An Roinn Cosanta
Department of Defence

Corporate Governance Framework

2024 Edition

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Table 1: Version and Amendments

Date	Version	Amendments
21/04/2016	Original Release	
14/12/2017	First revised version	Section 1 Section 4.8
November 2021	Second revised version	Section 1.1 Section 1.2 Section 1.4 Section 1.5 Section 1.6 Section 1.9 Section 1.10 Section 2.2 Section 2.3 Section 2.7 Section 2.8 Section 2.9 Section 3.1 Section 3.3 Section 3.4 Section 3.5 Section 3.6 Section 4.1 Section 4.5 Section 4.6 Section 4.8 Section 4.9 Section 4.10
April 2023	Third revised version	Appendix 3
October 2024	Fourth revised version	Full document reviewed and updated as required

FOREWORD

Fundamentally, good governance is about the efficient delivering of priorities, achieving objectives, behaving with integrity and acting in the public interest. It is also about providing clarity in relation to accountability, responsibility and supporting effective decision making. It is critical to public trust in the institutions of the State. Its importance is reflected in the priority given to it in the Civil Service Renewal Plan's commitment to enhance governance arrangements by introducing a common governance standard across the civil service. Effective governance contributes to the delivery of the Renewal Plan's key objective to create a more unified, professional, responsive, open and accountable civil service.

This corporate governance framework sets out:

- the governance structures, policies and processes in place in the Department,
- the distribution of responsibilities among the different participants in the department (including the board, managers, and other stakeholders),
- and the rules and procedures for decision-making in the Department.

It has been developed in accordance with the Corporate Governance Standard for the Civil Service. This is a living document and will continually evolve.

All departmental staff have an important role to play in collectively committing to ensuring standards of good governance are exemplified and adhered to. The department strives to sustain and foster a culture of shared values that exemplify ethical behaviour and effective governance. Good governance requires all of us, in management and non-management roles to work to achieve the priorities of the department, while ensuring compliance with legal, regulatory, and government policy obligations.

This Framework, and the embedding of its principles in how we do our work, is important. It provides assurance that good governance policies and practices are embedded across the Department of Defence. Thank you for taking the time to read this.

Jacqui McCrum
Secretary General

October 2024

INTRODUCTION

Good governance in government departments and offices is concerned with developing and implementing appropriate structures and processes for directing and managing an organisation so that stakeholders can be assured that the department is operating effectively and efficiently. In the context of the civil service, good governance is about delivering priorities, achieving objectives, behaving with integrity, and acting in the public interest, in accordance with ways that are consistent with legal, regulatory and government policy objectives.

There is an extensive array of standards and guidance on governance in the civil service, including the Cabinet Handbook, the Public Finance Procedures, the Infrastructure Guidelines, and the Civil Service Code of Standards and Behaviour. This Framework seeks to provide a single reference point for governance arrangements within the Department of Defence.

This Framework is structured around a number of chapters, setting out the fundamentals that should be considered by all departments when establishing or reviewing their governance arrangements as outlined in the Corporate Governance Standard for the Civil Service (hereafter the "Standard document"), as follows:

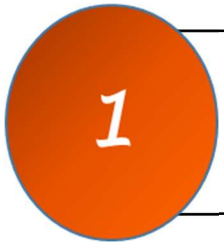
- Department Overview
- Ministerial and Senior Management Roles and Assignment of Responsibilities
- Management Board and other Governance Structures
- Bodies under the Aegis of the Department
- Audit, Assurance and Compliance Arrangements

This structure reflects the key governance principles set out in the Standard document:

Governance Principles

The Framework applies to all staff of the Department of Defence. This Framework was first published in April 2016, revised in December 2017, December 2021, and now this edition in October 2024. This is a living document and will continue to be updated as required. A subsequent full review is scheduled for completion in 2027.

CHAPTER 1 DEPARTMENT OVERVIEW



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

This chapter provides an overview of the legislative basis and organisational structures, processes and values of the Department of Defence.

1.1. LEGISLATIVE BASIS AND MISSION

The Constitution of Ireland vests the right to raise and maintain military or armed forces exclusively in the Oireachtas and expressly prohibits the raising and maintenance of any other military or armed force in the State for any purpose whatsoever. It vests supreme command of the Defence Forces in the President and also provides that the exercise of such command shall be regulated by law. The governing legislation is contained in the Defence Acts 1954-2015, which provide that military command of, and all executive and administrative powers in relation to, the Defence Forces, including the power to delegate command and authority, shall be exercisable by the government and through and by the Minister for Defence. By law, the Minister for Defence is also the head of the Department of Defence, while the Secretary General is the "principal officer" of the department.

The Department of Defence was established by the Ministers and Secretaries Act, 1924 and the Act assigns to the department *"the administration and business of the raising, training, organisation, maintenance, equipment, management, discipline, regulation and control according to law of the military defence forces".* The department comprises civil and military elements. Its mandate reflects the global concept of civil control of the armed forces. The Minister is assisted in discharging his functions by the civil and military elements of the Department of Defence, which have distinct but complementary roles. The business of defence is achieved through close engagement between the civil and military elements of the department. Whilst the Department of Defence and the Defence Forces have separate and distinct roles, both work together in order to achieve maximum effectiveness.

The primary role of the civil element of the department is to support the Minister as Head of the Department, in particular by providing policy advice and support in the exercise of all functions. The civil element is central to formulating defence policy, the oversight and management of the Defence Votes, the drive for efficiency and the process of change, representing Ireland at EU and international engagements in defence, defending against litigation and providing a range of services critical to the outputs of the Defence Forces. The civil element also provides liaison between the Defence Forces and other government

departments, public authorities, the EU and public representatives. In addition to being the "principal officer" of the department, the Secretary General is also appointed by the Minister for Public Expenditure, NDP Delivery & Reform as the Accounting Officer[1] for all defence expenditure in accordance with the Exchequer and Audit Departments Act 1866. The authority, responsibility, and accountability of the Secretary General are further elaborated in the Comptroller and Auditor General (Amendment) Act, 1993 and the Public Service Management Act, 1997.

Defence Forces Headquarters (DFHQ) is the military element of the Department of Defence, which is headed by the Chief of Staff, who is the Minister's principal military advisor. DFHQ is focused on planning, managing, formulating military advice, development and major strategic issues affecting the Defence Forces, including ongoing modernisation and transformation. DFHQ comprises a range of military staffs, which have responsibilities ranging from Defence Forces Strategic Planning to Operations, Logistics and Human Resource Management. An overview of the role of the Defence Forces is set out in Appendix 1.

The Defence Act 1954, as amended together with Defence Force Regulations (DFRs) made under that Act, also govern the department's work and the work of the Defence Forces. In addition, the military authorities issue Administrative Instructions (AI) in relation to personnel and other internal matters. Where such provision is present, then, the AI is made under DFR S.1. The purpose of the AI is to provide guidance only.

The Department's Strategy Statement encompasses the civil and military elements of the Department of Defence and the Defence Forces and sets out a shared High Level Goal:

> *To provide for the military defence of the State, contribute to national and international peace and security and fulfil all other roles assigned by government.*

References to the Department of Defence in this document refer to the civil element of the department.

1.2 ORGANISATIONAL STRUCTURES

The proper administration of the functions entrusted to the department requires clarity about roles and responsibilities. This clarity is provided by the Management Board through the proper operation of the governance arrangements and management procedures. The organisational structure derives from our core mandate as set out in section 1.1 and further elaborated on in section 2.5. This includes governance arrangements that reflect the department's unique civil/military structure, such as the Strategic Management Committee (SMC)[2]. The SMC is a central forum for management and oversight of civil and military matters and provides the means by which senior civil and military managers can engage in policy development and oversight of implementation while respecting the separate lines of authority within the department's civil and military structures.

[1] The role of Accounting Officer is described in more detail in section 2.4.

[2] See Section 3.5

The department is divided into six divisions with associated branches that are organised to report to individual members of the Management Board, who in turn, report to the Secretary General. The divisions are functionally organised as follows and are set out in more detail in Appendix 2.

This structure changes and evolves according to needs and priorities. Further details on the department's management structure are available at: WhoDoesWhat.gov.ie

Further details on the functions, roles and responsibilities of the department's branches are set out in the department's FOI Publication Scheme. Contact details for the department are available on the website at Contact Details.

1.3 STRATEGIC PLANNING, DECISION MAKING & PERFORMANCE MANAGEMENT

Strategy Statement & Annual Report

The formal expression of the strategic management process in government departments is achieved through Strategy Statements. Strategy Statements are intended to set out the key strategies and objectives to be achieved. Under the Public Service Management Act 1997, there is a statutory requirement on all government departments and offices to produce a strategy statement once every three years, or within six months of the appointment of a new minister.

In accordance with the Public Service Management Act 1997, a draft Strategy Statement is submitted to the Minister by the Secretary General within six months of his/her appointment. The Strategy Statement provides a shared strategic framework encompassing the Department of Defence and the Defence Forces. This approach facilitates business planning processes in the Department of Defence and the Defence Forces within a shared view of strategic goals. Objectives, strategies and indicators are specified in greater detail in the annual business planning process for both the civil and military elements. The main features of this process include the production of annual business plans, which are monitored and reviewed on an ongoing basis. Commitments made in the Programme for Government, which relate to the Department of Defence, are included in the Strategy Statement. Consultation with key stakeholders, such as other government departments and relevant representative associations, is central to the development of Strategy Statements. Internal consultation takes place at branch and divisional level and through the Internal Partnership Committee. The Strategy Statement is published and available on the department's website.

An annual report outlining the main achievements and developments during the year is prepared in accordance with the Public Service Management Act, 1997. Once approved by the Minister, the report is published on the department's website.

Business Planning

The Strategy Statement informs the development of Branch Business Plans (BBPs) at branch level within each division. The purpose of the business plans is to set out annual programme of work for each branch of the department. The business planning process seeks to integrate related business processes such as setting objectives and performance measures, budgeting and estimates, risk management, organisational capacity/capability review and workforce planning. This is supported through the department's performance and development process, in which responsibilities are articulated at an individual level in the Performance Management and Development System (PMDS).

In preparing BBPs, Heads of Branches (HoBs) engage with Defence Forces' counterparts, where relevant, on the development of the plan. The development of the plan is also informed by key guidance documents, such as the Infrastructure Guidelines, White Paper on Defence, Strategic Defence Review, Detailed Implementation Plan (DIP) for the Report of the Commission on the Defence Forces and the Strategic Framework.

The BBPs are reviewed and approved by the relevant Divisional Head. Following this, the Management Board reviews and formally approves the business branch plans. Each action in the business plans is assigned to individual members of the Branch and this informs the individual's annual performance objectives as set out in the individual's Performance Management Development Systems (PMDS).

Responsibility for achieving the outputs specified in the relevant branch's business plan are formally delegated to Heads of Branches under section 4(1)(*i*) of the Public Service Management Act, 1997. Business plans are reviewed on an ongoing basis with progress reported to the Head of Division, who in turn, reports to the Secretary General. A formal

midterm review of business plans and individual role profiles take place at both branch and divisional level. While the department's overall Business Plan is a substantial document, it is not intended to be exhaustive. The business planning framework is flexible to accommodate priorities that emerge throughout the year.

Performance Management Development System (PMDS)

The integrated business planning framework seeks to bring clarity to roles and responsibilities at the level of the individual staff member through the Performance Management Development System (PMDS). PMDS is designed to be a fair and effective way of measuring and developing performance. The key elements of PMDS, i.e. setting goals, selecting related competencies, identifying learning goals, and bi-annual formal reviews of performance, are all fundamental aspects of managing performance. Effective performance management requires constant, ongoing, evidence-based review, and feedback on performance throughout the year. PMDS encompasses the following core 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 organisation and individual contribution to achieving these
- Regular review periods to ensure common understanding of progress towards achieving goals
- Fostering career progression through continuous learning and development

It is the responsibility of every staff member in the department to fully participate in performance management by challenging themselves to achieve their maximum potential and drive excellence in the organisation. Management has a responsibility to facilitate engagement and support staff members.

A similar performance review system is in place for Assistant Secretaries whereby annual objectives are agreed with the Secretary General.

A performance review process for Secretaries General, implemented since January 2016, is overseen by the Civil Service Accountability Board performance review group. It is a three stage process, which involves each Secretary General meeting with their Ministers at the start of the year to agree priority objectives for the year ahead. The Minister and the Secretary General will meet and review progress at the mid-year point and reprioritise objectives as required. The performance review group of the Accountability Board for the Civil Service[3] formally review the performance of Secretaries General at year end, with input from Ministers.

