



An Roinn Airgeadais
Department of Finance

Department of Finance Governance Framework

October 2023

Department of Finance
www.gov.ie/finance

CONTENTS

Governance Principles	3
Governance Principles	3
Introduction	5
What is Corporate Governance?	5
The Purpose of this Framework.....	5
Chapter 1 Department of Finance	6
Background	7
Overview of Governance Framework.....	7
Senior Management Structures	7
Organisation Structures.....	9
Strategic Planning, Decision Making & Performance Management.....	9
Values, Behaviours and Culture	10
Chapter 2 Senior Management Roles & Responsibilities	13
Minister for Finance	14
Minister of State.....	15
Secretary General & Accounting Officer.....	15
Functions & Responsibilities of the Senior Management Group	17
Assistant Secretary General & Director	17
Principal Officers	19
Assistant Principal Officers	20
Special Adviser	21
Governance Role of all Staff.....	21
Chapter 3 Management Structures	22
Management Board	23
Executive Board	23
Subcommittees of the Executive Board.....	24
Cross Sectoral Role.....	25
Senior Management Group	25
Senior Management Review	25
Role of Audit Committee	25
Role of Internal Audit Unit.....	26
Compliance Function.....	26
Procurement Officer.....	26
Data Protection Officer	26

Internal Finance Management Function	26
Risk Management	27
Internal Governance of EU and International Policy Formulation.....	27
External Governance and Oversight of Bodies under the Aegis of the Department	28
Incident Response Protocol.....	28
Chapter 4 Organisational Functions	29
Organisational Functions of the Department	30
Appendix A – Governance, Assurance & Control Requirements	34
Appendix B – Executive Board, Standing Committees and Ad-Hoc Committee Terms of Reference	39
Appendix C - Internal Governance of EU and International Policy Formulation	47
Appendix D - Integrated Business Planning Framework	51
Appendix E - Framework of Assignments	52
Appendix F - Audit Committee Charter	53
Appendix G - Internal Audit Unit Service Level Agreement	54
Appendix H – Bodies under the Aegis Oversight Framework	55

Governance Principles

Fundamentally, good governance is about delivering priorities, achieving objectives, behaving with integrity and acting in the public interest. Governance is concerned with developing and implementing appropriate structures and processes for directing and managing an organisation so that stakeholders can be assured that the organisation is operating effectively and efficiently.

In the case of Civil Service departments, governance focuses on the legal, regulatory, policy and service obligations and on the sets of relationships between the Minister, Minister of State, Secretary General, the Executive Board, senior management, the Committees, all staff and stakeholders in determining the direction and performance of the organisation. Legislation is often identified as the key driver of governance arrangements in government departments but there is also a wide variety of good practice guidelines and authoritative guidance that outline much of the governance obligations for civil and public service organisations.

Governance Principles

Good governance requires all management and staff to work to achieve the priorities of the Department while ensuring compliance with legal, regulatory and government policy obligations.

There are universally accepted governance principles and norms that apply to Civil Service and public sector organisations and pursuing and achieving good governance requires effective arrangements to be in place to ensure these principles and norms are being implemented. This Governance Framework outlines how we adhere to these principles and norms within our strategic and operational activities, within our work programmes and in how we deliver our mission.

The OECD good governance principles, the good governance standard and the good governance in the Public Sector Independent Framework suggest a consistent number of high level governance principles which should underpin the governance arrangements in civil and public service organisations.

The following table outlines the governance principles which are appropriate to our Department and they form the basis for the governance arrangements as outlined in this framework. The principles support the fundamental function of good governance which is to ensure we deliver on our mandate and achieve intended outcomes while acting in the public interest at all times.

Governance Principles
<ol style="list-style-type: none"> 1. Good governance supports a culture and ethos which ensures behaviour with integrity, strong commitment is demonstrated to ethical values, and the rule of law is respected. 2. Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders. 3. 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. 4. Good governance means developing the Department's capacity, including the capability of the leadership team, management and staff. 5. Good governance means managing risks and performance through robust internal control systems and effective performance management practices. 6. Good governance means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.

Good corporate governance means focussing on the Department's purpose and on outcomes for citizens. It is vitally important in effectively discharging the Department's statutory and policy obligations. In developing the capacity and capability of the organisation, effective governance encourages the efficient use of resources, strengthens accountability for the management of those resources, improves management and service delivery, and thereby contributes to improving peoples' lives. Therefore, governance is not just for the preserve of management. Good governance leads to good management, good performance and good public behaviour and is integral to all the Department's strategic and operational policies and practices which encompass the objectives, plans, relationships, accountabilities, resources, processes and activities for implementing and continually improving governance arrangements throughout the organisation.

This Governance Framework is aimed at providing assurance that good governance policies and practices are embedded in the Department. We all have a collective responsibility for fulfilling the Department's purpose in committing to the good governance of the organisation through the requirements of this framework and adhering to the Civil Service Code of Standards and Behaviours in the performance of our duties.

John Hogan
Secretary General

Introduction

What is Corporate Governance?

Corporate Governance has been described quite simply as ‘the system by which organisations are directed and controlled’.

Good corporate governance is important because it provides clarity in relation to authority and responsibility, it supports effective decision making and it identifies the assurance and accountability arrangements that exist within any organisation. In the case of a Government Department, there is a range of legal and regulatory obligations which must be complied with in the context of ministerial and parliamentary accountability and oversight systems.

While the focus of governance is sometimes seen as applying at a strategic level, the requirement to ensure the Department adheres to good governance applies to all management and staff and not only to those in key leadership and governance roles.

The Purpose of this Framework

The purpose of this Governance Framework (GF) is to provide a clear and comprehensive summary of the principal aspects of corporate governance within the Department of Finance.

Corporate governance is vitally important for the Department in effectively discharging its statutory and policy obligations. It ensures that a framework of structures, policies and processes are in place to deliver on these obligations and it also allows for an objective assessment of management and corporate performance.

The GF focuses on key areas of governance and it also points to sources of more detailed guidance and includes within the appendices, key governance documents addressing assurance, compliance, planning and oversight arrangements. It is envisaged that the GF will be further developed over time as the governance agenda and needs of the Department and its stakeholders evolve.

Chapter 1 Department of Finance

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

Background

1.1 Government Offices and Departments are accountable to the Dáil for funds allocated to them for the provision of public services. In this regard, the Department's mission¹ is "To lead in the achievement of the Government's economic, fiscal and financial policy goals, having regard to the commitments set out in the Programme for Government - *Our Shared Future*".

1.2 This document sets out a framework for the governance of the Department so that it can best deliver on its objectives in a professional, fair and balanced manner. It will be reviewed on an annual basis to ensure effectiveness and will have regard to implementation of the Civil Service renewal plan which will inform any updates in the future.

Overview of Governance Framework

1.3 This framework reflects our values, behaviours, supporting culture and leadership style. It is about how we do business in a manner that delivers quality public services of which we can be proud. We are committed as a Department to openness, clear communication, mutual support, appropriate scrutiny and accountability.

1.4 The management team of the Department leads and manages the implementation of the systems, processes and behaviours necessary to promote good corporate governance across the organisation so that all staff of the Department work together as a high performing team.

1.5 Structures may change from time to time to reflect the changing legislative, political and social environment that determines our business objectives. However, we as an organisation must continue to maintain the high standards required of all public servants while continually improving, adapting and learning as a professional and forward-looking organisation. The informing imperative at all times is to create the environment necessary to make us the best Department we can be in delivering our mission in the best interests of all citizens.

Senior Management Structures

1.6 This framework builds on statutory provisions and central Civil Service guidance. It also has regard to what we have and continue to learn about ourselves and our working environment. The key objective is to bring clarity to how the Department is structured, directed, controlled and managed in addition to the governance roles of individual senior managers, the Management

¹ Statement of Strategy 2023-2025

Board (MB), the Executive Board (EB) and the Senior Management Group (SMG) play key governance roles.

