have been developed to enhance internal communication and decision-making processes electronically – including Parliamentary Questions (ePQs), Ministerial Representations (eCorrespondence) and significant policy decisions (eSubmissions).
Digest	Provides updates on Ministerial and management board developments, progress reports on legislation and policy initiatives, corporate issues and other matters of interest.
Business Planning Tracker	The business planning tracker is a SharePoint application. It is a powerful web-based application used for collaboration and information exchange across an organization and updated weekly by each division. It is integrated with Microsoft Power BI thereby supporting reporting on strategic objectives

1.7 ENGAGEMENT WITH EXTERNAL STAKEHOLDERS

The department is committed to openness and transparency in all aspects of its work. This extends from policy development to engagement with the public and stakeholders.

The department is committed to delivering policy in as open a way as possible, consistent with the law, and to the regular and timely publication of internal technical studies, policy reviews and other relevant papers. Extensive engagement with domestic and international stakeholders, other

government departments/offices, think-tanks and other experts help to improve the quality of the department's policy advice. Open policy making is substantially supported by stakeholder or public consultation processes. These help to ensure that available policy choices are carefully evaluated in an informed manner. The department's key external stakeholders are:

- Members of the public and civil society;
- Members of the Oireachtas;
- Other government departments, state-owned companies and state agencies;
- Local and regional bodies;
- Representative and business bodies;
- The European Union, associated bodies, and other international organisations.

1.7.1 LOBBYING

Extensive communication with the public and the department's stakeholders is vital and provides an important input and feedback in the policy and decision-making process. However, it is appropriate that this activity is open to public scrutiny and that there is transparency on 'who is contacting whom about what'. The Regulation of Lobbying Act 2015 came into effect on 1 September 2015⁴. The purpose of the Act is to provide for a web-based Register of Lobbying to make information available to the public on the identity of those communicating with designated public officials on specific policy, legislative matters or prospective decisions. The act also provides restrictions and conditions on the taking up of certain employments by certain designated officials for a specified period of time after leaving the department, where a possible conflict of interest arises.

1.7.2 CUSTOMER SERVICE

Improving how the Public Service engages with its customers and improving service design and delivery is a core part of the public service reform programme. This initiative led to the development of the Quality Customer Service (QCS) Initiative⁵. In the Civil Service, QCS Officers are part of the QCS Officers Network. The network meets regularly, facilitated by the Reform and Delivery Office of DPER, to discuss and share best practice in customer service.

The department's Customer Charter 2020-2022⁶ is a public statement on the levels of service customers can expect when dealing with it. The Charter does not seek to cover all the functions and services provided by the department, but to outline the department's commitment to the customer, and describes:

⁴ Parts 1, 2, 3 and 5. Part 4 commenced 1 January 2017

⁵ [Quality Customer Service Initiative \(QCSI\)](#)

⁶ [Customer Charter \(www.gov.ie\)](http://www.gov.ie)

- What customers should expect when you contact us
- What customers can do to help us improve our service
- How we will monitor our performance
- Where customers can get more information

This charter also applies to those services that the department has committed to deliver in the Irish Language in line with section 11 of the Official Languages Act 2003.

1.7.3 FREEDOM OF INFORMATION (FOI)

The Freedom of Information Act 2014 requires the department to prepare and publish as much information as possible in an open and accessible manner on a routine basis outside of FOI, having regard to the principles of openness, transparency and accountability as set out in Sections 8(5) and 11(3) of the Act. This allows for the publication or giving of records outside of FOI provided that such publication or giving of access is not prohibited by law. The scheme commits FOI bodies to make information available as part of their normal business activities in accordance with this scheme. The department is committed to openness and transparency in all aspects of its work. The department has prepared and published a publication scheme concerning the information of the department in conformity with a model and guidelines made by the Minister for Public Expenditure and Reform. The department's publication scheme⁷ sets out detailed information on the policies and services for which the department is responsible.

1.7.4 IRISH LANGUAGE SCHEME

The department has developed an 'Irish Language Scheme 2021-2024'⁸ to express a unified approach for the department in fulfilling its obligations towards the Irish language in the daily conduct of its business as part of Quality Customer Service. This scheme complements the principles of Quality Customer Service and our Customer Charter. It has been formulated with the intention of ensuring that all relevant obligations under the Official Languages Act by the department will be fully addressed on an incremental basis, through this and future schemes. The department's language scheme is available to staff on the Hub and all updates, particularly those arising from new legislative obligations, are notified and made available to staff within the department.

1.7.5 INTERNATIONAL RESPONSIBILITIES

The department plays an active role within, and in conjunction with, a number of international organisations to ensure that the interests of Ireland are represented in the areas of transport. Given the diverse nature of the department's policy areas there are a variety of responsibilities

⁷ [Freedom of Information Publication Scheme](#)

⁸ [Irish Language Scheme 2021 - 2024](#)

and requirements that are undertaken in the international arena. The organisations that the department engages with includes but are not limited to the European Union and associated bodies, the Organisation for Economic Co-operation and Development (OECD), International Transport Forum, the United Nation's (UN) International Maritime Organisation and the International Civil Aviation Organisation. In fulfilling its international role, the department always works within the rules and regulations of the relevant body and represents Ireland in line with government policy and the department's objectives.

Furthermore, transport is a designated area of North/South cooperation under the Good Friday Agreement. There is a North South Ministerial Council in place, requiring detailed interaction with relevant departments in Northern Ireland.

The department is also centrally engaged in a number of cross-departmental groups focused on addressing any challenges arising.

1.8 REVIEW OF EFFECTIVENESS OF THE FRAMEWORK

The corporate governance framework will continuously evolve so that the department can better adapt to social, political, environmental and economic changes. The department is committed to building and sustaining a sound and effective corporate governance framework. This framework must therefore demonstrate the potential for continuous improvement and development.

The corporate governance framework is reviewed regularly. This allows the relevant officials to maintain and keep the corporate governance framework up to date and allow staff seeking guidance on procedures to explore the framework in greater levels of detail, as appropriate to their needs. The Governance Division is tasked with keeping the corporate governance framework and any associated guidance up to date.

The management board will formally review the operation of the framework annually.

2. Ministerial and Senior Management Roles and Assignment of Responsibilities

2.1 CHAPTER OBJECTIVES AND INTRODUCTION

This chapter defines the roles and responsibilities of Ministerial and Senior Management staff and is completed in line with the second governance principle:

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

This element of the framework is set out in respect of the following core elements defined within the Civil Service Governance Standard:

- A) An overview of the roles and responsibilities of the Minister, the Minister(s) of State, and the department's relationship with the Minister and the Minister(s) of State.
- B) An overview of senior management governance roles and responsibilities, including those relating to Secretary General and Accounting Officer, Special Adviser, those who exercise a senior management role within the department, and all staff.
- C) How responsibility is assigned to officers of the department for the performance of the functions under the Public Service Management Act 1997.

2.2 ROLES AND RESPONSIBILITIES OF MINISTER(S) AND MINISTER(S) OF STATE IN RELATION TO THE DEPARTMENT OF TRANSPORT

This section gives an overview of the primary roles and responsibilities of the Minister, Minister of State and special advisers as they pertain to the department. It also sets out the main mechanisms through which the department interacts with these office holders.

2.2.1 MINISTERIAL ROLES

The department comprises both a Minister and Minister of State and their special advisers. The Taoiseach, as head of Government (Article 13, Constitution), is responsible for the allocation of functions between Ministers, and for the overall organisation of the government. The structure of the department may change to reflect the allocation of functions to Minister. These changes generally occur immediately after a general election, but they may be instigated by the Taoiseach at any time and are referred to as transfer of functions. The department follows the standardised

approach for managing the efficient reorganisation of departmental structures or functions when requested by Government.⁹

⁹ [gov.ie](http://www.gov.ie) - Transfer of Functions: Guidelines and Best Practice Handbook (www.gov.ie)

Minister for Transport

- The principal legislative provisions governing the Minister's powers are the Ministers and Secretaries Acts 1924 to 2020 and the Public Service Management Act 1997. The structures of government departments and distribution of their business are regulated by these Acts. Under the legislation, the Minister with responsibility for each department is designated as a 'corporation sole', and as such the person with legal responsibility for the department's activities. This means that the Minister is ultimately responsible for departmental policy within the overall context of government policy.
- While the Minister of State has general responsibility for certain areas, the Minister retains responsibility in these areas for matters such as making appointments, submissions to government, the estimates process and final decisions on allocations of financial support and is involved in all decisions on significant policy issues.

Minister(s) of State

- Ministers of State are appointed by the cabinet, on nomination of the Taoiseach. In accordance with the Ministers and Secretaries (Amendment) (No.2) Act 1977, the Government may delegate, by way of an Order, to a Minister of State, the majority of the powers and duties of the relevant Minister of the Government under any particular Act or any particular statutory power or duty.
- The Minister of State has special responsibility for International and Road Transport and Logistics.

Special Advisers

- The role of the Special Adviser, as set out in Section 11 of the Public Service Management Act 1997, is to assist the Minister or the Minister of State 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, that do not involve the exercise of any specific powers conferred on the Minister or the Minister of State. The Special Adviser is accountable to the Minister or the Minister of State in the performance of those functions
- Special Advisers do not have a role in the day-to-day operations and administration of the department. Special Advisers are appointed to the department for the Minister's term of office in the department and are not part of the line management system of the department. Their role complements (rather than substitutes for) that of the relevant department officials in directly briefing the Minister on important areas of policy and operations, and in assisting the Minister in relation to their official engagements.

2.2.2 DEPARTMENT'S APPROACH TO POLICY MAKING

Policy is developed based on government and Ministerial objectives and on the objectives set out in the department's statement of strategy. The formulation and development of new policies is evidence based, developed in consultation with relevant stakeholders and citizens, and subject to consultation with, and approval of Ministers.

The development of policy is led by the relevant sectoral areas, drawing on the skills and expertise within the sector, with support from the department's strategic research and analysis division (SRAD) and, as appropriate, technical assistance from relevant bodies. SRAD provide research, analytic, appraisal and evaluation expertise, and strategic research to support the department and its agencies in ensuring that policy and programme development, monitoring, and evaluation are evidence based and objectives led.

The department participates in the development of policy with other departments and agencies on cross-cutting issues in line with government objectives. In the normal course new policies are considered at management board or Ministerial management board level prior to adoption.

2.2.3 DEPARTMENT'S RELATIONSHIP WITH THE MINISTER AND THE MINISTER(S) OF STATE

The department's role as stated and highlighted throughout this corporate governance framework is to provide impartial professional advice to the Minister and government on policy and ensure the effective implementation of government policy as it relates to the department. A number of mechanisms are in place to ensure there are effective and appropriate communication streams and relationships to support these functions. Records are also kept of submissions to the Minister and policy decisions taken by the Minister, principally through the Built to Share eSubmissions system (see also Chapter 1 Section 1.6).

As detailed in Chapter 3, there is a Ministerial Management Board (MMB) which provides the opportunity for formal meetings between the department's senior management and the Minister and Minister(s) of State. While there are frequent and routine contacts and meetings between Ministers and individual members of the management board on sectoral and specific matters, the MMB normally convenes monthly, with the exception of August. MMB provides a forum for the setting of strategic priorities and the reviewing and monitoring of the department's budget, strategic priorities and sectoral issues that arise. It comprises the Minister, Minister of State and the management board. The advisers to Ministers also attend, as does the Secretary to the MB and the Private Secretaries to the Minister and Secretary General. The Financial Report is a standard agenda item for every meeting and the principal officer of the department's finance and facilities management division and a number of their staff attends for this agenda item. Other officers may be asked to attend depending on agenda items.

