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External Oversight Body of the
Defence Forces

The Second Report of the
Statutory External Oversight Body of the Defence Forces
to the Minister for Defence, Ms. Helen McEntee, T.D.

February 2026

Foreword

As Chair of the statutory External Oversight Body of the Defence Forces ("the Body") I am pleased to submit the Body's second six-month report to the Minister for Defence, Ms. Helen McEntee, TD, for her consideration.

This report covers the period from 01 July 2025 to 31 December 2025.

The role of the Body, as provided for in Section 322 of the Defence Act 1954 ("the Act") as inserted by Section 21 of the Defence (Amendment) Act 2024, is to oversee and monitor the management of human resources of the Defence Forces by the Defence Forces. In addition, upon establishment of the Body on 01 December 2024, the former Minister for Defence specified that the Body should continue "to oversee the implementation and operationalisation of necessary change by the Defence Forces on foot of the matters identified in the [Independent Review Group] IRG Report".

In this reporting period, the Body has continued to be guided by the overall views and recommendations contained in the Report of the Commission on the Defence Forces (2022), relating to human resource matters as set out in Chapter 8 of that report: "People as the Defence Forces key strategic resource".

The Body has focussed, in this reporting period in particular, 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 has also continued to urge the Defence Forces to pursue a meaningful Zero Tolerance policy in the handling of inappropriate behaviours. These human resource matters are considered key levers in the required culture transformation of the Defence Forces. Building on the progress over the last reporting period, much of this reform agenda in relation to promotions systems, the new performance appraisal system and career progression are scheduled to be implemented in Q4 of this year. Successful implementation in line with agreed timelines will require early engagement with the relevant Representative Associations. The necessity of such early engagement has been raised by the Body with the Defence Forces' Leadership Team. While the Body acknowledges that some progress has been made in this reporting period in developing the new suite of measures, it wishes to see progress on finalising the measures being accelerated during 2026 and has shared these views with the Chief of Staff and his Senior Leadership Team.

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The Body is not satisfied with the level of progress on implementing measures relating to gender and diversity, equality and inclusion matters. 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 considering setting some interim milestones e.g. 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 has indicated to the Defence Forces its intention to meet with the GENAD officer more frequently in 2026 to review progress on the GENAD policies in line with Chapter 8 of The Report of the Commission on the Defence Forces.

On behalf of the External Oversight Body members, I would like to take this opportunity to again thank all stakeholders for their engagement with the Body to date. I also wish to thank the Executive Team for their support and expertise in the discharge by the External Oversight Body of its functions.

Ms. Patricia King

Chair of the External Oversight Body of the Defence Forces

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Background

The First Report of the statutory External Oversight Body of the Defence Forces ("the Body") covered the period 01 December 2024 to 30 June 2025.

Following submission of the First Report to the former Minister for Defence, Mr. Simon Harris TD, the Report was published and is available on the Body's website[1]. The First Report sets out the background to the establishment of the Statutory Body, the role and functions of the Body along with the Body's membership and Executive support. The Report also sets out the activities of the Body, the key issues raised in the monitoring and oversight of the management of human resources of the Defence Forces by the Defence Forces and some concluding remarks relating to that reporting period (01 December 2024 to 30 June 2025).

This Second Report

This Second Report of the statutory Body covers the period from 01 July 2025 to 31 December 2025 (the reporting period). This Report is set out as follows:

- The activities of the EOB in the reporting period;
- Key issues raised in the monitoring and oversight of the management of human resources of the Defence Forces by the Defence Forces in the reporting period; and
- Concluding remarks.

[1] www.eobdf.gov.ie

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ACTIVITIES OF THE BODY IN THE REPORTING PERIOD

1. Meetings

1.1 During the reporting period, the Body met on five occasions. Four of these meetings were held in person with one meeting held remotely.

1.2 During this reporting period, the Body met with the Chief of Staff along with members of his Senior Leadership Team including the Defence Forces Head of Strategic Human Resources and the Senior Diversity, Equity, Inclusion and Gender Advisor (GENAD). The Body also met with the former Minister for Defence, Mr. Simon Harris, TD on 01 September 2025 and the Chair of the Body met with the current Minister for Defence, Ms. Helen McEntee, TD on 03 December 2025 to update them on key matters arising in the context of the Body's oversight and monitoring of the management of human resources of the Defence Forces by the Defence Forces.