1.7 Senior management roles, responsibilities, structures and monitoring and review arrangements within the Department can be summarised in twelve points as follows:

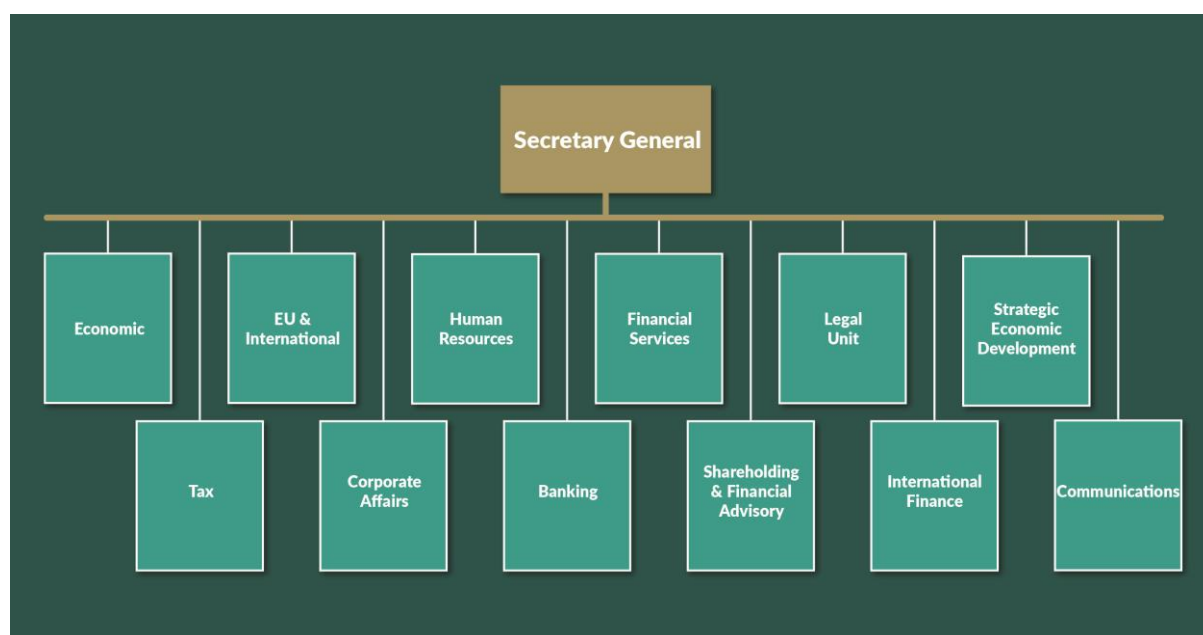
- 1) The Minister decides policy and is legally the corporation sole² of the Department.
- 2) The Department advises the Minister on matters of policy for decision and subsequently implements these decisions.
- 3) The Secretary General is the
 - Administrative Head of the Department
 - Accounting Officer
- 4) The Management Board comprises the Minister, Minister of State and the Executive Board.
- 5) The Executive Board meets weekly and comprises the Secretary General, Assistant Secretaries/Directors and the Heads of Human Resources and Corporate Affairs.
- 6) The remit of the Executive Board is to manage the Department, lead on strategy and monitor cross-Department dimensions of policy advice to the Minister.
- 7) The Executive Board can delegate consideration of certain matters to Executive Board Subcommittees without diluting its management responsibility.
- 8) Executive Board members will brief and communicate with their own staff, as appropriate, on matters relating to the management of the Department.
- 9) The Senior Management Group (Executive Board and all Principal Officers) monitor progress on priorities and meetings of this group serve as an internal communication vehicle on a weekly basis.
- 10) Senior Management Review Days involve all the Senior Management Group in discussion of the leadership of the organisation, strategy development and implementation.

² Minister and Secretaries Act 1924-2011

Organisation Structures

1.8 Organisational structure derives from our core job of providing policy advice for decision to the Minister, the implementation of decisions and the provision of the infrastructure that is integral to support that role. The structure is not fixed but changes and evolves according to needs and emerging priorities.

1.9 It is key to the proper administration of the functions entrusted to the Department that there is clarity about individual roles and responsibilities. This clarity is provided by the senior management group through the proper operation of the governance arrangements and management procedures within this framework. The Department organisational structure is shown below.



Strategic Planning, Decision Making & Performance Management

1.10 The Statement of Strategy, informed by the Programme for Government, outlines high level priorities agreed by the Minister and these priorities are reflected in the annual work programme. To bring clarity to roles and responsibilities at the level of the individual staff member, the Department has a Business Planning framework. This is systematically managed, supported and directed by the Executive Board and is led within Divisions by the wider Senior Management Group. Q1/Q2 and Q3/Q4 business priorities are reviewed and reported to the Minister.

1.11 Progress against business plans is monitored by the Executive Board on a weekly and quarterly basis that is coordinated by Corporate Affairs. The Department has implemented formal processes and mechanisms for documenting decisions made within the Department. The Department uses an electronic submission recording system whereby the note(s) made by the

Minister on any submission received from officials is scanned and stored electronically. This is then distributed to the relevant section within the Department for appropriate filing.

1.12 The business planning framework is flexible to accommodate emerging priorities. It seeks to integrate related business processes such as setting objectives and performance measures, budgeting and estimates, risk management, organisational capacity/capability review, workforce planning and individual performance and development. Responsibilities are articulated through the system of Divisional business plans and the Performance Management and Development System (PMDS). Divisions have been organised to report to individual members of the Executive Board, who in turn, report to the Secretary General who is responsible for the day-to-day running of the Department.

Values, Behaviours and Culture

1.13 In order for the successful delivery of our mission, and to ensure we achieve priority outcomes, we aim to sustain and foster a culture and related values that exemplify ethical behaviour and effective governance. These shared values drive behaviour and define a culture that supports our efforts to deliver our mission in a professional, efficient, fair and balanced manner.

1.14 Integrity, objectivity, impartiality, openness, accountability, diversity and respect are the core values to which the Department subscribes and these are aligned with those standards as reflected in the Civil Service Code of Standards and Behaviours, the Code of Ethics and the Civil Service Renewal 2030 Strategy. The values are communicated to all managers and staff and they are expected to familiarise themselves with all the relevant codes, rules and legislation governing the Civil Service including the application of the requirements in relation to official secrecy. The requirements are also relevant to former staff of the Department and special advisors.

1.15 The type of behaviours that shape our Departmental culture and enhance our capacity to do our work well in our dealings with external and internal stakeholders include:

In our Dealings Externally

- Foster the trust of the public through quality service³ and good communication.
- Apply the highest standards of integrity.
- Cultivate a strong service culture, take ownership and pride in our work.
- Be open, consultative and listen to and consider the opinions of others.

In our Dealings Internally

- Cooperate, share information, resources and capability to achieve common goals.

³ Quality Customer Charter and Customer Action Plan 2021-2023

- Analyse issues impartially, examining information and evidence objectively.
- Foster a positive work environment where staff are empowered to contribute.
- Reinforce a performance-driven work culture.
- Recognise initiative and continuous improvement.
- Take initiative to address issues proactively, accept constructive feedback as an aid to continuous improvement.

In our Dealings with colleagues

- Maintain a motivating and supportive relationship with our colleagues.
- Give recognition where merited.
- Apply rules and conditions consistently, equally and fairly
- Implement human resource practices to support our staff.
- Value the roles and contributions of all our colleagues.

Constantly Learn, Develop and Improve

- Build skills capability through effective training and the development of a learning culture.
- Develop staff through training and learning opportunities.
- Continuously acquire new knowledge and skills.
- Be cognisant of the behaviours and attributes needed to be effective in our roles.
- Learn from experience and improve.

1.16 The Department is committed to openness and transparency in all aspects of our work. This ranges from how we develop policy to our engagement with the public, stakeholders and the Oireachtas.

1.17 We are 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 improve the quality of our policy advice. Open policy making is substantially supported by our public consultation processes. These help ensure that policy choices are carefully evaluated in an informed manner.

1.18 In the context of good governance, the effectiveness of our management systems, the control culture and control environment are subjected to regular review from Internal Audit, the Audit Committee, external review agencies, regulatory bodies, the Comptroller and Auditor

General and the Oireachtas. Individual managers and staff also play a key role in ensuring management systems and control effectiveness through the Department's management assurance process.

Chapter 2 Senior Management Roles & Responsibilities

The purpose of this chapter is to provide an overview of senior management governance roles and responsibilities, including those relating to the Minister, Minister of State, Secretary General and Accounting Officer, Special Advisors, those who exercise a senior management role within the Department and the role for all staff.

In terms of delegation, the Public Services Management Act empowers the Secretary General to assign to other officers of the Department responsibility for the performance of his functions. Individual managers' roles can include a corporate and division level, resource management and policy advice and implementation responsibilities and these are detailed in this chapter.

2.1 This chapter sets out the senior management roles and responsibilities from the Minister to the level of Assistant Principal Officer or equivalent. The way in which managers behave and exercise their governance and leadership duties is critical to creating a working environment at corporate, divisional and business unit level which facilitates high performance and which fosters commitment, dedication, cooperation and active engagement. We aim to have a management/leadership style that is professional, informal and open and which reflects our core values. The style will be appropriate to the circumstances that present themselves and will be direct and decisive as the occasion demands.