1.4 VALUES BEHAVIOURS AND CULTURE

In order to successfully deliver the department's High Level Goal (see Strategy Statement) and to ensure the achievement of priority outcomes, the department aims to foster and sustain a culture and related values that exemplify ethical behaviour and effective governance. The values fostered by the department are reflected in the Civil Service Renewal 2024 - Action Plan , as follows:

- A deep-rooted public service ethos of independence, integrity, impartiality, equality, fairness and respect
- A culture of accountability, efficiency and value for money
- The highest standards of professionalism, leadership and rigour

This ethos is aligned with the standards reflected in the Civil Service Code of Standards and Behaviour and promotes a culture of accountability, efficiency and value for money. The Civil Service Code of Standards and Behaviour sets standards for civil servants in respect of service delivery, behaviour at work and integrity. The Code applies to permanent civil servants and those employed on a short-term contract basis and all are expected to adhere to its principles. In this context, as part of the department's induction process, new staff are provided with a copy of the Code and are requested to confirm in writing that they have read it. It is also the department's policy to routinely issue general reminders to all staff regarding the Code and the requirement for staff to be familiar with and adhere to its provisions.

The department strives to adhere to the highest standards of professionalism and leadership. All managers and staff 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 advisers.

The department is committed to openness and transparency in all aspects of our work. This ranges from how policy is developed to engagement with both internal and external stakeholders. The types of behaviours that underpin this engagement are as follows:

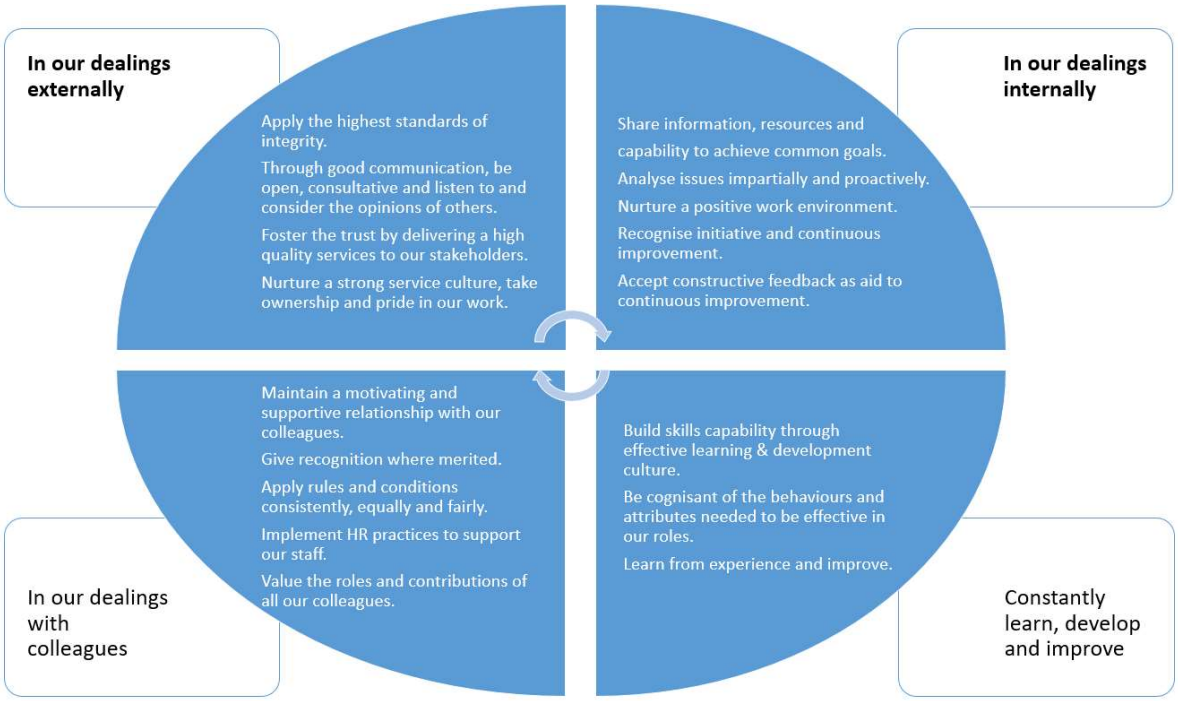


Figure 1: Behaviours that underpin Departmental engagements

In the context of good governance, the effectiveness of the department's management systems, including the control environment, are subjected to review from the Oireachtas, the Comptroller and Auditor General, the Audit Committee, and the Internal Audit Unit. Individual managers and staff also play a key role in ensuring that management controls are in place across the department.

1.5 INTERNAL COMMUNICATIONS

Information from the Management Board is shared on a regular basis across the organisation and serves our key internal audience, our Department of Defence colleagues across the country, and abroad. Regular updates from the Secretary General, are provided directly to the staff on topical matters. The minutes of the weekly Management Board meetings and monthly Management Group meetings are published on the intranet. Information is also cascaded throughout the organisation through regular branch meetings.

Embedding an open approach to communications, in the work and outlook of each branch, is fostered throughout the department. This is supported by the Communications Unit, which leads as the Branch responsible for having a strong understanding of the work being carried out across a variety of policy areas. This in turns supports effective policy implementation. The monthly *Defence Despatch* is a key internal communication tool used to foster engagement and information sharing across the department. This information sharing is key to promoting a culture of inclusion across the organisation, and in supporting the understanding and development of staff.

Communication in the department is also supported by newsletters such as the Health and Safety Newsletter, Data Protection Office Newsletter and Defence Women's Network Newsletter.

This is especially relevant in light of the fact our workforce is spread across a number of locations in Ireland, and abroad, and in light of the pace of transformation underway in the Department of Defence and the Defence Forces.

It is worth noting that the Organisational Capability Review of the Department of Defence noted the need for a comprehensive Communications strategy, and this will be delivered in Q1 2025, which will further enhance communication internally and externally.

Partnership Committee

Partnership is defined as a management-union-employee relationship based on common interests and responsibilities. Partnership involves the provision of a platform for the discussion of organisation change issues at the Partnership Committee. This forum is intended to be co-operative and non-adversarial. The Committee comprises; a Chairperson, two management representatives, four union representatives, two staff representatives and two invited observers, two secretaries to the Committee also attend. Partnership is an active relationship between all concerned, based on the common interest of achieving the specific goals and objectives of the department. A stated objective of the Partnership Committee is to facilitate the improvement of internal communication to enable the engagement of ideas, abilities and commitment of all employees. Within the department, partnership has fostered a climate of involvement and affords staff an opportunity to influence, and consequently have ownership of, their own work practices and design, HR policy, and change developments generally. Partnership meets up to four times each year. The minutes of the Partnership Committee are published on the department's intranet.

Departmental Council

Departmental Council was established under the Scheme of Conciliation and Arbitration for the Civil Service. It consists of a Chairperson, official side representatives, including an official side secretary, and staff side representatives, including a staff side secretary. The Council meets every two months.

Employee Grievance Procedures

In addition to the Conciliation and Arbitration Scheme referenced above, the department operates the Civil Service Grievance Process that seeks to deal in a fair, prompt and impartial manner with the complaints of members of staff that are within the scope of the procedure, but are not appropriate for discussion under the Conciliation and Arbitration Scheme. The process seeks to deal with complaints by staff through informal resolution or, if that is not successful, through mediation, or by way of a formal investigation. Procedures for dealing with grievance problems are outlined in Circular 11/2001 Revised procedure for dealing with grievance problems.

Furthermore, arising from a recommendation made in the report of the Independent Review Group (IRG) established to examine dignity and equality issues in the Defence Forces, a Working Group has been established to develop proposals for a complaints process for civil servants and civilian employees working with the Defence Forces. This is to ensure that civil servants and civilian employees can have access to redress in respect of complaints concerning grievances or dignity at work issues, where the matters concerned relate to their interactions with members of the Defence Forces.

1.6 ENGAGEMENT WITH EXTERNAL STAKEHOLDERS

Given the nature of the department's activities, the organisation does not provide services to external 'customers' in the classic sense but rather provides services to the community collectively through other national and international organisations, rather than to citizens as individuals. In delivering these services, the organisation interacts with government departments, state agencies and international organisations in defining service delivery targets. Memoranda of Understanding (MOUs) and Service Level Agreements (SLAs) are mechanisms that are used to define and monitor service delivery at this level. A list of SLAs and MOUs are published in the Annual Report.

The department has no public offices, public counters, or call-centres where the individual citizen can request services on demand. Members of the public are welcome to contact the department for information or with queries. These requests will be handled by the appropriate branches within the department. Contact details for the department are available on the website.

Customer Service

The Department of Defence is committed to the provision of a high standard of quality customer service to government and to those individuals and organisations with whom we interact.

Included in the arrangements for engagement, communication, and management of customer relationships under the Quality Customer Service Initiative are:

- A Customer Charter and a Customer Service Action Plan, which are published on the Department of Defence and Defence Forces websites. The Customer Charter sets out the standard of service we aim to provide to our customers (including interactions with our offices, equality, services through Irish, access to accurate and relevant information about the Department of Defence and the Defence Forces etc.)
- A dedicated Customer Service phone line and a dedicated email address for customer service issues is monitored on a daily basis. The details of which are available on our website.
- Full details of our Complaints Procedure, as well as a Customer Comment Card, are outlined in the Customer Service Action Plan. Customer complaints are monitored and feedback used to improve service delivery. Guidance on how to make a complaint is

readily available on the department's webpage (see: Customer Services Complaints & Appeals).

The Department of Defence is committed to engaging with our customers and eliciting feedback. The mechanisms in place to regularly monitor and report on progress that the department is making in meeting customer service commitments are also set out in the Customer Service Action Plan. Within the department, each work area has a designated Quality Customer Service Officer with responsibility for recording daily customer service contacts. Quarterly statistics are compiled by the department's Customer Service Officer. Yearly statistics are reported in the Annual Report. The department is represented on the Inter-departmental Quality Customer Service Officers' Network of the Reform and Delivery Office, Department of Public Expenditure, NDP Delivery and Reform.

Official Languages Act 2003 and Official Languages (Amendment) Act 2021

The department is committed to fulfilling the obligations set out in the Official Languages Act 2003 with regard to the level of service provided through Irish. In accordance with the Act, the department published the fourth Language Scheme 2022-2025 on 2nd February 2022. This Scheme is available for viewing on the department's website. The Scheme sets out the department's commitments regarding the services it will provide in Irish or bilingually. Progress on the implementation of the Scheme is monitored by Oifig an Choimisinéara Teanga. In addition to meeting our commitments, staff at various skills levels receive training to facilitate the provision of services through Irish. The department is aware of the provisions under the Official Languages (Amendment) Act 2021, which sets out to build on the progress made under the original Act, and to increase and improve the provision of public services through the medium of Irish. The department will continue to ensure that these provisions are met.

1.7 ETHICS RETURNS

The Ethics Acts (i.e. the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001):

- provide for the disclosure of interests, including material interests, which could influence Ministers of the Government, Ministers of State, the Chairs and Vice-Chairs of Dáil Éireann and Seanad Éireann, the Attorney General, members of the Houses of the Oireachtas, directors of public bodies and public servants, including special advisers, in the performance of their official duties
- require Oireachtas members including office holders, the Attorney General and senior public servants to furnish evidence of tax compliance
- require the drawing up of codes of conduct for Oireachtas members, office holders and civil and public servants

The operation of the Ethics Acts is supervised by the Standards in Public Office Commission (SIPO). Further information is available on the SIPO website. Public bodies can investigate infringements of the legislation, either on their own initiative or following a valid complaint.

SIPO publishes guidelines under the Ethics in Public Office Acts 1995 and 2001 (the Ethics Acts) that provide information on the steps that public servants need to take in order to comply with the requirements of the legislation[4].

Under the provisions of the Ethics Acts 1995 & 2001, civil servants who occupy or have occupied designated positions must furnish the Secretary General with a written statement of:

- any personal interests of the officer
- any interests of the officer's spouse, child or stepchild

which could materially influence the officer in the performance of his/her functions, because such performance could involve the conferral or withholding of a substantial benefit on or from the officer or a person referred to above without also affecting people generally, or a significant class in a similar way. The written statements must be furnished in respect of each year or part year during which the officer holds the designated position. If they have no interests to declare, they must furnish a Nil Statement.

Statements must be submitted to the Secretary General by 31st January each year in respect of any period in the preceding year where the person concerned occupied a designated position of employment in the department. The recipient of a statement of interests may seek information from the furnisher of the statement if they feel this is necessary, and may make a complaint to the Standards in Public Office Commission, where a matter arising from a statement leads them to the view that it is appropriate to do so.

Any special adviser whose remuneration exceeds the second long-service increment point of the higher executive officer scale, must also complete and furnish a statement of personal interests to the office holder who appointed him/her (or on whose behalf s/he was appointed) and to the Standards Commission. Unlike other prescribed public servants, there is no obligation on a special adviser to furnish a nil statement where no interests exist.