1.3 In addition, the Body met with the following stakeholders:

- The Leadership Team of the Representative Association of Commissioned Officers (RACO);
- The Leadership Team of the Permanent Defence Force Other Ranks Representative Association (PDFORRA);
- Senior Management of the Department of Defence; and
- Ms. Eimear Fisher, Chair of the Department of Defence Audit Committee.

<u>Visits to Defence Forces' Facilities</u>

1.4 The Body visited Custume Barracks, Athlone, on 01 December 2025, and Dún Ui Mhaoilíosa (Renmore) Barracks, Galway, on 02 December 2025. 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 value these discussions as they have deepened their understanding of life in the Defence

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Forces and helped the Body in their role. The Body wishes to thank those personnel who attended and contributed to those discussions.

1.5 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 *(discussed later in this report)*.

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KEY ISSUES RAISED IN THE MONITORING AND OVERSIGHT OF THE DEENCE FORCES IN THE REPORTING PERIOD

The Body can report that over the course of the reporting period it continued to engage with the Chief of Staff, his Senior Leadership Team and the Defence Forces Representative Associations as part of the Body's monitoring and oversight of the management of the human resources of the Defence Forces by the Defence Forces. The Body continued to monitor and oversee progress being made by the Defence Forces on the implementation of the recommendations relating to key HR matters set out in Chapter 8 of the Report of the Commission on the Defence Forces including the reform of the promotions process, reform of the performance appraisal system and career development in the Defence Forces. Implementation of the recommendations on these key HR matters is considered by the Body to be essential in bringing about culture transformation in the Defence Forces and in making the Defence Forces a workplace of choice into the future. Progress on these key HR matters and some related issues are reported below:

2. Reform of Promotions Processes

2.1 In the Body's First Report, the Body reported that the Defence Forces had informed the Body that it was finalising a suite of measures which they believed would reflect the changes advocated by the Commission on the Defence Forces to provide an open, genuinely merit based, transparent and competitive promotions system.

2.2 In the reporting period, work continued on the development of these measures. The Body was updated by the Defence Forces on the progress being made on this suite of measures.

2.3 The Defence Forces have informed the Body that they are developing proposals such that their promotions systems will be opened to the maximum appropriate extent consistent with the generation, maintenance and employment of military capability by:

- Using eligibility criteria, which are based on the essential requirements of the rank, appointment, and profession or trade competed for;
- Allowing all staff who meet the essential criteria to compete for promotion, with shortlisting based on desirable criteria if required;
- Promotion of listed candidates in order of merit, subject to final high-level recommendation, unsuccessful candidates being free to compete in future competitions;

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- Designing systems that allow progression paths to the highest levels for all staff."

2.4 The Defence Forces have also informed the Body that they propose to ensure that Defence Forces' promotion systems are merit-based and employ competitive systems by:

- Using competency-centric suitability criteria in promotion competitions, and avoiding reference to location, duration or range of previous appointments in suitability criteria to ensure focus on quality of performance and potential of the individual over time.

- Using evidence of competent performance and potential at the candidate's current rank (and not solely based on time spent at that rank), to inform decisions on their promotion to a higher rank with greater authority and responsibility.

2.5 The Body has also been informed that the Defence Forces are considering enhancing the transparency of the Defence Forces promotions system through a number of initiatives including:

- dedicating a central Defence Forces Internal Competitions Office to promotion competitions in Defence Forces;
- separating the Defence Forces promotions function from the workforce planning and career management functions;
- considering an appropriate role for the Public Appointments Service in internal promotions; and
- having in place career progression route maps for all ranks and trades to include the competencies, qualifications and average progression rates at all ranks and trades.

2.6 While the Body is encouraged to note that some progress has been made in reforming the selection and eligibility criteria applying to a number of recent senior level competitions in the Defence Forces and that the Defence Forces are engaging with the Department of Defence on proposals for further reforming the promotions system, accelerated progress is required to ensure an open, genuinely merit-based, transparent and competitive promotions system as advocated by the Commission on the Defence Forces. There needs to be a renewed focus on implementing reforms at this stage.

2.7 The Body understands that discussions on the Defence Forces' proposals for reforming the promotions system are continuing with the Department of Defence and will include consultation with the Representative Associations. Given the timelines for implementation of the

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proposals included in the Strategic Framework it is important that such consultations commence as soon as possible. The Body has discussed this need for early consultation with the Defence Forces' Leadership Team.

