Comhlacht Formhaoirsithe
Seachtrach Óglaigh na hÉireann

External Oversight Body of the
Defence Forces

Annual Report 2025

March 2026

The 2025 Annual Report of

the External Oversight Body of the Defence Forces

in accordance with section 333 of the Defence (Amendment) Act 2024 and in compliance with

the Code of Practice for the Governance of State Bodies.

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Chairperson's Foreword

As Chair of the External Oversight Body of the Defence Forces and in accordance with Section 333 of the Defence Act 1954, as inserted by Section 21 of the Defence (Amendment) Act 2024, I am pleased to submit the statutory Body's First Annual Report to the Minister for Defence, Ms. Helen McEntee, T.D, for her consideration. This first Annual Report covers the period 1 December 2024 (the day on which the Body came into statutory being) up to 31 December 2025.

The Body's first year has been a busy and important one for the Body in carrying out **its statutory functions of overseeing and monitoring the management of human resources of the Defence Forces by the Defence Forces** and reporting to the Minister for Defence on the issues arising.

During the course of the year, in carrying out its oversight and monitoring role, the Body has focussed on and continues to be guided by matters which are recognised as key levers in the transformation of culture within the Defence Forces. In this regard the Body has made clear to the Defence Forces, the Minister and all stakeholders it has engaged with to date, that one of its strategic objectives is the implementation of Chapter 8 (with the exception of section 8.4) of the 2022 Report of the Commission on the Defence Forces (CoDF) on human resources *"People as the Defence Forces key strategic resource"*. The Body has adopted those aspects of Chapter 8 (with the exception of section 8.4) that come within its statutory remit as its guiding document.

As we approach the third anniversary of the Independent Review Group (IRG) Report and the subsequent acceptance of Government and senior Defence Force leadership of the Report's findings and commitment to implementing its recommendations, it is timely to review progress made to date. In doing so, it is appropriate to have regard to the recommendations of the IRG and the HR matters contained in Chapter 8 (with the exception of section 8.4) of the CoDF Report. It is clear that some progress is being made by the Defence Forces in implementing

those recommendations. The Body and I want to acknowledge that progress and the work being delivered by the Chief of Staff and his team across the organisation for their work in addressing some of these recommendations. As we discussed with the Chief of Staff and his team throughout 2025, we wish to see accelerated progress on implementing the recommendations in line with timelines which have now been set out in the new 2026 Strategic Framework for the Defence Forces approved by Government.

The Body continues to urge the Defence Forces to pursue a meaningful "Zero Tolerance policy" in the handling of inappropriate behaviours and in ensuring a safe workplace for all. The Body has noted and raised with the Defence Forces its concern at the findings of the 2025 Value Our People Survey which contains a very concerning level of respondents indicating their experience relating to unacceptable behaviours in the last 12 months.

In 2025, the Body spent considerable time discussing the required reform of the current complaints system. **The Body welcomes the move to place the Independent Grievance Management System on a statutory basis**. The Body also supports the introduction of the powers of suspension, in certain circumstances, of a member of the Defence Forces now provided for in the General Scheme of the Defence (Amendment) Bill 2026.

The Body has raised its concern with the Chief of Staff at the level of progress on implementing measures relating to gender, diversity, equality and inclusion matters. **The level of female participation is still too low and the level of female input at all decision-making levels of the organisation is not adequate**. This is a matter the Body will focus on in its work programme for 2026.

The Body is committed to playing its part in the essential culture transformation in the Defence Forces, in ensuring the Defence Forces reflect the culture and values of Irish society today and in establishing the Defence Forces as a workplace of choice in the future. It is in this vein, that the Body has embarked on its Work Programme for 2026.

Upon establishment as a statutory entity, the Body decided that it would submit six-monthly reports to the Minister in addition to its statutory obligation to submit an Annual Report. This

Annual Report should be read in conjunction with the Body's six-monthly reports which are available on the Body's website: https://eobdf.gov.ie

Over the course of the reporting period the Body has reported to three separate Ministers for Defence. It has been reassuring and empowering to the Body to have received unwavering consistency of message and support from each Minister in turn regarding the work of the Body.

On behalf of the Body, I wish to thank sincerely the Chief of Staff, his senior management team, the Permanent Representative Associations and the Department of Defence for their engagement with the Body to date. I would also like to thank those members of the Defence Forces with whom the Body met in 2025 for sharing their lived experiences of serving in the Defence Forces.

Patricia King (Chairperson)

30 March 2026

Highlights and review of the Reporting Period

1 December to 2024 to 31 December 2025

13

Body Meetings

The Body met with

- Defence Forces Chief of Staff and Senior Leadership Team
- Staff from the Department of Defence
- Members of the Permanent Representatives Associations
- Other Stakeholders

7

Meetings with DOD Senior Management

3

Meetings with the Minister

- 11 February 2025
- 01 September 2025
- 03 December 2025

3

Visits to Defence Forces Facilities

The Body visited

- Custume Barracks, Athlone
- Cathal Brugha Barracks, Dublin
- Dún Ui Mhaoilíosa (Renmore) Barracks, Galway

10

Quarterly Reports Received

- 3 Reports provided by the DoD on the status of themes within the remit of the Body
- 4 Reports provided by the DF on the status of themes within the remit of the Body
- 3 Quarterly Reports on Internal/External Investigations provided by the DF

9

Meetings with DF Senior Leadership

Meetings with Key Stakeholders

6 Publications

2 Six-Month Reports to the Minister

Governance

- Governance Framework
- Code of Conduct
- Oversight Agreement (2025-2028)

Public Consultation

- Draft Strategy Statement (2026-2028)

13 Sets of Minutes

Minutes of Body Meetings are now available on our website

Introduction

The Independent Review Group (the "IRG") was established in January 2022, to examine issues relating to allegations of discrimination, bullying, harassment, sexual harassment and any form of sexual misconduct in the Defence Forces. It recommended in its Report (the "Report"), published on the 28 March 2023, the establishment of an External Oversight Body in recommendation 4.3.1.

Accepting the recommendations of the IRG, the Government established the Body, initially on a non-statutory basis, in April 2023, to oversee the implementation of relevant recommendations of the IRG 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. The Terms of Reference (ToR) for the non-Statutory Body were published on 12 July 2023 and can be found on the Body's website: https://eobdf.gov.ie. The non-statutory Body submitted three reports to the Minister for Defence which are also available on the Body's website.

While the Body continued to meet on a non-statutory basis, legislation was brought forward in 2024, by the Minister for Defence to place the Body on a statutory basis. The *Defence (Amendment) Act 2024* ("the Act") provides for the establishment of a statutory Body to be known as Comhlacht Formhaoirsithe Seachtrach Óglaigh na hÉireann, in English, the External Oversight Body of the Defence Forces ("the Body").

The Act was signed into law by the President on 17 July 2024. In accordance with the provisions of the Act, the then Minister for Defence signed the commencement and establishment day orders bringing the statutory Body into operation on 01 December 2024.

The Act outlines the high-level functions of the Body to oversee and monitor the management of human resources of the Defence Forces by the Defence Forces and to report to the Minister on issues arising. In the then Minister for Defence's direction to the Chair of the statutory Body dated 11 November 2024, he indicated that he wished to ensure continuity with the important work conducted by the non-statutory Body in line with its ToR. In that regard, the then Minister

for Defence wrote to the Chair requesting that the Body continue to review and report to him on items (1) - (8) and (m) of the ToR (Appendix 1).