Minister for Finance

2.2 The principal legislative provisions governing the Minister's powers are the Ministers and Secretaries Acts 1924 to 2011 and the Public Service Management Act 1997 (PSMA). The structures of Government Departments and distribution of its business are regulated by these Acts and of particular significance is the designation of the Minister in charge of each Department as a 'corporation sole', which underpins the doctrine of ministerial responsibility. As corporation sole, the Minister embodies the Department in law and bears the responsibility for its activities. In effect, the Minister is the Department and the civil servants have no separate existence. This in turn means that the Minister is the ultimate decider of Departmental policy within the overall context of Government policy.

2.3 The Department of Finance mission statement, as outlined earlier, is *"To lead in the achievement of the Government's economic, fiscal and financial policy goals, having regard to the commitments set out in the Programme for Government - Our Shared Future"*.

2.4 To do this, we 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.

2.5 The Department does not formulate policy independent of the Minister. To support the Minister in his role as policy maker it is important that we fully utilise the opportunities in:

- The development of policy advice at the request of the Minister or the Government
- Initiating consideration of policy advice having regard to the changing environment for the consideration of the Minister or Government
- Offering advice to the Minister on Government policies in development by preparing appropriate observations on Government Memoranda.

Minister of State

2.6 A Minister of State means a person appointed under section 1(1) of the Ministers and Secretaries (Amendment) (No. 2) Act, 1977 attached to one or more Departments of State of the Government and assists a Minister of the Government.

Secretary General & Accounting Officer

2.7 The Secretary General is the Administrative Head of the Department, the Accounting Officer and has overall management responsibility for the quality of advice submitted to the Minister. The respective responsibilities are set out below.

2.8 Secretary General: The Ministers and Secretaries Act 1924 and Public Sector Management Act 1997 outline the statutory responsibility of the Secretary General. Under the 1997 Act, certain duties are assigned to the Secretary General within the Department (section 4 (1), 9 (1) & 9 (2)), including, but not limited to:

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

2.9 The list of duties specified in the Public Services Management Act 1997, while extensive, is not necessarily exhaustive and the Secretary General may also be required, under the Act, to carry out other functions on behalf of the Minister. While the Secretary General may delegate responsibility and accountability by way of assignment (where each officer is accountable to the Secretary General), he retains ultimate responsibility and accountability for the actions of the Department, irrespective of the delegation of assigned responsibilities.

2.10 Accounting Officer: Each Accounting Officer is personally responsible for the safeguarding of public funds and property under his or her control; for the regularity and propriety of all the transactions in each Appropriation Account bearing his or her signature; and for the efficiency and economy of administration in his Department. The Civil Service head of the Department/Office administering the Vote is normally appointed Accounting Officer on the premise that he or she alone is in a position to discharge responsibility for the money entrusted to a Department/Office, for the use made of its resources and for control of the assets in its keeping, such as land, buildings, stores, equipment or other property.

2.11 In addition to the above and, as Accounting Officer, while the Secretary General can put in place arrangements to assist with the aspects of the following governance obligations, he/she cannot delegate accountability to subordinate officers. These obligations are as follows:

- Preparation and presentation of Appropriation Accounts
- Accounting Officer for the Finance Vote, the Central Fund and for a number of other funds
- Supply a Statement of Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Accounts
- Appearance before the Public Accounts Committee
- Putting in place an Internal Audit Unit
- Establishing an Audit Committee
- Monitoring by the Department of Bodies under their Aegis on behalf of the Minister
- Approval of the award of major contracts
- Approval of all payments greater than €1 million (where no Assistant Secretary is present)
- Seek necessary assurances where services are delivered by another Accounting Officer.

Functions & Responsibilities of the Senior Management Group

2.12 Section 4 (1) and 9 (2) of the Public Services Management Act empowers the Secretary General to assign to other officers of the Department responsibility for the performance of his functions.

2.13 These assignments have due regard to the factors which from time to time affect the distribution and discharge of responsibilities across the Department, such as the exigencies of work in a particular area, the alignment of activities spanning or involving more than one area, and the co-ordination of shared or contiguous responsibilities. It also has regard to the assignment of functions in respect of appointments, performance and discipline of personnel under the Civil Service Regulation Acts 1956-2005 which are made from time to time by the Secretary General. The responsibilities assigned are articulated through the Department's system of business plans to reflect the priorities and objectives of the Department, as set out in its Statement of Strategy.

2.14 The assignment of responsibility for the performance of functions by individual officers, or grade or grades of officer, below Principal Officer level are handled administratively on the basis of the personal (or team) work objectives identified under or associated with the Department's business plans. Assignments will continue to be amended from time to time, in writing, by the Secretary General and the framework will be deemed to have been updated accordingly.

Assistant Secretary General & Director

2.15 Specific responsibilities are assigned to officers at Assistant Secretary General or Director in their function as Heads of Division/Unit. These responsibilities sit within the overall management framework for the Civil Service and the Department. Their role includes the following:

Management of the Department	Management of Division Resources
<ul style="list-style-type: none">• Participate on the Executive Board, Senior Management Group and Subcommittees;• Support the Secretary General to ensure that the Department meets its aims;• Prepare relevant elements of the Statement of Strategy and progress reports;• Agree overall business plans for the Department;• Contribute to the effective management of risk in the Department;• Deliver the outputs determined by the Minister and the Secretary General;• Provide status updates on Divisional Business Plan to the Executive Board.	<ul style="list-style-type: none">• Manage and lead staff and assign specific responsibilities;• Manage and lead overall performance, including PMDS, HR and operations;• Ensure learning opportunities and continued development are identified for staff and managers;• Ensure the proper allocation and use of resources, including;<ul style="list-style-type: none">○ effective financial management,○ the provision of cost-effective public services;○ compliance with all the financial and other obligations relevant to the postIdentify opportunities for reform and improvements within Division;

	Sign-off on an annual Internal Control Questionnaire (ICQ).
Management of Policy Advice <ul style="list-style-type: none"> • Ensure all advices are evidence based, politically neutral and impartial; • Ensure the effective management of risk in the policy advice of the Division; • Contribute to dialogue with other Departments and relevant stakeholders; • Participate at EU and international fora; • Provide policy advice through established structures for the Minister. 	Management of Division Business <ul style="list-style-type: none"> • Strategically plan in line with the strategic objectives of the Department; • Own and sponsor the area's agreed strategic objectives; • Prepare Business Plans for the Division; • Ensure effective management of risk in the Division; • Manage the overall performance of the Division; • Achieve objectives relevant to the area; • Implement relevant policy decisions in accordance with Government/Ministerial decisions • Deliver the outputs determined by the Minister and the Secretary General.

Principal Officers

2.16 Responsibility is assigned to an officer at Principal level or equivalent as Head of Business Unit. These responsibilities sit within the overall management framework for the Civil Service and the Department. Their role includes the following:

<p>Management of Department/Division</p> <ul style="list-style-type: none"> • Supporting the wider management team to achieve objectives of the Department/Division; • Participate with and actively contribute to senior management groups and Subcommittees, attending the Executive Board Policy Development and Review Group regularly, in addition to those at which he/she presents papers; • Where assigned, monitor Bodies under the Aegis in line with the Department's oversight framework. 	<p>Management of Resources</p> <ul style="list-style-type: none"> • Manage, lead and develop staff in the Unit; • Manage and lead overall performance of Unit, including PMDS; • Ensure learning and continued development opportunities are identified for staff and managers; • Ensure the proper allocation and use of resources, including; <ul style="list-style-type: none"> ○ effective financial management, ○ the provision of cost-effective public services; ○ compliance with all the financial and other obligations relevant to the post • Identify opportunities for reform and improvements within Unit; • Sign annual Internal Control Questionnaire (ICQ).
<p>Management of Unit Business</p> <ul style="list-style-type: none"> • Manage the day-to-day business of the Unit; • Strategically plan in line with the objectives of the Division/Department; • Own and sponsor the Unit's agreed strategic objectives; • Maintain appropriate systems and structures to support the work of the section; • Prepare Business Plans for the Unit; • Ensure the effective management of risk in the Unit; • Manage the overall performance and achieve objectives. 	<p>Management of Policy Advice and Implementation</p> <ul style="list-style-type: none"> • Ensure all advices from the Unit are evidence based, politically neutral and impartial; • Ensure the effective management of risk in the policy advice of the Unit; • Coordinate the units activities with those of other units where policy overlaps; • Contribute to dialogue with other Departments and relevant stakeholders; • Participate at EU and international fora; • Provide policy advice through established structures for the Minister; and • Implement relevant policy decisions in accordance with Government/Ministerial decisions.