3. Performance Appraisal

3.1 In the Body's First Report, the Body made clear its view that it would wish to see better progress in the development of the Defence Forces' performance appraisal system. The Body noted that it would require investment in training and development at all levels of command across the Defence Forces.

3.2 Work has continued during the reporting period on developing the new Performance Appraisal system which the Body has been informed by the Defence Forces includes the following elements:

- clear objectives set at the start of the reporting period, reviewed / updated during it and assessed at the end of it;
- relevant stakeholder input (other task supervisors);
- competency-centric assessment and a clear framework for the assessment of potential;
- a 4 or 5 point performance rating system, with clearly defined definitions;
- digital media, using a uniform all-ranks framework;
- comprehensive communication strategy and training for all system roles (Subjects, Reporters (2-levels), Administrators) to ensure success and organisational buy-in to long term enduring changes; and
- personal development plan and objectives designed between Subject and Reporting Officer;

3.3 The Defence Forces have explained to the Body that an internal Working Group is working on the detailed design of the new Performance Appraisal System and that they expected to engage with the Department of Defence on the proposed design before the end of 2025 with a view to also consulting with the Representative Associations on the proposed new system.

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3.4 While the Body is encouraged to note that a new system is in development, the Body has shared its view with the Defence Forces that accelerated progress is required in the development of and agreement on the new Defence Forces' Performance Appraisal System including early consultation with the Representative Associations. Given the importance of this system to effective performance management and in supporting the new promotions process, the Body has recommended to the Minister that reform of the Defence Forces Performance Appraisal System as advocated by the Commission on the Defence Forces be included in the new Strategic Framework for the Defence Forces and be implemented by the Defence Forces by 01 November 2026. As outlined in the Report of the Commission on the Defence Forces, the new Performance Development System should ensure that:

a) Performance Management is a core function of Strategic HR supporting Managers.
b) The Performance Management practice includes all personnel having a continuous professional development plan with at least an annual meeting with their Commander to:
    - review their performance and competencies.
    - identify learning and development needs.
    - outline career and educational objectives.
c) All managers and supervisory staff are trained to engage positively within the Performance Management Process with staff.

4. Career Progression

4.1 In the Body's First Report, the Body acknowledged the ongoing work of the Defence Forces on developing the Defence Forces' current Career Development System and strongly encouraged the Defence Forces to prioritise this work.

4.2 In the reporting period of this second report, the Defence Forces have informed the Body that an Internal Working Group is continuing its work on the mapping of career progression route maps which will outline promotion paths, requirements and average timeframes initially mapped for all current roles. The Defence Forces have advised the Body that completion of this work is dependent on the finalisation of proposals for a reformed promotions system (as discussed in Section 1 above), given the dependencies involved.

4.3 The Body has again encouraged the Defence Forces to prioritise the redevelopment of the current Career Progression System. In that regard, the Body has recommended to the Minister that redevelopment of the Career Progression System as advocated by the Commission on

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the Defence Forces be included in the new Strategic Framework for the Defence Forces and be implemented by the Defence Forces by 01 November 2026, such that:

a) the Defence Forces conducts a comprehensive exercise that maps current patterns of career progression in terms of competencies required at each level.
b) a career progression route map for all roles is developed and put in place. This could be initiated at levels experiencing the higher attrition rates.
c) career progression routes are sufficiently flexible to recognise that not all personnel follow conventional career paths.

5. Recruitment and Retention

5.1 In the reporting period, the Body was updated by the Defence Forces on the positive response to recent Defence Forces' recruitment campaigns and on the challenges in retaining personnel in the Defence Forces against a backdrop of a strong labour market in Ireland. The Body proposes to discuss recruitment and retention further with the Chief of Staff and his leadership team in the coming months as it is imperative that progress is made in both recruitment and retention of personnel if the Government approved Level of Ambition 2 ("LOA 2") of 11,500 personnel is to be achieved in the coming years.

5.2 The Body notes recent initiatives aimed at strengthening the recruitment process including the reduction in the vetting process to a 2–4-week process and the ongoing development of an applicant tracking system to assist in improving numbers coming through the application process. The Body has also noted that the Defence Forces are developing a retention plan. The Body will discuss this further with the Defence Forces in the coming months.