The department complies with the ethics requirements as set out in the Cabinet Handbook which state that

> *"Heads of Departments or Private Secretaries should inform Ministers and Ministers of State, on their appointment, of their annual obligations under the Ethics Framework in relation to the staff personally appointed by them (including Special Advisers, Programme Managers, Press Officers, Personal Assistants and Personal Secretaries).*
>
> *The function of departments in this area is purely one of providing outline information; the legal obligation to comply with the terms of the ethics legislation lies with individual office holders and public servants. Ministers and Ministers of State and staff personally appointed by them, to whom the relevant provisions of the ethics legislation apply, should consult with the Standards in Public Office Commission in relation to any matter pertaining to their personal obligations under the Acts."*

[4] Public servants may seek advice from SIPO concerning any provision of the legislation or the application of any such provision in any particular case.

The Department's HR Branch collates annual returns for the department for provision to the Secretary General.

1.8 REGULATION OF LOBBYING

The Regulation of Lobbying Act 2015 provides for a web-based Register of Lobbying to make information available to the public on the identity of those communicating with designated public officials on specific policy, legislative matters, or prospective decisions. The Act also provides restrictions and conditions on the taking up certain employments by certain designated officials for a specified period of time where a possible conflict of interest arises. Section 6(4) of the Regulation of Lobbying Act requires each public body to publish a list of designated public officials of the body in respect of specific policy, legislative matters or prospective decisions. The purpose of this is to allow members of the public identify those persons who are designated public officials and to also assist lobbyists filing a return to the Register of Lobbying activity and who may need to source a designated public official's details. Details of the designated public officials for the department under the Regulation of Lobbying Act 2015 are published on the department's website at Designated Public Officials.

While designated public officials are not subject to rules regarding the registration and reporting of lobbying, their interactions when lobbied must be reported by the lobbyists in accordance with the Regulation of Lobbying Act 2015. In this regard, designated public officials in the department are proactive in advising possible lobbyists in advance e.g. when communicating by email, attending a meeting, participating in a conference call. The Register of Lobbying is available here.

1.9 PROTECTED DISCLOSURES

The Protected Disclosures Act 2014 (as amended) provides a statutory framework within which workers can raise concerns and disclose information regarding potential wrongdoing that has come to their attention in the course of their work. Protected disclosures for the Department of Defence and the Defence Forces are governed and managed through a joint protected disclosures office.

The Protected Disclosures Act ensures that workers are provided with a confidential and secure pathway for reporting concerns about wrongdoing in the workplace.

In accordance with the Act, the Department of Defence is committed to fostering an appropriate environment for addressing concerns relating to potential wrongdoing in the workplace and to providing the necessary support for workers who raise concerns in good faith.

A formal channel for reporting concerns has been established in accordance with the Act.

In alignment with the amendments made to the Protected Disclosures Act, individuals may report a relevant wrongdoing in a number of ways:

1. Directly to the department's designated person for protected disclosures.
2. Directly to the Minister for Defence, who then must transfer the protected disclosure without consideration to the Office of the Protected Disclosures Commissioner.
3. Directly to the Protected Disclosures Commissioner at the Office of the Protected Disclosures Commissioner.

For each protected disclosure, as dealt with by the department, the department will:

1. Keep the identity of the Reporting Person and any person named in a report confidential.
2. Acknowledge all reports within 7 days, unless the Reporting Person requests otherwise.
3. Follow-up diligently on all reports of relevant wrongdoing.
4. Provide feedback to the Reporting Person within 3 months of acknowledgement.
5. Provide further feedback at 3 month intervals on written request.

In relation to claims of penalisation of Defence Force members, the Ombudsman for the Defence Forces has specific powers pursuant to the provisions of the Ombudsman (Defence Forces) Act 2004 to investigate such complaints of penalisation.

1.10 HEALTH & SAFETY

The department ensures, as far as is reasonably practicable, through awareness raising and training for staff as appropriate, the safety of staff, contractors and visitors while on the premises. The department has a Safety Statement in place which has been prepared as required by the Safety, Health and Welfare Act 2005 and the Safety, Health and Welfare at Work (General Application) Regulations 2007 and which clearly outlines the roles and responsibilities of managers, staff and health and safety personnel. This statement is kept under regular review and updated as required.

A Health and Safety (H&S) Committee was originally set up out of the Partnership process, and also included Defence Forces representation. The Committee resides within the remit and ownership of Corporate Support Branch.

The Committee consists of branch staff with H&S responsibilities and two ordinary members of the department, one of which remains a member of the Partnership structure.

1.11 REVIEW OF THE EFFECTIVENESS OF THE GOVERNANCE FRAMEWORK

This Corporate Governance Framework is a living document and will continuously evolve. The document will be updated as required, to ensure the department continues to develop and implement appropriate structures and processes for directing and managing the organisation in order that stakeholders can be assured the department is operating effectively and efficiently. Updates will be completed as required and a full review will be undertaken in 2027.

Corporate Affairs Division is tasked with keeping the corporate governance framework current and any associated guidance up to date.

Chapter 2 MINISTER AND SENIOR MANAGEMENT - ROLES & ASSIGNMENT OF RESPONSIBILITIES

2

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

This chapter sets out the senior management roles and responsibilities from the Minister to the level of the 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 fosters commitment, dedication, cooperation and active engagement.

2.1 MINISTER

Article 28.12 of the Constitution refers to Ministers as "in charge of" Departments of State. Article 28.4.2 provides that the government shall be collectively responsible for Departments of State "administered" by the Members of the Government. The principal legislative provisions governing the Minister's powers are the Ministers and Secretaries Acts 1924 to 2013 and the Public Service Management Act, 1997. The structures of government departments and distribution of its business are regulated by these Acts. The doctrine of ministerial responsibility is underpinned by the designation of the Minister in charge of each department as a 'corporation sole'; that is a perpetual legal entity separate from the individual office holder. 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.

The Ministers and Secretaries Acts 1924 to 2013 provide that each Minister shall be the responsible head of the department or departments under his charge and "shall be individually responsible to Dáil Éireann alone for the administration of the department for departments which he is head". The Minister of Government having charge of a department is responsible for the performance of functions that are assigned to the department pursuant to any of these Acts. This responsibility, a central element of the structure of government, can range from significant political decision making on major policy issues to routine administrative responsibilities discharged by civil servants on the Minister's behalf. It is long recognised that given the scale and complexity of a department's functions, a Minister cannot personally carry out the full range of functions assigned to his/her

department. The Carltona principle[5] formally established, as a point of law, that duties and powers vested in a Minister may be performed or exercised by appropriate officials in his or her department. In upholding and applying the Carltona principle, the Irish Supreme Court confirmed that an official in a Minister's department can exercise powers that are vested in that Minister.

Under the Ministers and Secretaries Act, 1924, the Minister for Defence is accountable to the Dáil for the Department of Defence and the Defence Forces. As outlined in section 1.1., the Department of Defence comprises civil and military elements, with distinct but complementary roles. The Secretary General is the "principal officer" of the department. Under the Defence Act 1954, the military command of, and all executive and administrative powers in relation to the Defence Forces, are exercised by the Minister. Under, and subject to, the provisions of the Act, the Minister may and has from time to time assign duties to the Chief of Staff of the Defence Forces, for which he is directly responsible to the Minister.

The framework governing the role of the Chief of Staff, and their responsibility to fully account to the Minister, will be subject to amendment in the near future. In July 2024, the Government approved proposals for reforms to the structure, governance and accountability of Command and Control of the Defence Forces. These reforms require the drafting of a General Scheme of a Bill to make appropriate statutory amendments. The reforms will include provision for the creation of a Chief of Defence (CHOD) with singular Command, will provide greater clarity around the role of the Secretary General and the CHOD, and will continue to ensure Civilian control of the military.

2.2 RELATIONSHIP WITH THE MINISTER

The department provides impartial professional advice to the Minister and government on policy and ensures the effective implementation of government policy as it relates to the department. To support the Minister in his role as policy maker, the department:

- Develops policy advice at the request of the Minister or government
- Initiates consideration of policy advice having regard to the changing environment for the consideration of the Minister or government
- Offers advice to the Minister on government policies in development by preparing appropriate observations on government memoranda

The relationship between the Minister and the department is fundamental to the governance framework of the department. The function of the department is to advise and support the Minister and give effect to the Minister's decisions and policies. There is ongoing regular interaction between the Minister and senior management in the department. Responsibility for briefing the Minister on departmental business lies with the Secretary General and

[5] Under the Carltona Doctrine, powers vested in the Minister can be exercised by responsible officials on behalf of the Minister without any express act of delegation (i.e. the decision of the official is the decision of the Minister). Carltona Ltd v Commissioners of Works Carltona Ltd v Commissioners of Works [1943] 2 All ER 560 - subsequently recognised by the Irish Supreme Court in *Tang v Minister for Justice* [1996] 2 ILRM 46 and *Devanney v Sheils* [1998] 2 IR 130

department officials. There is an obligation on officials to ensure that the integrity of their advice is not compromised by political sensitivities. Interaction with the Minister can occur routinely at any time and may not be confined to normal working hours and normal office arrangements.

Officials are expected to ensure that they brief the Minister directly, comprehensively and in a timely manner on important areas. The briefing of Special Advisers by department officials and the fact that Special Advisers attend particular meetings is not an alternative to the direct briefing of the Minister. Officials are expected to ensure that the movement of important papers is properly tracked, particularly the movement of files to and from the offices of the Minister and the Secretary General.

Recording of decisions must be clear, transparent and timely. Reviews of policy and operational issues are expected to be brought to clear conclusion and decisions taken. The rationale for decisions taken (or not taken) at Ministerial and official levels is expected to be recorded in a clear and timely manner. In accordance with existing arrangements, papers are submitted to the Minister through eSubmissions. Decisions of the department and the Minister are documented in accordance with the Records Management Policy[6].

It is recognised that the Minister cannot attend personally to every detail of management and administration. Therefore, the Private Secretary to the Minister has a key role to play in ensuring the integrity of the advice and decision making process. One of the roles of the Private Secretary of the Minister, as a departmental official, is to act as the conduit for the presentation of documents to the Minister and to convey the decisions of the Minister to other officials of the department. These functions can only be performed by the Private Secretary.

2.3 MINISTER OF STATE

A Minister of State is 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 Government and assists a Minister of Government. Ministers of State are appointed by Government on nomination by the Taoiseach. Government may delegate, by way of an Order, to a Minister of State, any of the powers and duties of the relevant Minister of Government under any particular Act or any particular statutory power or duty. It is the responsibility of the Minister and department concerned to establish whether or not a formal delegation of functions is required[7]. The role and function of the Minister of State may also be on an administrative basis.

The Minister of State at the Department of Defence can undertake Oireachtas business on behalf of the Minister for Defence. This could include:

- Deputising for the Minister on defence matters;
- Taking all or specific stages of defence legislation through the Oireachtas;

[6] See section 2.9 of this document

[7] Section 1.22 of the Cabinet Handbook

- Taking Oral Parliamentary Questions;
- Taking Private Members Business (opening or closing statements) relevant to defence areas of responsibility;
- Taking Dáil topical issues, Seanad commencement matters relevant to defence areas of responsibility;
- Member of the Council of Defence pursuant to Section 11 of the Defence Act 1954.

2.4 SECRETARY GENERAL & ACCOUNTING OFFICER

The Secretary General is both the Administrative Head of the Department and the Accounting Officer for the Defence Votes as well as having overall management responsibility for the quality of policy advice submitted to the Minister. The Ministers and Secretaries Act 1924 as amended and the Public Service Management Act 1997 outline the statutory responsibilities of the Secretary General. Under the legislation, certain duties are assigned to the Secretary General within the Department including, but not limited to:

- providing advice to the Minister in respect of any matter within, affecting or connected with the responsibilities of the Minister or the department;
- managing the department;
- implementing government policies appropriate to the department;
- preparing Strategy Statements for submission to the Minister and providing progress reports to the Minister on the implementation of the Strategy Statement;
- sectoral oversight of the implementation of policy in conjunction with the Minister
- delivering outputs as determined with the Minister;
- 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;
- 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 officer or its equivalent;
- Ex officio member of the External Oversight Body (EOB) established to oversee and monitor the management of human resources by the Defence Forces.

The list of duties specified in the Public Service Management Act, 1997, while extensive, is not necessarily exhaustive and under the Act, the Secretary General may also be required to carry out other functions on behalf of the Minister. While the Secretary General may delegate responsibility and accountability by way of assignment (where each officer is

accountable to the Secretary General), he/she retains ultimate responsibility and accountability, irrespective of the delegation of assigned responsibilities.