Assistant Principal Officers

2.17 Assistant Principal Officer responsibilities sit within the overall management framework for the Civil Service and the Department. The role includes the following:

Management of Unit <ul style="list-style-type: none">• Supporting the wider management team to achieve objectives of the Department/Division;• Participating in and leading cross-cutting projects to deliver whole of Government objectives;• Planning and organisation of significant programmes of work in a pressurised environment, within tight deadlines.	Management of Resources <ul style="list-style-type: none">• Leading and management of staff in the Unit to deliver high levels of performance;• Leading public service renewal and providing direction and innovation on the reform agenda;• Coaching and creating opportunities for staff skills development.
Management of Unit Business <ul style="list-style-type: none">• Manage the day-to-day business of the Unit;• Strategically plan in line with the objectives of the Division/Department;• Maintain appropriate systems and structures to support the work of the section;• Manage budget and expenditure of the Unit.	Management of Policy Advice and Implementation <ul style="list-style-type: none">• Policy and strategy formulation on complex issues;• Providing high quality budgeting advice and ensuring delivery against fiscal targets;• Ensuring all advices from the Unit are evidence based, politically neutral and impartial;• Engaging effectively with diverse audiences and stakeholders including the Minister, senior officials and the wider political system including on cross-governmental issues;• Representing Ireland's interests at EU and international level.

Special Adviser

2.18 The primary function of special advisers is to secure the achievement of Government objectives and to ensure effective co-ordination in the implementation of the Programme for Government. The role and duties of special advisers are described in section 11 of the Public Service Management Act 1997. In summary, these are to assist the Minister or the Minister of State by (i) providing advice; (ii) monitoring, facilitating and securing the achievement of Government objectives that relate to the Department, as requested; and (iii) performing such other functions as may be directed while being accountable to the Minister or the Minister of State in the performance of those functions.

Governance Role of all Staff

2.19 In addition to the specific governance roles discussed above, other staff have a specific role to play in assuring good governance within the Department of Finance in corporate and other functional areas such as Internal Audit, Compliance, Corporate Affairs, Human Resources, Legal, Risk, Procurement, Data Protection, Health & Safety, Facilities, Finance & Accounts, Freedom of Information, etc. Furthermore, all staff in the Department have an important role to play in collectively committing to the good governance of the Department through the requirements of this framework, departmental policies, circulars and office notices and adhering to the Civil Service Code of Standards and Behaviours in the performance of their duties.

Chapter 3 Management Structures

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

Management Board

3.1 The Executive Board meets with the Minister and Minister of State as a Management Board. The Ministers meet at least twice yearly with the Executive Board to set and review progress on objectives.

Executive Board

3.2 The Executive Board operates to the principles of shared participation and personal and corporate responsibility for the operational success of the entire Department in supporting the Minister and Secretary General in the fulfilment of their statutory roles.

3.3 The Executive Board comprises the Secretary General (Chair), Heads of Division and the Human Resources Manager. Secretary to the Board is the Corporate Affairs Manager. While not members, the Special Advisers to the Minister and the Head of the Communications Unit attend Executive Board meetings.

3.4 The Executive Board acts as a leadership and management team for the entire Department. It provides strategic leadership, direction and oversight in achieving Department corporate goals. The Executive Board acts as a clearing house for major Departmental management issues and the coordination of policy considerations where they cut across more than one area of the Department.

Board members have a responsibility to act in the best interests of the Department as a whole and are expected to take a wider corporate view of issues as well as specific Divisional matters. Decisions at the Executive Board should generally be reached by consensus. Where a consensus is not possible, the Secretary General will, in consultation with other members, recommend a course of action. In this role, the Board is an executive, policy and communications forum.

Executive and Leadership Role

Responsibility for all high level cross-organisational issues (notwithstanding those retained by the Secretary General as Accounting Officer) are delegated to the Executive Board. This includes responsibility for the development and ongoing delivery of Statements of Strategy, annual business plans, annual progress reports and overall governance arrangements.

Policy Role

The Executive Board facilitates the provision to the Minister of quality, coordinated and timely advice on strategic matters affecting the Department through use of its strategic business planning process and management information tools. The Board will also decide who will lead on the provision of advice relating to cross-cutting issues. The Board plays the central role in advising on the formulation of strategy and the review of its implementation.

Communications Role

The Executive Board is central to the delivery of effective internal communication. Where appropriate, information circulated at the Board should be communicated through the wider senior management structures and cascaded throughout the entire organisation. A regular internal news digest is also circulated from Corporate Affairs to staff to build awareness of work across the Department.

3.5 Minutes of the weekly meetings are taken by the Secretary to the Executive Board and circulated with decisions reached, action points and timeframes which are followed up at the following meeting. Minutes are agreed at the next Executive Board meeting and are published at the end of every quarter. Members are required to declare any statements of interest having regard to the agreed meeting agenda.

Subcommittees of the Executive Board

3.6 To expedite the business of the Executive Board, a number of Subcommittees (Standing and Ad-hoc) are currently established. Those Subcommittees that are currently active (at the time of publication of this document) are as follows:

Standing Committees

- Policy Development and Review Group
- Risk
- Corporate Infrastructure (Health & Safety etc.)

The Subcommittees are chaired by a member of the Senior Management Group as nominated by the Secretary General. The membership of the subcommittees is drawn from the wider Department.

From time to time the Executive Board may also establish Ad Hoc Committees to drive particular elements of work to support it in its function. Those Ad-Hoc Committees that are currently active (at the time of this document publication) are as follows:

Ad Hoc Committees

- Department of Finance Fintech Group
- Financial Stability Subgroup on Energy

- Executive Board Climate Economy Group
- FOI Committee

Subcommittees and Ad-Hoc working groups established by the Executive Board provide regular reports to the Executive Board as set out in their terms of reference (Terms of Reference are provided in Appendix B).

Cross Sectoral Role

3.7 Within the Statement of Strategy and the Business Plans, the Department sets itself ambitious objectives across the broad spectrum of economic, fiscal, financial, climate, EU and international policies. A number of staff across the Department are members of cross-Departmental official level groups and several Cabinet Committees and also lead or participate in a number of internal and external committees or work groups that facilitate formulation of wider policy perspectives and strategies.

Senior Management Group

3.8 Management of the Department is not only confined to the Executive Board. The Senior Management Group (the Executive Board, Principal Officer and equivalent grades) is central to consistency in governance, leadership and management of the Department.

3.9 The Secretary General chairs a weekly progress review with the Senior Management Group, attendance at which is mandatory. The meeting is based on weekly Divisional dashboards and oral reports on the work of the Executive Board and Government meetings, as appropriate. It is a forum for the communication across the organisation of recent developments on the policy and operational work of the Department.

Senior Management Review

3.10 Senior Management Review Days are generally held bi-annually. The Senior Management Group consider and discuss leadership perspectives and topics and develop and prioritise key Department business objectives for implementation.

Role of Audit Committee

3.11 The role of the Audit Committee is to consider the adequacy and effectiveness of the Department's internal control systems, control environment and control procedures, to oversee the work of the Internal Audit Unit (IAU) and to provide advice and professional guidance in relation to the on-going development of the Unit and to provide advice and guidance in relation to the suitability and robustness of the systems of risk management and internal control within the Department. The Audit Committee comprises a majority of external members. The Audit

Committee, which reports to the Secretary General, works to an agreed Charter that can be found at Appendix F.

Role of Internal Audit Unit

3.12 The Internal Audit Unit (IAU) assesses areas that are specifically requested by the Department's Executive Board and the Audit Committee. The IAU's expertise and independent approach is used to identify and specify issues, assess the current position and evaluate management approach to risk and internal controls in these areas. The provision of IAU services is provided by the Department of Public Expenditure, NDP Delivery and Reform and this relationship, managed through a relationship framework, is regulated by a service level agreement (appended at Appendix G).

Compliance Function

3.13 The role of the compliance function is to assist the Executive Board in identifying, assessing and monitoring compliance obligations with periodic reports provided and to give independent assurance to the Executive Board that management are adhering to legal, regulatory and governance obligations and implementing remediation measures where necessary. A non-exhaustive overview of Governance, Assurance & Control Requirements are presented in Appendix A.

Procurement Officer

3.14 The role of the Procurement Officer 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 and to ensure procurement is compliant with EU law and National Guidelines.

Data Protection Officer

3.15 Under the General Data Protection Regulation (GDPR), the Department is required to have a Data Protection Officer (DPO). The tasks of the DPO are set out in Article 39 of the GDPR. The Department's DPO role includes monitoring the Department's compliance with the GDPR, advising staff and management on data protection issues, and promoting a data protection culture in the Department.

Internal Finance Management Function

3.16 The role of the Finance Unit is to assist 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 preparing accounts at the end of each financial year for audit by the Comptroller and Auditor General.

