



Roinn an Taoisigh
Department of the Taoiseach

Corporate Governance Framework

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Introduction

Good governance is central to the effective operation of the Department of the Taoiseach. It ensures that a framework of structures, policies and processes is in place to deliver on our statutory and policy obligations and it facilitates an objective assessment of management and corporate performance.

In keeping with the new arrangements for governance and accountability set out in the [Civil Service Renewal Plan](#), this Governance Framework is intended as a guide to everyone in the Department of the Taoiseach, and to the people we serve, on how we do our work and why we do it in the way we do. It also sets out our standards of conduct, our values and the governance systems by which we operate.

There is already a great deal of **guidance** on a variety of aspects of corporate governance within the Civil Service, for example, in the [Cabinet Handbook](#), [Public Financial Procedures](#), the [Public Spending Code](#), the [Civil Service Code of Standards and Behaviour](#), and the recommendations of the [Report of the Working Group on the Accountability of Secretaries General and Accounting Officers](#) (the 'Mullarkey Report'). This Governance Framework is consistent with these existing provisions, guidance and accountabilities.

This Governance Framework applies within the **framework of constitutional and statutory provisions**, and complies with the relevant provisions of the Ministers and Secretaries Acts 1924 to 2013, the Civil Service Regulation Acts 1956 to 2005, the [Public Service Management Act 1997](#), and the Comptroller and Auditor General Acts 1866 to 1998.

This Governance Framework contains the following chapters:

Chapter 1 – Overview of the Department of the Taoiseach

Chapter 2 – Roles of Government, the Taoiseach, Ministers of State assigned to the Department and the Senior Management of the Department

Chapter 3 – Management Board and other Governance Structures

Chapter 4 – Audit, Assurance and Compliance Arrangements

Chapter 5 – Bodies under the Aegis of the Department

This Governance Framework documents for the first time governance arrangements in the Department of the Taoiseach. These arrangements will evolve over time and will require

continual updating and review – in particular following the publication of the Department's new Statement of Strategy.

In drafting this Framework, the Department also had regard to The [*International Framework: Good Governance in the Public Sector*](#) (see Appendix A).

Chapter 1 – Overview of the Department of the Taoiseach

1.1 Mission / Purpose

The purpose of the [Department of the Taoiseach](#) (as set out in the [Department's Statement of Strategy](#)) is to help the Taoiseach and the Government to develop a sustainable economy and a successful society, to pursue Ireland's interests abroad, to implement the [Government's Programme](#) and to build a better future for Ireland and all her citizens.

1.2 Values, Behaviours and Culture

To successfully deliver on our mission and to ensure the achievement of priority outcomes, the Department of the Taoiseach aims to sustain and foster a culture and values that exemplify ethical behaviour and effective governance. To this end, the work of the Department is guided by the Vision, Mission and Values of the Civil Service which are set out in the [Civil Service Renewal Plan](#) and by the [Civil Service Code of Standards and Behaviour](#). All employees of the Department are given a copy of the Code at induction and are required to commit to upholding the standards of behaviour it contains. Requirements in relation to [official secrecy](#) are also communicated to employees at induction.

1.3 Organisation Structure

Our [Organisation Chart](#) shows how the Department is organised in order to deliver on our corporate objectives. The roles of senior managers in the Department are published on [WhoDoesWhat](#).

The Department comprises the following Divisions:

- European Union, Northern Ireland, British-Irish and International Affairs Division
- Economic Division
- [Social Policy & Public Service Reform Division](#)
- [Protocol & General Division](#)
- [Corporate Affairs Division](#)

The Department also incorporates the Government Secretariat, the [Government Press Office](#), a Parliamentary Liaison Unit and the Offices of the Taoiseach, the Government Chief Whip and the Ministers of State assigned to the Department.

1.4 Strategic Direction, Business Planning and Performance Management

A **strategic direction** and a robust business planning process are essential to the effective operation of the Department. The primary reference point for the Department in terms of strategic planning is the policy programme of the Government in office i.e. the [Programme for Government](#). The [Public Service Management Act \(PSMA\) 1997](#) prescribes that the Department must prepare a three-year [Statement of Strategy](#) for approval by the Taoiseach which defines the objectives of the Department and how it will achieve them. Once approved by the Taoiseach, the Department's [Statement of Strategy](#) is submitted to the Government, translated into Irish and laid before both Houses of the Oireachtas and published on the Department's website.

The [PSMA 1997](#) requires the Department to prepare an annual report outlining the main achievements and developments during the year to advance the Department's objectives as set out in its [Statement of Strategy](#). Preparation of the annual report is managed by the [Programme for Government Office](#), with a draft submitted to the Management Board and the Taoiseach for approval and subsequently noted by the Government. The annual report is translated into Irish and published on the Department's website.

The Department engages in an annual **business planning** process. [Corporate Affairs Division](#) issues guidance and templates for the preparation of draft divisional business plans. As part of this process, individual divisions within the Department set out their strategic priorities in line with the Department's [Statement of Strategy](#), objectives, key outputs, indicators, timeframe / target dates for delivery and key responsible personnel. The draft divisional business plans are then discussed at divisional business planning meetings. These meetings provide each Management Board member and their teams with an opportunity to review the achievements of the previous year and form a shared understanding of the opportunities and priorities for the year ahead. In some cases, where divisions have a broad remit, individual business plans are devised at business unit level to feed into the divisional business plan. The Management Board then reviews all divisional business plans to ensure that they address the Department's strategic priorities. Once approved, divisional business plans are posted on the Department's intranet so that they are accessible to all staff working in the Department.