2.3 ROLES AND RESPONSIBILITIES OF SENIOR MANAGEMENT IN RELATION TO THE DEPARTMENT OF TRANSPORT

2.3.1 SECRETARY GENERAL

The Secretary General is the Administrative Head of the department (see also Chapter 4, Section 4.2.1), and has overall management responsibility for the quality of advice submitted to the Minister. The Ministers and Secretaries Act 1924 and Public Service Management Act 1997 outline the statutory responsibility of the Secretary General. Under the 1997 Act, certain duties are assigned to the Secretary General (section 4(1), 9(1) and 9(2)), and including, but not limited to the duties outlined in the below table. The Secretary General also holds the role of Accounting Officer for the department and is responsible for the funds allocated by Dáil Éireann under a Vote¹⁰: The department's vote is Transport. The Accounting Officer has a number of responsibilities set out in the Public Financial Procedures as detailed in the below table.

Secretary General Duties - Public Service Management Act 1997	Accounting Officer Duties - Public Financial Procedures
Managing the business generally of the department.	Preparation of Appropriation Accounts.
Implementing government policies appropriate to the department.	The safeguarding of public funds and property under their control.
Monitoring government policies that affect the department.	The regularity and propriety of all the transactions in each Appropriation Account bearing their signature.
Delivering outputs as determined by the Minister.	Ensuring that all relevant financial considerations are taken into account and, where necessary, brought to the attention of the Minister where they concern the preparation and implementation of policy proposals relating to expenditure or income for which they are Accounting Officer.
Providing policy advice to the Minister on matters within the remit of the department.	Economy and efficiency in the administration of the department. This includes ensuring that there are adequate financial management systems in place to support the proper administration of the department in an economic and efficient way.
Preparing Statements of Strategy for submission to the Minister.	The adequacy of arrangements within the department/office to ensure the correctness of all payments under their control and the prompt and efficient recovery and bringing to account of all receipts connected with the Vote, or with any fund for which the department is responsible.
Providing reports to the Minister on the implementation of the statement of strategy.	Ensuring that DPER sanction for expenditure has been obtained and for the maintenance of a central record of both delegated and specific sanctions.

¹⁰ Funds are allocated each financial year under Votes. Each Vote details the estimated expenditure within a coherent area of government spending activity

Secretary General Duties - Public Service Management Act 1997	Accounting Officer Duties - Public Financial Procedures
Ensuring proper use of resources and the provision of cost-effective public services.	Responsibilities for internal audit, including regularly reviewing the internal audit function to ensure there is the desired quality of assurance on the adequacy, reliability and efficiency of the department's internal control system.
Preparing an outline of how specific responsibilities are to be assigned to other officers in the department.	Responsibilities in respect of grants to outside agencies, particularly in regard to the conditions of the grant, the submission of accounts and being satisfied that the accounting systems and organisational arrangements of the grantee are adequate to ensure the proper administration of the money.
Managing matters relating to appointments, performance, discipline and dismissal of civil servants below the grade of principal or its equivalent.	Ensuring that there is a clear framework for control (including financial reporting) and accountability for public funds in bodies operating under the aegis of the department.
	Accounting Officers are required to include with the Appropriation Account for their department/office a statement on their organisation's systems of internal financial control.

The list of duties specified in the Public Service 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/she retains ultimate responsibility and accountability for the actions of the department, irrespective of the delegation of assigned responsibilities.

As Accounting Officer, the Secretary General is personally answerable to the Oireachtas Committee of Public Accounts (PAC) for regularity, propriety and value for money through rigorous post factum examination of the manner in which Accounting Officers have discharged their responsibilities by means of independent audit and examinations by the Comptroller and Auditor General.

2.3.2 ASSISTANT SECRETARIES

Assistant Secretaries lead and are responsible for the delivery of objectives in their sectoral areas, and for providing policy advice and reports to the Minister as required. Specific responsibilities are assigned to officers at Assistant Secretary level within the overall management framework for the department and the Civil Service. On assignment at Assistant Secretary level, a letter of assignment is issued to the Assistant Secretary from the Secretary General. Included with the letter is an outline of the Assignment of Responsibility and Accountability within the department in accordance with Sections 4 and 9 of the [Public Service Management Act, 1997](#).

2.3.3 PRINCIPAL OFFICERS

Management and key decision making in the sectoral areas of the department are not confined to the management board. The Senior Management Forum (members of the management board, principal officer and equivalent grades) is central to coordination of governance, leadership and management of the department. The Senior Management Group will continue to enhance communications across the department and will strengthen the operation of the Senior Management Forum which will meet at suitable intervals during the year to discuss key issues relating to the department and its governance. On assignment at principal officer level, a letter of assignment is issued to the principal officer from the Secretary General. Included with the letter is an outline of the Assignment of Responsibility and Accountability within the department in accordance with Sections 4 and 9 of the [Public Service Management Act, 1997](#).

2.3.4 GOVERNANCE ROLE OF ALL DEPARTMENTAL STAFF

In addition to the governance roles discussed above, all staff within the department have specific and important roles to play in ensuring good governance within the organisation. This is encompassed in the requirements of this framework, departmental policies, circulars and office notices and in adhering to the Civil Service Code of Standards and Behaviours in the performance of their duties.

2.3.5 LEADERSHIP AND ORGANISATIONAL CAPACITY/CAPABILITY

HR Development Strategy

The organisation and management of human resources and effective training and development of staff is fundamental to enabling the department to address the demands it faces in fulfilling its strategic policy objectives in relation to transport in Ireland. The department's Human Resources objectives build on existing foundations for example, the Civil Service Code of Standards and Behaviour and the Civil Service Renewal Action Plan relating to Human Resource management and development. In response to the Organisational Review of the Department in 2017, a HR Development Strategy was launched in 2020 for the following 3 years.

The HR Development Strategy encompasses all issues pertaining to the department's staff and how they are deployed, developed, managed, and supported in pursuit of the department's business objectives. It will also encompass strategic decisions on resources and skills and how these will be managed within the department's payroll budget. Our Workforce Planning Framework is updated every year as the basis for the development and allocation of human resources within the department. The department Workforce Planning Framework also feeds into the Chief Human Resources Office as part of the Civil Service workforce planning process. Workforce planning focuses on capacity building and strengthening and improving performance.

Human resources division launched a Learning and Development Strategy for 2022-2024 in May 2022. The Learning and Development Strategy builds on progress made to date to deliver the capabilities, competencies and skills required by staff and presents a clear plan to address the learning and development needs in both the current and future contexts. A key objective is to foster a lifelong learning culture that supports and encourages both individuals and the organisation, to increase knowledge, competence and performance levels on an ongoing basis. Aligning learning and development with the business of the department will be key to the success of the Learning and Development Strategy.

Budget Management and Control

A key organisational capacity for the department is the management and control of funding voted to it by Dáil Éireann. The core principles and rules governing budgetary management and control are set out in the Public Financial Procedures – the so-called “Blue Book” and the Public Spending Code published by the DPER and Reform.

The annual budgetary cycle begins with the preparation by the department of its expenditure estimates based on the guidance provided by DPER. This estimate is agreed by government and voted on by Dáil Éireann as part of the overall budgetary process with statutory effect provided through the annual Appropriation Act. The department’s annual estimate sets out the broad budgetary parameters for each programme under its remit, identifying the various sub-programmes and key performance indicators and outputs for each.

As Accounting Officer, the Secretary General of the department has a central role in the expenditure management framework. The department’s finance and facilities management division is responsible for providing an efficient and effective financial management service for the department, managing the relationship with the DPER on funding issues (including monthly reporting on spend), administering departmental income and expenditure in accordance with statutory requirements and public financial procedures, and ensuring that correct monitoring and control mechanisms are in place. Each division within the department manages and controls its own budget in accordance with the “Blue Book” procedures. The Internal Audit Unit objectively and independently examines, evaluates and reports on the adequacy, application and effectiveness of the department's internal control systems, including its financial control systems. Chapter 4 sets out these roles in more detail.

At the end of each financial year, the department prepares an Appropriation Account in accordance with its statutory requirements, reporting on the outturn for the year compared with the amount provided by Dáil Éireann. This account is signed off by the Accounting Officer by 31 March and is then externally audited and certified by the Comptroller and Auditor General (usually by September).

Information and Communications Technology (ICT) Governance and Security Strategy

The department is committed to optimising the use of ICT to deliver a better, secure and more efficient level of service both for internal and external customers and to build on the department's strong track record in developing IT systems to suit business needs.

All ICT related expenditure is controlled by the Digital Governance Oversight Unit (DGOU) within the Office of the Government Chief Information Officer. Departments and agencies under the remit of that Office must submit a Start of Year statement detailing all planned expenditure for the year and an overview of major new IT programs. A corresponding End of Year statement is submitted detailing the actual spend in the previous year. In addition, information systems division (ISD) expenditure is managed by means of a protocol developed in 2018.

The head of ISD participates in the Digital Leaders Group which is comprised of the Chief Information Officer from all central departments. This group formulates ICT policy on government wide approach and ensures that each departments individual policy aligns with the central approach. Internally, the principal corporate governance framework for the department's strategy is the Digital Strategy Group which reviews and approves all new IT spend from the department and our agencies in accordance with Circular 14/21. ISD prepares its annual business plan and reports on progress to the management board on a regular basis.

At programme level, there are other governance structures. The Maritime ICT Steering Group chaired at Assistant Secretary level, oversees a specific Maritime IT programme. Other business delivered systems must have ownership within the relevant division at an appropriate level. The department has an IT liaison officer network which comprises representatives of every business division across the department who meet to discuss on-going IT issues and needs, such as training.

Following a 4-month engagement with stakeholders from across the Department and entirely revised governance model for the delivery of technology projects was presented by Deloitte Ireland in May and approved by Management Board in June 2022. Benchmarked against international best practice, this new governance model will apply to all divisions in the Department and provide consistent management and visibility of technology programs. A tender will be run in Q3/Q4 2022 to appoint a partner to work alongside the Department in the immediate implementation of this new governance model.

The maintenance of secure and resilient IT systems is key to the delivery of the department's programmes. ISD has a Disaster Recovery Plan in place and all new systems developed in-house are subject to rigorous testing before release. Security is considered in the initial stage of any project and is incorporated by design into any solution. Cyber security represents an on-going risk for the department and measures are in place to manage and mitigate this risk. An officer within

ISD holds the role of IT security officer and the team works closely with the NCSC to review and implement security recommendations when issued. Over the course of 2021/22 ISD has also deployed a number of additional IT security, monitoring and intervention platforms to enhance our protection. A project in 2022/23 will migrate many of our Network Operations responsibilities to the shared service Managed Desktop from OGCIO which will deliver significant additional benefits in relation to 24x7 network support and monitoring.

In addition, the department also has an Information Security Management Group, with representatives from across the department, which oversees security policies, mitigation, data protection and records management. Security is also incorporated into internal procedures. Finally, every end user has a responsibility for security, and this is acknowledged in the Computer Usage Policies that they sign. A cyber security awareness training programme is run each year and regular phishing tests are run by ISD to determine effectiveness of this training. ISD make a presentation to management board twice a year and security is a standing agenda item at those meetings.

Data and Records Management

The department divisions hold responsibility for their own record and file keeping. The department has a file store to retain files that are not used on a regular basis and is undertaking a review of this store, ahead of moving its contents to another site in 2023. The department is statutorily obliged under the Freedom of Information Acts and under the National Archives Act to make available departmental records in accordance with the provisions of those Acts, as well as the department's obligations under the Open Data & Re-Use of Public Sector Information (Open Data Directive). In December 2021 the Secretary General appointed 31 Heads of Function as Certifying Officers for the department under the National Archives Act, Regulations 1988.

The department operates a Records Management Policy (last updated January 2022) and Records Management Procedures, has run a classification project and provided all divisions bar two (status April 2022) with retention and disposal schedules for their records.