> The Act provides that *"The External Oversight Body shall, not later than 3 months after the end of each year, prepare and submit to the Minister a report on its activities during the preceding year."*

In accordance with the provisions of the Act, this first Annual Report for 2025 also incorporates the month of December 2024, to include the first month of the Body's statutory existence profiling the work of the Body between 01 December 2024 and 31 December 2025 ("the reporting period").

Who we are

The Act makes provision for the membership of the Body. The Act provides that the Body shall consist of no fewer than 7 members and no greater than 9 members including:

a) a Chairperson;

b) no fewer than 5 and no greater than 7 ordinary members; and

c) the Secretary General of this Department (*ex officio)* with a) and b) to be appointed by the Minister.

In accordance with the Act, the Minister for Defence designated the first Chair and first ordinary members of the Body who stood appointed on 01 December 2024:

- Ms. Patricia King (Chair) (appointed for four years)
- Mr. Jim Breslin (appointed for four years)
- Ms. Sam des Forges (appointed for four years)
- Mr. Liam Doherty (appointed for three years)
- Ms. Josephine Feehily (appointed for three years)
- Mr. Pat O' Doherty (appointed for three years)
- Ms. Julie Sinnamon (appointed for four years).

The Secretary General of the Department of Defence, Ms. Jacqui Mc Crum, is an *ex officio* member as provided for in the Act.

Biographies of members of the Body are available on the Body's website: https://eobdf.gov.ie

Subject Matter Expert

In June 2025, the Body engaged Colonel Simon Farebrother as a Subject Matter Expert to the Body. On taking up his appointment, Colonel Farebrother has provided relevant military expertise to the Body**,** in particular his experience of leading cultural transformation in the UK armed forces.

Executive to the Body

In accordance with the provisions of the Act, the Minister for Defence "shall assign to the External Oversight Body such and so many staff as he or she considers appropriate for the discharge by the External Oversight Body of its functions". These staff comprise the Executive to the Body.

Table 1: Executive Team

Role	Name
Principal Officer	Marianne Nolan
Assistant Principal Officer (since 01 January 2025)	Eoin Tighe
Higher Executive Officer	Jenny Clancy
Administrative Officer	Clodagh O' Malley Gannon
Executive Officer	Grzegorz Kolodziej
Executive Officer (appointed December 2025; previously held Clerical Officer role in the Body)	Lorraine O'Connell
Executive Officer	Raymond O'Connor

The Role and Functions of the Body and Executive

Independence

In accordance with the Act, the "Body shall be independent in the performance of its functions." The Act provides that the Minister shall (inter alia), with monies voted by the Oireachtas, provide the Body with the resources, including staffing, that it requires. As such, while the Body is independent in the performance of its functions, the Minister and Government bear ultimate political accountability to the Oireachtas for the performance of the Body.

Functions of the Body

The role of the Body is quite a narrow one but very focussed. It is **to oversee and monitor the management of human resources of the Defence Forces by the Defence Forces. This formulation of the role of the Body is careful to recognise the day-to-day management of the Defence Forces is the responsibility of the Defence Forces themselves. It is not the role of the Body to manage or implement the reforms. Specifically, the Act provides that:**

- keep the Minister informed of relevant matters;
- when requested by the Minister, or on its own initiative, conduct reviews and make recommendations to the Minister;
- provide independent advice to the Minister on matters arising as the Body considers appropriate;
- furnish to the Minister, in such format as he or she may require, such information as the Minister may from time to time require;
- obtain the consent of the Minister for Defence and the Minister for Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation to engage consultants, advisers, persons, or bodies, necessary to assist the Body in its functions;
- as soon as practicable after the establishment day, the Body shall prepare and submit to the Minister a Strategy Statement in respect of the period of 3 years immediately following the year in which the Strategy Statement is so submitted;
- prepare and submit a new Strategy Statement to the Minister during the period of 6 months before the expiry of the preceding 3-year Strategy Statement;
- not later than 3 months after the end of each year, prepare and submit to the Minister an Annual Report on its activities during the preceding year.

Additional functions assigned to the Body

In the Minister for Defence's direction to the Chair of the Body dated 11 November 2024, the Minister indicated that he wished to ensure continuity in the important work conducted by the Body, which it progressed whilst operating on a non-statutory basis. Such work included, in

line with its Terms of Reference, overseeing the implementation of relevant recommendations of the IRG Report, increasing transparency and accountability in the Defence Forces and bringing about necessary changes to the workplace culture and behaviour in the Defence Forces. In that regard, and in line with the Act, the then Minister for Defence requested that the Body continue to review and report on items (1) - (8) and (m) of that Terms of Reference (Appendix 1) and matters specifically prescribed as falling within the oversight of the Body.

The Body is also responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The Body's Strategy Statement 2026 – 2028 is discussed later in this report.

The regular day-to-day administration and support to the Body are the responsibility of the Executive acting at the direction of the Chair and the Body.

Executive Team

The role of the Executive to the External Oversight Body is:

- to support the Body in all matters as required;
- to ensure all governance is in place;
- to update the Body on matters that are deemed relevant to the work of the Body;
- to engage with the Defence Forces, the Department of Defence and other stakeholders on behalf of the Body as required; and
- to add to the knowledge of the Body through undertaking research projects as required.

The Body's Vision, Mission and Values

Our Vision

To foster a culture of accountability, transparency, and continuous improvement, enabling the Defence Forces to get the best from their people thus supporting operational effectiveness.

Our Mission

Through independent oversight, monitoring, meaningful engagement, and informed recommendations, drive necessary cultural and behavioural change within the Defence Forces, reporting progress to the Minister for Defence.

Our Values

Highlights and Review of the Reporting Period

1 December 2024 – 31 December 2025

Overview

We are approaching the third anniversary of the Independent Review Group (IRG) report and its acceptance by Government and senior Defence Force leadership of its findings and commitment to implementation of its recommendations. In reviewing the IRG recommendations and the HR matters contained in Chapter 8 (with the exception of section 8.4) of the CoDF Report, it is clear that some progress was made in 2025 by the Defence Forces in moving towards implementation of these recommendations. The Body acknowledges that progress and the work being delivered by the Chief of Staff and across the organisation in this regard. However, the Body has throughout 2025 made clear the need to see accelerated progress on implementing the recommendations in line with timelines set out in the 2026 Strategic Framework for the Defence Forces approved by Government and published in February 2026.

The Body notes that reform of the Defence Forces' complaints processes is well underway. In 2025, the Body made clear to the Minister its support for on-going reform of the complaints processes and for placing the Independent Grievance Management System on a statutory basis. Furthermore, progress was made in 2025 on the reform of the Redress of Wrongs system and on the introduction of a complaints process for civilians in the Defence Forces. We understand that some progress has been made in terms of reforming current promotion processes. In terms of the Performance Appraisal System and career progression systems significant analysis has been undertaken. The Body will keep under review further progress in these key areas of reform in 2026 to ensure implementation of the relevant recommendations by the end of 2026 in line with the timelines for implementation set out in the 2026 Strategic Framework for the Defence Forces.

In 2025, the Body continued to urge the Defence Forces to pursue a meaningful "Zero Tolerance policy" in the handling of inappropriate behaviours and in ensuring a safe workplace

for all. The Body noted the findings of the 2025 Value Our People Survey which contains a very concerning level of respondents indicating that they have experienced unacceptable behaviours in the last 12 months.