A **performance management** system is in place in for staff and managers at all levels the Department. Once the annual business planning process is complete, individual managers sit down with their staff and devise role profiles for the year ahead setting individual goals and targets having regard to the strategic priorities contained in their divisional business plan. Staff performance is managed on an ongoing basis with a formal interim review scheduled mid way through the year and a formal annual review at the end of the year. Performance management in the Department encompasses the following principles:

- Creating a clear understanding of what is expected of staff and managers through effective planning and goal setting;
- Enhancing understanding of the strategic objectives of the Department and individual contribution to achieving these;
- Regular review periods to ensure common understanding of progress towards achieving goals; and
- Fostering career progression through continuous learning and development.

1.5 Internal Communications

The Department has a number of arrangements in place to support effective internal communications. Meetings of the Management Board are scheduled on a weekly basis and there is prompt circulation of the minutes of those meetings to all staff. Heads of Division hold regular meetings with the staff in their division and communicate the decisions taken at Management Board meetings. The Management Board also meets regularly with the Principal Officers in the Department. Information Sharing Workshops designed to stimulate discussion and collaboration in relation to cross-cutting policy issues are organised three or four times a year. At Quarterly Staff Meetings, the Secretary General provides updates on strategic and operational issues and all present are given the opportunity to ask questions / express their views. The Department has an intranet and Departmental and HR developments are regularly posted to the Intranet as well as being circulated by email to all staff. Departmental Council meetings between management and staff representatives are scheduled regularly and the minutes of those meetings are posted to the Intranet. The Department also has a Wellbeing at Work Programme which contributes to improved communications and increased levels of employee engagement.

1.6 Engagement with External Stakeholders

The Department is committed to providing a professional, efficient and courteous service to all our customers in line with our [Customer Charter](#). The Department is primarily a policy Department. Its main customers are the Taoiseach, the Government Chief Whip and the Ministers of State assigned to the Department; the Government; the Oireachtas; other Government Departments; serving and retired staff of the Department; the EU and other international bodies; and voluntary bodies, business and sectoral representatives, research forums and institutions and the general public. While the Department does not have the same level of contact with members of the public as other Departments, we endeavour to provide a high level of service to those who do deal with us. In formulating policy, the Department has regard to the views of a wide range of interests including voluntary bodies, business and sectoral representatives, research forums and institutions and EU and international bodies, as well as the views and expectations of society at large. The National Economic and Social Council, a body under the Department's aegis (see Chapter 5), provides a forum for multilateral social dialogue with sectoral interests.

The quality customer service standards adopted by the Department in relation to the delivery of services to our customers also apply to those **services that the Department has committed to delivering in Irish** under our [Scheme under the Official Languages Act, 2003](#).

1.7 Review of Effectiveness of Governance Framework

The Management Board of the Department of the Taoiseach will formally review the operation of this Framework every year.

Chapter 2 – Roles of Government, the Taoiseach, Ministers of State assigned to the Department and the Senior Management of the Department

2.1 Role of Government

Under the [Constitution of Ireland](#), the executive power of the State is exercised by, or on the authority of, the Government. The Taoiseach and the other members of the Government are appointed by the [President](#): the Taoiseach on the nomination of [Dáil Éireann](#) and the other members of the Government on the nomination of the Taoiseach with the prior approval of [Dáil Éireann](#).

The Government consists of the Taoiseach and at least six (but not more than fourteen) Ministers. The Government meets and acts as a collective authority. Each member of the Government has responsibility for the administration of a Department or Departments of State.

In addition to its specific constitutional and legal functions, the Government is generally responsible for seeing - insofar as is practicable – that law and order are maintained; that the needs of the public are addressed; and that any dangers threatening the interests of the public are averted. The Government, therefore, takes measures recommended by Ministers which it considers necessary and in the public interest.

The Government (Cabinet) usually meets once a week and its discussions are confidential. Although the term “Cabinet” has no formal basis in the Constitution, it is frequently used to describe formal meetings of the Government, to distinguish them from more general activities of government. The business conducted at Cabinet meetings includes the exercise of formal powers, for example, advising the President to exercise specific powers and making Orders to give effect to statutory provisions.

Major policy issues are considered and approved by Government on the proposal of individual Ministers. Most of the time at Cabinet meetings is devoted to such matters.

Over time, detailed guidelines have been developed to assist Ministers in bringing issues to Cabinet for consideration and to ensure that Cabinet business is dispatched efficiently and effectively. Those guidelines, which relate to the internal functioning of Cabinet, are contained in the [Cabinet Handbook](#).

2.2 Role of the Taoiseach

Article 28 of the [Constitution](#) refers to the role of Taoiseach and sets out the responsibilities of the Taoiseach as head of the Government. Article 28.12 refers to Ministers as “in charge of” Departments of State and Article 28.4.2 provides that the Government shall be collectively responsible for the Departments of State “administered” by the members of the Government.