Risk Management

3.17 The Department of Finance risk management framework consists of an Executive Risk Committee, which is a subcommittee of the Executive Board, a Risk Section and line Division's risk management activity.

3.18 The role of the Risk Committee is to aid the Department in embedding risk management and overseeing its risk function, including identification, assessment, mitigation steps and determines the parameters for escalation of risk/further examination. The Risk Committee reports to the Executive Board every quarter or as the need arises and prepares the corporate risk register / principal risks and uncertainties for Executive Board discussion and agreement. To formalise the relationship between the Risk Committee and the Audit Committee, the following links are established:

- the Head of the IAU will be notified of meetings of the Risk Committee and they have a right to attend those meetings in an observer status;
- the sharing of papers by the Risk Committee, including work plans and reports including the updates to the Risk Register; and
- a right of attendance at the Risk Committee of one of the executive members of the Audit Committee in their capacity as a member of the Audit Committee.

3.19 The Risk Section acts as the Secretariat to the Risk Committee, oversees the Department's risk register and generates daily, monthly and quarterly horizon scanning reports to support the overall risk structure of the Department. These are compiled on the basis of including externally sourced high level market, economic and financial data and trends. These reports will support the work of the Department in ensuring a better understanding of possible risks, which is complimentary to the work of other Divisions.

3.20 Management of risk at the business unit level remains the responsibility of the business unit. This involves identifying risks and ensuring they are included in the risk register, identifying and taking appropriate mitigating actions and an ongoing monitoring and reporting of development in relation to risks.

Internal Governance of EU and International Policy Formulation

3.21 There is a formal set of procedures for the management of EU policy. This includes

- (i) A formal internal system of notification of all legislative proposals to ensure the appropriate policy stance is adopted;
- (ii) Liaison between EU & International Division and policy Divisions;
- (iii) Coherence to briefing for the EWG/EFC and Eurogroup/ECOFIN.

Details of the framework are set out in Appendix C.

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

3.22 While there is no precise definition of bodies under the aegis of a Department in the Civil Service, there are a number of responsibilities set out in various statutes, codes, guidance and procedures relating to the oversight and monitoring by Departments of bodies under their aegis.

3.23 Given that the relationships between the Department and those bodies under its aegis varies widely, an overarching internal control framework of oversight was developed, to ensure that a consistency of process in terms of policy link through sponsoring sections, performance appraisals, proportionality, use, quality and control of oversight mechanism is undertaken for all Bodies under its Aegis (Bodies under the Aegis are set out in Appendix H).

Incident Response Protocol

3.24 In order to ensure a structured, consistent response to any crisis incident which could result in major disruption to the work of the Department, the Incident Response Protocol is undergoing redevelopment. The protocol will provide a framework detailing the necessary steps for the development and implementation of a coordinated Departmental response to a significant unexpected incident or crisis which may impact upon the Department's work; and it will offer a structure for cross-Departmental notification and for ensuring effective information flows. It is expected that the protocol will also serve as a complement to the Central Bank's Financial Crisis Response Protocol and the Financial Stability Group's Crisis Coordination Framework.

Chapter 4 Organisational Functions

The preceding chapters have set out governance roles and responsibilities and management structures. The purpose of this chapter is to set out the organisation of functions within the Department which support the delivery of our objectives. These functions evolve over time in response to changing priorities.

Organisational Functions of the Department

4.1 The Department is structured into a number of Divisions/Units as follows:-

- Banking Division
- Economic Division
- EU and International Division
- Financial Services Division
- International Finance Division
- Shareholding and Financial Advisory Division
- Tax Division
- Strategic Economic Development Division
- Corporate Affairs, incl. Facilities Management Unit
- Communications Unit
- Human Resources Unit
- Legal Unit

4.2 Responsibilities are assigned through the Department's system of business planning and PMDS to reflect the priorities and objectives of the Department. The Divisions are organised to report to the Executive Board. The Secretary General retains legal responsibility for the day-to-day running of the Department in attaining its objectives.

4.3 These Divisions/Units and their core responsibilities are set out in the following paragraphs.

Banking Division

4.4 This Division deals with strategies for the banking and payment sectors in Ireland, policies relating to the provision of credit in the economy, credit and payments regulation, consumer protection, addressing distressed mortgages and difficulties with personal and small/medium business debt. It is responsible for policies on Central Bank powers and functions and NTMA managed funding and investment strategies (e.g. NewEra or the ISIF). It is also responsible for the management of the Minister's shareholding in the Strategic Banking Corporation of Ireland.

Economic Division

4.5 This Division is responsible for macroeconomic analysis, forecasting and budgetary policy. It is also responsible for developing strategies for the Irish economy, inputting to the development of

sectoral and other policies that affect the economy, as well as researching and advising on the impact of taxation policies. This Division also deals with overall budgetary policy and forecasts including coordinating the budgetary process within the EU Semester, fiscal forecasting, monitoring budget performance, analysing the impact of policy on Government finances and liaison with the Irish Fiscal Advisory Council.

EU and International Division

4.6 This Division deals with the development and implementation of strategies at EU/Euro area level and internationally in relation to economic, fiscal and financial policy formulation and the cross-Departmental coordination of EU policy. It manages the EU budgetary process and EU economic governance and the development of Departmental policy advice on issues relating to UK/EU relationship. It also builds relationships through Ireland's diplomatic network and ensures that the Minister and Department are fully appraised of EU and international developments. The Division supports the President of the Eurogroup by working with other policy sections across the Department and wider Government system both in Ireland and across the Eurozone.

Financial Services Division

4.7 This Division is responsible for the development of national and EU/International policy and legislation in relation to the financial services sector, with the exception of the banking sector, and manages the transposition of EU directives. Its primary functions relate to insurance and pensions, funds, financial markets and anti-money laundering policy. This Division is responsible for contributing to the International Financial Services Strategy and its follow through in the Department and supporting the Minister of State with responsibility for Financial Services.

International Finance Division

4.8 This Division is responsible for managing Ireland's relationship with International Financial Institutions (IFIs). The IFIs include the IMF, World Bank Group, European Investment Bank (EIB) and other multilateral development banks. It is responsible for the Department's Risk Management Framework in line with the governance structure. The Division will, where appropriate, align and co-ordinate with the National Risk Assessment structure. The Compliance Unit provides assurance to the Executive Board, and ultimately to the Secretary General, that the Department is operating within its legal and regulatory framework. This Division also has responsibility for the National Payments Strategy and the international sanctions regimes.

Shareholding & Financial Advisory Division

4.9 The Shareholding and Financial Advisory Division (SFAD) is responsible for the management of the State's investments in the banking sector (Allied Irish Bank and Permanent TSB). It is also responsible for the management of the Minister's shareholdings in the National Asset Management Agency (NAMA) and Home Building Finance Ireland (HBFI), representing the Minister's interests

in relation to the oversight of NAMA in line with the NAMA Act. SFAD is responsible for representing the Minister's interests in relation to the liquidation of IBRC. This Division advises the Minister in relation to the Credit Union sector. Finally, using the expertise within the Division, it provides financial advisory services to the wider Department as required.

Tax Division

4.10 This Division is responsible for all aspects of tax policy, domestic and international. It works closely with the Office of the Revenue Commissioners, OECD and the EU on tax matters. It analyses policy proposals and drafts and prepares legislation, including the Finance Bill.

Strategic Economic Development Division

4.11 The Strategic Economic Development Division is responsible for enhancing analysis and understanding of long-term and sectoral issues affecting the Irish economy, including housing and climate action. The latter includes a focus on sustainable finance, in line with the Department's objective of promoting environmentally sustainable economic growth. Housing is fundamental to economic and social progress and will be a key challenge as Ireland's demographics change. The Division also has responsibility for operational management of the Exchequer Account and the Department's Finance Unit.

Corporate Affairs (incl. Facilities Management Unit)

4.12 Corporate Affairs is responsible for developing and overseeing the implementation of the Department's governance framework, coordinating the development of and monitoring execution of strategy and divisional business plans, internal control framework of oversight for Bodies under the Aegis and the coordination of and monitoring of Data Governance and Information Management. Responsibility also includes being Secretary to the Executive Board. The Facilities Management Unit is responsible for the on-going day to day operations to support the Department through management of accommodation and facilities for the provision of safe accommodation and welfare facilities and maintenance of the Safety Management System.

Communications Unit

4.13 Communications Unit and Press Office are responsible for the implementation and delivery of a multichannel communications strategy to promote the Department's objectives and inform its stakeholders, the media and the public of the Department's roles, responsibilities, objectives and progress. Responsibility also includes management of the Minister's and Minister of State's offices.