During 2025, the Body discussed with the Defence Forces and the Minister for Defence, the critical need to have a Workforce Plan in place to ensure the organisation has 'the right people in the right place at the right time'. This plan should include a programme of civilianisation to focus the Defence Forces on operational roles while maximising operational effectiveness. The Body has impressed upon the Minister and the Defence Forces, the absolute necessity to accelerate its progress on the implementation of a Workforce Plan in line with the timelines set out in the 2026 Strategic Framework for the Defence Forces.

Throughout 2025, the Body remained committed to playing its part in the essential culture transformation in the Defence Forces, in ensuring the Defence Forces reflect the culture and values of Irish society today and in establishing the Defence Forces as a workplace of choice in the future.

Meetings

Between its establishment as a statutory Body on 1 December 2024 and 31 December 2025 (the reporting period) the Body met on thirteen occasions. All but one of these meetings were held in person and included meetings with:

- the former Chief of Staff of the Defence Forces Lt. General Sean Clancy and the current Chief of Staff of the Defence Forces Lieutenant General Rossa Mulcahy along with members of their respective Senior Leadership Teams;
- senior officials from the Department of Defence (DoD);
- Members of the Leadership Team of the Representative Association of Commissioned Officers (RACO);
- Members of the Leadership Team of the Permanent Defence Forces Other Ranks Representative Association (PDFORRA);

- the Chief Executive of CUAN, the Domestic, Sexual and Gender Based Violence Agency, Dr. Stephanie O'Keeffe; and
- Ms. Eimear Fisher, Chair of the Department of Defence's Audit Committee.

In addition, the Body met with the Minister for Defence on three occasions in the reporting period:

- 11 February 2025 (former Minister for Defence Mr. Simon Harris TD)
- 1st September 2025 (former Minister for Defence Mr. Simon Harris TD)
- 3rd December 2025 (Minister for Defence Ms. Helen McEntee TD)

In the latter part of 2025, the Body decided that it would hold its first meeting in public on 26 February 2026 and instructed the Executive to put the necessary arrangements in place to hold such a meeting. The Body will report on that meeting in its 2026 Annual Report.

Visits to Defence Forces Facilities

In 2025, the Body visited Custume Barracks, Athlone and Dún Ui Mhaoilíosa (Renmore) Barracks, Galway. During these visits the Body had a series of meetings with the respective Defence Forces' leadership teams, with Defence Forces' personnel across all ranks and with the civilians working in the Defence Forces in those locations. Discussions with Defence Forces personnel included the Body hearing from personnel of their lived experiences working in the Defence Forces. Those discussions with personnel were held on a confidential basis and on the understanding of being without attribution. The Body valued these discussions as they have deepened their understanding of life in the Defence Forces and helped the Body in their role. The Body wishes to again thank those personnel who attended and contributed to those discussions.

A number of the Body's members also visited Cathal Brugha Barracks on 20 October 2025 to attend a briefing by the Defence Forces Strategic HR Branch on the results of the 2025 Defence Forces Value Our People Survey.

Reporting to the Minister for Defence in the reporting period

Upon establishment as a statutory entity, the Body decided that it would submit six-monthly reports to the Minister in addition to its statutory obligation to submit an Annual Report. This Annual Report should be read in conjunction with the Body's six-monthly reports.

Summary of the statutory Body's first report to the Minister for Defence

The Body submitted its first report covering 1 December 2024 to 30 June 2025 to the Minister for Defence in July 2025. In that report, the Body focussed on matters, which are recognised as key levers in the transformation of culture within the Defence Forces including:

1. Reform of the Promotions System in the Defence Forces
2. Reform of the Performance Appraisal System in the Defence Forces
3. Career Progression in the Defence Forces
4. Recruitment and Retention
5. Complaints and Reform of the Defence Forces Complaints Processes
6. The need for a Central Data Unit
7. Culture Change within the Defence Forces
8. Defence Forces' Civilianisation Project

The Body emphasised in their first report its support of zero tolerance of unacceptable behaviours in the Defence Forces.

While recognising the progress being made on transformation within the Defence Forces relating to the issues outlined above and in implementing the recommendations contained within Chapter 8 (with the exception of section 8.4) of the CoDF and within the Report of the Independent Review Group, the Body emphasised its wish to see more progress being made with more ambitious timeframes for implementing all of the recommendations.

The Body's first report can be found on the Body's website: https://eobdf.gov.ie

Summary of the Statutory Body's Second Report to the Minister for Defence

The Body submitted its second report covering 1 July 2025 to 31 December 2025 to the Minister for Defence in 2025. In that report, the Body focussed on progress being made on reform of the promotions system, reform of the Performance Appraisal System and career development as well as on recruitment, retention and workforce planning in the Defence Forces.

The Body's second report also highlighted the Body's concern at the findings of the Defence Forces Value Our People Survey relating to personnel experiencing inappropriate behaviours in the last 12 months. These findings reinforce the need for demonstrable "Zero Tolerance" of unacceptable behaviours and for an increased pace of change and more ambitious timeframes for implementation of a reformed complaints process. In that regard, the Body reiterated its support for ongoing reform of the complaints processes and for placing the Independent Grievance Management System on a statutory basis. The Body also reiterated the importance of meaningful zero tolerance of unacceptable behaviours in the Defence Forces, the importance of a safe and respectful working environment for all personnel and the importance of the availability of a "safe space" to be provided to members in all work locations in the Defence Forces.

The second report emphasised that successful implementation on the reform agenda in relation to promotions systems, the new Performance Appraisal System and career progression due to be implemented by the end of 2026 will require early engagement with the relevant Representative Associations and recommended such early engagement with the Defence Forces' Leadership Team.

In the Body's second report, the Body again acknowledged that some progress has been made by the Defence Forces in developing the new suite of reform measures but emphasised its wish to see progress on finalising the measures being accelerated during 2026.

In this second report, the Body expressed its dissatisfaction with the level of progress on implementing measures relating to gender and diversity, equality and inclusion matters. The

Body made clear its view that the level of female participation in the Defence Forces overall is still too low and the level of female participation and input at all decision-making levels of the organisation is not adequate. The Body is of the view that the Defence Forces' leadership team need to significantly accelerate efforts in this regard including the setting of interim targets on levels of female participation in the Defence Forces and to intensify focus on developing initiatives to increase female participation and input into decision making at all levels of the Defence Forces in the immediate term.

The Body's second report is also available on the Body's website: https://eobdf.gov.ie

Observations Sought by the Minister and Provided to the Minister

During 2025 the Minister for Defence sought the Body's views on:

1. ***Two Internal Audit Reports*** that relate to both human resource and organisational culture issues relating to the Defence Forces. The reports concerned apparent irregularities identified in the administration and financial controls of certain aspects of personnel policy and practice applicable to serving members of the Defence Forces. Specifically, they related to:
    i. the granting of leave to Commissioned Officers; and
    ii. the management and administration of grant aiding members of the Defence Forces for the purpose of undertaking educational courses.

    Having carefully considered the content of both reports; the Body reported to the Minister that the Body believed the two reports contained findings of a very serious nature which should be pursued further. The Act does not authorise the Body to undertake such an exercise.