The Department of the Taoiseach is under the charge of the Taoiseach and, in this respect, the responsibilities of the Taoiseach having charge of the Department of the Taoiseach are akin to the responsibilities of a Minister provided for in the [Ministers and Secretaries Act 1924](#) as amended by the [PSMA 1997](#).

The Taoiseach assigns particular Departments to the Ministers on their appointment by the President. The Taoiseach also nominates the [Attorney General](#) for appointment by the President. The Taoiseach also has the power to advise the President to accept the resignation of Ministers. The Taoiseach also nominates eleven persons to serve in Seanad Éireann. The Taoiseach is, ex officio, a member of the [Council of State](#).

The Government is responsible to Dáil Éireann. The Taoiseach announces the Order of Business at the commencement of the sitting of the Dáil on Tuesdays and Wednesdays. This part of the Dáil business includes a Question and Answer facility (Leaders’ Questions) during which the Taoiseach responds to questions from Deputies about a wide variety of topics, which can be raised without prior notice.

The Taoiseach answers formal Parliamentary Questions in the Dáil every week on matters related to the administration of the Department of the Taoiseach or policy issues arising from the responsibilities exercised by the Department in support of the Taoiseach’s role as Head of Government. The Taoiseach may sponsor legislation where such legislation represents an important new development. The Taoiseach also participates in debates in the Houses of the Oireachtas, usually in relation to matters for which he has responsibility.

The Taoiseach, as Head of Government, is the central co-ordinator of the work of the Ministers and their Departments of State. The Taoiseach also advises and guides the other members of the Government when they are faced with issues requiring the successful working of the Government as a collective authority responsible to Dáil Éireann. The Taoiseach sets broad Government policy and keeps the President informed on domestic and international policy.

The Taoiseach may decide that particular matters are of such importance or breadth that it is appropriate that they should come under the aegis of the Department of the Taoiseach.

The Taoiseach also holds the portfolio of Minister for Defence and is supported in this role by the Minister of State with special responsibility for Defence. The Defence (Delegation of Ministerial Functions) Order 2016 was signed by the Taoiseach on 14th June 2016.

2.3 Roles of Ministers of State assigned to the Department of the Taoiseach

Ministers of State are appointed by the Cabinet on the 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 any of the powers and duties of the relevant Minister of the Government under any particular Act or any particular statutory power or duty. The role and functions of a Minister of State may also be on an administrative basis. The number of Ministers of State assigned to the Department of the Taoiseach and the portfolios assigned to them are related to matters that the Taoiseach deems to be of such importance or breadth that they should come under the aegis of the Department of the Taoiseach.

The **Government Chief Whip** is one of the Ministers of State assigned to the Department of the Taoiseach. The main responsibilities of the Chief Whip include:

- Attendance at Government meetings;
- Preparation of a weekly brief for the Taoiseach on legislation in preparation;
- Scheduling and monitoring of Dáil business;
- Operation of the pairing system;
- Leinster House accommodation for political parties; and
- Chairing the Legislation Committee.

The Minister of State for European Affairs, the EU Digital Single Market and Data Protection; the Minister of State for the Diaspora; and the Minister of State for Defence are also assigned to the Department of the Taoiseach.

2.4 Relationship of the Department of the Taoiseach with Government, the Taoiseach and Ministers of State assigned to the Department

The core activities of the Department of the Taoiseach are:

- Supporting the executive functions of the Taoiseach and the Government;
- Providing the Government Secretariat;
- Supporting the Taoiseach in carrying out his duties as Head of Government, including in relation to the Oireachtas, Constitutional issues, Protocol, the European Council, the North / South Ministerial Council and the British-Irish Council;
- Engaging with the formulation and implementation of government policy, mainly through the system of Cabinet Committees, through Senior Officials Groups and via the Programme for Government Office;
- Providing the Office of the Taoiseach, the Office of the Government Chief Whip and supporting the Ministers of State assigned to the Department;
- Providing the Government Press Office; and
- Providing briefing and advice to the Taoiseach on the full range of domestic policy issues and on international affairs.

The **Government Secretariat** comes under the remit of the Department of the Taoiseach. The role of Government Secretariat is to co-ordinate the business of Government including the preparation of the agenda; the circulation of papers; and the communication of decisions. Operating on the basis of the written procedures set down in the [Cabinet Handbook](#), Government Secretariat plays a vital role in ensuring the communication and co-ordination required for Government business.

On the day following each Cabinet meeting, the Secretary General of the Department of the Taoiseach holds a briefing for all Secretaries General of Government Departments to update them on decisions taken by Cabinet.

The Government may establish **Cabinet Committees** to assist it in carrying out its responsibilities and the Department of the Taoiseach is responsible for the management of such Committees. Cabinet Committees derive their authority from Government. Cabinet Committees have a membership comprising two or more members of Government and may also include the Attorney General and Ministers of State.

Reflecting the Government's national priorities, the current Cabinet Committees are:

- Brexit;
- Housing;
- Health;
- Social Policy and Public Service Reform;
- Justice Reform;
- European Affairs;
- Regional and Rural Affairs;
- Economy, Trade and Jobs;
- Infrastructure, Environment and Climate Action; and
- Arts, Irish and the Gaeltacht.