3. Management Board and Other Governance Structures

3.1 CHAPTER OBJECTIVES AND INTRODUCTION

In this chapter we set out the primary management structures within the department, most particularly the management board and senior management structures. The chapter aligns with the third governance principle within the Civil Service Governance Standards:

Principle 3

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

There are two core elements within this section of the department's framework:

- A) The purpose, role and terms of reference of management structures and arrangements in place including management board or committee structures, Ad-Hoc Working Groups and senior management structures; and
- B) An overview of governance arrangements that span across organisational boundaries.

3.2 PRIMARY MANAGEMENT STRUCTURES AND ARRANGEMENTS

The department's overall management structure is headed by its management board. The management board comprises the department's assistant secretaries and is chaired by the Secretary General. The management board plays a key role in the department's decision making and corporate governance framework as the department's senior management team advising the Minister and Minister(s) of State. The guidelines of the department's management board, including the roles and responsibilities of both the management board and the Ministerial management board of the department, are set out below. This chapter also sets out the procedures underpinning the work of both Boards.

3.2.1 MANAGEMENT BOARD OVERVIEW

The management board provides strategic leadership, vision and direction to department staff in achieving department goals and strategies. It supports the Minister, Minister of State and Secretary General in the performance of their statutory duties and is responsible for ensuring the effective and robust governance and oversight of the department and its agencies.

Management board members are expected to act in the best interests of the department as a whole and work on the basis of shared participation and responsibility for the operational success of the entire department. Decisions of the management board are generally reached by consensus

but, where consensus is not possible, the Secretary General makes a decision, having taken account of the views of other members.

3.2.2 COMPOSITION OF MANAGEMENT BOARD

The management board has seven members, comprising the Secretary General and the six assistant secretaries of the department. The management board is supported by a secretary to the board who is a member of reform, central policy and communications division. The management board meets every week, except during August. The Minister's Special Adviser and the Private Secretary to the Minister of State attend part of each management board meeting for a discussion of Ministerial, Government and Oireachtas business. The human resources manager attends each weekly meeting in an ex officio capacity.

The Finance Officer attends management board meetings at least once a month for management board considerations and monitoring of financial and human resources matters. The Data Protection Officer also attends two times a year to deliver a Data Protection Report. The Internal Auditor attends quarterly, and the governance division will also attend every quarter for management board review of the risk register. The Chairperson of the Audit Committee is invited once a year, or more often on request, to present the Audit Committee's annual report and to respond to any issues members may raise. Other staff members may be required to attend management board meetings as necessary on matters relating to their individual functions. The management board may also invite other external participants to attend as required.

3.2.3 ROLE OF MANAGEMENT BOARD

The management board is responsible for:

- Providing leadership and strategic direction to the department and to the transport sector;
- Providing quality, coordinated and timely advice on strategic matters affecting the department to the Minister and Minister of State, through use of its strategic business planning process and management information tools (for example the business planning tracker introduced in 2022);
- Providing appropriate leadership, judgement, oversight, management and review of the department's strategy statements and business plans and activities, and where appropriate, of the relevant sector-wide statements and plans;
- Providing oversight of the distribution of the department's resources, directing resources to where they are most needed, and leading innovation in how the services of the department and sector are delivered;
- Ensuring that an appropriate corporate governance framework is in place for the department and each sector and, in particular:
 - assisting the Secretary General in discharging Accounting Officer functions

-
- seeking to ensure that the department operates within its defined boundaries to an agreed and acceptable degree of risk and a reasonable assurance that all material financial and regulatory requirements are being met
 - ensuring that effective governance and accountability arrangements are in place between the department and its agencies and bodies; and
 - Providing appropriate leadership and development support for all staff.

3.2.4 CHAIRPERSON

The Secretary General acts as the chairperson to the management board and is responsible for the following tasks:

- scheduling of board meetings;
- ensuring that formal communication in relation to all matters on meeting schedules, documents, and other issues are co-ordinated by the secretary to the Board;
- appointment of a secretary to the Board;
- ensuring that there is a system in place to provide board members with accurate and timely information;
- ensuring that the management board considers any matters that threaten the propriety or value for money considerations underpinning how the department carries out its business;
- ensuring that the management board considers any significant issues that 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.

3.2.5 MEMBERS OF THE MANAGEMENT BOARD

The role of members of the management board includes, but is not restricted to, the following:

- ensuring their regular attendance, thorough preparation for, and active participation at meetings of the management board;
- ensuring that their specific responsibilities arising from their individual roles as management board members are undertaken as comprehensively as possible;
- ensuring that members act as a corporate entity in providing leadership and strategic direction, and driving and overseeing the implementation of strategies;
- challenging and critically examining items under discussion by the management board;
- notifying the management board of any matters that threaten the propriety or value for money with which the department carries out its business;
- notifying the management board of any significant issues which may impact on the department's medium-term capacity, capability or significant risks to delivery of its objectives, together with details of mitigating actions proposed or taken.

3.2.6 MEETINGS AND AGENDA

As outlined above, meetings of the management board are generally held weekly with the exception of the month of August. The agenda is agreed between the Secretary General and the secretary to the management board the week prior to the meeting. The management board expects that matters of significant or strategic importance, or which give rise to a significant risk, will be brought to the attention of the management board in a timely manner, through the relevant responsible member. Every management board member and head of function is free to propose an agenda item and open discussion is a key principle.

The following are matters that are dealt with by the management board:

- a) Statement of Strategy;
- b) Business Planning;
- c) Operational strategies, as appropriate, to best implement Ministerial policies;
- d) Risk management for the department.
- e) 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, Human Resources strategies);
- f) Ensuring that cross-cutting and longer-term issues are fully accounted for in resource planning, policy formulation and advice;
- g) Budget allocation and performance;
- h) Ensuring effective communication throughout the organisation including dissemination of information on the role and decisions of the management board where appropriate, driving engagement with staff and communication with external stakeholders;
- i) Considering and debating major policy issues and wider external issues of significance;
- j) High-level consideration of significant management and investment decisions;
- k) Ensuring Strategic Human Resources and Organisational Capacity & Capability Reviews are conducted periodically;
- l) Ensuring that opportunities exist to exploit and embrace technology and innovation to transform how services are delivered; and
- m) Governance arrangements.

In addition to the above, many individual or cross-cutting items including Emergency Planning are considered by management board on an ad hoc basis as they arise.

3.2.7 MANAGEMENT BOARD PAPERS AND OTHER DOCUMENTATION

The department's management board papers are managed and stored via a dedicated electronic management system (eMB). The weekly agenda is uploaded to eMB on the Thursday evening prior to the management board meeting and papers for each meeting are, where possible, also uploaded to eMB on that day. Once uploaded, papers are accessible by members of the management board. Following each meeting, papers are automatically archived on eMB.

A copy of the agenda is also circulated by email to other staff members attending a meeting and relevant papers on the agenda item "Ministerial, Government and Oireachtas business" are circulated to the Special Adviser to the Minister and to the Private Secretary one day prior to the management board meeting. Management board minutes are approved by the management board at the next meeting and are then published on the department's staff intranet. Once published, they are accessible by Ministers, advisers and all staff.

3.2.8 SUPPORT

The responsibilities of the secretary to the Board are the following:

- agree the agenda and upload the agenda and papers in advance of the meeting;
- advise the management board members on relevant issues and records;
- attend each meeting and record decisions and action points;
- maintain and publish minutes for all staff to access; and
- maintain electronic records of all papers considered by the management board.

3.2.9 DECISIONS/ACTIONS AGREED

Decisions and actions will generally be reached by consensus. Where a consensus is not achieved, the Secretary General will, having consulted with other members, decide upon a course of action. Decisions and actions agreed are captured in the minutes of the meeting.

3.2.10 COMMITTEES

Committees that report to the management board include:

- Audit Committee
- Risk Committee

The Audit Committee is an independent committee chaired externally. It reports to the management board through the Head of Internal Audit on a quarterly basis. The Chairperson of the Audit Committee is invited to attend the management board on an annual basis. The Risk Committee is an internal sub-committee, chaired by an assistant secretary, and reports to the management board periodically during the year.

The management board may delegate consideration of certain matters to management board sub-committees without diluting management responsibility.

3.2.11 MINISTERIAL MANAGEMENT BOARD (MMB)

As outlined in Chapter 2, Section 2.2 of this document, while there are frequent and routine contacts and meetings between Ministers and individual members of the management board on sectoral and specific matters, the Ministerial Management Board meetings provide a formal opportunity for the setting of strategic priorities and the reviewing and monitoring of the department's budget, strategic priorities and sectoral issues arising.

The MMB is chaired by the Minister and attended by:

- Minister(s) of State of the department.
- Management board members;
- Special Advisers to the Minister and Minister(s) of State;
- Private Secretaries to the Minister and Minister(s) of State;
- Secretary to the management board.
- the Finance Officer (for consideration of financial reports);
- Other officers of the department as required for specified matters.

Meetings take place monthly. The routine Agenda items include:

- Monthly Financial Report;
- Sectoral issues arising;
- Any other matters Ministers wish to raise.

3.2.12 MINISTERIAL MANAGEMENT BOARD PAPERS

The agenda for each meeting is agreed between the Ministers and the Secretary General and, together with the relevant papers, circulated by email to all attendees two days prior to the meeting by the Secretary to the Ministerial Management Board.

3.3 HORIZONTAL WORKING GROUPS

In 2021 the department conducted an organisational review, led by the assistant secretaries and heads of functions, which considered how the department might make some changes in the way we do things in line with the statement of strategy. The department has adapted a horizontal approach for some of our strategic objectives which gives staff, across all grades, an opportunity to engage across the department in other sectoral areas. Each working group is chaired by a "Senior Responsible Officer" (SRO). The current horizontal working groups are:

- Connectivity: A/Sec Aviation
- Climate & Sustainability: A/Sec Climate Action
- Safety, Security & Accessibility: A/Sec Transport Investment and Public Transport Policy

- Effective Regulation: A/Sec Maritime Services
- Open Policy Forum: A/Sec Road Transport Services
- Public Engagement and Organisational Excellence & Innovation: A/Sec Corporate Affairs

3.4 CROSS-ORGANISATIONAL GOVERNANCE ARRANGEMENTS

- Within the statement of strategy and the business plans, the department sets itself ambitious objectives across the broad spectrum of economic, fiscal, financial and international policies. As stated earlier, the department also participates in the development of policy with other departments and agencies on a range of cross-cutting issues in line with government objectives. The department is currently involved in various programmes across the Civil Service, including cross-departmental official level groups and Cabinet Committees. Officers of the department also lead or participate in a number of internal and external committees or work groups that facilitate formulation of wider policy perspectives and strategies.

4. Audit, Assurance and Compliance Arrangements

4.1 CHAPTER OBJECTIVES AND INTRODUCTION

In this chapter the current audit and assurance arrangements are defined. The chapter details the mechanisms through which the department ensures that risk and performance are adequately managed, and that best practice processes, systems and guidelines are utilised.

The audit, assurance and compliance functions of the department, and its agencies, are operated in line with the fourth overarching governance principle:

Principle 4

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

In completing this task, the department's corporate governance framework sets out the two core elements highlighted in the overall Civil Service Governance Standard:

- A) Audit and Assurance Arrangements; and
- B) Compliance Framework.

4.2 AUDIT AND ASSURANCE ARRANGEMENTS

Within the department there are a number of interrelated audit and assurance arrangements which combine to formulate the overall compliance framework. This framework is set up in compliance with central guidance and ensures that the department can carry out the function of appropriate financial management efficiently and effectively.

This section details the various elements of the framework including the role of the Accounting Officer; the role of the Audit Committee; the role of the department's Internal Audit Unit; the role of the department's finance and facilities management division; procedures in terms of risk management and procurement and the annual quality assurance process. As stated earlier, this framework is founded upon central guidance, standards and requirements.

4.2.1 ACCOUNTING OFFICER

The Accounting Officer has a central role in the expenditure management framework. The department's Secretary General acts as the Accounting Officer for the expenditure of the department. The primary functions of Accounting Officers are set out in legislation, and they operate within established principles and conventions that are derived mainly from the Constitution and from the institutional and financial relationships that have been developed between the Oireachtas and the executive over the years.