    The Body confirmed to the Minister that it would engage with the Chief of Staff and relevant senior leadership to seek assurances on the steps to be taken to ensure the implementation and adherence to all the human resource related recommendations outlined in both reports.

The Body subsequently sought assurance from the Chief of Staff in the reporting period and the Body plans to revisit these issues with the Chief of Staff and his Senior Leadership Team in the course of 2026.

2. **Defence Forces' Civilianisation**

In the reporting period, the Body was asked by the Minister to consider civilianisation options developed by the Defence Forces and the Department, namely:

i. Establishing a Civilian HR Management, Training and Communications Function;
ii. Consolidating Workforce Management under the future Chief of Defence (CHOD); and
iii. The Public Service Model.

The Body noted some progress towards the development of options to consolidate workforce management under the proposed CHOD role. The Body did not settle on one option over the others but did share its views with the Minister on important principles that should inform any approach taken in relation to civilianisation:

- Given the significant potential of civilianisation to boost operational effectiveness, it was essential that the approach to increasing the utilisation and integration of civilians into the Defence Forces be ambitious and well executed.
- Whatever approach is pursued, it would be important for the Defence Forces and the Department to confirm that the approach could in principle deliver operational flexibility so that managers could as a matter of routine deploy personnel in the way that is most appropriate to the completion of tasks.
- An inclusive workplace culture would need to be developed for civilian staff with good HR management, equitable treatment and parity of esteem for employees regardless of their employee status. This would need to be undertaken within the 'One Force Ethos' by ensuring any civilian recruits do not feel they are part of a separate organisation. The Body recommended that in the context of civilianisation

all supervisors of civilians in the Defence Forces, whether military or civilian, receive the management development and performance management training necessary to ensure high standards of supervision are achieved.

Overall, the Body remains of the view that whatever approach on civilianisation is adopted it should be an integral element of the Defence Forces' Workforce Plan currently being developed. Furthermore, it should be consistent with the principles and objectives of civilianisation as outlined above and have the necessary supports in place to ensure its success.

3. **Input to the Strategic Framework**

As referenced earlier in this report, the Body decided that in its monitoring and oversight of the human resource management of the Defence Forces by the Defence Forces, the principles and recommendations contained in the Report of the CoDF relating to HR matters as set out in Chapter 8 (with the exception of section 8.4) of the Report should strongly inform the Body's ongoing approach.

In the course of engagement with the Body in this reporting period, the Chief of Staff and members of his Senior Leadership Team sought to clarify and establish an explicit link to the implementation of the Chapter 8 (with the exception of section 8.4) recommendations and other supporting actions to the Strategic Framework and the Detailed Implementation Plan for the Defence Forces.

In the context of the development of the new 2026 Strategic Framework, the Body recommended to the Minister that the recommendations and detailed actions from Chapter 8 (with the exception of section 8.4) on reform of the Defence Forces' promotions processes, reform of the Defence Forces' Performance Appraisal System and career progression in the Defence Forces be included in the new Strategic Framework. The aim of this was to provide the clarity and direction sought by the Defence Forces in relation to the implementation of these recommendations and actions contained in Chapter 8 of the Report of the CoDF.

The Body formed the view that the Defence Forces urgently needed to develop a coherent Workforce Plan to guide the organisation's move to LOA 2 as approved by Government and support culture transformation within the Defence Forces. The Body recommended that explicit reference be made in the Strategic Framework 2026 to develop the necessary Workforce Plan by March 2026.

It is important to note that the Body is an independent statutory body and therefore cannot be constrained in its oversight and monitoring work by what is included in any Strategic Framework. The Body, however, considered that explicit inclusion of certain recommendations in the Strategic Framework would serve as an important step in driving implementation and culture change in the Defence Forces and made recommendations to the Minister on that basis which were accepted, and the appropriate references were included in the 2026 Strategic Framework.

Quarterly Reporting to the Body by the Defence Forces and the Department of Defence

In the reporting period, the Body sought and received quarterly updates from the Defence Forces on progress being made on the implementation of the recommendations and detailed actions set out in Chapter 8 (with the exception of section 8.4) of the CoDF. These updates informed the Body in their considerations and in their engagement with the Minister, the Defence Forces and the Department.

In addition, on foot of a direction from the former Minister for Defence, the Chief of Staff was requested to provide a copy of quarterly reports provided to the Minister "*External Cases before the Civil Authorities and Internal Investigations within the Defence Forces*". The Body was disappointed at the delays encountered in receiving these reports in 2025 but has noted the commitment that these reports will be provided to the Body at the same time as being provided to the Minister for Defence going forward. The Body remains concerned at the increasing number of complaints being received in each quarter.

Governance and Structure

Membership of the Body

As indicated earlier in this document, the Act makes provision for the membership of the Body to include a Chairperson, ordinary members and the Secretary General as an *ex officio* member.

Terms of Office

In accordance with the provisions of the Act, the Chairperson is appointed by the Minister and shall hold office for a period not exceeding four years and may be reappointed for consecutive terms up to a maximum of eight years. There is specific provision in the Act for three Ordinary Members to be appointed by the Minister for four years and the remaining Ordinary Members for a period of three years to facilitate staggering future re-appointments and thus maintain the experience and knowledge of the Body.

The current membership of the Body is set out earlier in this report.

Table 2: 2025 Meeting Attendance of Body Members/Subject Matter Expert

Body Member	Appointment Date	Expiry of Term	No. of Meetings Attended 2025	No. of Meetings Attended December 2024
Patrica King Chairperson	01/12/2024	30/11/2028	11	2
Jim Breslin Body Member	01/12/2024	30/11/2028	11	2
Samantha des Forges Body Member	01/12/2024	30/11/2028	11	2
Liam Doherty Body Member	01/12/2024	30/11/2027	10	2
Josephine Feehily Body Member	01/12/2024	30/11/2027	10	2

Body Member	Appointment Date	Expiry of Term	No. of Meetings Attended 2025	No. of Meetings Attended December 2024
Jacqui McCrum (Ex Officio Body Member)	N/A	N/A	11	2
Pat O'Doherty Body Member	01/12/2024	30/11/2027	7	2
Julie Sinnamon Body Member	01/12/2024	30/11/2028	9	1
Simon Farebrother Subject Matter Expert	N/A	N/A	5	N/A

Body Meetings

The Body schedules one meeting per month except in the month of August. Each meeting focuses on areas within the remit of the Body which may involve meeting with relevant stakeholders as required. This includes meeting with the Chief of Staff of the Irish Defence Forces and his Senior Leadership Team throughout the year.

The Body is required, by the Act, to hold *"no less than 6 meetings in every 12 month period, as may be necessary for the performance of its functions."*

As already referenced, during the reporting period, the Body met a total of thirteen times. Minutes of these meetings are published on the Body's website: https://eobdf.gov.ie

Additionally, the Body met the Minister for Defence on three occasions in the reporting period of this annual report as follows:

- 11 February 2025 (former Minister for Defence Mr. Simon Harris TD)
- 1st September 2025 (former Minister for Defence Mr. Simon Harris TD)
- 3rd December 2025 (Minister for Defence Ms. Helen McEntee TD)

The Body publishes six-monthly reports to the Minister on the Body's website: https://eobdf.gov.ie

Governance Arrangements

In accordance with the Act, *the "Body shall be independent in the performance of its functions."* The Body is independent of the Department of Defence and the Defence Forces.