Cabinet Committees are chaired by the Taoiseach. The Secretary of each Cabinet Committee is an official of the Department of the Taoiseach (normally at Second Secretary / Assistant Secretary level) appointed by the Secretary General to the Government and briefs the Taoiseach on policy areas relevant to the work of that Committee. The Secretary also chairs any Senior Officials' Group that is established to support the work of the Cabinet Committee. The Senior Officials' Groups usually meet in advance of Cabinet Committee meetings but can also provide cross-departmental coordination on relevant issues not requiring formal consideration at a Cabinet Committee.

Cabinet Committees refer substantive issues to Government for approval except where a Committee has been expressly mandated by the Government to take a decision. All Cabinet Committees stand dissolved at the end of a Government's term in office. Committees also stand dissolved on producing a final report to Government, having discharged their remit.

Outside of the structure of Government and Cabinet Committee meetings, interaction between the Department of the Taoiseach and the Taoiseach and Ministers of State assigned to the Department can occur routinely at any time and is not confined to normal working hours and normal office arrangements. These arrangements derive from the nature of the work of the Department and the working style of office holders.

2.5 Leadership and Organisational Capacity

The management team of the Department of the Taoiseach leads and manages the implementation of the systems and processes necessary to promote good corporate governance across the organisation. The Department has a Leadership Development Programme in place for senior managers, which involves 360° Feedback and coaching. While clear direction and support from the senior management team is crucial, each individual manager has responsibility to show leadership, to contribute to the management of the Department as a whole, and to actively support colleagues in meeting their objectives.

2.6 Secretary General (and Accounting Officer) of the Department of the Taoiseach

The Secretary General of the Department of the Taoiseach is also the Secretary General to the Government and the administrative head of the Department of the Taoiseach. The Secretary General has overall management responsibility for the quality of advice provided to the Taoiseach.

The [Ministers and Secretaries Act 1924](#) and the [PSMA 1997](#) outline the statutory responsibilities of the Secretary General. Under the 1997 Act, certain duties are assigned to the **Secretary General** within the Department including, but not limited to:

- Managing the Department;
- Implementing Government policies appropriate to the Department;
- Delivering outputs as determined with the Taoiseach;
- Providing advice to the Taoiseach and using resources so as to meet the requirements of the [Comptroller and Auditor General \(Amendment\) Act 1993](#) in relation to regularity and propriety as well as to economy, efficiency and effectiveness;
- Preparing Strategy Statements for submission to the Taoiseach;

- Providing progress reports to the Taoiseach on the implementation of the Strategy Statements;
- Ensuring the proper use of resources and the provision of cost-effective public services;
- Making sure arrangements are in place to maximise efficiency in cross-departmental matters;
- Preparing an outline of how specific responsibilities are to be assigned so as to ensure that the functions performed on behalf of the Taoiseach are performed by an appropriate officer, or an officer of an appropriate grade or rank, of the Department; and
- Managing matters relating to appointments, performance, discipline and dismissal of civil servants below the grade of Principal or its equivalent.

As **Accounting Officer**, the Secretary General of the Department of the Taoiseach discharges responsibility for the money entrusted to the Department, for the use made of the Departments' resources and for the control of the assets in the Department's keeping. The statutory role of the Accounting Officer is set out in the Comptroller and Auditor General Acts 1866 to 1998 and in [Public Financial Procedures](#).

As Accounting Officer, the Secretary General of the Department of the Taoiseach is personally responsible for the safeguarding of public funds and property under his or her control; for the regularity and propriety of all the transactions in each Appropriation Account bearing his or her signature; and for the efficiency and economy of the administration of the Department. 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 by means of independent audit and examinations by the [Comptroller and Auditor General](#) of the manner in which the responsibilities of the Secretary General have been discharged.

2.7 Special Advisers

The role of Special Advisers is set out in Section 11 of the [PSMA 1997](#). The primary functions of Special Advisers are to secure the achievement of Government objectives and to ensure effective co-ordination in the implementation of the Programme for Government. The role of a Special Adviser in the Department of the

Taoiseach is to assist the Taoiseach or Minister of State, as appropriate, 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 relevant office holder. The Special Adviser is accountable to the Taoiseach or Minister of State in the performance of those functions. Special Advisers form part of the Private Office of the Taoiseach or Minister of State and perform their role alongside the senior Civil Service in collectively supporting the relevant office holder. Special Advisers are not part of the line management system of the Department. The [Civil Service Code of Standards and Behaviour](#) applies to Special Advisers.

2.8 Responsibilities of all staff in the Department of the Taoiseach

All staff in the Department of the Taoiseach have a role to play in assuring good governance and adherence to the [Civil Service Code of Standards and Behaviour](#) in the performance of their duties, as well as to corporate policies, procedures, circulars and Office Notices.

2.9 Management Roles and Responsibilities

The roles and responsibilities of senior managers in the Department of the Taoiseach are set out on [WhoDoesWhat](#). These responsibilities are articulated through the Department's Divisional Business Plans to reflect the priorities and objectives of the Department as set out in its Statement of Strategy. The assignment of responsibility for the performance of functions by individual officers below Principal level is handled administratively on the basis of the personal (or team) work objectives identified in Role Profiles and associated with the Department's Divisional Business Plans. Role Profiles provide a practical means of prioritising and managing the day-to-day work of the Department at business unit, team and individual level and are reviewed on an annual basis to keep pace with the changing needs and priorities of the Department.