Expenditure is provided for under 'votes', with one or more votes covering the functions of each department or office. The primary task of the Accounting Officer is to prepare the annual appropriation account for the Vote (Vote 31 for Transport) and to submit it to the Comptroller and Auditor General for audit. In completing this task, the Accounting Officer has regard to guidance or requirements from DPER in relation to the content, structure and format of the appropriation accounts for each year¹¹.

In addition to the appropriation accounts, the Accounting Officer also submits a Statement of Internal Financial Control (SIFC). The purpose of the statement is to detail the measures that are undertaken to ensure that an appropriate system of financial control is in place. The statement covers a number of sections including financial control environment; administrative controls and management reporting; significant financial risks; and internal audit and the Audit Committee.

The department has responsibility for collection and transfer of the proceeds of Motor Tax to the Exchequer. Therefore, in line with the requirement to prepare an appropriation account, the Accounting Officer has responsibility for the preparation of the annual motor tax account.

Within the department, the finance and facilities management division assists in the production of the Statement of Internal Financial Control (SIFC), the appropriation accounts and the motor tax Account. Once signed off by the Accounting Officer (Secretary General), the SIFC, appropriation account and motor tax account are sent to the Comptroller and Auditor General before 31 March each year.

In addition to the central task of preparing and approving the appropriation accounts, the Accounting Officer has a number of responsibilities as set out in the Public Financial Procedures Manual¹²:

- 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;
- Ensuring that all relevant financial considerations are taken into account and, where necessary, brought to the attention of the Minister where they concern the preparation and implementation of policy proposals;
- Economy and efficiency in the administration of the department. This includes ensuring that there are adequate financial management systems in place to support the proper administration of the department in an economic and efficient way;

¹¹ For example, Circular 19/2015: Requirements for Appropriation Accounts 2015.
<http://circulars.gov.ie/pdf/circular/per/2015/19.pdf>

¹² <http://govacc.per.gov.ie/public-financial-procedures-booklet-by-section/>

- The adequacy of arrangements within the department to ensure the correctness of all payments under his/her control and the prompt and efficient recovery and bringing to account of all receipts connected with the Vote, or with any fund for which the department is responsible;
- Ensuring that the DPER sanction for expenditure has been obtained and for the maintenance of a central record of both delegated and specific sanctions;
- Responsibilities for internal audit, including regularly reviewing the internal audit function to ensure there is the desired quality of assurance on the adequacy, reliability and efficiency of the department's internal control system;
- Responsibilities in respect of grants to outside agencies, particularly in regard to the conditions of the grant, the submission of accounts and being satisfied that the accounting systems and organisational arrangements of the grantee are adequate to ensure the proper administration of the money;
- Ensuring that there is a clear framework for control (including financial reporting) and accountability for public funds in bodies operating under the aegis of the department.

As outlined, the Accounting Officer is responsible for the overall management of expenditure within the department. The audit, assurance and compliance framework within the department is set up to enable the Accounting Officer to carry out these duties. The remainder of this chapter gives further details on the elements of this framework.

4.2.2 SHARED SERVICES

Payroll and human resource functions are provided on a shared services basis by the National Shared Service Office (Vote 18). The Accounting Officer of the DPER is Accounting Officer for Vote 18 also and is responsible for the operation of controls within the shared service centres. The Accounting Officer for shared services has put in place a framework of governance and controls to provide assurances on the operation of controls within the shared service centres. This assurance is a combination of 1) internal audit work performed by the National Shared Service Office's Internal Audit Unit and 2) audits conducted by firm(s) of accountants in accordance with the International Standard on Assurance Engagements (ISAE 3402) which is designed to report to user departments and their auditors on the controls within shared services. The audits encompass (i) a readiness assessment to identify risks and related controls and provide a gap analysis, followed by (ii) a report on the design and existence of controls, and (iii) an annual report on whether controls operated effectively. The Accounting Officer for shared services provides the Accounting Officer of the department with a letter outlining progress in implementing the audit assurance process and the results of the audits on the design, existence and operation of controls are reported as set out in that letter. The department's Accounting

Officer takes assurance from the system of control within shared services as reported to him by the Accounting Officer for Shared Services.

4.2.3 AUDIT COMMITTEE

The department's Audit Committee (which operates under a Charter), combined with the Internal Audit Unit (IAU), comprise the internal audit function. The mission of the Audit Committee is to advise (and to bring any matters of concern that arise to the attention of) the Accounting Officer and the management board in fulfilling their responsibilities with regard to the governance of the department, having particular regard to the provision of assurance in relation to the adequacy and effectiveness of the systems of internal controls and risk management in place.

The Audit Committee is appointed by the Accounting Officer and consists of at least four members, of whom two are executive members (assistant secretaries/principal officers from the department), and at least two are non-executive members (external one of whom is appointed as Chairperson). In general terms, the function of the Audit Committee is one of monitoring and oversight. It is management of the department who are responsible for ensuring that appropriate systems (including systems of financial internal control) are in place to ensure that the activities of the department are adequately governed.

4.2.4 INTERNAL AUDIT UNIT

The role of the Internal Audit Unit within the department is primarily to:

- Give assurance to the Audit Committee, the Accounting Officer and the management board on the adequacy, application and effectiveness of the department's internal control system;
- Assist line managers by reviewing the elements of the internal control system for which they are responsible;
- Be available as a source of advice to management in regard to matters concerning internal systems and controls and audit related matters; and
- Perform assigned roles/tasks in relation to fraud investigation and protected disclosures.

The department's IAU objectively and independently examines, evaluates and reports on the adequacy, application and effectiveness of the department's internal control systems. IAU is committed to adding value and improving the department's operations by bringing a systematic and disciplined approach to its work in the evaluation of internal controls and management of risk associated with the achievement of the department's strategic objectives and implementation of its functions.

While the Internal Audit Unit is responsible for appraising the adequacy, application and effectiveness of the internal control system and making recommendations for improvement as appropriate, the unit has no direct responsibility for any of the activities or operations that it reviews, nor for the development or implementation of systems. Responsibility for internal control rests fully with line managers who must ensure that appropriate and adequate arrangements exist within their area of responsibility.

The principal responsibilities of the Internal Audit Unit include:

- Reviewing the adequacy and effectiveness of the department's systems of internal financial controls governing all areas of income and expenditure, capital and other projects, and provide advice and recommendations as appropriate to management;
- Reviewing and reporting on the department's arrangements for risk management and report thereon to the Audit Committee ;
- At appropriate intervals, reporting on whether activities are managed and controlled in a manner that is compatible with departmental objectives and standards of administrative practice outlined in the relevant government guidelines (including EU requirements) on procurement and capital investment;
- Reviewing the reliability and integrity of financial information and the means used to identify, measure, classify, and report such information;
- Management and oversight of the arrangements in place for the outsourcing of internal audit services, to ensure that projects assigned are completed in a timely manner to a satisfactory standard.
- Tracking¹³ of disclosures/allegations received that seek to invoke the Protected Disclosures Act 2014 to ensure that they are processed in a timely manner and provide information on the status of current disclosures/allegations for each meeting of the Audit Committee;
- Be available (in an advisory capacity) for the development of major systems and provide input as appropriate in respect of:
 - internal controls incorporated in new systems;
 - systems testing and post implementation evaluations.

4.2.5 FINANCE AND FACILITIES MANAGEMENT DIVISION

The department's finance and facilities management division is also a key element of the assurance framework. Its overall purpose is to provide an efficient and effective financial management service for the department. The division is central to the department's relationship

¹³ In accordance with the Department's Protected Disclosures Policy

with the DPER on funding issues. The division also administers departmental income and expenditure in accordance with statutory requirements and public financial procedures and ensures that correct monitoring and control mechanisms are in place.

The division provides a key support in a number of the other areas of the framework including the compilation of the appropriation account and motor tax account, and management of the department's procedures for internal financial control.

The division also implements any financial recommendations arising from internal audit reports. Finally, the division provides support and expertise as necessary to support the department in complying with the democratic process. As such it provides updates and briefing to senior management and the Minister as required for example to assist with appearances before Oireachtas committees like the Public Accounts Committee or the committees on Transport.

The division is externally audited on a voluntary basis annually to ensure compliance with ISO standard 9001:2015 which covers quality standards relating to the provision of financial services, including accounts and management reporting, budgetary control, payroll, travel and financial controls compliance.

By law the department is required to pay its suppliers within 30 days of receipt of an invoice and ideally this should be done within 15 days. The department is also required to make quarterly prompt payment returns to the Department of Enterprise, Trade and Employment. This includes a requirement to publish statistics on payments made within the 15 days and the 30 days time-limits.

4.2.6 PROCEDURES FOR INTERNAL FINANCIAL CONTROL (PIFCO)

To support the Statement of Internal Financial Control (SIFC), each division within the department is required to maintain a document entitled 'Procedures for Internal Financial Control' (PIFCo). This process is managed and coordinated by the finance and facilities management division. Each head of function is required to approve their PIFCo on an annual basis and to confirm that the procedures have been brought to the attention of all staff.

The PIFCo and annual approval process is critical in:

- Providing a prompt for each division to continually review systems;
- Maintaining the necessary awareness of control environment and responsibilities among management and staff;
- Ensuring that there is an adequate audit trail for all transactions providing the basis for ensuring that all transactions are processed in a consistent manner in accordance with the controls detailed; and

- Giving assurance to the Secretary General that procedures, including procurement procedures, are in place to support the Statement of Internal Financial Control.

This element of the assurance framework is critical in providing a coherent and appropriate standard across the various elements of the department.

4.2.7 RISK MANAGEMENT

The department maintains and implements a Risk Management Policy which contributes to the overall compliance framework. The policy is a statement of commitment to the adoption, introduction and implementation of an effective department-wide risk management framework throughout the organisation. The document sets out the department's policy for the management of enterprise-wide risk. The objectives of the policy:

1. Improve business performance by providing timely risk information, allowing for efficient and effective decision making and planning,
2. Promote a more innovative, less risk averse culture in which the taking of calculated risks in pursuit of opportunities to benefit the department is encouraged,
3. Provide a sound basis for integrated risk management and internal control as components of good governance, and
4. Provide a platform for anticipating and responding to changing social, environmental, legislative, political, economic, technological, and other requirements and demands.

The department's risk register describes the risks and sets out the controls and actions in place to mitigate against them. The risk register is updated and reviewed by the management board on a quarterly basis. A Risk Committee, chaired at assistant secretary level, oversees the implementation of risk management within the department, including reviewing the department's risk management policy, framework, processes and standards, reviewing the department's risks, in particular those risks rated as high, providing periodic status reports, including summarised status reports on initiatives and compliance issues to the management board and, as appropriate, the Audit Committee. It also promotes awareness of risk management and the need to identify and manage risk effectively.

The Risk Committee reviews the risk register as a basis for implementing and monitoring the risk management activities. This review includes considering the detail of the impact and likelihood of each risk identified, the controls in place where appropriate, the ownership/responsibility and the action plan for treatment. This is reviewed and updated on a quarterly basis. Progress on the risk management programme is a standing item on the Risk Committee agenda.

To help to meet their responsibilities to identify, evaluate and manage operational risks, the management team within the department are asked by the Risk Committee to:

- Ensure the eRisk system is up to date for all risk information for that area;
- Risk management is regularly discussed within their area of responsibility and risk mitigating action plans are reviewed;
- Support the risk coordinators in fulfilling their roles within the area.

In terms of higher-level strategic risks, the department is a member of the risk subgroup of the Government Task Force on Emergency Planning tasked with the identification of hazards and associated risks across four categories (Natural, Transportation, Technological and Civil). The department also contributes to the preparation of the government's National Risk Assessment (NRA) which takes a high-level strategic overview of risks (both financial and non-financial) which might have an adverse impact on Ireland's well-being across five categories (Economic, Technological, Environmental, Geo-political and Social).