The Act provides that the Minister shall (inter alia), with monies voted by the Oireachtas, provide the Body with the resources, including staffing, that it requires. As such, while the Body is independent in the performance of its functions, the Minister and Government bear ultimate political accountability to the Oireachtas for the performance of the Body.

As an independent Body operating under the aegis of the Minister, the Body is subject to a range of statutory and corporate governance obligations including the principles under the Code of Practice for the Governance of State Bodies ("the Code"). Having regard to the scale of operations of the Body and Executive and the associated annual Budget, the Body, to the greatest extent possible, ensures that all the necessary obligations are fully complied with.

The Department of Defence, through the reporting and monitoring arrangements set out in the Oversight Agreement (2025 - 2028) between the Minister for Defence and the Body, have advised the Minister that all the necessary requirements of the Code, having regard to the size and scale of the Body, are, to the greatest extent possible, properly implemented and observed.

As the Body is funded in full by way of a grant from the Defence Vote, the Secretary General of the Department of Defence is the Accounting Officer for the Body. The Body is accountable to the Minister for Defence, the Comptroller and Auditor General and to the Houses of the Oireachtas.

Strategy Statement 2026 - 2028

During 2025 the Body focussed on the development of a three-year Strategy Statement for the Body setting out the Body's Vision, Mission and Values. The Statement also includes the Body's High Level Goals, Actions and Expected Outcomes – see Appendix 2.

In accordance with the Act, the Body conducted a public consultation on the draft Strategy *Statement* in September 2025 inviting submissions on the draft to inform the Body's considerations. The Body subsequently finalised its Strategy Statement for 2026 – 2028 and submitted it to the Minister in December 2025 who made arrangements for the Statement to be laid before the Houses of the Oireachtas. The Strategy Statement is available on the Body's website*:* https://eobdf.gov.ie .

Governance Framework

The Body is responsible for keeping proper and usual accounting records which, in line with the Code of Practice for the Governance of State Bodies, gives a true and fair view of its financial position and enables it to ensure that the financial statements comply with the Act. The maintenance and integrity of the corporate and financial information on the Body's website: https://eobdf.gov.ie is the responsibility of the Executive at the direction of the Body.

The Executive, at the direction of the Body, is responsible for developing the Annual Business Plan and the Work Programme for the Body. The Executive, at the direction of the Body, is also responsible for preparing and managing the Annual Budget for the Body and its Executive.

The Body is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Body considers that the financial statements of the Body for 2024 and the draft statements for 2025 give a true and fair view of the financial performance and the financial position of the Body in the reporting period.

The governance arrangements in place for the Body are set out in detail in the Body's Governance Framework which was agreed by the Body and published in 2025 on the Body's website: https://eobdf.gov.ie. In 2025, the Body also agreed the following governance documents:

- Code of Conduct for Body members and the Executive to the Body;
- Oversight Agreement (2025-2028) between the Body and Minister for Defence;

These documents are available on the Body's website: https://eobdf.gov.ie.

Performance Delivery Agreement/Performance Evaluation

During the reporting period, the Body and the Department of Defence discussed and agreed a Performance Delivery Agreement for 2026. This Performance Delivery Agreement was formally signed in January 2026 and will be subject to periodic reviews.

Responsibilities of the Executive to the Body

The Role of the Head of the Executive and the Executive

The role of the Head of the Executive and the Executive is to support the work of the Body. The Head of the Executive and Executive may be assigned such functions and duties as may be delegated by the Body. The duties can be classified as statutory duties, duty of disclosure, duty to exercise due care, skill and diligence, and administrative duties.

The responsibilities of the Head of the Executive and the Executive include ensuring good information flows within the Body and its Committees and between the Defence Forces and the Department, as well as facilitating induction, mentoring and assisting with ongoing professional development within the Executive as required.

All Body members have access to the advice and services of the Executive who are responsible for advising and updating the Body on proper procedures.

The Head of the Executive and the Executive report to the Chairperson on all Body governance matters and assist the Chairperson in ensuring relevant information is made available to the Body.

The Head of the Executive and the Executive are responsible for advising the Body through the Chairperson on all governance matters. The Body has a list of statutory obligations and regulations that are required to be complied with and the execution of which depends on the Executive.

Code of Conduct

The Code of Conduct sets out, in written form, the standards of principle and practice which govern the conduct of the members of the Body and its Executive.

The Code of Conduct also applies to:

- any Committee established by the Body, including any external persons appointed by the Body to such Committee pursuant to the Act; and
- consultants, advisers and their employees that the Body may engage pursuant to the Act.

The Code of Conduct is available on the Body's website: https://eobdf.gov.ie and is subject to periodic review to ensure it remains appropriate.

Conflicts of Interest

Procedures are in place to ensure that the members of the Body and its Executive comply with the provisions of the *Ethics in Public Office Act, 1995* and the *Standards in Public Office Act,*

2001, where applicable. The Body's Code of Conduct sets out the process for the management of potential conflicts of interest.

Oversight by the Minister for Defence

There is an Oversight Agreement (2025-2028) in place between the Body and the Minister for Defence. This Agreement clearly defines the terms of the Minister's relationship with the Body. It defines the key roles, responsibilities and supports that underpin the relationship between the Minister and the Body. A copy of the Agreement is available on the Body's website: https://eobdf.gov.ie.

Audit Committee & Risk Management

Having regard to the scale of the Body and Executive to the Body, together with the scope of the associated Annual Budget, efficiencies of scale dictated that the establishment of a separate Internal Audit Unit or Audit Committee within the Body was not considered financially efficient. Therefore, in 2024, the Body decided to seek the services of the Department of Defence's Internal Audit Unit and its Audit Committee. Those services are now in place and the external Chair of that Committee, and the Head of Internal Audit have direct access to the Chairperson of the Body.

The Body has a comprehensive Risk Management Policy and Risk Register in place since October 2025. The Executive maintains its Risk Register and updates it on an ongoing basis to reflect new risks arising at all levels in the Body and Executive and makes relevant changes in controls to mitigate risks. The Body will review the Risk Register from time to time, but at least twice a year.

System of Internal Controls

The Body has robust and effective internal control systems and procedures in place to ensure compliance, as appropriate, with the principles, requirements and guidelines of the Public Spending Code and to mitigate identified risks. The Body's monitoring and review of the effectiveness of the system of internal control is informed by the work of the external auditors, the Department of Defence Audit Committee, and the Chairperson and the Executive to the Body who are responsible for the development and maintenance of the internal control framework. The Chairperson's statement to this effect is set out in Appendix 5.

Procurement

All procurement activity is guided by the Public Spending Code published by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The Body has policies and procedures in place for the procurement of goods and services. As provided for in the relevant legislation, formal sanction for procurement matters is sought from the Department of Defence and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, where appropriate.

Quality Service to Stakeholders

The Body is committed to providing all stakeholders with a professional, efficient, courteous and high standard of service in accordance with the principles of Quality Customer Service.

Financial Reporting

All appropriate procedures for financial reporting were in place within the Executive in the reporting period, including the following:

- an annual budget and work plan approved by the Body and managed by the Executive to support the work of the Body throughout the year;
- a financial overview provided by the Executive to the Body on a quarterly basis;
- a Financial Statement for 01 December 2024 to 31 December 2024, prepared and submitted for audit to the Comptroller and Auditor General and approved by the Body which has been published to the Body's website: https://eobdf.gov.ie.
- a Draft Financial Statement for 1 January 2025 to 31 December 2025, is being prepared and will be submitted for audit to the Comptroller and Auditor General by 1 April 2026, as per the statutory requirements – *see section below on Financial Information in the Reporting period;* and
- relevant and timely reports containing financial and non-financial information, provided to the appropriate sections as required.