The key feature of the Accounting Officer role is his or her personal responsibility for the regularity and propriety of the transactions in the accounts for which he or she is answerable, the control of assets held by the department or office and economy and efficiency in the use of the department's resources and for the systems, practices and procedures used to evaluate the effectiveness of its operations. This accountability is exercised by means of rigorous examination of the manner in which Accounting Officers have discharged their responsibilities by means of independent audit and examinations by the C&AG and of scrutiny by the PAC (see section 4.6 of this Code). If, in relation to an area for which an Accounting Officer has a responsibility (e.g. the propriety of a payment or the treatment of a receipt), a difference of opinion arises between an Accounting Officer and the Minister responsible for the service, the Accounting Officer should inform the Minister in writing of his or her view and of the reason for it and suggest a consultation with the Department of Public Expenditure, NDP Delivery and Reform. If, notwithstanding this, the Minister gives contrary directions in writing, the Accounting Officer should comply after informing the Department of Public Expenditure, NDP Delivery and Reform. The papers should be sent to the Comptroller and Auditor General when the directions have been carried out.

The Secretary General of the Department of Defence is the Accounting Officer for the Defence Votes and is personally responsible for the safeguarding of public funds and property under his/her control; for the regularity and propriety of all the transactions in the Appropriation Accounts; and for the efficiency and economy of administration in the Department. While the Secretary General can put in place arrangements to assist with the aspects of the following governance obligations, as Accounting Officer, he/she cannot delegate accountability for these obligations, which include:

- Preparation and presentation of Appropriation Accounts
- Accounting Officer for the Defence Votes
- Providing a Statement of Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Accounts
- Appearing before Public Accounts Committee
- Putting in place an Internal Audit Unit
- Establishing an Audit Committee
- Monitoring by the department or bodies under their aegis on behalf of the Minister

Further information on the role of the Accounting Officer is available here.

2.5 ASSIGNMENT OF SENIOR MANAGEMENT ROLES & RESPONSIBILITIES

The structure of the department is set out in section 1.2 of this Code. 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 or her functions. Assignments are set out in 'Who Does What'.

The assignments have due regard to the factors which 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 as required by the Secretary General. The responsibilities assigned are articulated through the department's system of business planning to reflect the priorities and objectives in the Department's Strategy Statement. Assignments will continue to be amended as required, in writing, by the Secretary General and the framework will be deemed to have been updated accordingly.

The assignment of responsibility for the performance of functions by individual officers, or grade 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.

2.6 SPECIAL ADVISORS

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.

Special Advisers perform their role alongside the senior civil servants in collectively supporting the Minister and the government of the day. Special Advisers are not part of the line management system of the department.

2.7 LEADERSHIP & ORGANISATIONAL CAPACITY/CAPABILITY

Good governance means developing the department's capacity to conduct the tasks required in an efficient and effective manner, including the management and leadership capability of the leadership team, management, and relevant staff. The department continues to commit to the development of its leadership capability at all levels. The long-standing use of a competence based approach to internal selection processes, coupled with a comprehensive

approach to the implementation of performance management and development, continues to enhance leadership capability at all levels of the department.

The department is involved in continually evaluating its learning and development interventions to ensure they enhance our capacity to meet the strategic objectives set out in the Strategy Statement. The Learning & People Development Unit have developed a bespoke leadership programme for higher executive officers and assistant principals. This programme offers a unique opportunity for managers to engage in a dynamic programme that focuses on developing key capabilities for personal growth and drive future performance within the department. The department has the opportunity to participate in the Civil Service Graduate Development programme, which aids in the developing capacity and capability at the administrative officer grade, and is actively engaged in the SPS Senior Leadership Programme with the Institute of Public Administration. The Learning & People Development Unit engages with HOBs to deliver on prioritised training needs to ensure that requirements at organisational, branch and individual levels are identified and delivered on. This is documented in the PMDS[8] process.

The department actively encourages participation on courses of further study and is fully supportive in all cases where the course is considered to add value to an individual and the organisation. Particular focus is given to the micro credential in Defence Studies that is run in conjunction with Maynooth University. This accredited programme enables participants to engage in current debates within the defence sector and develop skills that support their professional development.

2.8 INFORMATION MANAGEMENT

The department's management of records and data complies with key statutes including the Freedom of Information Act 2014, the Data Protection Acts 1988, 2003 and 2018, the General Data Protection Regulation (GDPR), and National Archives Act 1986 , as well as policy documents and guidelines, such as the Cabinet Handbook.

Records Management

The management of records ensures that the processes and mechanisms for recording activities, transactions and decisions taken in the department, are maintained in accordance with statutory requirements.

The Records Management Unit maintains a Central Registry System to manage all registered files. A new records management policy was developed and rolled out in 2022 to ensure that records are managed in accordance with best practice. An in-house Records Management Policy training course was also developed and rolled out to staff in 2022. In addition to general legislative requirements, departmental staff are required to adhere to local or administrative requirements (e.g. in Finance Branch certain records are required to be kept

[8] See Section 1.3

for 6 years under the Statute of Limitations and in Human Resources Branch, the Organisation of Working Time Act 1997 requires that certain employee records relating to time worked should be held for at least three years).

Freedom of Information (FOI)

The Freedom of Information Act (FOI) 2014, which came into operation on 14 October, 2014, asserts the right of members of the public to obtain access to official information to the greatest extent possible consistent with the public interest and the right to privacy of individuals. It provides a legal right:

- to access information held by public bodies
- for each person to have official information relating to him/herself amended where it is incomplete, incorrect or misleading
- to obtain reasons for decisions affecting oneself

Access to information under the Act is subject to certain exemptions and involves specific procedures and time limits.

The Freedom of Information Act 2014 requires prescribed bodies to publish a disclosure log, which contains details of the types of 'non personal' requests received under FOI and the decisions made by the body in response to those requests. The department's FOI Disclosures Log, together with other routinely published information, is available on the department's website. Disclosures are listed in order of the date the request was received. For privacy reasons, identifying information, such as the name of the requester, is not included in the disclosure log.

The Act is designed to allow public access to information held by public bodies that is not routinely available through other sources. Section 8 of the Act requires FOI bodies to prepare and publish as much information as possible in an open and accessible manner on a routine basis outside of FOI, having regard to the principles of openness, transparency and accountability, as set out in Sections 8(5) and 11(3) of the Act. The department's FOI Publication scheme is available on the department's website Link .

Information on how to make a Freedom of Information request is published on the department's website together with the postal and email address to which these requests should be sent. Applications for information under the FOI Act in relation to the Department of Defence should be directed by post to: Freedom of Information Office, Department of Defence Station Road, Newbridge, Co. Kildare, W12 AD93 or by email: foi@defence.ie. Applications should be in writing and should:

- Refer to the Freedom of Information Act
- Give as much information as possible about the records being sought. Assistance will be provided as required
- Specify the form by which the information is to be provided
- For personal information, a form of identification is required (e.g. copy of a driver's licence, passport, etc.) to ensure that information is only made available to those entitled to it

Applications for information under the FOI Act in relation to the Defence Forces are dealt with by the Defence Forces' FOI Officer. Information on FOI in respect of the Defence Forces is available at Defence Forces FOI.

Data Protection

The General Data Protection Regulation 2018 provides that personal data shall be processed lawfully, fairly and in a transparent manner, for a specified legitimate purpose, be adequate and accurate, kept no longer than is necessary and processed in a manner that ensure appropriate security. The department's Data Protection Policy sets out the rights of data subjects, the responsibilities of the department, the Data Protection Officer and staff, the data protection principles, and how data breaches will be managed. The Policy is reviewed on a regular basis and amended as required. The Data Protection Policy document is published on the department's Intranet Site. The Department's Privacy Notice and Subject Access Request Form is published on the department's website.

National Archives

In accordance with the National Archives Act 1986, the department maintains records, made or received and held in the normal course of business and manages the transfers of eligible files to Military Archive once they are over thirty years old. Military Archives has been the official place of deposit for records of the Department of Defence, the Defence Forces, and the Army Pensions Board, since 1990, as defined in the National Archives Act 1986. Further information on Military Archives is available here.

2.9 RESPONSIBILITIES OF ALL STAFF

In addition to some staff having specific governance roles, all staff have a role to play in assuring good governance within the Department of Defence. In addition, a number of staff have specific roles in corporate and other functional areas, for example: Internal Audit, Human Resources, Health & Safety, Facilities, Finance & Accounts, Freedom of Information, Departmental and Strategic Risk Management etc. Furthermore, staff 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 BOARD AND OTHER GOVERNANCE STRUCTURES

3

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

This chapter sets out the department's management structures and arrangements in place, including the Management Board, the Senior Management Group and the Strategic Management Committee.

3.1 MANAGEMENT BOARD

The Secretary General is the Administrative Head of the Department, the Accounting Officer for the Defence Votes and has overall management responsibility for the quality of advice submitted to the Minister. He/she is assisted in his/her role by the Management Board comprising the Secretary General (Chair) and heads of division, comprising of assistant secretaries and directors. The Board acts as a leadership and management team for the department. The Board:

- Provides strategic leadership, direction and oversight of the department's goals, and engages with whole of government projects, such as the Civil Service Renewal plan.
- Takes a central role in the formulation of strategy, and review of its implementation, in the development and monitoring of the business planning process, and in deciding resource allocation.
- Acts as a clearing house for major departmental management issues and discussion and coordination of departmental and governmental cross-cutting issues policy issues.
- Facilitates the provision of quality, coordinated and timely advice on strategic matters affecting the department, to the Minister, through its strategic business planning process and management information tools. The Secretary General decides who will lead on the provision of advice relating to cross-cutting issues.
- Operates to the principles of shared participation and responsibility for the operational success of the entire department in supporting the Minister 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. 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 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. It remains the prerogative of the Secretary General to decide how to progress any matter to implementation or political consideration, as appropriate. Board members are expected to give priority to Board meetings. Board meetings are held weekly, with the exception of August.

The Board is central to the delivery of effective internal communication. Where appropriate, information circulated at the Board is communicated through the wider senior management structures within their divisions and cascaded throughout the entire organisation. This is achieved through regular divisional and branch meetings.

Support to the Management Board

There is a designated secretary whose role is to support the Management Board. This includes development of the agenda for each meeting in consultation with Board members, and ensuring papers are prepared and submitted to members of the Board in sufficient time before each meeting. Management Board papers are expected to be relevant and concise and adequate to enable members to understand the background and context of the issues under discussion. The secretary assists in communicating to staff, the requirement, benefits and procedures for bringing matters either for attention of or decision by the Board. The secretary attends meetings and produces a draft report of meetings. Agreed minutes of Board meetings are made available to staff on the intranet.

3.2 ROLES & RESPONSIBILITIES OF MANAGEMENT BOARD MEMBERS

The Chairperson (Secretary General) of the Management Board is responsible for:

- Scheduling and chairing regular meetings;
- Ensuring the Management Board considers any matters that threaten the propriety or value for money with which the department carries out its business;
- Ensuring the Management Board considers any significant issues which may impact on the department's medium or long term capacity, capability or significant risks to delivery on its objectives, together with details of mitigating actions proposed or taken;
- Working to achieve, providing oversight and delivery of the Minister's Strategic Objectives.