4.2.8 PUBLIC PROCUREMENT

As part of the assurance framework the department's governance division oversees procurement in the department and communicates procurement policy and procedures across the department. The division is the key liaison point for the Office for Government Procurement (OGP) and disseminates guidance and procurement initiatives issued by the OGP within the department. The OGP commenced operation in 2014 and is responsible for Civil Service wide procurement policy and procedures.

As part of their PIFCo (see paragraph 4.2.5), each head of function signs off on compliance in relation to public procurement procedures. In preparing the annual appropriation account, each division reports on procurements carried out and identifies any procurements over €25,000 excluding VAT that were not subject to competitive tendering and procurements that were competitive but non-compliant. As a further control measure, the governance division coordinates the production of a database of expenditure on external services that is aligned with OGP Categories which is a key tool for monitoring procurements and future requirements. As a transparency measure, this database is published every six months on the department's website.

4.2.9 EVALUATION, APPRAISAL AND QUALITY ASSURANCE PROCESS

The strategic research and analysis division (SRAD) supports the overall assurance framework within the department through their work in the areas of analysis, evaluation, appraisal and the quality assurance process. This work is carried out to support the department in its compliance with the Public Spending Code (PSC), the central guidance governing all expenditure by public bodies. SRAD also provides economic, statistical, research and policy assistance to the department.

SRAD contributes to or undertakes policy and data analysis, as appropriate. It also carries out expenditure reviews (or spending reviews) as part of the DPER's annual spending review process

which assess the efficiency, effectiveness and rationale of expenditure programmes within the department. While the primary purpose of the reviews are to provide expenditure analysis to inform future management and policy, they also indirectly contribute to the assurance framework by providing a check and assessment of major areas of public expenditure.

SRAD also plays a role in the appraisal process for investment projects. Under the PSC and the department's transport appraisal guidance, the division assesses the economic appraisal component of proposed projects and programmes. This includes for strategic assessment reports (SARs) and business cases, with reference to the associated appraisal plans, appraisal methods and cost benefit analyses, that are carried out in line standard central guidelines. Where issues are identified, changes to the methodology or approach may be recommended so that a robust appraisal is carried out. As such, this assessment and oversight of expenditure and investment appraisal is a further contribution to the overall assurance framework within the department.

As part of its compliance with the PSC, the department must also undertake an annual quality assurance process (QAP) to assess expenditure in the previous year, detailing the level of compliance with the requirements of the PSC. SRAD coordinates the completion of the annual quality assurance report for the department, and this entails a number of steps. Firstly, an inventory is compiled of all expenditure on projects and programmes above €500,000 whether they are being considered, being incurred or recently ended. Secondly, an additional inventory of procurements valued in excess of €10 million is taken. Thirdly, the department and agencies under its aegis complete checklists to self-assess their level of compliance with the PSC. Fourthly, SRAD undertakes a number of in-depth checks on projects and programmes to assess their performance, management and potential for future evaluation. Finally, SRAD compiles a report based on this information, which is submitted to the DPER and published on the department's website.

4.3 GOVERNANCE DIVISION

The governance division advises the Secretary General and management board on:

- The ongoing development of a good practice governance framework for the department and to review on an annual basis the effectiveness of agreed governance arrangements within the department;
- The arrangements to ensure compliance with the department's corporate obligations and the extent to which they are being met in accordance with an agreed calendar of activities;
- The implementation of the Framework for the Governance of State Agencies under the remit of the department; and

- The liaison arrangements with the Risk Management Committee and Audit Committee on an ongoing basis.

4.4 DATA PROTECTION

Data protection is about an individual's fundamental right to privacy in respect of the processing of their personal data. The department has certain responsibilities in how personal data is collected, used, secured and disposed. The introduction of the GDPR on 25 May 2018 required the department to ensure that all personal data processing activities were in compliance with the regulation.

The governance of data protection within the department is structured to enable a consistent and functional approach to managing data protection compliance across the department.

This is achieved through the following functions and resources:

- **Senior Management:** The management board, is accountable for all data protection activities within the department. This includes setting the tone for data protection throughout the organisation and demonstrating compliance. The Data Protection Officer reports to the management board;
 - **Data Protection Officer (DPO):** The mandatory appointment of a Data Protection Officer (DPO) is required by Under Article 37 of the GDPR for all public bodies. The DPO reports to the highest management level of the department and is an independent function and does not receive any instructions from senior management regarding the exercise of the designated DPO tasks;
 - **Data Protection Unit (DPU):** The DPU is the supporting administrative and operational office that provides necessary support and assistance to the DPO in the execution of their role and assistance to staff members with data protection related matters;
- Data Protection Working Group (DPWG):** This is a working group of staff nominated by heads of function from each of the divisions within the department to act as liaison officers between DPU/DPO and their division on various data protection related matters.

4.5 DATA GOVERNANCE, SHARING AND OPEN DATA

The Public Data Strategy 2019-2023 vision "is to establish a data ecosystem that will improve how we govern, manage and re-use data in a secure, efficient, and transparent way, for the benefit of citizens, businesses and policy makers".

The Department endeavours to ensure that all obligations in relation to standards and good governance processes are applied to the management of all data collected, stored and used by it.

The Data Sharing and Governance Act (DSGA) 2019 provides a statutory basis which allows public bodies to share personal data in the context of providing public services. This legislation put in place obligations on the Department to ensure that all personal data shared is done in a way that assures individuals that their personal data is treated with respect, only shared where necessary and in accordance with the law. The DSGA does not apply where another specific statutory basis for sharing data exists i.e., there is a legal framework in place to allow data sharing of personal data.

Directive 2019/1024/EU on Open Data creates an EU statutory framework for the re-use by businesses and citizens of existing information held by public sector bodies. The overall aim of the Open Data Directive is to increase the supply of public data for re-use with particular emphasis on the provision of real-time access to dynamic data. In practical terms, this means that non-personal information and data held by the Department must be made available for re-use. The Directive introduces the principle of 'open by design and default' for all data falling within its scope, so all data must be considered as open by default unless access is restricted or excluded.

The Department have completed and have actioned the following:

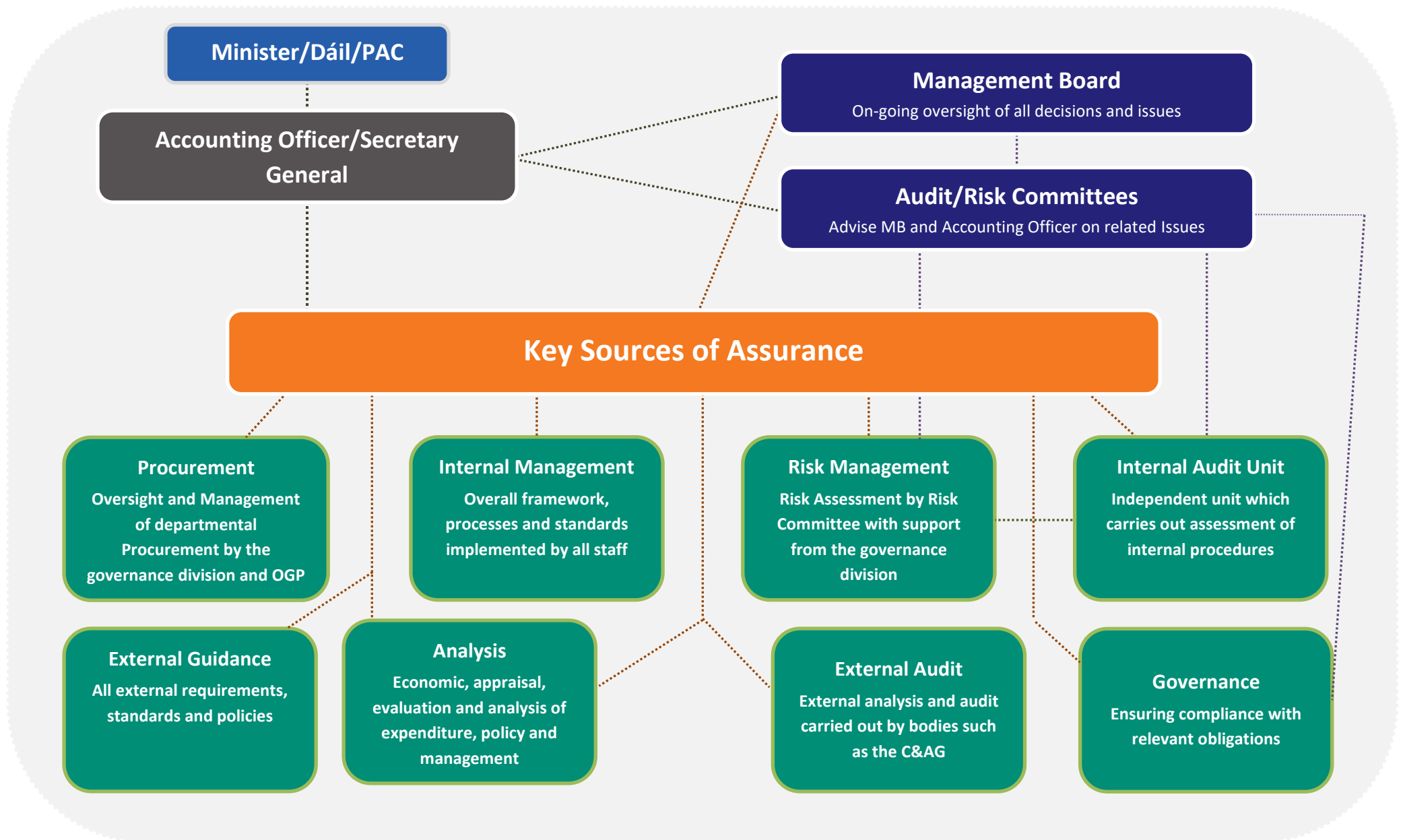
- Appointed a Data Officer to act as a data advocate for data sharing within the Department and is the contact with the Data Governance Unit for all matters of data sharing and management of data that come under the remit of the DSGA.
- The Department has decided to establish a separate Data Analytics function. This will be stood up over the coming months as dedicated resource to ensure the Department and its agencies are playing a full a role as possible as regards the public sector data eco system and the national data infrastructure.

4.6 COMPLIANCE FRAMEWORK

The below diagram sets out the various strands which together create the overall corporate governance assurance arrangements. As detailed earlier in this document, the department is committed to review and, as appropriate strengthen its governance arrangements, including its compliance framework, having regard to the full range of responsibilities and obligations that pertain to the department.

This framework sets out the primary processes currently in place and will provide the basis for that further development.

Assurance Overview



5. Agencies under the Aegis of the Department

5.1 CHAPTER OBJECTIVES AND INTRODUCTION

This chapter defines the number and nature of agencies under the aegis of the department and provides an overview of the approach applied in the external governance and oversight of these agencies. This element of the framework is in compliance with the fifth governance principle:

Principle 5

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

5.2 AGENCIES UNDER THE AEGIS OF THE DEPARTMENT AND GOVERNANCE ARRANGEMENTS

All state agencies, including the agencies under the responsibility of the department, must serve the interests of the taxpayer, pursue value for money in their endeavours and act transparently. A revised Code of Practice for the Governance of State Agencies¹⁴ is in place for best practice in corporate governance by both commercial and non-commercial State agencies. All state agencies have a responsibility to implement the revised code. The relationship between government departments and agencies under their aegis is determined primarily by:

- The underpinning legislation establishing the agency; and
The requirements set out in the Code of Practice for the Governance of State Agencies.

Tables A and B in Appendix 2 list the agencies under the aegis of the department as well as the body's accountable person, the relevant principal officer in the department, the Exchequer funding source, if applicable, and the agency's governing legislation. Table A contains all commercial agencies under the aegis of the department while Table B comprises the non-commercial agencies.