Compliance with Legislation

The Body also has arrangements in place to ensure compliance with the following statutory provisions, where applicable, including:

- General Data Protection Regulation (GDPR) and the *Data Protection Act 2018*
    - There were no data breaches in the reporting period.
- *Freedom of Information Act, 2014*
    - There was no freedom of information requests in the reporting period.
- Sections 42(1) and 42(2) of the *Irish Human Rights and Equality Commission Act 2014*.
- *Protected Disclosures Acts 2014 and 2022*
    - There were no Protected Disclosures made to the Body in the reporting period.

Financial Information in the Reporting Period

The Act sets out the financial reporting obligations for the Body.

Appendix 3 provides a financial summary of the Body's spend and allocation in the reporting period. The Body, in carrying out its mandate, is funded by the Exchequer in the form of an annual allocation from the Defence Vote 36 to Subhead A27.

The Secretary General of the Department of Defence, who is an *ex officio* member of the Body, is the Accounting Officer for the Body.

Allocation and Audit in the Reporting Period

All financial information is subject to audit by the Comptroller and Auditor General (C&AG). The Body's allocation for the reporting period was:

- In **2025**, the Body was assigned its own subhead (A27) under Vote 36 and was allocated €1,050,000
- Expenditure for the Statutory Body in the period **1 December 2024 to 31 December 2024** was funded by the Department of Defence through Vote 36

In accordance with the Act, during the reporting period, the Body submitted the Financial Statement for audit by the C&AG in respect of the period 1 December 2024 to 31 December 2024. In the opinion of the C&AG, *"the Financial Statement gave a true and fair view of the assets, liabilities and financial position of the ... Body... at 31 December 2024 and of its income and expenditure for the period 1 to 31 December 2024 in accordance with Financial Reporting Standard (FRS) 102."*

The Financial Statement for December 2024 is available on the Body's website: https://eobdf.gov.ie

In accordance with the Act, the draft Financial Statement in relation to 2025 is currently being prepared and will be submitted by 1 April 2026. It will then be subject to audit by the C&AG.

Fees, Salaries, Expenses and Taxation

The annual fees, payable to members of the Body, is in accordance with the sanctioned rate approved by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and Reform. In accordance with the Department Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and Reform guidelines, no fees are paid to public servants serving on the Body under the *'One Person One Salary'* principle.

Government pay guidelines on the pay of State Body employees are complied with in full. All members of the Executive are Civil Servants and are remunerated in accordance with the Civil Service salary scales appropriate to their grade and service. The staff compliment of the Executive stood at 6 members for December 2024. This increased to 7 members in 2025. The number of employees whose total employee benefits (including Employers' PRSI but excluding employer pension costs) paid in the reporting period fell within each of the following pay bands is shown in Table 3 below.

Table 3: Pay bands of employees in the reporting period

Pay bands of employees in the reporting period			2025	2024
Range From		**To**		
€ 20,000	-	> €60,000	**4**	**5**
€60,000	-	>€120,000	**2**	**-**
€120,001	-	>€130,000	**-**	**1**
€130,001	-	>€140,000	**1**	**-**
			7	**6**

Travel expenses are paid to Body members and the Executive as appropriate and in accordance with the Civil Service Travel Policy and the amounts paid are met from the annual allocation to the Body and are set out in Appendix 3.

The Body has complied with its obligations under tax law in the reporting period. All payments and matters relating to the withholding and calculation of tax regarding the Body are made and processed by the Finance Branch of the Department of Defence.

Prompt Payment of Accounts Act 1997

The Body fully complies with the terms of the *Prompt Payments of Accounts Act 1997*. The Body has procedures in place to ensure that invoices are paid within the statutory time limit. While procedures have been designed to ensure compliance with this *Act*, they can only provide reasonable and not absolute assurance against material non-compliance with this *Act*. In the reporting period, no invoices incurred late payment penalties.

Appendix 1: Terms of Reference [1 to 8 and (m)]

(1) To oversee the implementation and operationalisation of necessary cultural change by the Defence Forces on foot of the matters identified in the Report.

(2) To oversee, where relevant, the performance of the Defence Forces in the quality, timeliness and impact of their implementation of the following recommendations of the Report:
4.2.1: Immediate reform to the process of making a complaint of unacceptable behaviour under Administrative Instruction A7, Chapter 1;
4.2.2: Revised grievance model to replace redress of wrongs system under Section 114 of the Defence Act 1954, as amended;
4.4.1: Revisions to policy, practice and procedures to address incidents of unacceptable behaviours;
4.5.1: Recommendations for addressing incidents of reprisal or retaliation;
4.6.1: Recommendations for training supports to address workplace issues pertaining to dignity and equality, duty of care, discrimination, intimidation, bullying, harassment, sexual harassment and sexual misconduct;
4.7.1: Practice-based recommendations for supporting a culture based on dignity and respect;
4.8.1: Recommendations for addressing cultural issues related to gender;
4.10.1 Recommendations on the provision of adequate maternity clothing for female personnel;
2
4.11.1 Recommendations on the development of family-friendly policies and initiatives;
4.12.1 Recommendations on the protection of confidentiality within the Personnel Support Service; and
4.13.1 Recommendations on complaints process for civilians and civil servants.

(3) To oversee the performance of the Defence Forces in the operation and reform of the following areas:
a. modern human resources practice with specific emphasis on
i. supporting a culture based on dignity and respect,
ii. supporting greater diversity and inclusion,
iii. removing gendered rules, standards and practices;
b. initial training and development processes for recruits;
c. recruitment outcomes which reflect the diversity of contemporary Irish society;
d. ongoing training and development systems;
e. performance management systems;
f. promotion and career progression systems;
g. addressing workplace issues (including bullying & harassment);
h. complaints and grievance systems;
i. reprisals and retaliation prevention systems;
j. sanctions under g, h and i;

k. inclusive language; and
l. data and monitoring systems under each of the areas above.

(4) To oversee the implementation by the Defence Forces of certain recommendations, as set out in Appendix 1, contained in the High Level Action Plan for the Report of the Commission on the Defence Forces dated 13 July 2022 as approved by Government.

(5) To examine outcomes (including diversity outcomes) reported through the Defence Forces Data & Monitoring Systems.

(6) To oversee the management of the existing complaints system within the Defence Forces pending the introduction of a new complaints mechanism for members of the Defence Forces;

(7) To identify and monitor clear measures of performance of the Defence Forces under Terms of Reference (1), (2), (3), (4), (5) and (6), including the establishment of relevant baseline data.

(8) To assist in developing greater transparency, and accountability in the Defence Forces in relation to the matters raised in (1), (2), (3), (4), (5), (6) and (7).

....

(m) Recognising that there are a number of matters relating to the implementation of the Report recommendations that will be led by the Department of Defence and that are critical enablers to the role of the Body, such matters also fall within the scope of the Body.

Appendix 2: Summary of the Body's High Level Goals

This Appendix sets out the Body's goals and associated key actions and desired outcomes as per the Body's Strategy Statement 2026-2028.