Board members other than the Secretary General have responsibilities that sit within the overall management framework for the civil service and the department. Their roles include the following:

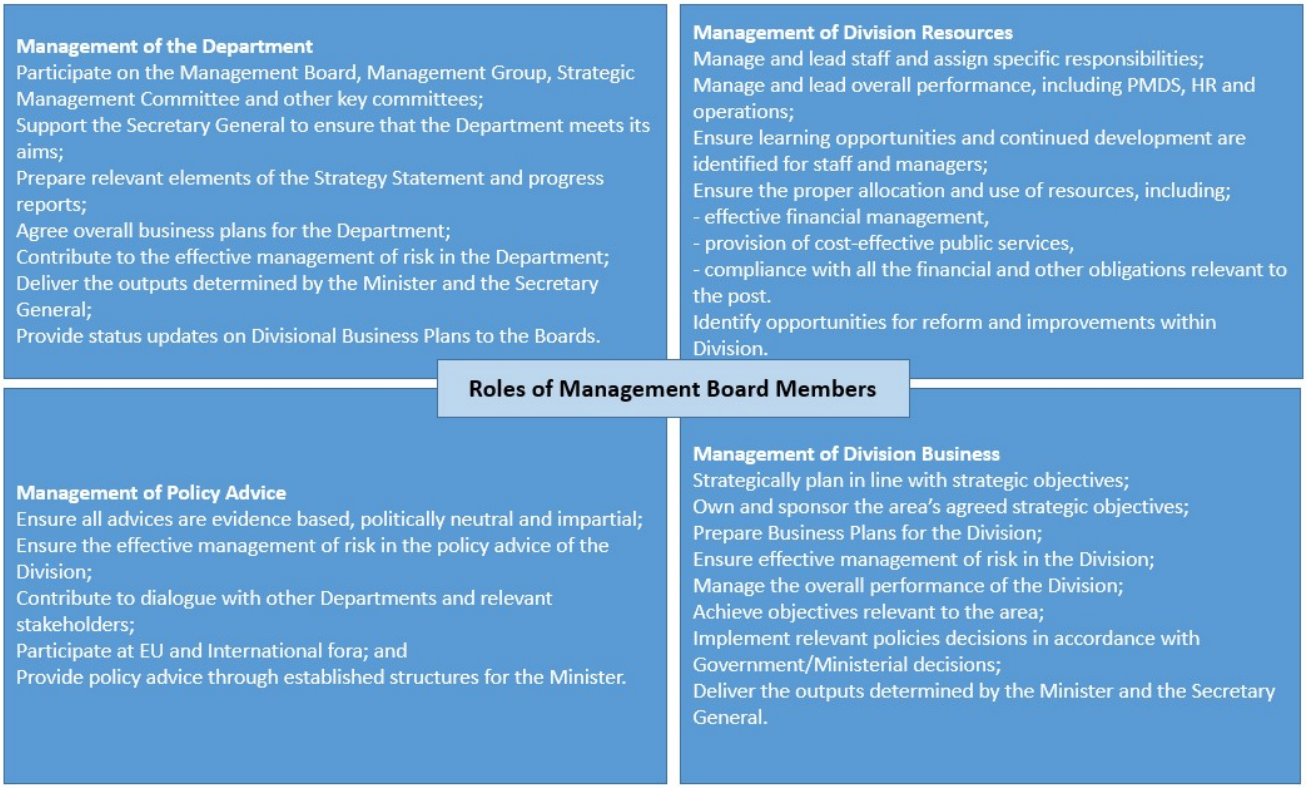


Figure 2: Role of Management Board Members

3.3 MANAGEMENT BOARD DECISIONS & REPORTING

The Management Board provides the forum for defining and articulating the department's strategic direction and vision for the Department of Defence. It establishes the main priorities needed and the resource allocation required to achieve the strategic objectives and monitors the Department of Defence. See table to follow for matters dealt with by the Management Board.

Table 2: Matters dealt with by the Management Board
The Strategy Statement
The Branch Business Plans
Operational strategies, as appropriate, to best implement Governmental and Ministerial policies and assessment of security and threat
Sectoral oversight (Department of Defence; Defence Forces; Emergency Planning; Civil Defence; International defence and security etc.)
Discussion of major strategic challenges, opportunities confronting the Defence sector and strategies affecting long term interests (including IT, financial and Human Resource allocation, Human Resources strategies)
Policy issues relating to the development and use of military capabilities
Discussion on cross-cutting and longer term issues to ensure that they are fully accounted for in resource planning, policy formulation and advice
Relevant whole of government issues
Considering and debating major policy issues and wider external issues of significance
Financial management
Risk management
Performance monitoring, management and development
High-level consideration of significant management and investment decisions
Ensuring effective communication throughout the department including, dissemination of information on the role and decisions of the Management Board where appropriate, driving engagement with staff and communication with external stakeholders
Ensuring Strategic Human Resources and Organisational Capacity & Capability Reviews are conducted periodically
Ensuring that opportunities exist to exploit and embrace technology and innovation to transform how services are delivered
Governance arrangements

The main categories of information considered by the Management Board are documented in the following table.

Table 3: Main categories of information that the Management Board considers
Assessments of the security and threat environment
Financial information
Progress and status of major legislative initiatives being undertaken within the department
Progress and status of major projects against expected timeframes and Budget Performance Reports
Progress of active files with the Minister and Government papers
Risk registers
Review of certain documents prior to publication such as the Annual Report
Bi-annual Governance Status reports

3.4 MANAGEMENT BOARD PERFORMANCE & EVALUATION

Under the Civil Service Renewal 2024 - Action Plan a proposed governance reform is to formalise the role of the Management Board in departments for greater Ministerial and managerial engagement. As part of the reform proposal it is envisaged that the Management Board will provide an annual formal assessment of organisational performance.

As part of the existing corporate governance arrangements, the Management Board reviews its programme of work for the previous quarter/year on a quarterly and annual basis through interaction between the members of branches, formally presenting to the Management Board at an interactive session.

3.5 OTHER GOVERNANCE STRUCTURES

The following governance structures[9] support the department to fulfil its role:

Management Group

Management of the department is not limited to the Board. The Management Group (the Management Board and principal officers) is central to consistency in governance, leadership and management of the department. The Management Group meets monthly and is chaired by the Secretary General. Each member is expected to give priority to Management Group meetings. The secretary to the Management Group develops the agenda for each meeting and ensures that papers are prepared and circulated to members in sufficient time before each meeting. The secretary attends meetings, and produces a draft report of meetings. Agreed minutes of meetings are made available to staff on the intranet.

[9] Other Governance structures include the Health & Safety Committee (section 1.10); Partnership Committee (Section 1.5); and Departmental Council (Section 1.5).

The meetings of the Management Group provide a forum for the communication and discussion across the organisation on the work of the department. The Management Group is central to the delivery of effective internal communications. Where appropriate, information circulated to the Management Group is communicated within members' branches, to support the cascading of information throughout the entire organisation. This is achieved through regular divisional and branch meetings.

Strategic Management Committee (SMC)[10] and Senior Leadership Forum.

The Department of Defence has a unique civil/military structure. The Strategic Management Committee (SMC) is a central forum for management and oversight of civil and military matters. It provides the means by which senior civil and military leadership team can engage in key issues affecting the Defence Sector, while respecting the separate lines of authority within the department's civil and military structures.

The Committee is chaired by the Secretary General. Membership includes the Management Board, the Chief of Staff of the Defence Forces, the two Deputy Chiefs of Staff, and the Assistant Chief of Staff, the Head of Strategic Human Resources for the Defence Forces and the Head of Transformation for the Defence Forces. The SMC meets on a monthly basis . The Flag Officer Commanding the Naval Service, the General Officer Commanding the Air Corps and the General Officer Commanding the Defence Forces Training Centre or a General Officer Commanding one of the two Brigades attend on a quarterly basis. The designated secretary to the Committee develops the agenda for each meeting and ensures that papers are prepared and submitted to members of the Committee in sufficient time before each meeting.

The Senior Leadership Forum consists of the SMC and the Minister for Defence and meets on a quarterly basis.

The Secretary General and Chief of Staff meet on a weekly basis to keep each other informed of issues, or more regularly if required.

High Level Planning & Procurement Group (HLPPG)

The High Level Planning and Procurement Group (HLPPG) is a joint civil/military group whose role is to develop and implement multi annual rolling plans for the Defence Forces for equipment procurement and disposal and infrastructural development (including property acquisition), based on the policy priorities in the White Paper, the Strategic Framework, and the Detailed Implementation Plan for the Report of the Commission on the Defence Forces. The HLPPG is complementary to the roles of the Secretary General, the Chief of Staff, the Department of Defence, and the Defence Forces. The Secretary General, in his/her role as Accounting Officer, delegates financial control and responsibility for certain subhead expenditure to the Chief of Staff. Note: as documented above, the Secretary General remains responsible at all times for the items outlined. The delegation process is managed through delegation instruments and oversight is provided by the Delegated Annual Procurement Plan

[10] See section 1.2 also

(DAPP) process[11]. The HLPPG provides a forum for oversight of delegated functions and responsibilities, including those made under delegation instruments. The HLPPG is chaired on rotation by the Assistant Secretary General (responsible for the Procurement & Acquisitions Branch) and Deputy Chief of Staff (Support) or their nominated alternates.

Audit Committee

The role of the Audit Committee is to provide independent advice to the Secretary General, in his/her position as Accounting Officer for the Defence and Army Pensions Votes and is described in Section 4.5 of this Code.

3.6 GOVERNANCE ACROSS ORGANISATIONAL BOUNDARIES

There are important cross-departmental dimensions to the work of the Department of Defence and the Defence Forces and success in achieving our policy goals is often critically dependent on the inputs and co-operation of other departments and state agencies. Equally, the success of other departments and agencies can be dependent on the inputs and co-operation of the Department of Defence and the Defence Forces. Department officials and Defence Force personnel are represented on a number of interdepartmental groups and committees, which consider a range of cross-cutting issues that impact on government and these are described in the Strategy Statement.

A list of cross departmental working groups with input from the Department of Defence is published in the department's Annual Report.

Engagement with external stakeholders is described in section 1.7 of the Code. Other key structures are set out below.

National Security Committee

The National Security Committee monitors high level security issues, ensuring that the Taoiseach and government are advised of these issues and responses. It is chaired by the Secretary General to the government and comprises the Secretary General of the Department of Defence, the Chief of Staff of the Defence Forces, the Secretary General of Justice, the Garda Commissioner and Secretary General's and representatives at the highest level from the Department of Foreign Affairs, Environment, Climate and Communication, including the National Cyber Security Centre, NCSC. The Committee receives threat assessments from the Garda Commissioner and the Chief of Staff and reviews the overall security situation in the domestic and international environment. The Secretary General is accompanied by a designated Assistant Secretary from the Management Board.

[11] Delegated Annual Procurement Plan (DAPP): This is an ongoing, annual, iterative system of approval/consultation by a designated Principal Officer in respect of specific subheads delegated to the Defence Forces. This process, in operation since 2018, provides further assurance to the Secretary-General, that within agreed DAPP structures, the delegated instruments are being operated in full accordance with the governance arrangements applicable to individual delegated instruments.

Civil Service Management Board

The Civil Service Management Board (CSMB) was established to bring together the heads of departments and major offices into a cohesive whole-of-Government executive management team. The CSMB meets collectively on a monthly basis for strategic discussions on the shared issues and challenges that are common across all government departments and offices. It is made up of all Secretaries General and heads of major offices and is chaired by the Secretary General to the Government.

The Board's focus is on overseeing the implementation of the priorities set out in the Civil Service Renewal 2024 - Action Plan under the three themes of Digital First and Innovation, Workforce, Workplace and Organisation of the future and Evidence-informed Policy and Services. As a member of the CSMB, the Secretary General acts as a co-sponsor on specific projects under the Plan.

The minutes of the meetings of the Board and its sub-groups are published on an ongoing basis on the website of the Department of Public Expenditure, NDP Delivery and Reform*(last published 2022).

Office of Emergency Planning

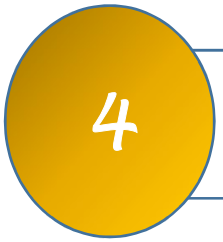
The Office of Emergency Planning (OEP) supports the Minister for Defence in his/her role as chair of the Government Task Force on Emergency Planning. The Government Task Force provides strategic direction and coordination of emergency planning across government. These arrangements are set out in national policy known as *The Strategic Emergency Management; National Structures and Framework* (SEM). The Government Task Force is comprised of Ministers and/or senior officials from all government departments and key public bodies. Strategic Emergency Planning in Ireland is structured around the 'lead department' principle, which means that the government department that is responsible for an activity in normal conditions retains that responsibility during a major emergency/crisis, particularly a crisis that has a national level impact.

This SEM framework for dealing with strategic emergency management in Ireland requires that lead government departments plan, prepare and exercise for those national-level emergencies for which they have responsibility. In the context of this framework, the OEP is responsible for the maintenance and readiness of the National Emergency Coordination Centre for use by all government departments and agencies in preparation for and response to crisis requiring national level coordination. OEP also develops guidance and provides training across government in preparation for national level emergencies.

In addition, the OEP is the Special Point of Contact (SPC) between Ireland and the European Union for the Critical Entities Resilience Directive and also leads on the cross-government response to the Resilience Goal contained within the new Individually Tailored Partnership Programme between NATO and Ireland. OEP also operates as the point of contact for defence policy relating to hybrid threats and cyber security and provides the defence liaison role for the National Security Analysis Centre in the Department of the Taoiseach.

Further information on the OEP is available here.

Chapter 4 AUDIT ASSURANCE & COMPLIANCE ARRANGEMENTS



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

The purpose of this chapter is to set out the financial accountability relationships and organisation assurance, audit and scrutiny functions.

4.1 AUDIT & ASSURANCE ARRANGEMENTS

The department has in place a range of audit and assurance arrangements to support the Secretary General in carrying out his/her role as Accounting Officer as set out in section 2.4 of this document. As the Accounting Officer the Secretary General is charged with using resources so as to meet the requirements of the *Comptroller and Auditor General (Amendment) Act, 1993* in relation to regularity and probity as well as to economy, efficiency and effectiveness.