¹⁴ [Code of Practice for the Governance of State Bodies](#)

5.3 OVERVIEW OF THE GOVERNANCE APPROACH

The management board have approved a framework for the oversight of the relationship of the department with its agencies. Line divisions are the main points of contact between the department and the agencies under its aegis, with line divisions having the frontline role and responsibility for oversight of the governance of these agencies. The work in the line divisions is in turn supported by a number of corporate divisions and personnel including the governance division, NewERA and also, as required, the finance and facilities management division, the human resources division, legal advisor and internal audit.

Detailed information on governance arrangements for each agency under the aegis of the department is given in Tables C (commercial) and D (non-commercial) in Appendix 2. The specifics of work required and undertaken vary across divisions and agencies, with significant diversity in the nature of the agencies. The arrangements for liaison and oversight of agencies generally, comprise the measures summarised below.

5.3.1 BOARD APPOINTMENTS/CEO REMUNERATION

Appointments by the Minister to the boards of state agencies are made in line with the Guidelines on Appointments to State Boards¹⁵, published by the DPER (November 2014). The appointment process is managed by line divisions with assistance/support provided by the governance division. As part of a designation under the National Treasury Management Agency (Amendment) Act 2014, NewERA have a role to play in appointments to state boards of the department's commercial entities.

The governance division liaise directly with agencies on matters related to CEO remuneration and contracts to ensure that government policy and any legislative requirements in these areas are implemented.

5.3.2 FINANCIAL REPORTING

Annual financial statements (audited by external auditors in the case of commercial agencies and the Comptroller and Auditor General in the case of non-commercial agencies) are received by line divisions for review and should be forwarded to the NewERA, for review and observations. The eleven Commercial agencies under the remit of the department have been designated under the National Treasury Management Agency (Amendment) Act 2014. NewERA advice is on a statutory basis rather than in an advisory role however the Minister retains the right to accept or reject any advice received from NewERA.

¹⁵ [Guidelines on Appointments to State Boards Jan2015.pdf \(publicjobs.ie\)](#)

In addition to this, the department avails of a financial advisory service from NewERA. NewERA provides the services of a financial analyst to the department to offer financial and commercial advice in respect of the non-commercial state bodies of the department. The financial analyst service is provided through a NewERA team with a NewERA liaison to coordinate all requests. NewERA will review the commercial state agencies first, based on the timeline requirements set out in the code of practice. The non-commercial state agencies will then be reviewed. This will include a high-level examination of compliance with financial aspects of the code's annual reporting requirements.

Following the review of each agency's financial statements, a report is prepared by NewERA typically covering the agency's financial performance, financial position and other key issues such as performance against plan and key performance indicators. Any queries/issues to be raised with the agency are identified formally to the line divisions who review them and if relevant, discussed with the agency concerned.

Interim accounts received by line divisions for commercial agencies are forwarded to NewERA for review. A report is prepared by NewERA typically covering performance to date and against plan and previous period. Any queries/issues are noted with follow up as required with the agency concerned through the relevant line division.

5.3.3 CORPORATE REPORTING

Chairpersons' annual reports to the Minister, as required under the code, are received by line divisions and reviewed by them. To assist with achieving consistency in the approach to reporting, a corporate governance checklist has been designed to be filled out by the agency and accompany the 'Chairperson's Comprehensive Report' to the Minister.

The checklist includes subjects such as tax compliance and clearance in addition to adherence to the codes of business conduct for the directors and employees of state agencies. The Chairperson's annual report and a short report on issues identified are reviewed by the line divisions for completeness and for compliance with the code. This is then forwarded to the governance division for inclusion in management board presentations. The governance division reports to the management board on the performance of the agencies under the aegis of the department for both commercial and non-commercial state agencies each year.

Internal audit includes review of governance of agencies as part of the regular assurance work of the department.

Interim Chairpersons' reports for the commercial entities are received by the line divisions and checked for matters arising.

5.3.4 PLANNING, SHAREHOLDER EXPECTATIONS/ PERFORMANCE DELIVERY AGREEMENTS

Line divisions receive strategic plans, corporate plans and budgets from agencies. They review the documentation received and, depending on their assessment of the position, submit the plans to the NewERA, who act in an advisory role with regard to the statement of strategies for the state bodies. NewERA will report back to line division regarding strategic & corporate plans and compare performance reports to date with previous periods. Their reports should cover financial performance and financial position and other key issues such as performance against plan and key performance indicators (KPI). Views which the Minister or department wish to have reflected in the final plan, are provided to the agencies, in line with the code. Final responsibility for the content of the plan rests with the board of the agency.

Shareholder expectation letters as required by the code, for all commercial agencies, are prepared on an annual basis. These letters cover matters such as dividend expectations, key financial performance indicators and governance arrangements. The shareholder expectation letters are reviewed annually by the department in conjunction with the agency.

Performance delivery agreements and oversight agreements are in place for non-commercial agencies in the department. These agreements cover matters such as legal framework, operational environment and performance measurements. Both documents are reviewed annually, with the oversight agreement being reissued annually and the performance delivery agreement every 3 years.

5.3.5 GOVERNMENT/OIREACHTAS REPORTING

Upon receipt and review of the annual reports and financial statements from the agency, the documents are subsequently laid before the Oireachtas.

The Chairperson and/or Chief Executive of state agencies are required to accept any request in writing from a committee established by the Oireachtas to attend before it to give account for the general administration of the agency concerned.

5.3.6 OTHER

In cases where agencies wish to diversify, establish or acquire subsidiaries or participate in joint ventures, Ministerial approval (and in some cases the approval of the Minister for Public Expenditure and Reform) is required. When seeking such approval, the agency must provide details of the financial consequences of the proposals and, in cases of proposed acquisition or establishment of subsidiaries or participation in joint ventures, provide full business cases and other required information to the department. Line divisions review documentation received and must seek advice from NewERA on proposals. Any queries or issues identified in the department or by NewERA are followed up with the agency before any recommendations on approvals are made.

Appendices

APPENDIX ONE - CIVIL SERVICE CODE OF STANDARDS AND BEHAVIOURS

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

The Requirements of the Code

In the performance of their duties civil servants must:

- Maintain high standards in service delivery by:
 - conscientiously, honestly and impartially serving the Government of the day, the
 - other institutions of State and the public;
 - always acting within the law; and
 - performing their duties with efficiency, diligence and courtesy.
- Observe appropriate behaviour at work by:
 - dealing with the public sympathetically, fairly and promptly; and
 - treating their colleagues with respect.
- Maintain the highest standards of probity by:
 - conducting themselves with honesty, impartiality and integrity;
 - never seeking to use improper influence, in particular, never seeking to use political influence to affect decisions concerning their official positions;
 - abiding by guidelines in respect of offers of gifts or hospitality; and
 - avoiding conflicts of interest.

Standards Underpinning Service Delivery:

- Civil servants must be impartial in the performance of their duties. [Section 4];
- Civil servants are not permitted to stand for general or European elections. However, civil servants in the craft and state industrial related grades are free to engage in politics and stand for local elections. [Section 5] Further information on Civil Servants and Political Activity can be found here: Circular 09/2009: Civil Servants and Political Activity;

- Civil servants must respect the constraints of the law. [Section 6] ;
- Under the Freedom of Information Acts 1997 to 2014, members of the public have a legal right to information held by government departments and other public bodies. However, the requirement under the Official Secrets Act 1963 that civil servants avoid improper disclosure of information gained in the course of their work still applies [Section 7];

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

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

Behaviour at Work:

- Civil servants are required to attend at work as required and comply with the terms of sick leave regulations. [Section 10];
- Civil servants are required to have due regard for State resources to ensure proper, effective and efficient use of public money [Section 11];
- Civil servants should show due respect to their colleagues including their beliefs and values [Section 12];

Standards of Integrity:

- The use of their official positions by civil servants to benefit themselves or others with whom they have personal or business ties is not allowed. Civil servants are also forbidden to seek to influence decisions on matters pertaining to their official positions other than through established procedures [Section 13];
- Civil servants may not engage in outside business or activity which would in any way conflict with the interests of their departments/offices [Section 14];

- Civil servants who occupy “designated positions” for the purposes of the Ethics Acts have certain statutory obligations in relation to disclosure of interests. These obligations are additional to any obligations imposed by the Code [Section 15];
- Civil servants should not receive benefits of any kind from a third party which might reasonably be seen to compromise their personal judgement or integrity. Departments are required to apply the rules contained in the Code on the receipt of gifts or to make local rules deriving from them [Section 16];
- The same principle applies to any acceptance of hospitality. Within the general framework of guidelines set out in the Code, every care must be taken to ensure that (a) any acceptance of hospitality does not influence, or be seen to influence, the discharging of official functions [Section 17] and (b) that there are clear and appropriate standards in place which have been notified to all staff in relation to payment for work on behalf of outside bodies [Section 18];
- Civil servants must not seek contracts with government departments or offices for the supply of goods or services whether for their own benefit or for the benefit of any company with which they may have an involvement in a private capacity [Section 19];
- Civil servants who hold “designated positions” for the purposes of the Ethics Acts shall not within twelve months of resigning or retiring from the Civil Service, accept an appointment, or particular consultancy project, where the nature and terms of such appointment could lead to a conflict of interest or the perception of such, without first obtaining the approval of the Outside Appointments Board or the Secretary General or Head of Office as appropriate. Additionally, civil servants who hold positions which are “designated positions” for the purposes of the Ethics Acts must, within twelve months of resigning or retiring, obtain the approval of the Outside Appointments Board or the Secretary General or Head of Office as appropriate before taking up any outside appointment [Sections 20 and 21];

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

APPENDIX TWO – AGENCIES UNDER THE AEGIS OF THE DEPARTMENT

Table A*:

Commercial Agency	Accountable Person	Principal Officer in Department liaising with Agency	Exchequer Funding Source	Governing Legislation
Córas Iompair Éireann	Mr Lorcan O'Connor CEO	PO, Public Transport Corporate and Services Division	N/A	Transport Act 1950 (as amended)
CIÉ subsidiary: Bus Átha Cliath/Dublin Bus	Ms Andrea Keane Interim CEO	PO, Public Transport Corporate and Services Division	N/A (Capital and PSO funding via NTA)	Transport (Re-Organisation of CIE) Act 1986
CIÉ subsidiary: Bus Éireann	Mr Stephen Kent, CEO	PO, Public Transport Corporate and Services Division	N/A (Capital and PSO funding via NTA)	Transport (Re-Organisation of CIE) Act 1986
CIÉ subsidiary: Iarnród Éireann/Irish Rail	Mr Jim Meade CEO	PO, Public Transport Corporate and Services Division	N/A (Capital and PSO funding via NTA)	Transport (Re-Organisation of CIE) Act 1986
daa plc	Ms Catherine Gubbins, Interim CEO	PO, Airports	N/A	State Airports Act 2004

Shannon Group Plc.	Ms Mary Considine, CEO	PO, Airports	N/A	State Airports (Shannon Group) Act 2014
Irish Aviation Authority	Mr Peter Kearney CEO Mr Diarmuid Ó' Conghaile, Aviation Regulator/CEO Designate	PO, Air Navigation Services Division	N/A	Irish Aviation Authority Act, 1993
Port of Cork Company	Mr Eoin McGettigan, CEO	PO, Maritime Transport	N/A	Harbours Act 1996 to 2015
Dublin Port Company	Mr. Michael Sheary, Interim CEO	PO, Maritime Transport	N/A	Harbours Act 1996 to 2015
Shannon Foynes Port Company	Mr Pat Keating, CEO	PO, Maritime Transport	N/A	Harbours Act 1996 to 2015
Port of Waterford Company	Mr. David Sinnott, CEO	PO, Maritime Transport	N/A	Harbours Act 1996 to 2015

Table B*:

Non-Commercial Agency	Accountable Person	Principal Officer in Department liaising with Agency	Exchequer Funding Source	Governing Legislation
Transport Infrastructure Ireland	Mr Michael Nolan, CEO	Principal Officer, National Roads, Greenway and Active Travel Division	Capital Grants, Current	Transport (Railway) Infrastructure Act 2001 Roads Act 1993 - 2016
National Transport Authority	Ms Anne Graham, CEO	PO, Public Transport Corporate and Services Division	Capital Grants, Current	Dublin Transport Authority Act 2008 as amended by the Public Transport Regulation Act 2009
Commission for Railway Regulation	Mr Brian Higgisson, Commissioner	PO, Public Transport Corporate and Services Division	Current	Railway Safety Act 2005
Road Safety Authority	Mr Sam Waide, CEO	PO, Road Safety	Current	Road Safety Authority Act 2006
Medical Bureau of Road Safety	Prof Denis Cusack, Director	PO, Road Safety	Capital Grants, Current	Road Traffic Acts 1968 – 2014
Commission for Aviation Regulation	Mr. David Hodnett, Deputy Commissioner	PO, Air Navigation Services Division	N/A	Aviation Regulation Act, 2001

Commissioners of Irish Lights	Ms Yvonne Shields O'Connor, CEO	PO, Maritime Strategy and Governance Division	Capital Grant, Current	Merchant Shipping Acts 1894, 1898, 1920, 1983, 1993 and 1997
Marine Casualty Investigation Board	Ms Claire Callanan, Chairperson	PO, Maritime Safety Policy Division	Current	Merchant Shipping (Investigation of Marine Casualties) Act 2000.