Table 4: Summary of High-Level Goals (Strategy Statement 2026-2028)

High-Level Goal	Key Action	Expected Outcome
Impactful change and strategic reform of HR processes in the Defence Forces	• Provide clear actionable advice and recommendations as appropriate to the Minister • Track implementation and follow through. • Respond effectively to requests for advice from the Minister for Defence.	• A more strategic approach to HR within the Defence Forces, with revised processes being implemented incrementally. • Improved staff satisfaction and a more positive culture in the Defence Forces, independently measured.
Effective professional oversight and monitoring	• Hold at least 10 meetings a year with Senior Defence Force Leaders. • Develop effective tracking and metrics tools. • Use the experience of the appointed Military Advisor to support the Body. • Engage with stakeholders.	• Effective evidence-based oversight and monitoring. • A safer culture that is inclusive, respectful, and trustworthy, ensuring victim-survivors of sexual violence and gender-based violence are understood, supported, and protected. • A zero-tolerance policy is in place driving positive culture change.
Develop our capacity	• Put in place governance and administration processes. • Build our knowledge through engagement. • Develop a research capability.	• The External Oversight Body established as a functioning State Body delivering on its mandate.

Appendix 3: Summary of Financial Statement (1 Dec 2024 – 31 Dec 2025)

Financial Overview

Please note that all financial information relating to 2025 is of a provisional nature until audited by the Comptroller and Auditor General. The Draft Financial Statement of 2025 is due to be submitted for audit to the Comptroller and Auditor General before 1 April 2026.

The Financial Statement of 2024 has been audited by the Comptroller and Auditor General and is available on the Body's website: https://eobdf.gov.ie.

		Dec
	2025	**2024**
	€	**€**
Allocation		
Approved allocation	**1,050,000**	**-**

Oireachtas Grants Received

Department of Defence – Vote 36 – Subhead A27.1 - Pay	510,778	30,728[1]
Department of Defence – Vote 36 – Subhead A27.2 – Non Pay	109,047	-
	619,825	**30,728**

Expenditure

Pay Costs (Wages & Salaries, Allowances, Pensions)	532,838	30,728
Non-Pay Costs (Administration, Operation, Promotion)	128,820	21,856[2]
	661,658	**52,584**

[1] Pay was part of Subhead A1 of Vote 36 for 2024
[2] Non-pay costs were part of Subhead A2 and A26 of Vote 36 for 2024

Allocation & Expenditure Summary 2025

Category	Approved Allocation (€)	Actual Expenditure (€)	Variance (€)	Variance %
Pay Costs (Wages & Salaries, Allowances, Pensions)	1,050,000	532,838	388,342	37%
Non-Pay Costs (Administration, Operation, Promotion)		128,820		

Graphical Financial Analysis 2025

Figure 1: Grant Received & Expenditure (Pay v Non-Pay)

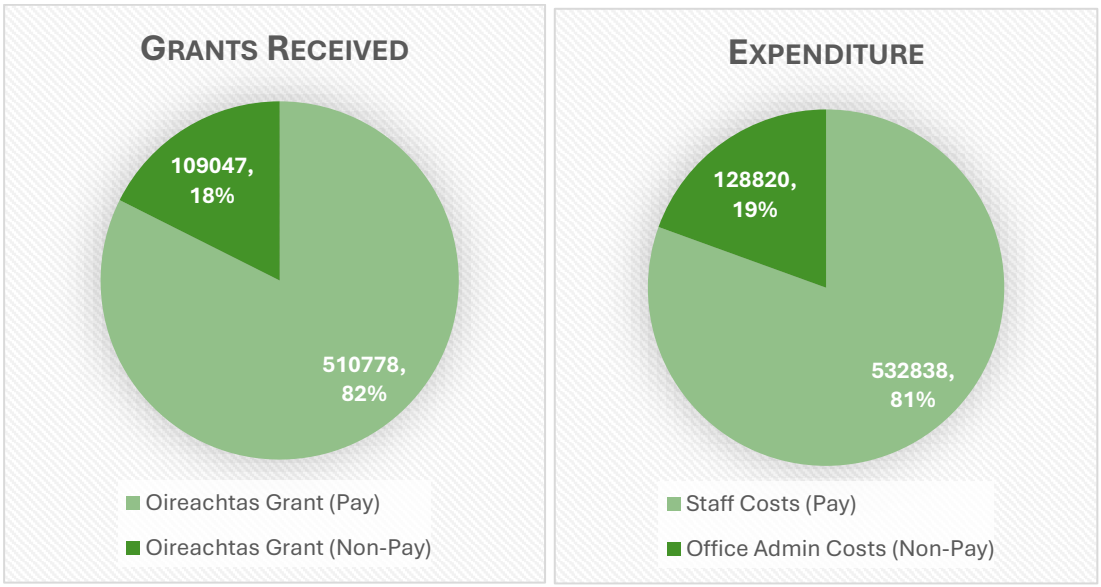
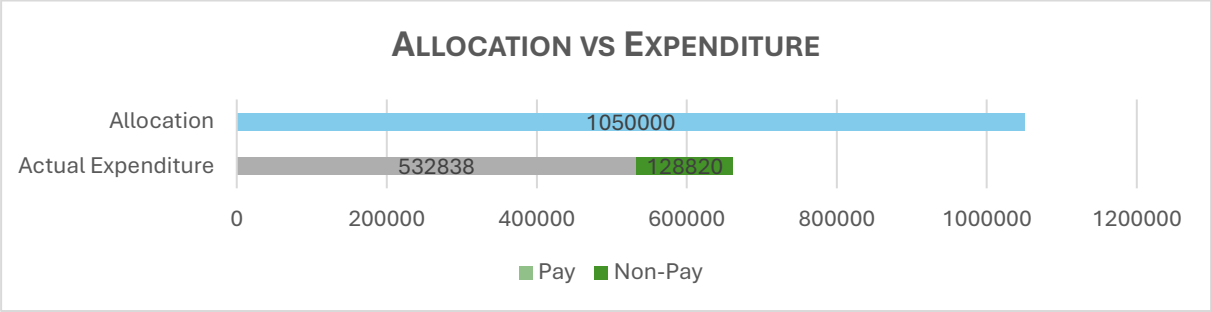


Figure 2: Allocation vs Actual Expenditure



Employees, Member Fees and Travel

	Dec 2025	Dec 2024
The average number of employees and Body Member numbers during the period was made up as follows:		
Body Members	8	8
Members of the Executive	7	6

Body Member Fees

	2025	Dec 2024
Body member fees	**93,414**	**7,482**

Travel and Subsistence Expenditure

	2025	Dec 2024
Domestic		
- Body	2,566	44
- Executive Body	3,318	-
International		
- Body	4,500	-
- Executive Body	1,409	-
	11,793	**44**

Appendix 4: Climate Action and Energy Usage 2025

The Body is located on one floor (second floor) of a five-story building at Trinity Point, 11-12 South Leinster Street, Dublin 2. The number of employees increased by one during the reporting period, with 7 members of staff in place on 31 December 2025.