Human Resources Unit

4.14 Human Resources is responsible for the development and delivery of the Department's HR Business Strategy and the provision of a wide range of HR services relating to management and staff. The Department's HR Business Strategy is focused on five key elements; Leadership, Organisational Structure, Workforce and Succession Planning, Organisational Learning and Development, Performance Management and Employee Engagement initiatives.

Legal Unit

4.15 The Legal Unit is responsible for providing legal advisory services for the Department through the Head of Legal.

Appendix A – Governance, Assurance & Control Requirements

Category	Item
Government	Bunreacht na hÉireann
	Compliance with Cabinet Guidelines
	Implementation of Government decisions
	Implementation of Programme for Government Commitments within DFIN remit and updates on same
Legislation, Guidelines, Codes of Practice	Ministers & Secretaries Act 1924 & subsequent Amendments
	Public Service Management Act 1997
	Data Protection Acts, 1988 to 2018
	General Data Protection Regulation 2018
	Civil Service Regulation Act 1956
	Exchequer & Audit Departments Act 1866
	Comptroller and Auditor General (Amendment) Act 1993
	Ethics in Public Office Act 1995; Standards in Public Office Act 2001 <ul style="list-style-type: none"> • Disclosure/Declaration Returns
	Protected Disclosures (Amendment) Act 2022
	Freedom of Information Act 2014 <ul style="list-style-type: none"> • Section 15 Manual
	Occupational Pension Schemes (Disclosure Of Information) Regulations, 2006
	Official Languages Act, 2003
	Social Welfare Consolidation Act 2005
	Revenue e-Brief No. 10/09
	Health, Safety & Welfare at Work Act 2005 & consequent Regulations
	National Archives Act 1986
	Compliance with Disability legislation
	Compliance with Employment Law (including Office Notices/Circulars relating to HR Legislative provisions)
	Compliance with Ethics in Public Office Code
	Compliance with Civil Service Code
	Department of Finance Internal Oversight Arrangements for Bodies under the Aegis
	Code of Practice for Governance of State Bodies 2016
	Risk Management Guidance for Government Departments and Offices - Department of Public Expenditure and Reform February 2016
	Regulation of Lobbying Act 2015
	Children First Act 2015
	European Communities (Re-Use of Public Sector Information) Regulations 2005 (SI 279 of 2005)
	Dáil reform Pre-legislative Scrutiny & Post enactment review.

	Statement of Strategy
Governance	Department of Finance Governance Framework
	Department of Finance Framework of Assignments – Assignment of responsibilities by the Secretary General for the performance of functions under Section 4(1) of the Public Service Management Act 1997
	Civil Service Code of Standards and Behaviour
	Department of Finance Integrated Business Planning Process
	Department of Finance Blended Working Policy
	Organisational Capability Reviews
	The Role and Responsibilities of Accounting Officers - A Memorandum for Accounting Officers Government Accounting Section - Department of Public Expenditure and Reform September 2011
	Department of Finance Compliance Obligations Register
	Department of Finance Compliance Framework and Procedures Document 2019
	Capital investment control guidelines and formal project management disciplines
	Systems ensuring the security of the ICT systems
	Audit Committee Charter & Internal Audit Service Level Agreement
	Comptroller and Auditor General audit opinion of appropriation accounts
	Internal Statement of Financial Control
	Financial Control and Compliance Assurance Questionnaire
	Internal controls, reporting, accountability and transparency
	<ul style="list-style-type: none"> Office Notice 02/2012 - Policy for the Production of Critical Financial Reports
	Budgets and financial controls <ul style="list-style-type: none"> Financial/JDE/FMSS obligations are correctly performed Prompt Payment of Accounts and Government Decision Public Financial Procedures (“The Blue Book”) Project Management Handbook for the Civil Service
	Documented procedures / eDocs / ICT <ul style="list-style-type: none"> Record Management Guidelines Circular 14/2021 Arrangements for Oversight of Digital and ICT-related Initiatives in the Civil and Public Service Mobile Phone Device Policy (2019) Laptop Policy (2019) ICT Acceptable Usage Policy (2021) Internet Content Access Policy (2019) USB Storage Device Policy (2019) Password Policy (2019) European Union (Open Data and Re-Use of Public Sector Information) Regulations 2021 (SI 376 of 2021)
	Risk Management & Compliance Obligations <ul style="list-style-type: none"> Circular 15/1979 - Official Secrecy and Integrity Office Notice 27/95 - Official Secrecy: Budget Preparations Circular 07/1998 - Freedom of Information Office Notice 04/2002 - Software Use, Acquisition and Management Policy Circular 26/04 - The Civil Service Code of Standards and Behaviour

	<ul style="list-style-type: none"> • A Positive Working Environment Policy - revised (July 2005) Civil Service policy on harassment, sexual harassment and bullying • Dignity at Work Policy – An Anti-Bullying, Harassment and Sexual Harassment Policy for the Irish Civil Service Department of Public Expenditure and Reform 2015 • Office Notice 02/2012 - Policy for the Production of Critical Financial Reports • Office Notice 19/2020 - Guidelines for use of Official Credit Cards • Relevant Procurement Guidelines • Office Notice: 07/2010 - Obligations on Staff regarding Inside Information Legislation • Office Notice 02/2012 - Policy for the Production of Critical Financial Reports • Office Notice 01/2013 - Policy on Debtor Management • Office Notice 02/2013 - Revised Expenditure Approval Procedures • Office Notice 02/2015 – Travel & Subsistence • Risk Management Framework and Procedures Manual 12/2022
	<p>Bodies under the Aegis - Internal Oversight Framework</p> <ul style="list-style-type: none"> • Control Framework of all obligations for each Body in place and completed • Formal agreements/arrangements between the Department and Bodies under its Aegis as required, (e.g. Relationship Framework, MOU, Letter of Understanding, SLA etc.) • Code of Practice for the Governance of State Bodies 2016 Requirements or D/Per Circular 13/2014 Management of and Accountability for Grants from Exchequer Funds are implemented for Bodies in receipt of public funds • Circular 24/2021 - Timely Production and Submission of Accounts of Bodies and Funds audited by C & AG • Comptroller and Auditor General and the Laying before the Houses of the Oireachtas - Special Reports of the Comptroller and Auditor General • Checklists for reviews, aligned with control framework, completed and retained on file • Department of Public Expenditure and Reform Guidelines on Appointments to State Boards 2014
	The Role and Responsibilities of Accounting Officers A Memorandum for Accounting Officers Government Accounting Section - Department of Public Expenditure and Reform September 2011
	Relevant Circulars http://www.gov.ie/circulars/
	The Mullarkey Report, Report of the Working Group on the Accountability of Secretaries General and Accounting Officers 2002
	Audit Committee Guidance issued by Department of Public Expenditure and Reform April 2014
	The Internal Audit Standard for Government Departments and Offices 2018
	Performance Management and Development System 2013 (PHASE 2 Changes - Overview of Revised System dated November 2012 by Department of Public Expenditure and Reform
	Audit Committee Charter
	Internal Audit Service Level Agreement
	An Introduction to the Irish Civil Service
Financial	Appropriation Accounts

	Internal Audit Function
	VFM Reports
	Budgeting system with an annual budget and out-turn forecasting
	Revised Estimates (PART I, II, III)
	Financial responsibilities assigned with appropriate accountability
	The Public Spending Code
	Prompt Payments Code
	Public Financial Procedures - Blue Book
	Staffing Resource Management Framework/Delegated Sanction
	Office Notice - 02/2013 Revised Expenditure Approval Procedures
	Department Fraud Prevention Policy Statement
Oireachtas	Timely and accurate replies to PQs and other Oireachtas requests for information
Oireachtas	Public Accounts Committee
	FINPERT Committee / Estimates Procedures
	Debates / Topical Issues / Matters on Adjournment, etc.
	Dáil Éireann Standing Order 164A and Seanad Éireann Standing Order 168 – Post Enactment Scrutiny Report
Procurement	Adherence to EU and National Procurement Guidelines
Procurement Quality Customer Service	Directive 2014/24/EU on public procurement
	Statutory Instrument 284/2016 – European Union (Award of Public Authority Contracts) Regulations 2016
	Circular 05/23 - Initiatives to assist SMEs in Public Procurement
	Circular 05/2013 – Procurement of Legal Services and Managing Legal Costs
	D/FIN Internal Public Procurement Guidelines 2016
	D/FIN Circular 40/02 – Public Procurement Guidelines – Revision of procedures for approval of certain contracts
	Procurement Activity in line with controls
	Procurement controls/guidelines
	Circular 16/2013 Revision of Arrangements Concerning the Use of Central Contracts put in place by the National Procurement Service
	Procedures and Office Notice 03/2018 Engagement of Consultants, Contractors and External Service Providers
	Quality Customer Service - Customer Action Plan and Charter 2021–2023
	Expenditure Profiles/ Exchequer Issues
Reporting	Budget and REV skeletons including performance information against indicators
Reporting	Ireland Stat data
	Business Plan progress returns
	Performance/Progress Dashboards
	Financial Management reporting
	Statement of Strategy (Annual) Report
	Audit Committee Report
	Internal Audit Unit Reports
	Periodic and Annual Financial Reports

**Appendix B – Executive Board, Standing Committees and Ad-Hoc Committee Terms
of Reference**

Department of Finance
Executive Board
Terms of Reference

1. Context

The Executive Board operates to the principles of shared participation and personal and corporate responsibility for the operational success of the entire Department in supporting the Minister and Secretary General in the fulfilment of their statutory roles.