The principles of government accounting are mainly derived from the Constitution, and from the institutional and financial relationships between Dáil Éireann and the Executive that have been developed over the years. These principles, together with the essential features of financial management as well as the more important ways in which they are applied in the day to-day operations of Government Department and Offices, are published by the Department of Public Expenditure, NDP Delivery and Reform in the Public Financial Procedures (PFP).

The assurance arrangements in place include scrutiny by the Comptroller and Auditor General, the Public Accounts Committee, the Audit Committee, the Internal Auditor and a range of robust governance arrangements that include the system of internal controls. The Management Board reviews financial management reports on a monthly basis. A graphical overview of the Assurance Framework is attached in Appendix 3.

4.2 APPROPRIATION ACCOUNT

Dáil Éireann votes funds every year for government departments and offices to spend on the provision of public services. After the end of the year, departments and offices in receipt of the Votes prepare an account of their expenditure and receipts, called the Appropriation Account. This Account must be signed by the Accounting Officer who is

responsible for having the Account prepared and presented for audit to the Comptroller and Auditor General.

In support of the Statement of Internal Financial Control included within the Appropriation Account, Subhead Managers are required to confirm that they have reviewed expenditure for accuracy and correctness on a monthly basis and that they have reviewed any suspense accounts under their management on a quarterly basis. At the end of the accounting year, Subhead Managers are formally requested to complete and sign-off on an Appropriation Account Financial Control Evaluation questionnaire to evaluate their control systems and ensure they correspond with best practice. In the case of Subheads, or part of Subheads, where budgetary control and responsibility for expenditure is delegated by the Secretary General as Accounting Officer to the Chief of Staff of the Defence Forces, the formal delegation instrument requires a statement at year-end, signed by the Chief of Staff, confirming compliance with the terms of the delegation. The Secretary General is both the Administrative Head of the department and the Accounting Officer for the Defence Votes as well as having overall management responsibility for the quality of policy advice submitted to the Minister.

4.3 EXTERNAL AUDIT

The Comptroller & Auditor General (C&AG) carries out the role of external auditor for the department. The office's mission is to provide independent assurance that public funds and resources are used in accordance with the law, managed to good effect and properly accounted for and to contribute to improvement in public administration. The C&AG audits the Appropriation Account, testing whether the receipts and expenditure recorded are supported by documentation, whether the expenditure was applied for the purposes intended by the Oireachtas and whether the transactions recorded conform to the authority for them. The C&AG then lays the Account before the Dáil, together with their certificate that it properly records the receipts and expenditure of the department (if they consider that the Account does not in fact do so: they may qualify their certificate) and with such report as they consider appropriate on foot of their audit of the Account.

4.4 PUBLIC ACCOUNTS COMMITTEE

The Committee of Public Accounts of Dáil Éireann (the PAC) examines the Appropriation Account and the Finance Accounts by reference to the Report of the C&AG. The main function of the PAC is to examine reports and witnesses, and to report to the Dáil. The Accounting Officer may be called to appear before the PAC to give evidence about the Account. Further information on the PAC is available here.

4.5 AUDIT COMMITTEE

The Department of Defence Audit Committee operates under a charter co-signed by the Chair of the Committee and the Secretary General. The charter sets out the role of the Committee; its authority and independence; membership; functions; and arrangements as regards Committee meetings. It also outlines the Committee's reporting arrangements;

the provisions relating to the amendment of the Committee's charter and the procedures to be followed in the event of the Committee receiving a protected disclosure. A copy of the Charter can be found in Appendix 4.

The role of the Audit Committee is to provide independent advice to the Secretary General, in his/ her position as Accounting Officer for the Defence and Army Pensions Votes. This covers the suitability and robustness of the internal control systems and procedures in the Department of Defence and Defence Forces; and advice on matters relating to internal controls, risk management, financial reporting, and internal and external audit. The Audit Committee currently comprises five members, three of whom are external to the Department of Defence and the Defence Forces. The membership of the Committee from July 2024 includes:

Role	**Name**
Chair	Éimear Fisher, former Assistant Secretary, Department of Children, Equality, Disability, Integration and Youth
Second External Member	Declan Hoban, former Director of Corporate Services / Head of Administration at the Office of the Director of Public Prosecutions.
Third External Member	TBC
Department Representative	Aileen Nolan, Assistant Secretary
Defence Forces Representative	Major General Adrian Ó Murchú, Deputy Chief of Staff (Support)

The Committee meets not less than four times per year and the Head of Internal Audit attends all Committee meetings. The Chair of the Audit Committee has right of access to the Accounting Officer and meets with them formally at least once per year. The annual Audit Committee Report is submitted to the Accounting Officer in the first quarter of the following year.

4.6 INTERNAL AUDIT SECTION

One of the key elements of good governance is an independent and objective internal audit service working to Internal Audit Standards. The department's Internal Audit Section is an independent unit that reports directly to the Secretary General. It provides the internal audit function to both the Department of Defence and the Defence Forces and carries out a range of audits each year covering various aspects of the operation of the Department of Defence and Defence Forces. As a central component of the governance framework, the Section is tasked with potential review of any element of the data owned by the Minister for Defence, as the "appropriate authority". This applies whether the

Minister has designated the position of Data Controller to a Civil Servant, or a member of the Defence Forces under Section 3 (1) or 3 (2) of the Data Protection Act 2018. The Internal Audit Charter12 authorises it to audit any area of activity involving public funds within the remit of the Department and Defence Forces and gives the Section full free and unrestricted access to all department and military premises, property, stores, records and information for audit purposes.

The Section's work programme is set out in the annual audit plan, which is approved by the Secretary General following its review by the department's Audit Committee. The Section also undertakes audits of urgent matters not included in the audit plan, as deemed appropriate.

The role of Internal Audit Section is set out in the charter under which it operates and which has been approved by the Secretary General. Its overall role is to add value and improve the operations of the Department of Defence and Defence Forces through the audit evaluations it carries out. The Section carries out circa. 75-80 audits each year, including detailed systems audits of areas of the Department and Defence Forces, audits of stores in Defence Forces barracks and installations, and audits examining compliance with legislation, procedures or guidelines.

All audits are carried out in accordance with the Internal Audit Standards (2018) issued by the Department of Public Expenditure, NDP Delivery and Reform and a written audit report is completed following each audit. Work is underway to prepare for new standards to take effect in 2025. All systems audit reports are presented to the Management Board and the Board assigns responsibility for follow-up to the relevant line manager in the department. Implementation of recommendations is monitored on an ongoing basis at branch level and twice yearly by the Management Board and the Audit Committee. All audit reports are issued to the C&AG for information.

The work of Internal Audit Section is overseen by the Audit Committee. The annual audit plan is prepared by the Head of Internal Audit and reviewed by the Audit Committee prior to submitting it to the Secretary General for approval. The Audit Committee monitors progress on the plan and the Committee considers, at its meetings, the audit issues which arise in the course of audits being undertaken.

4.7 FINANCE BRANCH

The role of the Finance function is to provide reasonable assurance, advice and support to the Secretary General and senior management, contribute to the decision making process, provide financial and management reporting and assist with the overall management of the financial affairs of the department including advice on compliance with public financial procedures. The internal controls include a system of financial delegation and accountability, segregation of duties, and a monthly process of examination and reporting of expenditure.

[12] See Appendix 3

The financial management function records, monitors, analyses and reports on expenditure against budgets and prepares Appropriation Accounts at the end of each financial year for audit and certification by the Comptroller and Auditor General. It includes the annual Estimates coordination process and the allocation of budgets by subhead and also the preparation of briefing material for the Oireachtas committee processes. It is also responsible for accounting for all payments (including pay and pensions) in respect of the Department of Defence and the Defence Forces for the Accounting Officer and for the administration of military pensions (the payment of pay and pensions is handled by the NSSO).

4.8 RISK MANANGEMENT

Effective risk management supports good governance as it assists in determining priorities and setting objectives, in analysing uncertainties within decision-making arrangements, in clarifying accountabilities, and in demonstrating how the public interest is best served[13]. Risk management is an integral part of the department's governance arrangements. Arising from the recommendations of the Mullarkey Report, the Department of Defence introduced a formalised risk assessment process in 2005. The Department's Risk Policy (February 2022) is available here. The process involves the heads of each branch, as part of the annual branch business planning process, producing a risk assessment for their area of responsibility. The format of the risk assessment used is derived from the risk criteria template created by the Department of Finance in Guidelines on the Development of Risk Strategies (2004), and updated by the Department of Public Expenditure, NDP Delivery & Reform in 2016, available at: Risk Management Guidance for Government Departments and Offices (2016).

The department has a Department Risk Committee in place. Its role is to aid the department in overseeing and embedding risk management including identification, assessment, and mitigation of risk. The Risk Committee is made up of eight members at principal level, who have been nominated by the Management Board. Each branch risk assessment is agreed with the head of division and discussed at the Management Board/branch meeting to review the annual business plan. Managing risks at branch level 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. The department has a Risk Appetite Statement in place (March 2021).

The branch risk assessments are reviewed by the Head of Internal Audit, who compiles the identified risks into a risk register for the department and produces a report which analyses the risks under a number of headings. This report is submitted to the Management Board for its consideration, both in its own right, and in the light of the content of the Joint Strategic Risk Register (see below).

Defence Strategic Risk Management

A joint civil/military Strategic Risk Register for managing strategic risks for the Department of Defence and Defence Forces is also in place. This document captures external and

[13] Risk Management Guidance (2016). Department of Public Expenditure, NDP Delivery & Reform

internal key strategic risks faced by the Defence Forces and the Department of Defence in pursuit of its strategic objectives as set out in the Strategy Statement. The Register is reviewed on a quarterly basis by the Management Board, the Strategic Management Committee, and the Management Group (and by the Defence Forces Management Board).

The Strategic Risk Committee (SRC) is a joint forum with representation from the Department of Defence and the Defence Forces. It provides a forum for the treatment of identified risks. Its functions are:

- To review and assess the management of external and internal key strategic risks
- To ensure that there is a robust process in place to identify significant strategic risks
- To consider actions to mitigate or control strategic risks
- To act as a reporting channel on strategic risk to the SMC
- To inform the SMC's discussions on monitoring the evaluation and assessment of strategic risks set out in the Strategic Risk Register
- To inform the SMC of risks that no longer merit inclusion on the SRR for notation
- To promote the active management of strategic risks by the Organisation

The SRC is supported to achieve its functions by the Strategic Risk Working Group (SRWG), a joint working group with representation from the Defence Forces and the Department of Defence.

An augmented strategic risk working group forms the mechanism by which strategic risks can be jointly reviewed, added to, or retired from, the risk register. An augmented work group is assembled from subject matter experts in the Defence Forces and the Department of Defence, as required.

Business Continuity Planning

The link between Business Continuity Planning and Risk Management is set out in the Department of Public Expenditure, NDP Delivery & Reform's Risk Management Guidance for Government Departments and Offices (2016). The importance of Business Continuity Planning was also highlighted in the Strategic Emergency Management National Structures and Framework Document, which was approved by Government on 26 July 2017.

The department has a Business Continuity Plan (BCP) in place in order to provide a framework that is designed to ensure that the department is in a position to respond to incidents and business disruptions in a manner that ensures that key functions continue to be maintained at an acceptable level, or are restored to such a level as quickly as possible. The BCP is reviewed by the Management Board on an annual basis.

4.9 PUBLIC PROCUREMENT

The department's policies, procedures and applicable legislation are designed to ensure that the highest standards of integrity, fairness, legality, confidentiality, and disclosure of interest are applied to all procurement related transactions. All relevant procurement regulations including those set out in the Public Procurement Guidelines – Competitive

Process[13] are applied to ensure that competition is promoted, value for money secured and openness and transparency assured. Procurement of defensive equipment is carried out in accordance with EU Defence and Security Directive 2009/81/EC. This is a specific Directive relating to the award of contracts dealing with defence and security which was transposed into Irish law by way of implementing Regulation S.I. No 62 of 2012.

Procurement policy within the Department of Defence and Defence Forces is primarily managed by the department's Procurement and Acquisitions Branch (P&A). P&A Branch has a range of functions within the procurement area ranging from the direct management of procurement activities for defensive equipment and materials, the contract management of major capital equipment programmes, the disposal of obsolete equipment and corporate governance issues such as the work of the High Level Planning and Procurement Group[14]. The branch engages with the Office of Government Procurement and provides procurement advice to other branches of the Department of Defence and Defence Forces. The delegation of financial responsibility to the Defence Forces permits the procurement of a wide range of non-capital goods and services directly by the Defence Forces. These include items associated with day-to-day operations, e.g. food, clothing, transport, and the maintenance of equipment and premises. The Office of Government Procurement's frameworks / contracts are used by the Department of Defence and Defence Forces to acquire goods and services that are common to the Public Sector.