Chapter 3 – Management Board and other Governance Structures

3.1 Management Board of the Department of the Taoiseach

The Department's Management Board operates to the principles of shared participation and responsibility for the operational success of the Department in supporting the Taoiseach and Secretary General in the fulfilment of their statutory roles. In addition, each individual Board member has a responsibility to show leadership to contribute to the management of the Department as a whole and to actively support colleagues in meeting objectives. Individual Board members' roles include both corporate and divisional level responsibilities, resource management, policy advice and implementation responsibilities. The Management Board meets regularly with Principal Officers in the Department to review progress on business plans and to discuss forthcoming strategic issues.

The **Membership of the Management Board** is as follows:

- Secretary General (Chairperson);
- Second Secretary General and Head of European Union, Northern Ireland, British-Irish and International Affairs Division;
- Assistant Secretary to the Government and Head of Protocol and General Division;
- Assistant Secretary and Head of Economic Division;
- Assistant Secretary and Head of Social Policy, Public Service Reform and Corporate Affairs Divisions;
- Principal and Head of Corporate Affairs Division; and
- Assistant Principal and Personnel Officer (Secretary).

The **role of the Chairperson of the Management Board** is to:

- Schedule and chair regular meetings of the Management Board; and
- Ensure that the Management Board considers matters of strategic and operational importance.

The **role of the Secretary to the Management Board** is to:

- Ensure that the Management Board Members are circulated with relevant papers ahead of each meeting;

- Take Minutes of Management Board meetings;
- Ensure that agreed Minutes of Management Board meetings are circulated to all staff within one week of the meeting being held; and
- Ensure that Minutes of Management Board meetings are published to the Department's website on a quarterly basis.

The **role of the Management Board** is to consider, inter alia, the following matters:

- The Department's Statement of Strategy;
- Divisional Business Plans;
- Risk management for the Department;
- Major strategic challenges confronting the Department;
- The strategic capability of the Department (including Information and Communications Technology (ICT), financial and Human Resource allocation, Human Resource strategies, etc.);
- Cross-cutting and longer-term issues and the bearing they have on resource planning, policy formulation and advice;
- Budget allocation and performance against profile;
- Implementation of Civil Service Renewal in the Department; and
- Governance arrangements.

3.2 Governance across Organisational Boundaries

Given its role, most of the Department's work requires engagement with other Government Departments and the wider public service. For example:

- The [Office of the Government Chief Whip](#) manages all aspects of the legislative process, working with Government Departments and the Houses of the Oireachtas. As part of this process, the Chief Whip's Office works closely with the Department's Parliamentary Liaison Unit and Programme for Government Office to track progress across all policy and legislative commitments;
- The [Programme for Government Office](#) is based in the Department. The Office monitors and drives the implementation of the Programme for Government commitments across all Government Departments, reporting progress to the Taoiseach. The various structures used to advance the Government's key priorities include Cabinet Committees; bi-laterals between

- the Taoiseach and Ministers; and regular engagement at official level between the Programme for Government Office and Departments;
- The **Parliamentary Liaison Unit** facilitates an enhanced relationship between the Government and the Oireachtas with a view to ensuring the timely implementation of the Government's legislative programme;
 - The Taoiseach chairs the **Cabinet Committee on Brexit** which was established to oversee the overall Government response to Brexit, including both the economic impact and the negotiations at EU level and with the administrations in London and Belfast;
 - The Department plays a lead role in [Civil Service Renewal](#), with the Taoiseach chairing the Civil Service Accountability Board and the Secretary General of the Department chairing the Civil Service Management Board;
 - In conjunction with the Department of Jobs, Enterprise and Innovation, the Department monitors and reports on implementation of the Government's [Action Plan for Jobs](#) (APJ) - a multi-annual, cross-governmental approach to support job creation. It works to ensure a whole-of-government approach to communicating Government initiatives and supports in the area of enterprise and employment, including ensuring awareness among small businesses and job-seekers;
 - The Department provides an online news service for the media and the public, including use of social networks covering cross-Departmental news developments, via [MerrionStreet.ie](#). MerrionStreet.ie reviews the wide range of Government activity and then reports certain key events as news. All Government press releases are accessible from the website – either by way of RSS feed or by way of links to all Government Departments;
 - As described in Chapter 2 of this Framework, the Department also manages the system of **Cabinet Committees** (including through chairing related Senior Officials' Groups); and
 - The Department takes the lead on a [National Risk Assessment](#) process. The process is designed to identify major strategic risks – both financial and non-financial – facing the country.

Such cross-Departmental work is interdependent and collegiate by nature and operates within the respective remits of the Taoiseach and individual Ministers and Departments.

4.1 Audit and Assurance Arrangements

The provision of assurance to the Secretary General that the Department is compliant with its statutory obligations, including oversight by the Oireachtas, is an important activity that underpins the accountability of the Department and the legitimacy of its activities.

The **Statement of Internal Financial Control**, signed by the Accounting Officer and submitted to the Comptroller and Auditor General on an annual basis alongside the [Department's Appropriation Account](#), is the means by which the Accounting Officer declares his or her approach to, and responsibility for, risk management, internal control and corporate governance. It is also a vehicle for highlighting weaknesses which exist in the internal control system within the Department.