2. Structure

The Executive Board comprises the Secretary General (Chair), Heads of Division and the Human Resources Manager. Secretary to the Board is the Head of Corporate Affairs. While not members, the Special Advisors to the Minister and the Head of the Communications Unit attend Executive Board meetings for discussion on non-corporate matters. The Executive Board will also be assisted from time to time by other officials who will deliver presentations on major policy and management issues. The Minister meets twice yearly with the Executive Board to set and review progress on objectives.

The Executive Board acts as a leadership and management team for the entire Department. It provides strategic leadership, direction and oversight in achieving Department corporate goals. The Executive Board acts as a clearing house for major Departmental management issues and the coordination of policy considerations where they cut across more than one area of the Department.

Board members have a responsibility to act in the best interests of the Department as a whole and are expected to take a wider corporate view of issues as well as specific Divisional matters. Decisions at the Executive Board should generally be reached by consensus. Where a consensus is not possible, the Secretary General will, in consultation with other members, recommend a course of action.

In this role the Board is an executive, policy and communications forum.

Executive and Leadership Role:

Responsibility for all high level cross-organisational issues (notwithstanding those retained by the Secretary General as Accounting Officer) are delegated to the Executive Board. This includes responsibility for the development and ongoing delivery of Statements of Strategy, annual business plans, annual output statements and overall governance arrangements.

Policy Role:

The Executive Board facilitates the provision to the Minister of quality, coordinated and timely advice on strategic matters affecting the Department through use of its strategic business planning

process and management information tools. The Board will also decide who will lead on the provision of advice relating to cross-cutting issues. The Board plays the central role in advising on the formulation of strategy and the review of its implementation.

Communications Role:

The Executive Board is central to the delivery of effective internal communication. Where appropriate, information circulated at the Board should be communicated through the wider senior management structures and cascaded throughout the entire organisation. A regular internal news digest is also circulated to staff from Corporate Affairs to build awareness of work across the Department.

3. Meeting Procedures

The agenda for the Executive Board meetings is prepared by the Secretary to the Executive Board in consultation with the Secretary General and Board members. Members are required to declare any statement of interest having regard to the agreed meeting agenda. Minutes of the meetings are taken by the Secretary to the Executive Board and circulated with decisions reached, action points and timeframes which are followed up at the following meeting.

4. Review

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

Dated: October 2023

Department of Finance
Executive Board Policy Development and Review Group
Terms of Reference

1 Context

The Policy Development and Review Group is a subcommittee of the Executive Board (EB) of the Department of Finance. The Group has been established to facilitate cross-Divisional consideration of key policy initiatives. As with all EB Subcommittees, it operates on the principle that there should be no unnecessary duplication of consideration of policy matters by it and other established policy geared Subcommittees /Committees.

2 Role and Responsibilities

The Group is responsible for assisting and advising the Secretary General and the EB on key policy initiatives. The Group will draw on the diversity of experience of the Senior Management Group to consider and provide constructive challenge and feedback to individual Divisions/cross-Divisional in relation to policy papers submitted at draft/development stage for its consideration as follows:

- Development of new policies and policy based public consultations
- Revision to existing policies including public consultation
- Consider Oireachtas Scrutiny notes
- Consider pre-legislative scrutiny notes
- Consider policy papers any individual officer may wish to bring forward for wider consideration.

3 Procedures

3.1 Meetings

1. The Group will meet at least bi-monthly and it may meet more frequently as required.
2. The Group will operate on the basis of analysis of draft papers or reports presented by Divisions/ cross-Divisional or individuals.
3. Papers must be provided in advance to the Group Secretary (Corporate Affairs) and their consideration scheduled with the agreement of the Chair (Secretary General).

3.2 Membership, Agenda, Action Points & Matters Arising

The membership of the Policy Development and Review Group is open to all members of staff. Members of the Senior Management Group and the Executive Board are expected to attend on a regular basis in addition to meetings where they present papers. Where an issue relates to a specific Division, a representative of that Division must be present; where an issue relates to more than one Division, representative(s) of the relevant Division(s) must be present. Additional members may be drawn from the Department staff if required.

An agenda will be prepared by the Secretary to the Group in consultation with the Chair and will be issued, together with papers, in advance of each meeting.

The Group will provide recommended actions and these will be made available to those who attended. The Secretary to the Policy Development and Review Group will be responsible for the collation and dissemination of meeting action points and matters arising.

3.3 Reporting

The Group will report to the Executive Board as necessary.

3.4 Review

The Terms of Reference of the Group are subject to review at least annually, and if necessary will be amended.

Dated: October 2023

Department of Finance
Executive Board Risk Management Framework
Terms of Reference

1. Context

The Department of Finance risk management framework consists of a Risk Committee, which is a subcommittee of the Executive Board; a Risk Section and the line Divisions. The respective roles are set out below.

2. Role and Responsibilities of the Risk Committee

The role of the Committee is to aid the Department in managing its risk function, including identification, assessment, mitigation steps and determines the parameters for escalation of risk/further examination. It is part of the 'second line of defence' as set out in the Department's Risk Management Framework and Procedures document.

The Committee's responsibilities include:

- reviewing risk identification, assessment and control practices (including future actions/controls) within each Division
- considering whether identified risk issues should be escalated to the Executive Board
- overseeing the upkeep and improvement of the Department's risk register
- reporting on the Department's participation in the National Risk Assessment steering group and the Office of Emergency Planning committee
- advising and approving the Department's Risk Management Framework and Procedures document.

3. Meetings

The Committee will meet quarterly but may be convened by the chair more frequently if required. A 12-month work plan will be agreed by the Committee. The Committee can request papers or reports to support its agenda.

External experts and/or members of staff may be invited to attend particular meetings or parts of meetings to make presentations, present reports and/or report on progress as necessary.

4. Membership

The membership of the Committee is drawn from the Executive Board and senior staff of the Department. The members of the Committee shall be selected by the Executive Board and serve a set term of about two years with staggered rotation. Membership of the Risk Committee currently comprises:

- the Chair, being the Executive Board member who acts as Executive Board Chief Risk Officer;
- five Executive Board members, plus
- two PO members.

The Compliance Officer is not a member of the Committee but attends to provide an update on compliance issues.

There is a quorum of three members (see also 4.2. of the Risk Management Framework) and no alternates in place of members.

Members may be rotated on a staggered basis.

The membership of the Committee will be kept under review and it may be amended if the Executive Board deems that additional expertise should be added.

If required, other officers of the Department can be asked to attend a meeting of the Risk Committee to brief the members on a particular issue of interest to them.

To formalise the relationship between the Risk Committee and the Audit Committee, the following links are established:

- the Head of the IAU will be notified of meetings of the Risk Committee and they have a right to attend those meetings in an observer status
- the sharing of papers by the Risk Committee, including work plans and reports including the updates to the Risk Register, and
- a right of attendance at the Risk Committee of one of the executive members of the Audit Committee in their capacity as a member of the Audit Committee.

5. Secretariat to the Committee

The Risk Section reports to, and acts as secretariat for, the Committee.

6. Functions of the Risk Section

The team will generate the following information to support the overall risk structure:

- A daily report outlining externally sourced high level market, economic and financial information reflecting market movements and information relevant to the work of the Department;
- Other reports can be produced on request which includes externally sourced high level market, economic and financial information, identifying trends and examining historical data on indicators of performance;
- A quarterly report which reviews externally sourced high level market, economic and financial information on a look back basis and looks forward three months;
- Reviewing significant events, and examining upcoming events impacting on the National Risk Assessment and the Risk Register.

These reports will support the work of the Department in ensuring a better understanding of possible risks, which is complimentary to the work of other divisions.