The Body remains committed to the all-of-Government plan for carbon abatement. The Body values all available opportunities to identify measures for improvements in energy efficiency and green initiatives. The Body in so far as is practicable, performs its functions in a manner consistent with the furtherance of the national climate objective as set out in the Climate Action and *Low Carbon Act 2021*. It reports as an aegis body under the Defence remit. The Body's figures are included in the Department's overall statutory Monitoring and Reporting (M&R) returns. Despite not currently having the ability to realise the gains being made, the Body will continue to liaise with its parent Department and commits to exploring and introducing several initiatives in relation to reducing its electricity, gas and water usage.

Appropriate procedures for managing energy usage and implementing climate action were in place within the Body in the reporting period, including:

- regarding compliance with Circular 1/2020 in respect of offsetting air travel emissions, the Executive calculates the cost of air travel emissions annually, and submits payment to the Department of Environment, Climate and Communications Climate Action Fund in respect of offsetting these emissions. A payment of €86.74 made in March 2026 in respect of 2025 to offset the emissions associated with 11,568km of official air travel.
- the Body has continued its efforts in climate action and to minimise energy use and liaise as required with the Department of Defence in all such matters as required.
- the energy consumption of the Body is included in the annual report provided by the Department of Defence to the Sustainable Energy Authority of Ireland.

Appendix 5: Chairperson's Statement on Internal Control

Scope of Responsibility

On behalf of the Body, I as Chair to the Body, acknowledge the responsibility of the Body for ensuring that an effective system of internal control is maintained and operated.

Purpose of the System of Internal Control

Every effort has been made to ensure the effectiveness of the system of internal control. The Body ensures that, in line with Code of Practice for the Governance of State Bodies, transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected in a timely period.

The system of internal control, which accords with guidance issued by Department of Public Expenditure, Infrastructure, Public Service Reform and Digitisation has been in place for the Body for 2025 and up to the date of approval of the financial statements.

Capacity to Handle Risk

Due to the small scale of operations and limited available resources the Body does not have an Internal Audit function or an Audit and Risk Committee. The Body has decided to avail of the services of the Department of Defence Internal Audit Unit and Audit Committee. The Body maintains a risk register which is reviewed by the Body and the Executive on a regular basis. From time to time an external firm of accountants will be engaged to conduct reviews of the operation of controls and report their findings to the Body.

Risk and Control Framework

The Body has in place a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. It is the intention of the Body to implement a risk register to identify key risks faced by the Body.

I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at the level of the Executive to the Body with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review,
- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard the assets.

Ongoing Monitoring and Review

The following procedures are in operation and are designed to provide effective Internal Control:

- an appropriate control environment has been established by the introduction of clearly defined Executive responsibilities with corresponding accountability.
- a comprehensive budgetary system is in operation and expenditure trends are reviewed on a quarterly basis.
- maintaining a risk register which is reviewed by the Body and the Executive on a regular basis
- on an annual basis, and on occasions in consultation with a firm of accountants, to review risks facing the Body and where necessary to revise procedures in place to address same.
- procedures for addressing the financial implications of major business risks such as financial instructions and notes of procedures.
- delegation practices such as authorisation limits, segregation of duties and methods of preventing and detecting fraud have been implemented.

Procurement

I confirm that the Body has procedures in place to ensure compliance with current procurement rules and guidelines. During 2025, the Body complied with those procedures. I confirm that the Body has undertaken no non-compliant procurement in 2025.

Review of Effectiveness of Internal Controls

I confirm that due to the size of the Body and the Executive to the Body, together with the scope of the associated Annual Budget, efficiencies of scale dictated that the Body decided to seek the services of the Department of Defence's Internal Audit Unit and its Audit Committee. I can confirm that those services are now in place and that the external Chair of that Committee, and the Head of Internal Audit have direct access to the Chairperson of the Body. The Body's monitoring and review of the effectiveness of the system of internal control is informed by the work of the external auditors, the Department of Defence Audit Committee, and the Chairperson and the Executive to the Body who are responsible for the development and maintenance of the internal control framework.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2025 that require disclosure in the financial statements.

Ms. Patricia King

Chair of the External Oversight Body of the Defence Forces

Date 30 March 2026

Appendix 6: Links to External and Internal Defence Forces Supports and Information

External Supports and Services:

The Ombudsman for the Defence Forces

The Ombudsman for the Defence Forces provide military personnel with an independent and impartial external statutory complaint investigation system.

For more information and contact details, please visit odf.ie

Or call: 01 663 3222

Raiseaconcern

Raiseaconcern provide a safe secure, confidential and impartial service for raising concerns. Assists personnel in documenting their allegations and provides guidance on follow-on options open to them.

For more information and contact details, please visit raiseaconcern.com

INSPIRE

INSPIRE are a 24-hour external confidential counselling service providing a referral and support service on a wide range of personal and work related issues.

To contact INSPIRE please call: 1800 817 433

Personnel overseas please call: 00 353 1800 817 433

Dublin Rape Crisis Centre

A national 24-hour external helpline for those who need support.

For more information and contact details, please visit drcc.ie

Or call 24 hour helpline: 1800 778888

Internal Supports and Services:

Personnel Support Services (PSS)

An internal support available to Defence Force personnel and their families in times of crisis and general difficulty. The Personnel Support Services are confidential and provide a wide range of information and advice, stress management, counselling and referral to specialist assistance.

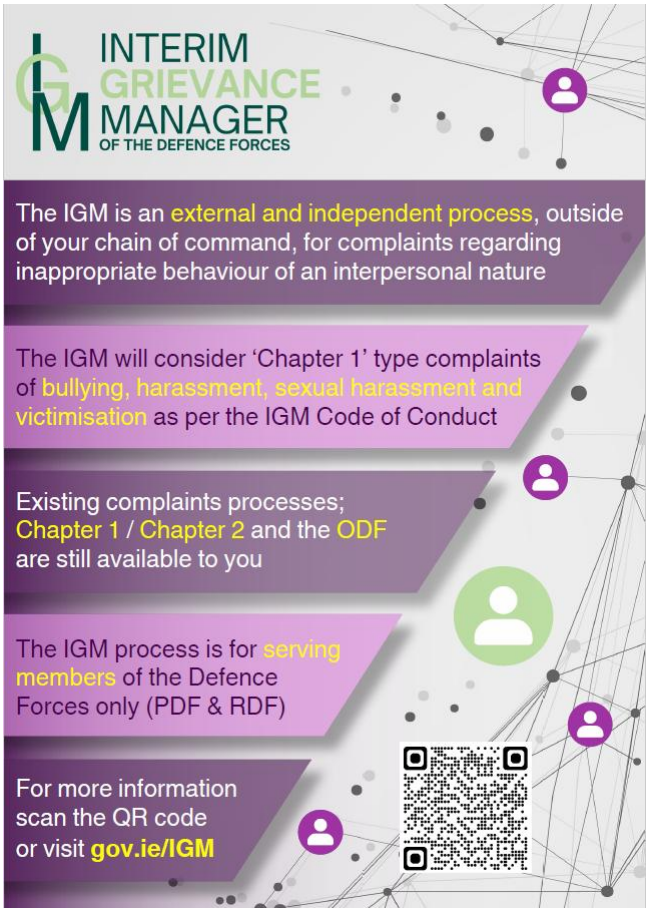
For more information and contact details, please visit Military.ie

Chaplaincy Service

The Chaplaincy Service provides confidential, comprehensive pastoral support and spiritual care to personnel at home and overseas.

For more information and contact details, please visit Military.ie

Appendix 7: Interim Grievance Manager of the Defence Forces



Contact Us

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