5.3 The Body has noted that female participation in the Defence Forces remains at a low level and further notes the continuing dearth of female representation in the senior ranks of the Defence Forces including at Defence Board level. The Body has raised this with the Chief of Staff and has informed him that the Body will be considering in the coming months what measures need to be taken to increase female participation at all ranks in the Defence Forces. In that regard, the Body has shared their view with the Chief of Staff that there should be more visibility of women at the highest level in the organisation and that the Defence Forces need to proactively support women in the organisation.

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5.4 In the reporting period, the Body also met with the Defence Forces GENAD officer and discussed the issue of female participation in the Defence Forces. The Body was informed that the Defence Forces would be launching a recruitment campaign in early 2026 targeting females. Barriers to female recruitment were noted and the Defence Forces were focussing on removing those barriers where possible, developing new policies, including a family overseas policy to help attract greater female participation in the Defence Forces.

5.5 The Body have advised the Defence Forces that the rate of progress is not acceptable on the recommendations and details of Chapter 8 of the Commission on the Defence Forces relating to gender and diversity, equality and inclusion matters. The Body is of the view that the Defence Forces leadership team need to significantly intensify its efforts in this regard. The Body has advised the Defence Forces of its intention to meet with the GENAD officer more frequently in 2026 to review developments with regard to the GENAD policies in the Defence Forces specifically on the implementation of the relevant Chapter 8 recommendations and advocated actions.

6. Defence Forces Workforce Plan

6.1 The Body is of the view that the Defence Forces urgently need to develop a coherent Workforce Plan to guide the organisation's move to LOA 2 as approved by Government, support greater operational effectiveness and support culture transformation within the Defence Forces. The Body understands that the Defence Forces have sought external support to develop a Workforce Plan for the Defence Forces. The Body looks forward to seeing a comprehensive Workforce Plan at the earliest opportunity in 2026 given its importance in ensuring the Defence Forces has the right number of people with the right skills and experience, in the right roles, at the right time. The Body has recommended to the Minister that explicit reference be made in the new Strategic Framework of the Defence Forces to developing the necessary Workforce Plan by March 2026. The Minister has given a timeline for this to be delivered from the Defence Forces at the end of April 2026.

7. Defence Forces Civilianisation

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

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

7.2 The Body has noted some progress towards the development of options to consolidate workforce management under the proposed CHOD role. In the timeframe given for the Body's consideration of the options and having regard to the information provided, the Body did not settle on one option over the other but did share its views with the Minister on important principles that should inform any approach taken in relation to civilianisation:

a) 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.
b) 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.
c) 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 recommends 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.

7.3 Overall, the Body is 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.

8. The Defence Forces' Value Our People Survey 2025

8.1 In the reporting period, the Body was briefed by the Defence Forces and by personnel from Ernst and Young consultants on the Defence Forces Value Our People Survey methodol-

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ogy and findings. The Defence Forces consulted with the Body on the Defence Forces' communication of the findings to Defence Forces personnel as the Body had advised the Defence Forces that timely and accurate communication of the findings would be important feedback for those who had taken the time to complete the survey and for the credibility of the survey and future iterations of it. The Body subsequently attended one of the communication briefing sessions for Defence Forces' personnel in Cathal Brugha Barracks.

8.2 The Body notes the high participation rate of 60% in this important survey which provides information and a benchmark of the views and attitudes of Defence Forces' personnel. The data collected should enhance and inform decision making into the future and initiatives relating to human resources and culture transformation in the Defence Forces going forward. The data will also serve to inform the Body in its oversight and monitoring function going forward.

8.3 As elaborated on in section 8 below, the Body is seriously concerned at the findings relating to personnel experiencing inappropriate behaviours in the last 12 months. The Body has shared their concerns on these behaviours and on their handling by the Defence Forces with the Chief of Staff and his Senior Leadership Team. Despite their stated commitment to adherence to a Zero Tolerance Policy in these matters, and other initiatives including the roll out of Sexual Ethics and Responsible Relationships (SERR) mandatory training programme for all Defence Forces members, these egregious and unacceptable behaviours continue to occur. The Body notes the acceptance by the Minister of the advice provided by the Body, the Department and a legal advisor relating to the provision of powers of suspension to the Chief of Staff in related circumstances. The Body understands the necessary legislative provisions are in progress.

9. Complaints, Reform of the Defence Forces Complaints Processes and Zero Tolerance

9.1 On foot of a direction from the former Minister for Defence, the Chief of Staff is required to provide a copy of the quarterly report provided to the Minister *"External Cases before the Civil Authorities and Internal Investigations within the Defence Forces"*. The Body is disappointed at the delays encountered in receiving these reports. At the time of drafting this report, the Body notes with regret that it awaits the relevant Q4 2025 reports and only received the Q3 report at the end of January 2026. As a result, the Body has not yet been able to discuss the content of these reports with the Chief of Staff.