7. Functions of the Line Divisions

Management of risk at the business unit level remains the responsibility of the business unit. This involves:

- Identifying risks and ensuring they are included in the risk register;
- Identifying and taking appropriate mitigating actions;
- Ongoing monitoring and reporting of development in relation to risks.

8. Review

These arrangements will be reviewed on an annual basis.

Dated: October 2023

Appendix C - Internal Governance of EU and International Policy Formulation

DEPARTMENT OF FINANCE

Governance arrangements for EU policy coordination

1. Notification of EU Legislative Proposals

The Minister must be informed of all EU legislative proposals so that he can formulate the appropriate policy stance. Accordingly, the following procedures apply:

- EU Commission legislative proposals, – where the Department of Finance is the lead Department - are notified to EU and International Division by Department of Foreign Affairs;
- EU and International Division will forward the proposal to the relevant Policy Division, who will then provide an Oireachtas scrutiny note (under Section 2 (3) of the European Union (Scrutiny) Act 2005) for use of the Joint Committee on Finance, PER & Taoiseach (FINPERT) within 28 days of the publication of the proposal⁴. This Note is laid on the Oireachtas website as a public document.
- FINPERT may engage directly with the Department on the proposal – especially around subsidiarity matters - which could involve attendance at the Committee.
- The policy Division will provide a synopsis of the draft legislation, the importance and significance for Ireland and propose a policy line and will keep the Minister apprised of developments on the proposal
- The Minister may engage directly with the relevant Division on foot of the recommended policy stance.

This process underpins the fact that it is the Minister who decides policy on all EU matters. Any proposals to substantively change policy stance during the evolution of a dossier should also be agreed with the Minister.

2. Coherence

Within the Department, it is the policy Divisions that have direct responsibility for negotiating the relevant legal texts.

It is the role of EU and International Division to enhance the coherence of EU policy across all aspects of the work of the Department.

⁴ The Oireachtas may request similar treatment for Commission Green and White papers, Communications and other non-legislative proposals

To deliver this coherence of approach, EU and International Division ensures that the Minister and senior management are provided with the full context of broader developments in the EU policy agenda.

The objective is to provide a brief which more fully reflects the complexity of decision making at EU level.

3. Briefing & Feedback

Decisions of Eurogroup/ECOFIN have a direct impact on our economy. The quality and timely provision of briefing is intrinsically linked to Ireland's capacity to influence those outcomes.

Eurogroup/ECOFIN generate a significant level of media attention. The Minister may speak to the media upon arrival and again upon departure.

Formal and structured feedback from EU & International Division (and others as appropriate) on the proceedings of Eurogroup/ECOFIN/EWG/EFC/EFCA/EPC/FSC/EIB is essential.

To ensure quality and timely briefing is available, certain obligations fall on EU & International Division, policy Divisions and the Press Office.

The following procedures apply:

Briefing by Policy Divisions

- Briefing for Eurogroup and ECOFIN should be regarded as a priority for the Department for the specified week when such meetings fall due.
- Briefing will be provided to EU Strategy Unit by close of business on the Tuesday before the meetings (Eurogroup/ECOFIN usually takes place on Mondays/Tuesdays – amended as appropriate where different days are involved).
- Press Points will be provided as part of the briefing for use by the Minister/Press Office in advance of the meeting – “Doorstep interviews”
- International Relations and Brexit Unit will provide an EU-focused diplomatic briefing, drawing on Embassy reporting, which will provide an overview of key economic indicators and relevant policy updates, as well as a brief scene setter summarising current issues in the Member States.
- In advance of Eurogroup/ECOFIN, an oral briefing session may be held with the Minister and his accompanying officials.

Feedback by EU & International Division

- Feedback debriefing by EU & International Division (and others) is an integral and structured part of EU policy coordination.

4. Broadcast of Ecofin/Eurogroup Press Conferences

In order to support staff and contextualise developments at ECOFIN, staff should be aware that parts of ECOFIN are broadcast – all legislative deliberations must be conducted in public under EU rules and certain other matters (e.g. presentation of Presidential priorities at the start of each term) are conducted in public by custom. Staff members with such items on the agenda may avail of this to monitor the item, listen to the oral contributions and use it as a means of better tailoring briefing for future meetings.

5. Incoming EU Presidency

As part of our programme of external engagement:

- There is a specific focus on the incoming EU presidency.
- Key policy issues facing us over the coming period will be considered and consultations arranged with the incoming Presidency on this basis.
- These consultations will take place in good time before the Presidency commences, in order to have the potential to influence the agenda.

6. Review

These arrangements will be subject to on-going review.

Dated: October 2023

Appendix D - Integrated Business Planning Framework

Appendix E - Framework of Assignments

Appendix F - Audit Committee Charter

Appendix G - Internal Audit Unit Service Level Agreement

Appendix H – Bodies under the Aegis Oversight Framework

The following criteria, agreed by the Executive Board, are applied to determine whether a body is deemed to be under the Department's aegis as follows:-

1. The Minister presents legislation relating to the Body to the Dáil.
2. The Minister lays the body's accounts and/or annual report before Houses of Oireachtas
3. The Minister and/or the Department has statutory or other responsibility for one of more of the following:
 - a. Provision of funding
 - b. Nomination / dismissal of all / majority of the members of a body's Board, Authority or other governing body.
4. The Minister has the power to issue directions, codes, regulations or guidelines in respect of the body.
5. The Secretary General is the Accounting Officer for the body.
6. The body relies on funding that are part of the Finance Group of Votes.

One or more of the criteria will be sufficient to indicate that a body should be under the Department's aegis – i.e. not all of the criteria need to apply.

Where the Minister has the right to appoint Directors due to a shareholding relationship this will not, of itself, mean that the body is to be classified as a body under aegis of the Department.

The list excludes bodies/companies for which the Minister is the designated shareholder but does not hold policy responsibility for the body's/company's area of operations.

Bodies under the Aegis of the Department of Finance: Table of criteria for inclusion							
	1	2	3 a	3 b	4	5	6
	The Minister presents legislation relating to the Body to the Dáil	The Minister lays the body's accounts and/or annual report before Houses of Oireachtas	The Minister and/or the Department has statutory or other responsibility for provision of funding	The Minister has statutory or other responsibility for Nominations / dismissal of all / majority of a body's Board/ Authority / other governing body	The Minister has the power to issue direction, codes, regulations or guidelines in respect of the body	The Secretary General is the Accounting Officer for the body	Part of the Finance Group of votes
1. Central Bank of Ireland	✓	✓		✓	✓		
2. Comptroller and Auditor General							✓
3. Credit Union Advisory Committee	✓	✓ ⁵	✓	✓	✓ ⁶	✓ ⁷	✓
4. Disabled Drivers Medical Board of Appeal	✓		✓	✓		✓	✓
5. Financial Services and Pensions Ombudsman	✓	✓		✓			
6. Irish Bank Resolution Corporation	✓				✓		

⁵ Please note the CUAC are a committee set up to advise the Minister in relation to credit union issues and are not a vote which produces accounts or an annual report, however, they are allocated funding through one of the business units of the Department of Finance vote for payment of annual fees and expenses.

⁶ The Minister may from time to time request the CUAC to provide him with a report in relation to certain credit union issues

⁷ The Secretary General is accounting officer by way of the fact that the CUAC receives a funding allocation through one of the business units of the Department of Finance Vote.

7. Irish Financial Services Appeals Tribunal	✓	✓		✓	✓		
8. Irish Fiscal Advisory Council	✓	✓		✓			
9. National Asset Management Agency	✓	✓		✓	✓		
10. National Treasury Management Agency	✓	✓	✓	✓	✓		
11. Tax Appeals Commission	✓	✓					✓
12. Office of the Revenue Commissioners	✓						✓
13. Home Building Finance Ireland	✓	✓	✓	✓			
14. Strategic Banking Corporation of Ireland	✓	✓	✓	✓			
15. Credit Review Office	✓	✓		✓	✓		
16. Credit Union Restructuring Board (ReBo)	✓	✓	✓	✓		✓	
17. Investor Compensation Company DAC	✓			✓			
Notes on criteria:							
One or more of the criteria will be sufficient to indicate that a body should be under the Department's aegis – i.e. not all of the criteria need to apply.							
Where the Minister has the right to appoint Directors due to a shareholding relationship this will not, of itself, mean that the body is to be classified as a body under aegis of the Department.							
The list excludes bodies/companies for which the Minister is the designated shareholder but does not hold policy responsibility for the body's/company's area of operations.							
NTMA includes NDFA, SCA, ISIF and New ERA							
SBCI. In relation to column 4, the Minister has the power under the SBCI Act 2014 to issue directions to the NPRF regarding the provision of funding to the SBCI.							