Table C*:

Commercial Agency	Principal Ministerial and Departmental Functions
<p>Córas Iompair Éireann Including CIÉ Subsidiaries</p>	<p><u>Government / Oireachtas Reporting</u></p> <ul style="list-style-type: none"> • Memo for Government annually following submission and review of CIÉ annual report and audited accounts • CIÉ and subsidiary companies' annual reports and audited accounts laid before Oireachtas <p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> • Interim accounts: CIÉ Group interim accounts received end-August and reviewed by line division and NewERA • Unaudited annual accounts: CIÉ Group unaudited annual accounts received end-February and reviewed by line division and NewERA • Audited annual report & audited accounts: CIÉ Group annual report and audited accounts received end-April and reviewed by line division and NewERA <p><u>Planning, Shareholder Expectations, Corporate Reporting</u></p> <ul style="list-style-type: none"> • Business and strategic plans: strategic and corporate plan received in line with code of practice and reviewed by line division and NewERA • Code of practice checklist received with chairperson's report and reviewed by the line division • Line division meets with CIÉ on a quarterly basis, meeting held with department and NewERA and progress against KPIs reviewed • Shareholder Expectation Letter in place with CIÉ which is reviewed and updated annually

- Chairperson's annual and interim reports: annual report received shortly after submission of unaudited annual accounts; interim report received with interim accounts. Reports reviewed by line division in line with the code of practice.

Board Appointments / CEO Remuneration

- StateBoards.ie process in place for CIÉ and subsidiary companies
- CIÉ appointments are matter for government and not solely Ministerial appointment
- Governance division liaises directly with companies on CEO remuneration

Other

- Ministerial consents: superannuation [sn. 44 of the Transport Act 1950 and borrowings [Transport (Córas Iompair Éireann and Subsidiary Companies Borrowings) Act 2012

daa plc

Government / Oireachtas Reporting

- Memo for Government annually following submission and review of annual report and accounts
- Annual report and accounts laid before Oireachtas

Financial Reporting

- Interim accounts: Interim accounts reviewed by line division and NewERA
- Unaudited annual accounts: received end February and reviewed by line division and NewERA
- Annual report & accounts: Annual report and accounts received end April and reviewed by line division and NewERA

Planning, Shareholder Expectations, Corporate Reporting

- Business and strategic plans: business and strategic plans received in line with code of practice and reviewed by division, NewERA and Minister with observations submitted to the company prior to board adoption
- Annual rolling 5 year business and financial plan received and reviewed by division and NewERA
- Chairperson's report: received shortly after submission of unaudited annual accounts and reviewed by division in line with code
- Code of practice checklist received with the chairperson's report and reviewed by division
- Quarterly meetings held with the company senior management to monitor progress and performance, attended by line division and NewERA if appropriate. Assistant secretary and the company CEO attend 2 of the quarterly meetings. Department attends AGM as shareholder
- Shareholder's expectation letter issued in 2022

Board Appointments / CEO Remuneration

- StateBoards.ie process in place
- The department's principles and procedures for appointments to state boards in place
- Governance division liaises directly with the company on CEO remuneration

Other

- Ministerial consents: superannuation (sn 32 of Air Navigation and Transport (Amendment) Act 1998 as amended by para. 16 of the Schedule to the State Airports Act 2004), borrowings (sn. 13 of Air Navigation and Transport (Amendment) Act 1998 as amended by para. 6 of the Schedule to the State Airports Act 2004), Subsidiaries (sn. 14 of the State Airports Act 2014)
- Ministerial power of policy direction: Sn. 38 of Air Navigation and Transport (Amendment) Act, 1998 and sn. 18 of State Airports Act 2004

Shannon Group	<p><u>Government / Oireachtas Reporting</u></p> <ul style="list-style-type: none"> • Memo for Government annually following submission and review of annual report and accounts • Annual report and accounts laid before Oireachtas <p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> • Interim accounts: Interim accounts reviewed by line division and NewERA • Unaudited annual accounts: received end February and reviewed by line division and NewERA • Annual report & accounts: Annual report and accounts received end-April and reviewed by line division and NewERA <p><u>Planning, Shareholder Expectations, Corporate Reporting</u></p> <ul style="list-style-type: none"> • Business and strategic plans: Business and strategic plans received in line with code of practice and reviewed by division, NewERA, and Minister, with observations submitted to the company prior to Board adoption • Annual rolling five year business and financial plan received and reviewed by division and NewERA • Quarterly meetings held with the company senior management to monitor progress and performance, attended by line division and NewERA if appropriate. Assistant secretary and the company CEO attend 2 of the quarterly meetings. Department attends AGM as shareholder • Chairperson's Report: received shortly after submission of unaudited annual accounts and reviewed by line division in line with CoP • Code of practice checklist received with the chairperson's report and reviewed by line division • Shareholder's expectation letter issued in 2016, reviewed and reissued in 2022
---------------	---

	<p><u>Board Appointments / CEO Remuneration</u></p> <ul style="list-style-type: none"> • StateBoards.ie process in place • The department's principles and procedures for appointments to state boards in place • Governance division liaises directly with the company on CEO remuneration <p><u>Other</u></p> <ul style="list-style-type: none"> • Ministerial consents: superannuation (sn. 23 of State Airports (Shannon Group) Act 2014), borrowings, (sn. 13 of State Airports (Shannon Group) Act 2014), Subsidiaries (sn. 14 of State Airports (Shannon Group) Act 2014) • Ministerial power of policy direction: Sn. 27 of State Airports (Shannon Group) Act 2014
Irish Aviation Authority	<p><u>Government / Oireachtas Reporting</u></p> <ul style="list-style-type: none"> • Memorandum for Government following submission and review of annual report and accounts • Annual report and accounts laid before Oireachtas <p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> • Interim six-monthly accounts: reviewed by line division and NewERA • Unaudited annual accounts received by line division • Annual report & accounts received by the end of April and reviewed by line division and NewERA <p><u>Planning, Shareholder Expectations, Corporate Reporting</u></p>

	<ul style="list-style-type: none"> • Business and strategic plans: five-year strategic plan received annually and reviewed by line division and NewERA • Quarterly meetings with company senior management to monitor overall performance and emphasise the department's priority actions • Chairperson's comprehensive/confidential report to the Minister: received in conjunction with the audited annual accounts and report and reviewed by line division in line with code of practice • Code of practice checklist received with the chairperson's report and reviewed by the line division • Shareholder's expectation letter issued in 2021 <p><u>Board Appointments / CEO Remuneration</u></p> <ul style="list-style-type: none"> • StateBoards.ie process in place • Governance division liaises directly with the company on CEO remuneration <p><u>Other</u></p> <ul style="list-style-type: none"> • Ministerial consents: superannuation (Sn. 41 of IAA Act 1993), borrowings [sn. 26 of IAA Act 1993], investments and formation of subsidiaries [sn. 17 of IAA Act 1993] • Ministerial consent to alteration of Memorandum and Articles of Association (sn. 18 of IAA Act 1993). Assessment of corporate compliance with EU legislative obligations under the Single European Sky
	<p><u>Government / Oireachtas Reporting</u></p> <ul style="list-style-type: none"> • Memo for Government annually following submission and review of port company annual report and accounts

Dublin Port Company	<ul style="list-style-type: none"> • Annual report and accounts laid before Oireachtas <p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> • Interim six-monthly accounts: received by end August and reviewed by line division and New ERA • Unaudited annual accounts: received end-February and reviewed by line division and NewERA • Annual report & accounts: Annual report and accounts received end-April or 21 days in advance of AGM (whichever is earliest) and reviewed by line division and NewERA <p><u>Planning, Shareholder Expectations, Corporate Reporting</u></p> <ul style="list-style-type: none"> • Business and strategic plans: Strategic and five year rolling corporate plan received annually and reviewed by line division and NewERA, observations submitted to company prior to board adoption • Quarterly corporate governance meeting held along with additional meetings throughout the year, as appropriate. The department attends AGM as a shareholder • Chairperson's report: received shortly after submission of unaudited annual accounts and reviewed by line division in line with the code of practice • Code of practice checklist received with chairperson's report and reviewed by line division and compliance report provided to the governance division. • Shareholder's expectation letter in place <p><u>Board Appointments / CEO Remuneration</u></p> <ul style="list-style-type: none"> • StateBoards.ie process in place
---------------------	--

	<ul style="list-style-type: none"> Governance division liaises directly with the company on CEO remuneration <p><u>Other</u></p> <ul style="list-style-type: none"> Ministerial consents: superannuation [sns. 40 and 41 of Harbours Act 1996, as amended by sn. 43 of the Harbours Act 2015), borrowings (sn. 23 of Harbours Act 1996 as amended by sn. 9 of the Harbours Act 1996), joint ventures, subsidiaries and diversification (sn. 14 of the CoP Section 17 of the Harbours Act 1996 as amended by Section 38 of the Harbours act 2015), investment outside harbour limits (sn. 12A of the Harbours Act 1996 as inserted by sn. 5 of the Harbours Act of 2009) Ministerial power of policy direction: Sn. 44 of Harbours Act 1996 Oireachtas accountability of Chair and CEO: Sn. 30A of the Harbours Act 1996 as amended by sn. 40 of Harbours Act 2015 The Internal Audit Unit regularly conducts audit reviews of corporate governance arrangements
Port of Cork Company	<ul style="list-style-type: none"> AS DUBLIN PORT COMPANY
Shannon Foynes Port Company	<ul style="list-style-type: none"> AS DUBLIN PORT COMPANY
Port of Waterford Company	<ul style="list-style-type: none"> AS DUBLIN PORT COMPANY

Table D*:

Non-Commercial Agency	Principal Ministerial and Departmental Functions
<p>Transport Infrastructure Ireland</p>	<p><u>Government / Oireachtas reporting</u></p> <ul style="list-style-type: none"> • C&AG audited annual report and accounts submitted to Minister and laid before Oireachtas <p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> • Unaudited annual accounts: Unaudited annual accounts received end-February and reviewed by line division and NewERA • Audited annual report & accounts. Annual report and accounts received not later than one month following completion of the audit of the accounts by the Comptroller and Auditor General and reviewed by line division and NewERA <p><u>Planning, Corporate Reporting</u></p> <ul style="list-style-type: none"> • Chairperson's report: To be submitted with final (audited) annual accounts and reviewed by line division in line with the code of practice • Business and strategic plans: statement of strategy submitted annually • Code of practice checklist received with chairperson's report and reviewed by line division • Official level corporate governance meetings held every three months • Quarterly monitoring meetings with national roads, greenways, and active travel division as required • Performance and delivery agreement and oversight agreement put in place • Performance and delivery agreement to be reviewed annually