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9.2 The Body has noted the findings of the 2025 Value Our People Survey which indicate that 24% of Defence Forces' respondents (circa 1,280 personnel) have experienced unacceptable behaviours in the last 12 months of which 40 personnel report behaviour involving sexual assault. In this reporting period, the Body has raised with the Chief of Staff and his Senior Leadership Team the Body's serious concerns on these findings and also on the finding that 78% of respondents who experienced unacceptable behaviours did not report them due to a lack of trust in the complaints system.

9.3 The Body notes the ongoing reform of the Defence Forces complaints processes, but the survey 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 reiterates its support for ongoing reform of the complaints processes and for placing the Independent Grievance Management System on a statutory basis. The Body also reiterates 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.

10. Defence Forces Internal Audit Reports

10.1 In this reporting period, the Body was asked by the Minister for Defence for its views on two Internal Audit Reports as they 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:

a) the granting of leave to Commissioned Officers; and
b) the management and administration of grant aiding members of the Defence Forces for the purpose of undertaking educational courses.

10.2 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. Section 322 of the Defence Act 1954, as inserted by the Defence (Amendment) Act 2024, does not authorise the Body to undertake such an exercise.

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10.3 In line with the statutory functions of the Body, the Body has taken account of the evidence from these reports in their overall oversight and monitoring of the management of human resources of the Defence Forces by the Defence Forces and organisational culture issues in the Defence Forces. More specifically, 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 of the human resource related recommendations outlined in both reports. The Body sought that 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.

Other Updates Relating to the Body

11. Input to the Strategic Framework

11.1 As referenced in the Body's first report and earlier in this report, the Body has 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 Commission on the Defence Forces relating to HR matters as set out in Chapter 8 of the Report should strongly inform the Body's ongoing approach.

11.2 In the course of engagement with the Body in this reporting period, the Chief of Staff and members of his Senior Leadership Team have sought to clarify and establish an explicit link to the implementation of the Chapter 8 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 has recommended to the Minister that the recommendations and detailed actions from Chapter 8 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. This should help 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 Commission on the Defence Forces.

11.3 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, considers that explicit inclusion of certain recommendations

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in the Statutory Framework may serve as an important step in driving implementation and culture change in the Defence Forces and has made recommendations to the Minister on that basis which have been accepted.

Governance

12. The Body's 3-year Strategy Statement

12.1 In the reporting period and in accordance with the provisions of the Defence (Amendment) Act 2024, the Body drafted its 3-year Strategy Statement (2026 – 2028) and conducted a public consultation on the draft. Having considered the submissions received under the public consultation process, the Body subsequently finalised the Body's Strategy Statement and submitted it to the Minister in December 2025.

12.2 The Strategy Statement sets out the Body's vision, mission and values. It also sets out the Body's role in overseeing and monitoring the management of human resources of the Defence Forces by the Defence Forces as well as setting out the Body's high-level goals and objectives. In accordance with the provisions of the Defence (Amendment) Act 2024, the Minister lays the Strategy Statement before the Houses of the Oireachtas and the document will then be published on the Body's website.

13. The Body's Financial Statement for 2024

13.1 In the reporting period, the Body noted the Comptroller and Auditor General certification of the Body's Financial Statement for 2024 (the Financial Statement has since been published and is available the Body's website).

13.2 To assist with the preparation of the Body's Financial Statement for 2025 and to provide accounting services for the Body for the next 3 years, the Body gave its approval for the Executive to proceed with a tendering process to secure the services of an external accountancy firm. The process was completed within the reporting period and Crowley's DFK have been appointed to provide accounting services for the next 3 years. Work on preparing the financial statement for 2025 commenced before the end of the reporting period.

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14. Oversight Agreement between the Minister and the Body

14.1 During this reporting period, the Body focussed on developing an Oversight Agreement for three years (2025-2028) between the Minister and the Body. Discussions took place with the Department on a draft Oversight Agreement and agreement was reached. The Oversight Agreement defines the key roles, responsibilities and supports that underpin the relationship between the Minister and the Body. The Agreement has been published and is available on the Body's website. A separate annual Performance Delivery Agreement is being discussed with the Department of Defence and it is expected that it will be agreed early in 2026 under the governance architecture provided by the Oversight Agreement.