Assurance arrangements are also in place between the Accounting Officer and the [National Shared Services Office](#) (under the aegis of the Department of Public Expenditure and Reform) consistent with relevant Service Management Agreements.

The Accounting Officer has established an **Audit Committee** which:

- Provides independent and objective advice on the Department's internal control systems and procedures;
- Acts as a support and a resource to the Department's Internal Audit Unit in carrying out its work; and
- Advises the Accounting Officer on the operation and development of the Department's internal audit function.

The Accounting Officer is responsible for appointing the membership of the Audit Committee and it comprises two Senior Officials from the Department of the Taoiseach and two external representatives, including one from another Government Department. The Audit Committee operates under a written charter and the Chairperson of the Committee is external to the Department. The Audit Committee prepares an annual report to the Accounting Officer, reviewing its operations, and invites the Comptroller and Auditor General or a nominee to meet with it at least once a year.

The Accounting Officer has also established an **Internal Audit Unit** in the Department which:

- Provides assurance to the Accounting Officer on the adequacy and effectiveness of the Department's system of internal controls;
- Operates as a resource for Departmental and Divisional managers through its analysis and appraisal of Departmental control systems and makes recommendations in line with Department of Public Expenditure and Reform guidelines; and
- Acts in an advisory capacity to projects under development in relation to the adequacy of control measures.

The Internal Audit Unit operates under a written charter and liaises, as necessary and appropriate, with external auditors, including the Office of the Comptroller and Auditor General. The Head of the Internal Audit Unit reports to the Audit Committee on a regular basis, as agreed in the context of an annual work programme, and in particular circumstances, as requested by the Accounting Officer and / or the Audit Committee. Audit reports prepared by the Internal Auditor and approved by the Audit Committee are submitted to the Accounting Officer by the Head of the Internal Audit Unit.

The Department's annual Appropriation Account is audited by **external auditors** from the Office of the Comptroller and Auditor General and is published in the Comptroller and Auditor General's annual report each September.

The **Finance Unit** assists with the overall management of the financial affairs of the Department. This includes embedding a system of financial delegation; segregation of duties and accountability; the monitoring, analysing and reporting on expenditure against agreed budgets; and the preparing of accounts at the end of each financial year. The Finance Unit reports to the Secretary General and Management Board on a monthly basis, setting out spend compared to budget, projections to year end and details of emerging pressures / savings. Detailed financial reports allow Division Heads to monitor spend. The Finance Unit reviews these reports on an ongoing basis and engages with Divisions with regard to any significant variances. The Finance Unit also reports to Central Section within the Department of Public

Expenditure and Reform on a monthly basis on a range of profile monitoring and forecasting obligations.

The Department has a dedicated **Procurement Officer**, based in the Finance Unit, whose role is to ensure that the Department's procurement policy, procedures, practices and templates comply with EU law and national guidelines; to provide support and advice as and when required to staff to ensure procurement is compliant with EU law and national guidelines; and to liaise closely with the [Office of Government Procurement](#).

Risk assessment is an integral part of the Department's business planning process. In formulating the key outputs for their annual business plan, divisions take full account of the risks involved and what the appropriate controls and additional actions required should be. This is documented in divisional risk assessments which are compiled into a Departmental Risk Register and submitted to the Management Board. This provides the Management Board with a basis for discussing the risks associated with the Department's key outputs. Once approved by the Management Board, the Departmental Risk Register is posted on the Department's intranet so that it is accessible to all staff working in the Department. The Department also coordinates preparation of a [National Risk Assessment](#) which outlines strategic risks facing the country.

An **Assurance Framework for the Department of the Taoiseach** can be found at **Appendix B**.

4.2 Compliance Framework

For governance principles to be effective, they should be underpinned by a compliance process based on good knowledge management as well as monitoring and review arrangements. For this reason, the Department is devising a compliance framework as an accompaniment to this Governance Framework.

The compliance framework will provide an overview of all compliance assurance activity in the Department and will identify who (within the Department) is responsible for each activity. It will exist as a separate framework to focus on, and provide greater detail of, the subset of governance standards that are required to be met by statute, or on foot of Government decisions or significant administrative or external commitments.

The compliance framework will be an important part of the Department's management of risk. It will build on those systems and procedures in place in the Department to meet each of its obligations and will assist those members of staff with the best knowledge of these systems and procedures to identify any issues that have the potential to result in some degree of failure of those systems and procedures.

A **Sample Compliance Framework for the Department of the Taoiseach** can be found at **Appendix C**.

5.1 External Governance and Oversight of Bodies under the Aegis of the Department of the Taoiseach

There is only one body under the aegis of the Department of the Taoiseach - the [National Economic and Social Development Office](#) (NESDO). NESDO was established by the [National Economic and Social Development Act 2006](#) and is the body corporate of the National Economic and Social Council (NESC). The board of NESDO is currently comprised of the Chair and Deputy Chair of NESC (both of whom are senior civil servants in the Department of the Taoiseach and serve in an ex-officio capacity).

The Government decided in 2012, following a review of NESDO, to introduce legislation to streamline the legislative basis for NESC including, inter alia, reform of the governance arrangements.