	<p><u>Board Appointments / CEO remuneration</u></p> <ul style="list-style-type: none"> • StateBoards.ie process in place • Governance division liaises directly with TII on CEO remuneration <p><u>Other</u></p> <ul style="list-style-type: none"> • Ministerial consents: superannuation (sn. 36 of Roads Act 1993), borrowings (sn. 25 of Roads Act 1993) • Ministerial power of policy directive: sn. 66A of Roads Act 1993
National Transport Authority	<p><u>Government / Oireachtas reporting</u></p> <ul style="list-style-type: none"> • C&AG Audited annual report and accounts submitted to Minister and laid before Oireachtas <p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> • Unaudited annual accounts: Unaudited annual accounts received end-February and reviewed by line division and NewERA • Audited annual report & accounts: C&AG audit annual report and accounts received in line division in line with timeframes set out in code of practice and reviewed by division and FA <p><u>Planning, Corporate Reporting</u></p> <ul style="list-style-type: none"> • Chairperson's report: To be submitted with final (audited) annual accounts and reviewed by line division in line with code of practice • Business and strategic plans: The department receives a strategic plan for the NTA every three years

	<ul style="list-style-type: none"> • Chairperson's report: To be received with submission of unaudited annual accounts and reviewed by line division in line with Code of Practice • Code of practice checklist received with the chairperson's report and reviewed by division • Monthly monitoring meetings held between NTA and all public transport divisions • Official level corporate governance meetings held every three months • Performance and delivery agreement and oversight agreement put in place • Performance and delivery agreement to be reviewed annually <p><u>Board Appointments / CEO remuneration</u></p> <ul style="list-style-type: none"> • StateBoards.ie process in place • Governance division liaises directly with NTA on CEO remuneration <p><u>Other</u></p> <ul style="list-style-type: none"> • Ministerial consents: superannuation (sn. 21 of Dublin Transport Authority Act 2008), borrowings (sn. 30 of Dublin Transport Authority Act 2008) • Ministerial power to issue guidelines: sn. 27 of Dublin Transport Authority Act 2008 • Oireachtas accountability of Chair and CEO: sn. 41(2) of Dublin Transport Authority Act 2008
Commission for Railway Regulation (CRR)	<p><u>Government / Oireachtas reporting</u></p> <ul style="list-style-type: none"> • Comptroller & Auditor General audited annual report and accounts submitted to Minister and laid before Oireachtas

Financial Reporting

- Draft financial statements to be received by end-March.
- Annual Report: Annual report received in line division in line with timeframe set out in legislation and laid before the Oireachtas. Financial Statements: Comptroller & Auditor General audited financial statements received in line division in line with timeframes set out in the code of practice.

Planning, Corporate Reporting

- Commissioner's report: To be submitted with final (audited) annual accounts and reviewed by line division in line with code of practice
- Business and strategic plans: The department receives a strategic plan for every three years
- Commissioner's report: To be received with submission of unaudited annual accounts and reviewed by the line division in line with the code of practice
- Code of practice checklist received with the commissioner's report and reviewed by line division
- Quarterly monitoring meetings held between CRR and all public transport divisions
- Memorandum of Understanding in place between CRR and the department
- Performance and delivery agreement and oversight agreement put in place
- Performance and delivery agreement to be reviewed annually

Board Appointments / CEO remuneration

- CRR has no Board

	<ul style="list-style-type: none"> • Governance division liaises directly with the CRR on Commissioner remuneration <p><u>Other</u></p> <ul style="list-style-type: none"> • Ministerial consents: superannuation (sn. 22 of Railway Safety Act 2005), borrowings (sn. 27 of Railway Safety Act 2005) • Ministerial power to issue guidelines: sn. 13 of Railway Safety Act 2005 • Oireachtas accountability of Commission: sn. 31 of Railway Safety Act 2005
Road Safety Authority (RSA)	<p><u>Government / Oireachtas reporting</u></p> <ul style="list-style-type: none"> • C&AG audited annual report and accounts submitted to Minister and laid before Oireachtas <p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> • Unaudited annual accounts: Unaudited annual accounts received end-February and reviewed by line division and NewERA • Audited annual report and accounts: Annual report and accounts received not later than one month following completion of the audit of the accounts by the Comptroller and Auditor General and reviewed by division and NewERA <p><u>Planning, Corporate Reporting</u></p> <ul style="list-style-type: none"> • Chairperson's report: To be submitted with final (audited) annual accounts and reviewed by line division in line with the code of practice • Code of practice checklist received with the chairperson's report and reviewed by line division

	<ul style="list-style-type: none"> • Business and strategic plans: The department receives a strategic plan for the RSA every 5 years. • Chairperson's report: received shortly after submission of annual accounts and reviewed by line division in line with the code of practice • Performance and delivery agreement and oversight agreement put in place with RSA • Monthly governance meetings • Performance and delivery agreement to be reviewed annually <p><u>Board Appointments / CEO remuneration</u></p> <ul style="list-style-type: none"> • StateBoards.ie process in place • Governance division liaises directly with the RSA on CEO remuneration <p><u>Other</u></p> <ul style="list-style-type: none"> • Ministerial consents: superannuation (sn. 20 of Road Safety Authority Act 2006); borrowings (sn. 13 of the Road Safety Authority Act 2006); joint ventures and Subsidiaries (sn. 11 of Road Safety Authority Act 2006) • Ministerial power to issue guidelines: Sn. 9 of the Road Safety Authority Act 2006 • Oireachtas accountability of CEO: Sn. 17 of the Road Safety Authority Act 2006
Medical Bureau of Road Safety	<p><u>Government / Oireachtas reporting</u></p> <ul style="list-style-type: none"> • C&AG audited annual report and accounts submitted to Minister and laid before Oireachtas

Financial Reporting

- Unaudited annual accounts: Unaudited annual accounts received end-February and reviewed by line division and NewERA
- Annual report and accounts: Annual report and accounts received not later than one month following completion of the audit of the accounts by the Comptroller and Auditor General and reviewed by line division and NewERA

Planning, Corporate Reporting

- Chairperson's report: To be submitted with final (audited) annual accounts and reviewed by line division in line with code of practice
- Code of practice checklist received with the chairperson's report and reviewed by line division
- Annual budgets: sent to division with targets derived from strategic plan and progress tracked and monitored over year
- Strategic plans: 5-year rolling plan
- Chairperson's report: received shortly after submission of annual accounts and reviewed by line division in line with code of practice
- Performance and delivery agreement and oversight agreement put in place with MBRS
- Quarterly governance meetings
- Performance and delivery agreement to be reviewed annually

Board Appointments / CEO remuneration

- StateBoards.ie process in place

	<ul style="list-style-type: none"> • Governance division liaises directly with MBRS on CEO remuneration <p><u>Other</u></p> <ul style="list-style-type: none"> • Ministerial power to issue guidelines: Section 38 of the Road Traffic Act 1961-2016
Commission for Aviation Regulation	<p><u>Government / Oireachtas reporting</u></p> <ul style="list-style-type: none"> • Comptroller & Auditor General audited annual report and accounts submitted to Minister and laid before Oireachtas (two separate Memoranda as Annual Report and audit of accounts completed at different times during the year). • Travellers' Protection Fund accounts audited by the Comptroller & Auditor General, submitted to Minister and laid before Houses of the Oireachtas (sns. 13(6) and 17 (4) of the Transport (Tour Operators and Travel Agents) Act 1982) <p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> • Unaudited annual accounts: Unaudited annual accounts received end-March and reviewed by line division and NewERA • Annual report and accounts: Annual report and accounts received not later than one month following completion of the audit of the accounts by the Comptroller and Auditor General and reviewed by line division and NewERA • Travellers' Protection Fund accounts received following completion of Comptroller & Auditor General audit, reviewed by the line division and NewERA (sns.13(6) and 17 (4) of the Transport (Tour Operators and Travel Agents) Act 1982) <p><u>Planning, Corporate Reporting</u></p>

	<ul style="list-style-type: none"> • Commissioner's report: To be submitted with Annual Report and unaudited annual accounts and reviewed by line division in line with the code of practice • Code of practice checklist received with the commissioner's report and reviewed by line division • Strategic plans: 5-year rolling plan • Business and strategic plans: The annual report includes an outline of its work programme for the following year • Meetings held every three months • Oversight agreement put in place in 2021 <p><u>Board Appointments / CEO remuneration</u></p> <ul style="list-style-type: none"> • The Commission for Aviation Regulation does not have a board • The Minister appoints the Commissioner for Aviation Regulation following a recruitment process by the Public Appointments Service <p><u>Other</u></p> <ul style="list-style-type: none"> • Ministerial consents: superannuation (sns. 20 and 21 of Aviation Regulation Act 2001), borrowings (sn. 25 of Aviation Regulation Act 2001) • Ministerial power to issue directions: (sn. 10 of Aviation Regulation Act 2001) • Oireachtas accountability of Commissioner: Sn. 27(3) of Aviation Regulation Act 2001
	<p><u>Government / Oireachtas reporting</u></p>


Commissioners of Irish Lights (CIL)	<ul style="list-style-type: none"> The Commissioners of Irish Lights is a unique all-island body, and for historical reasons its corporate governance is carried out by the Department for Transport in London, in consultation with the department. Exchequer funding is provided by the department as a contribution is made towards costs of CIL's operations in Ireland <p><u>Ministerial Powers</u></p> <ul style="list-style-type: none"> Ministerial consent for borrowings under section 6A of the Merchant Shipping (Commissioners of Irish Lights) Act 1997 Power to make Light Dues Orders (in relation to charges on ships) under section 2 of the Merchant Shipping (Light Dues) Act 1983
Marine Casualty Investigation Board	<p><u>Government / Oireachtas reporting</u></p> <ul style="list-style-type: none"> Comptroller & Auditor General audited annual report and accounts submitted to Minister and laid before Oireachtas <p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> Unaudited annual accounts: Unaudited annual accounts received by end-February and reviewed by line division and NewERA on receipt. Annual Report and accounts: Annual report and accounts received not later than one month following completion of the audit of the accounts by the Comptroller & Auditor General and reviewed by line division and NewERA <p><u>Planning, Corporate Reporting</u></p>

- Chairperson's comprehensive Report: received with final audited annual accounts and reviewed by division in line with the code of practice
Code of practice checklist received with the chairperson's comprehensive report and reviewed by the line division
- Annual budget: provided to line division and used to track draw down of funds
- Quarterly corporate governance meetings between the division and MCIB
- Business and strategic plans: MCIB statement of strategy 2021-2026 in place
- At the beginning of each year the secretary to the board provides a profile of expenditure to the line division
- Performance delivery agreement in place (reviewed annually & re-signed as required/every 3 years)
- Oversight agreement in place (reviewed and signed annually)

Board Appointments / CEO remuneration

- StateBoards.ie process in place
- Minister appoints 3 members of the board. Amending legislation is going through the Houses at the moment to increase the number of ministerial appointees to a minimum of 5 and a maximum of 7 (following the resignation of the resignation of the other 2 members of the Board, that is, the Chief Surveyor and the Secretary General or his/her nominee) after an adverse CJEU judgment

Other

- 
- Ministerial power to issue guidelines: Under section 22(2) of the Merchant Shipping (Investigation of Marine Casualties) Act 2000, and after consultation with the Board, the Minister may make regulations under section 3 to give effect to the policies, objectives, resolutions or guidelines of a public authority concerning the investigation of marine casualties or the publication of reports into the investigation of marine casualties