Details of current competitions can be viewed on www.etenders.gov.ie. The contact for queries relating to procurement is: contracts@defence.ie.

Infrastructure Guidelines

The Infrastructure Guidelines published by the Department of Public Expenditure, NDP Delivery & Reform are designed to ensure that the State gets the best possible value for the resources at its disposal.

The requirements in the Guidelines are based on employing good practices at all stages of the expenditure life cycle. The Infrastructure Guidelines sets out the obligations that each department must adhere to in spending public money, and in particular at all stages of the expenditure process i.e. where expenditure is under consideration (appraisal), where expenditure is in progress (monitoring and management), and following expenditure (review and evaluation). It applies to both capital and current expenditure and sets out what is required of public service managers at each point of the expenditure lifecycle. The Guidelines are available at: Infrastructure Guidelines.

Publication of Purchase Orders over €20,000

In line with the Programme for Government commitment, the Department of Defence and the Defence Forces publish details of Purchase Orders for goods and services valued at more than €20,000. This information is published quarterly in arrears and is available at: Purchase Orders over €20,000.

[14] The Ombudsman for the Defence Forces (ODF) is independent in the exercise of his functions. The inclusion of the ODF in this document is in the interests of completeness and in recognition of the impact of ODF reports on the department.

Prompt Payments

Since 2009, government departments are required to make payments to suppliers of goods and services within 15 days from receipt of a valid invoice. The department has put measures in place consistent with proper financial procedures to meet this commitment and publishes quarterly reports on payments to suppliers available at: Quarterly Report on Prompt Payments.

4.10 NATIONAL SHARED SERVICE OFFICE

The National Shared Services Office (NSSO) is established as a statutory Civil Service Office under the National Shared Services Office Act 2017 and operates under the aegis of the Department of Public Expenditure, NDP Delivery and Reform (DPENDR). The Secretary General of DPENDR is the Accounting Officer for the NSSO and is accountable for both financial and operational performance. The CEO of the NSSO is responsible to the Accounting Officer for the performance of the NSSO.

The NSSO is a Shared Services provider for HR, pensions, payroll and finance administration, serving Irish Government departments and public service bodies (PSBs). Staffed by civil servants, it applies the government's HR, pension, payroll and finance policies and procedures on behalf of its customers.

The chief executive is the accounting officer, for the purposes of the Comptroller and Auditor General Acts 1866 to 1998, in relation to the appropriation accounts of the Office. In addition to formal accountability governance arrangements, programme oversight structures are in place to drive the strategy for shared services on a collaborative and community led basis. A shared services steering board comprising seven Secretaries General and chaired by the Secretary General of DPENDR meets quarterly. The Secretary General of the Department of Defence is a member of this Board.

Each shared service has a programme board consisting of departmental assistant secretaries, which steers the programme from project phase through transition and into operation. The programme board meets monthly to monitor performance relative to the current phase. The Assistant Secretary with responsibility for Corporate Services in the Department of Defence is a member of the Payroll Shared Services Centre (PSSC) Board and the Financial Shared Services Centre (FSSC) Board.

As of May 2021, the NSSO provide certain HR and Payroll services to the Department of Defence. NSSO HR Shared Services (Peoplepoint) is a centralised function within the civil service, which manages the transactional elements of HR processes for the department.

NSSO (Payroll Shared Services) provides a payroll and expenses service in respect of Civil Servants, Civilian Employees, Defence Forces personnel and a pension's payment facility for military pensioners. The Secretary General is the Accounting Officer for salaries, expenses, military payrolls and pensions processed by PSSC.

Relationships between the NSSO and the department, in relation to HR and Payroll services provided, are underpinned by three documents: An Employee Services Management Agreement (ESMA), a Data Processing Agreement, and a Memorandum of Understanding (MOU). There are regular meetings between the two organisations to address any operational issues that may arise.

The ESMA 'specifies the terms and conditions upon which shared services are to be provided' and was signed on 20 July 2020. The MOU, signed on 12 February 2020, sets out the respective responsibilities of the Chief Executive of the NSSO and the Secretary General of the Department of Defence and provides the framework for an effective and collaborative working relationship between the NSSO and the Department of Defence. The Data Processing Agreement signed on 12 Feb 2019 provides the respective obligations and responsibilities between the NSSO and the department.

Each year the Accounting Officer of the Vote for Shared Services must provide the Accounting Officer (for Votes 35 and 36) with a letter of assurance 'that the appropriate controls are exercised in the provision of shared services to this Department/Office'. Changes are made to the payrolls on foot of instructions from the Department of Defence, either direct or through Peoplepoint. After the payroll has been processed and the payments prepared, the department reviews the proposed payments, at a macro level, and if satisfied that these are in order, issues the funds to the PSSC to enable that organisation to proceed with the payments to individuals.

The National Shared Services Office has plans for the FMSS programme of work, focussing on preparations for migration of Wave 2 public sector bodies during 2024/5. The Department of Defence is scheduled to migrate as part of Wave 4 and is expected to engage with the NSSO to initiate plans for migration of our existing systems.

Chapter 5 AGENCIES/BODIES UNDER THE AEGIS OF THE DEPARTMENT

5

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

This Chapter outlines the arrangements put in place for effective oversight of agencies/bodies under the Minister's aegis.

5.1 GOVERNANCE OF AEGIS AGENCIES/BODIES

The Department of Defence has governance responsibility fora number of agencies/bodies that comes under its aegis.

Army Pensions Board

Army Pensions Acts provide for the grant of pensions and gratuities to former members of the Permanent Defence Force (PDF) in respect of permanent disablement due to a wound or injury attributable to military service (whether at home or abroad) or due to disease attributable to or aggravated by overseas service with the United Nations. The Army Pensions Board was established under the Army Pensions Act 1927 to investigate applications for pensions, allowances and gratuities under the Acts and to report thereon. The Board determines the question of attributability to military service in each case and assesses the degree of disability. All administrative, including financial, matters relating to the Board are handled by the department. The Secretary to the Board is a serving official in the department.

The Act specifies that the Board shall consist of a chairman and two ordinary members. The two ordinary members must be qualified medical practitioners of whom one must be an officer of the Army Medical Corps. The chairman and the non-military ordinary member are appointed by the Minister for Defence with the concurrence of the Minister for Public Expenditure and Reform. The Army Medical Corps ordinary member is appointed by the Minister for Defence on the recommendation of the Chief of Staff of the Defence Forces.

Arrangements for appointment to State Boards (commercial and non-commercial) are set out in the Guidelines on Appointments to State Boards . According to the Guidelines, all vacancies (subject to limited and specified exceptions including the role of the Chair) are advertised openly on the State Boards portal , operated by the Public Appointments Service (PAS). Applications are then processed by way of a transparent assessment system designed and implemented by the PAS to support the Minister in making appointments to State Boards

under his/her remit. Appointments meet specific and detailed criteria determined in consultation with key stakeholders (such as the current Chair of the State Board concerned and the Public Appointments Service) as necessary for the effective performance of the relevant role(s).

Ombudsman for the Defence Forces

The Office of the Ombudsman (ODF)[15] for the Defence Forces was established pursuant to the provisions of the Ombudsman (Defence Forces) Act 2004, as amended by the Defence (Amendment) Act 2007 [Section.11-Schedule 4(Part 4)]. Mr. Justice Alan Mahon was appointed Ombudsman for the Defence Forces on 6 July 2018.

The ODF is an independent external complaints mechanism for existing and former members of the Defence Forces and the provisions for making a complaint are set out in the Act. 45 Notifications of Complaint were received by the ODF in 2023 and 22 of these Notifications of Claims were subsequently referred to the ODF for investigation. Under the Act, the ODF can make a finding and recommendation, which is submitted to the Minister for his/her determination. The Chief of Staff is also required to provide a response to the Ombudsman's Report, which is considered by the Minister.

The ODF is required to furnish such information regarding the performance of his or her functions to the Minister for Defence, upon request. The ODF is funded through the Defence Vote and comes under the aegis of the Minister for Defence. The ODF Annual Report is published on https://www.odf.ie/publications/

External Oversight Body

The Report of the Independent Review Group (the "IRG"), published on 28 March 2023, established to examine issues relating to allegations of discrimination, bullying, harassment, sexual harassment and any form of sexual misconduct in the Defence Forces, recommended the establishment of an external oversight body.

The External Oversight Body (EOB) of the Defence Forces was established, on a non-statutory basis initially, to oversee the implementation of relevant recommendations of the Report, to increase transparency and accountability in the Defence Forces and to bring about necessary changes to the workplace culture and behaviour in the Defence Forces. Legislation has been passed by the Houses of the Oireachtas to provide for the establishment of the EOB on a statutory footing.

The EOB is funded through the Defence Vote and comes under the aegis of the Department of Defence. The EOB reports directly to the Minister for Defence periodically and reports are published on the EOB's website at https://www.gov.ie/en/publication/e0e7c-publications/

Appendix 1 Defence Forces

The relationship between the Department of Defence and the Defence Forces is determined primarily by the underpinning legislation set out in section 1.1 of this document.

The Defence Acts 1954 to 2015 provide the legislative basis for the Defence Forces (*Óglaigh na hÉireann*). Section 17(1) of the Defence Act 1954 provides that:

> *Under the direction of the President, and subject to the provisions of this Act, the military command of, and all executive and administrative powers in relation to, the Defence Forces, including the power to delegate command and authority, shall be exercisable by the government and, subject to such exceptions and limitations as the government may from time to time determine, through and by the Minister.*

The Minister is overall commander of the Defence Forces. Military command is delegated by the Minister to the General Officers commanding the two Army Brigades, the Defence Forces Training Centre, the Naval Service and the Air Corps. As set out in section 1.1 of this document, the Chief of Staff of the Defence Forces is assigned duties under the Act as determined by the Minister and is directly responsible to the Minister for the performance of such duties.

The Chief of Staff is head of Defence Forces Headquarters, which is defined as the military element of the department. The assignment of duties to the Chief of Staff is effected by an Army Routine Order that provides for the assignment by the Minister of a wide range of duties excluding military command. The Chief of Staff is directly accountable to the Minister for the performance of these duties, which include responsibility for the military effectiveness, efficiency, organisation, and economy of the Defence Forces. Under the legislation and with the approval of the Minister for Defence, the Chief of Staff has, in turn, delegated responsibility for certain duties to the Deputy Chief of Staff (Operations) and to the Deputy Chief of Staff (Support). The Act also provides for delegation by the Minister of military command to General Officers Commanding the Brigades, the Defence Forces Training Centre, the Naval Service and the Air Corps.

The Commission on the Defence Forces made a number of recommendations in respect of Command and Control of the Defence Forces. In July, the Government approved proposals for reforms to the structure, governance and accountability of Command and Control. These reforms require the drafting of a General Scheme of a Bill to make appropriate statutory amendments and will include provision for the creation of a Chief of Defence (CHOD) with singular Command and the creation of a Vice Chief of Defence and Service Chiefs for land, air and sea.

The White Paper on Defence (2015) defines the roles of the Defence Forces as follows:

- To provide for the military defence of the State from armed aggression
- To participate in multi-national peace support, crisis management and humanitarian relief operations in accordance with government direction and legislative provision
- To aid the civil power – meaning in practice to assist, when requested, An Garda Síochána, who have primary responsibility for law and order, including the protection of the internal security of the State
- To contribute to maritime security encompassing the delivery of a fishery protection service and the operation of the State's Fishery Monitoring Centre, and in co-operation with other agencies with responsibilities in the maritime domain, to contribute to a shared common maritime operational picture
- To participate in the Joint Taskforce on Drugs interdiction
- To contribute to national resilience through the provision of specified defence aid to the civil authority (ATCA) supports to lead agencies in response to major emergencies, including cyber security emergencies, and in the maintenance of essential services, as set out in MOUs and SLAs agreed by the Department of Defence
- To provide a Ministerial air transport service (MATS)
- To provide ceremonial services on behalf of Government
- To provide a range of other supports to government departments and agencies in line with MOUs and SLAs agreed by the Department of Defence e.g. search and rescue and air ambulance services
- To contribute to Ireland's economic wellbeing through engagement with industry, research and development and job initiatives, in support of government policy
- To fulfil any other tasks that Government may assign from time to time

Chapters 1 – 4 of this Governance Framework describe the complex legal structures and governance arrangements which provides for civil control of the armed forces. Whilst the Department and the Defence Forces have separate and distinct roles, both organisations work together in order to achieve maximum effectiveness. This includes initiatives such as the development of joint Strategy Statements and Annual Reports[16], the Strategic Management Committee[17], the HLPPG[18], the Audit Committee[19], and a joint Strategic Risk Register[20].