The Chief Officer of NESDO is responsible for managing and controlling generally the administration and business of the Office. The Director of NESC is also the Chief Officer of NESDO. An Audit Committee for NESDO / NESC meets several times a year to ensure that sufficiently robust internal control mechanisms are in place. The Audit Committee comprises an independent Chair, a nominee of the Department of the Taoiseach and a nominee of the Chief Officer of NESDO.

The Social Policy Division in the Department of the Taoiseach has the Departmental oversight role for NESDO, including approving grant requests / submissions and a Liaison Group between the Department and NESDO meets regularly in support of this role.

The Department also has certain responsibilities relating to the Central Statistics Office. The [Central Statistics Office](#) is an independent Office under the aegis of the Department of the Taoiseach. The [Statistics Act 1993](#) provides a modern legislative basis for the compilation and dissemination of official statistics. It incorporates, inter alia, the following provisions:

- the establishment on a statutory basis of the CSO as an independent Office under the aegis of the Taoiseach;

- the functions of the CSO, including in addition to its basic mandate the obligation to co-ordinate official statistics compiled by public authorities, the right to assess the statistical potential of the records maintained by public authorities and to ensure that this potential is realised in so far as resources permit;
- the appointment on a formal basis of the Director-General of the CSO who, in addition to being responsible for the management of the Office, shall also be independent on statistical matters (i.e. sole responsibility for the statistical methodologies and professional standards to be followed, the content of statistical releases and publications, and the timing and methods of dissemination of the statistics compiled);
- the establishment of a [National Statistics Board](#) to guide, with the agreement of the Taoiseach, the strategic direction of the CSO;
- the right of access, subject to some limitations and conditions, of the CSO to administrative records held by public authorities for statistical purposes; and
- the obligation on the CSO to treat all individual information relating to persons or concerns as strictly confidential and to use such information solely for statistical purposes.

The Taoiseach is the member of Government responsible for answering parliamentary questions on administrative matters connected with the **Law Offices** (the Office of the Attorney General, the Chief State Solicitor's Office and the Office of the Director of Public Prosecutions), and the Law Reform Commission. The Taoiseach is also responsible for laying Law Reform Commission reports before the Oireachtas. However, each of the Law Offices has its own Vote (the Law Reform Commission is funded from the Vote of the Office of the Attorney General) and each of the four Offices is responsible for its own governance.

The Secretary General of the Department of the Taoiseach is also the Accounting Officer for the **Office of the President** (though that Office also has its own Vote). In addition, the Department currently provides administrative support to two independent statutory bodies set up under the Commissions of Investigation Act 2004, namely the **Commission of Investigation (Certain matters relative to an Garda Síochána and other persons)** and the **Commission of Investigation (Irish Bank Resolution Corporation)**.

The Accounting Officer of the Department of the Taoiseach satisfies him / herself that the monitoring systems and procedures in place in bodies under the aegis of the Department are appropriate and proportionate having regard to the [Code of Practice for the Governance of State Bodies](#).

Appendix A

Appendix A – Governance Principles

The [*International Framework: Good Governance in the Public Sector*](#) suggests a number of high level governance principles which should underpin the governance arrangements in civil service organisations. The Department of the Taoiseach had regard to these overarching principles when developing this Governance Framework.

Governance Principles

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.

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.