[16] See section 1.3 of this document

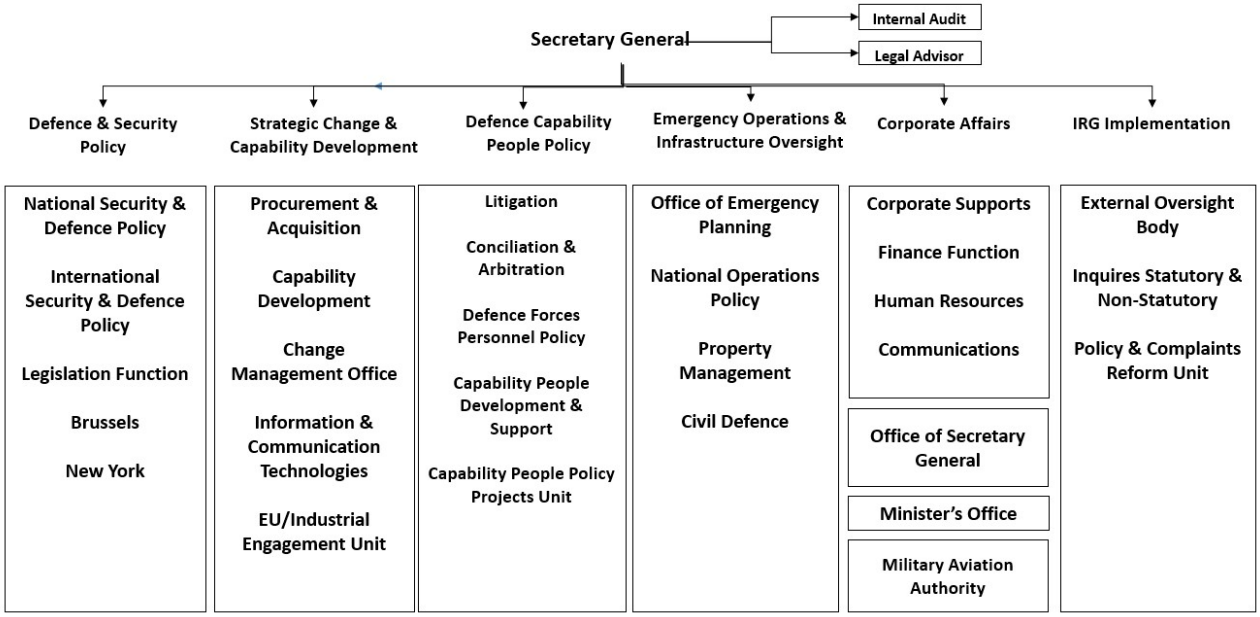
[17] See section 3.5

[18] See section 3.5

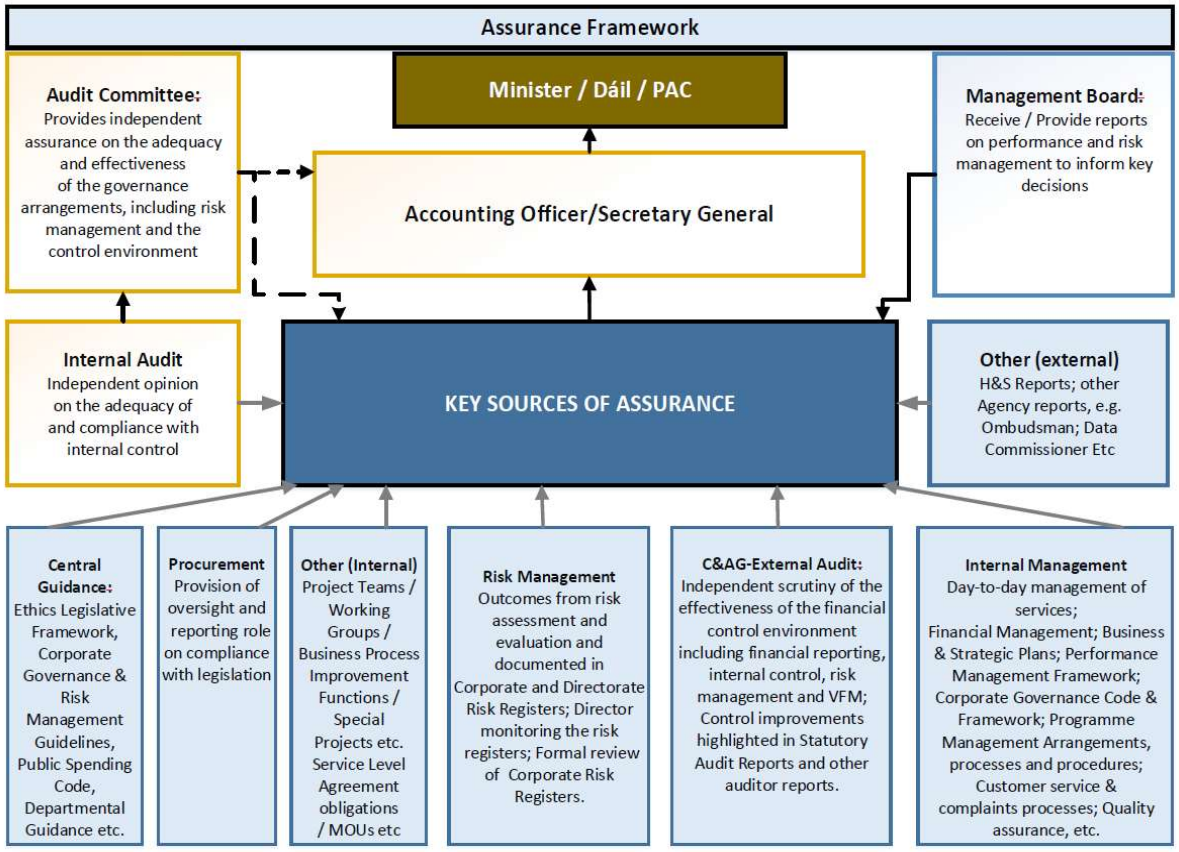
[19] See section 4.5

[20] See section 4.8

Appendix 2 Structure of the Department



Appendix 3 Assurance Framework



Appendix 4 Audit Committee Charter

Department of Defence

Audit Committee Charter

Role of the Committee: The Audit Committee is part of the governance framework of the Department. The role of the Audit Committee is to provide independent advice to the Accounting Officer regarding the suitability and robustness of the internal control systems and procedures in the Department and Defence Forces. It will advise the Accounting Officer on matters relating to internal control, risk management, internal audit, the financial reporting process and external audit.

Authority and Independence: The Audit Committee is appointed by the Accounting Officer to provide independent advice to him/her and is responsible to him/her for its performance in this regard. It is authorised to seek any information it requires to discharge its role and functions. The Chairperson of the Committee will have right of access to the Accounting Officer.

Membership: The Accounting Officer will appoint the Chairperson and members of the Committee. The Committee will comprise of 5 members — 3 who will be external to the Defence Organisation including the Chairperson, an Assistant Secretary / Director of the department and a senior officer of the Defence Forces nominated by the Chief of Staff. Appointments to the Committee will be for a period of 3 years and may be extended for a maximum of a further 3 years.

Functions of the Audit Committee: The Audit Committee's primary functions are as follows:

- Internal Control: Consider and advise on the effectiveness of the internal control systems in the Department of Defence and the Defence Forces.

- Risk Management: Evaluate and advise on the risk management framework and processes in operation in the Defence Organisation

- Internal Audit: Review and make recommendations on the draft annual audit plan prior to its submission to the Accounting Officer for his/her approval. Monitor implementation of the plan throughout the year to ensure that the audit objectives are being met. Review completed internal audit reports and their findings and recommendations, and monitor management's implementation of audit report recommendations. Review and advise on the Department's internal audit function, including its charter, staffing and organisational status.

- External Audit: Meet with the representative of the Comptroller & Auditor General on an annual basis and review the key issues that arise from the audit activity of the Office of the C&AG, including the C&AG's management letter and Department response. Review and consider any C&AG special reports pertaining to the Defence of Defence and Defence Forces.

- Expenditure: Drawing from its oversight role, consider and advise on any financial management processes it considers appropriate.

- Reporting: Report to the Accounting Officer about Audit Committee activities, issues and related recommendations by:
    - circulating the minutes of Committee meetings to the Accounting Officer, the MAC and the General Staff
    - submitting an annual report to the Accounting Officer
    - availing of the Chairperson's right of access to the Accounting Officer.

Meetings: The Committee will meet not less than four times per year and on such other occasions as the Committee may determine. A quorum of three will be required for each meeting and, should the Chair be unable to attend a meeting, the members of the Committee present will elect a Chair for that meeting.

The Head of internal Audit and such other officials of the Department of Defence or officers of the Defence Forces as the Committee may require will attend Committee meetings. The minutes of each Committee meeting will be approved by the Chair and circulated as early as possible after each meeting to the Committee members and the Accounting Officer.

Annual Report: The Committee will formally report in writing to the Secretary General within 3 months following the end of each calendar year outlining its activities during the year, with such advice and recommendations as it may deem appropriate.

Amendment of Charter: This Charter may be amended or updated in joint consultation between the Accounting Officer and the Chair of the Audit Committee.

Protected Disclosures: The Audit Committee will refer any protected disclosures made to them to the Head of Internal Audit who will comply with the Department's policy regarding receipt and investigation of protected disclosures.

Ombudsman for the Defence Forces: Following a request from the Ombudsman for the Defence Forces, it is agreed that the Committee shall also act as the Audit Committee for the Office of the Ombudsman of the Defence Forces.

JACKIE MCCRUM,
ACCOUNTING OFFICER.

8 DECEMBER, 2021.

KEVIN CARDIFF,
CHAIR, AUDIT COMMITTEE.

8 DECEMBER, 2021.

Appendix 5 Department of Defence Internal Audit Section Charter

Mission: The mission of Internal Audit Section is: "To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight."

Internal Audit Section will provide an independent, objective assurance and consulting activity designed to add value and improve the Department of Defence and Defence Forces' operations. It will help the Department and the Defence Forces accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Authority:
Internal Audit Section may audit any area of activity involving public funds within the remit of the Department and the Defence Forces and has full free and unrestricted access to all Department and military premises, property, stores, records and information for audit purposes.

Professional Standards:
Internal Audit Section will carry out all audit activity in compliance with the Internal Audit Standards published by the Department of Public Expenditure and Reform in December 2018 (including any revisions) and will at all times adhere to the Code of Ethics included in the Standards. Audits will be undertaken by personnel with the required knowledge, skills and competencies, having regard to the level of supervision at the appropriate level. A Quality Assurance and Improvement Programme will be in place to facilitate continuous enhancement of audit effectiveness.

Planning:
Internal Audit Section will produce each December a draft audit plan for the following calendar year and this plan will be submitted, by mid-December each year, by the Head of Internal Audit to the Audit Committee for consideration. The plan will be developed using a risk based methodology, including input of senior management and the Accounting Officer. The draft plan will be adjusted as necessary following consideration by the Audit Committee and then submitted to the Accounting Officer for his/her approval.

Responsibility:
Internal Audit Section will carry out audits which focus on examining and evaluating the adequacy and effectiveness of the governance, risk management and internal controls of the Department of Defence and Defence Forces. Its audit examinations will be carried out with the following principal objectives:

- to evaluate adherence to management policies / directives and compliance with the appropriate regulations and statutes
- to evaluate the effectiveness of the risk management processes in operation
- to evaluate the means of safeguarding assets against losses, including those arising from fraud or irregularity
- to incorporate value for money considerations of economy, efficiency and effectiveness in all audit examinations

Reporting:
While operating independently, Internal Audit Section works under the general direction of the Accounting Officer and has the right of direct access to him/her. On matters of day-to-day administration the Section will report to a designated MB member.

Internal Audit Section will produce a written report in respect of each audit undertaken. In the process of conclusion and preparation of the finalised report to the Accounting Officer in respect of systems audits, the report will be sent in draft to the management of the function/location that was the subject of the audit for final input, prior to submission to the Audit Committee for its consideration. Such reports will be sent to the MB and the General Staff members of the SMC to facilitate consideration by the SMC and appropriate civil and military follow-up. Each system audit report will be assigned to a lead branch in the Department for general oversight purposes. Copies of all audit reports will be sent to the Comptroller and Auditor General.

Internal Audit Section will produce an annual report summarising the Section's activities during the year, which the Head of Internal Audit will submit to the Audit Committee by end quarter one of the following year.