3

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

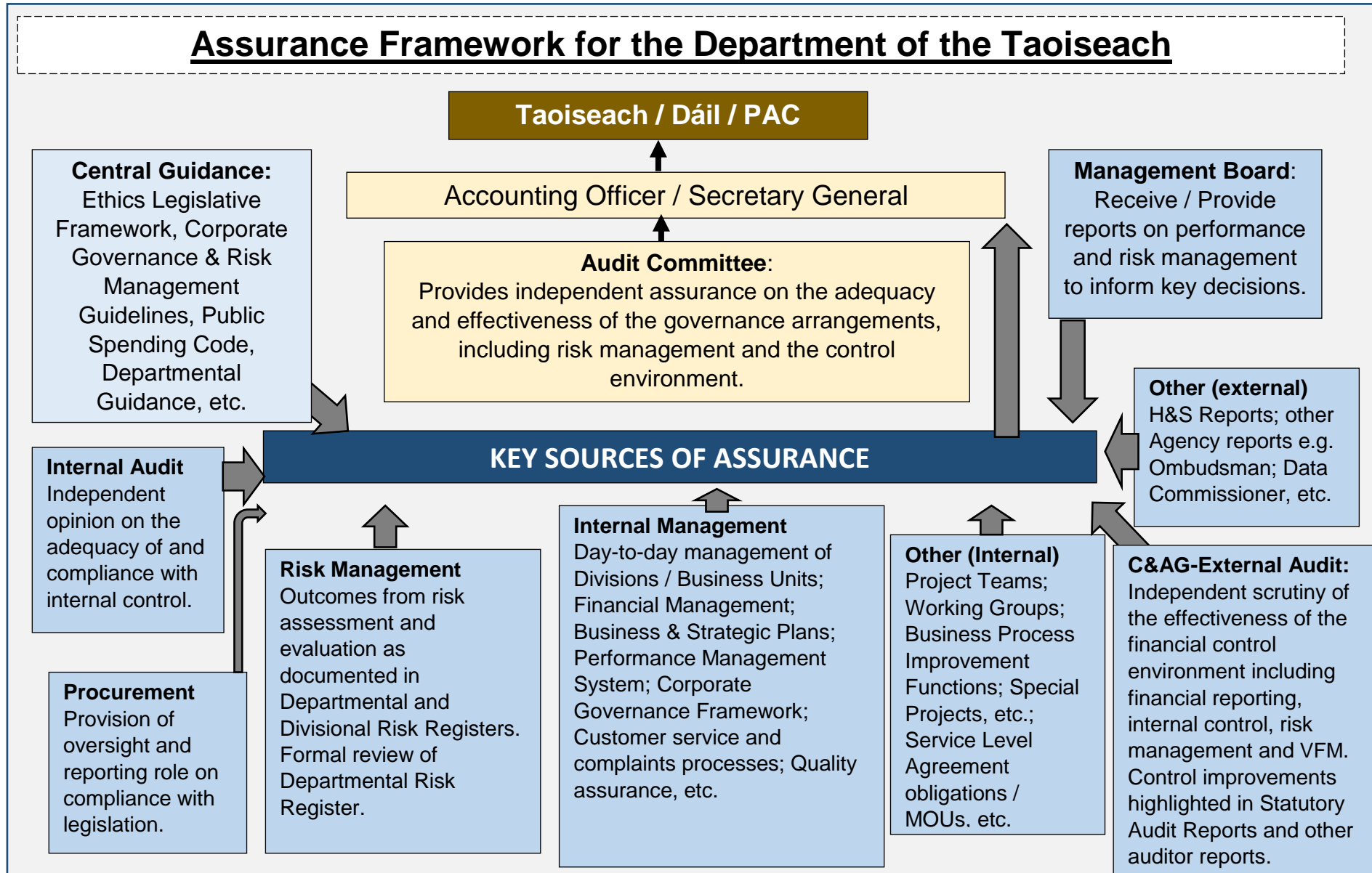
4

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

5

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

Appendix B – Assurance Framework for the Department



Appendix C

Appendix C – Compliance Framework for the Department

Compliance Framework for the Department of the Taoiseach

Obligation	Responsible Officer / Section	Timeframe / Frequency	Status
Publish Strategy Statement	Programme for Government Office	Every 3 years or on the appointment of a new Taoiseach	
Publish Annual Report	Programme for Government Office	Annual – Q1	
Cabinet Committees – Annual Report to Government	Government Secretariat	Annual – Q1	
Departmental Programme for Government Commitments	Programme for Government Office	Regular reports to Government	
Complete Business Plans	Head of Strategic HR	Annual – Q1	
PMDS Annual Reviews and Role profiles	Head of Strategic HR	Annual – Q1	
Publish Framework of Assignments	Secretary General	Ongoing	
Management Board Papers	Personnel Officer	Weekly	
Management Board Minutes	Personnel Officer	Weekly – Circulation to staff Quarterly – Publication on the Department's website	
Departmental Risk Register	Head of Strategic HR	Annual – Q1	
Parliamentary Questions	Government Secretariat	Ongoing	
Freedom of Information:			
(i) Requests / Appeals	Deciding Officers / Reviewers	(i) Ongoing	
(ii) Publication Scheme	FOI Officer	(ii) Review every 3 years	
(iii) Section 34 Certification	FOI Officer	(iii) Annual	
Data Protection:			
(i) Requests	Data Protection Officer	(i) Ongoing	
(ii) Departmental Policy	Data Protection Officer	(ii) Periodic review	
Ethics / Standards in Public Office regulations - Annual Returns	Personnel Officer	January	

Appendix C

Obligation	Responsible Officer / Section	Timeframe / Frequency	Status
Regulation of Lobbying Act – Publish List of Designated Public Officials	Head of Corporate Affairs	Ongoing	
Protected Disclosures (i) Departmental Policy (ii) Annual Reporting	Head of Corporate Affairs Assistant Secretary – Corporate Affairs	Review by Management Board / Audit Committee	
State Board Appointments	Principal Officer – Social Policy	Ongoing	
Appropriation Account	Finance Officer	Annual – Q1	
Internal Audit Reports	Head of Internal Audit	Ongoing	
Public Financial Procedures	Finance Officer	Ongoing	
Procurement Procedures	Finance Officer	Ongoing	
Publication of Foreign Travel Expenses	Finance Officer	Monthly	
Prompt Payments	Finance Officer	Ongoing and Quarterly publication	
Publication of Purchase Orders over €20k	Finance Officer	Quarterly	
Value-for-Money Reviews	Head of Division under whose remit Review sits	Determined on a case-by-case basis	
CPSA Codes of Practice	Personnel Officer	Ongoing	
Disability Legislation (3%)	Personnel Officer	March	
Health and Safety Legislation	Personnel Officer	Ongoing	
Employment law and Circulars	Personnel Officer	Ongoing	
ICT Strategy / Cyber Security	Head of ICT	Ongoing	
Integrated Reform Delivery Plan and Reports	Head of Corporate Affairs	Biannual	
National Archives Act	Personnel Officer	Annual	
Records Management	Personnel Officer	Ongoing	
Quality Customer Service / Customer Charter	Personnel Officer	Ongoing	
Official Languages Act	Head of Corporate Affairs	Every 3 years	
Review of Governance Framework	Management Board	Annual	