15. Risk Management Framework and Risk Register

15.1 During this reporting period, the Body has approved a Risk Management Framework and Risk Register for the Body.

16. Transparency

16.1 During this reporting period, the Body sought to conduct its work in a transparent and accountable manner having regard to its statutory responsibilities and the sensitivity and confidentiality of certain HR matters considered by the Body. The Body continued to publish minutes of its monthly meetings. The Body's First Report to the Minister was also published on the Body's website.

17. Proposed meeting of the Body in public on 26 February 2026.

17.1 In the furtherance of transparency and accountability, the Body decided in the reporting period that it will hold a meeting in public in early 2026. Arrangements for holding the meeting in public commenced in this reporting period. The meeting is provisionally scheduled to take place on 26 February 2026 in Tom Johnson House, Beggars Bush, Haddington Road, Dublin 4. The public will be invited to attend and observe. The meeting will also be streamed live on Vimeo.

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CONCLUDING REMARKS

- In this reporting period, the Body has continued to monitor and oversee the management of HR of the Defence Forces by the Defence Forces. The Body has continued to engage with the Chief of Staff, his Senior Leadership Team and the wider Defence Forces organisation in its transformation journey and has reported to the Minister for Defence on issues arising as appropriate.

- In this reporting period, the Body has also continued to be guided by the overall views and recommendations contained in the Report of the Commission on the Defence Forces (2022), relating to human resource matters as set out in Chapter 8 of that Report: "People as the Defence Forces key strategic resource".

- In the Body's engagement with the Defence Forces in this reporting period, the Body has focussed on reform of the Defence Forces' promotions processes, reform of the Defence Forces' performance appraisal system and career progression. The recommendations and actions advocated in Chapter 8 of the Commission on the Defence Forces Report on these key HR areas are clear and the Body believes that their inclusion in the new Strategic Framework will increase the focus of the Defence Forces on implementing these recommendations and actions in a timely way in line with the timelines set out in the Framework. The Body has outlined to the Chief of Staff and members of his Senior Leadership Team that the Body wishes to see accelerated progress on implementing these recommendations and actions as they are key to achieving the necessary culture transformation in the Defence Forces and in establishing the Defence Forces as a workplace of choice in the future. More specific and ambitious timelines are required for implementing all of the Chapter 8 recommendations and advocated actions.

- The Body is of the view that the development of the Defence Forces Workforce Plan must be a top priority for the Defence Forces in 2026 as it is key to ensuring the Defence Forces has the right people with the right skills and experience in the right roles at the right time to reach the Government approved LOA 2, to support operational effectiveness, to support Strategic HR and culture transformation within the organisation.

- Noting the low level of female participation in the Defence Forces, the Body is of the view that the Defence Forces needs to prioritise actions and proactively support females to

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increase female participation at all ranks in the Defence Forces including at Defence Board level, including the introduction of interim targets to intensify focus in the short term.

- The Body has made clear its view to the Chief of Staff and to the Minister for Defence the Body's view that there should be fundamental change culture processes undertaken, using the most up to date approaches in 2026 to provide for a demonstrable Zero Tolerance Policy to unacceptable behaviours and to ensure that all Defence Forces personnel are made aware of the consequences of the implementation of a Zero Tolerance Policy in the event of their engagement in such behaviours. The Defence Forces should be a safe workplace for all personnel.

- As the Body remarked in its First Report, the Body remains of the view that there is a critical need for the Defence Forces to prioritise plans to establish a Central Data Unit and build data capacity and reporting systems to support the strategic and operational management of the Defence Forces.

- Finally, and as the Body remarked in its First Report, the process of transforming culture in a multi-faceted organisation is complex and challenging. Ongoing effective oversight and monitoring by the Body, along with the support of all the relevant stakeholders will contribute to the achievement of meaningful changes in the organisation which will better equip the Defence Forces as they move to LOA 2 and should in turn deliver greater operational effectiveness.

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SUMMARY OF THE BODY'S KEY EXPECTATIONS FOR 2026

HR Reforms in the Defence Forces	Actions	Date to be implemented by	RAG Status
• **Reform of the Promotions Process** • **Reform of the Performance Appraisal Process** • **Implementation of Career Development**	The Defence Forces to implement the recommendations and actions advocated by the Commission on the Defence Forces (Chapter 8).	01/11/2026	
Independent Grievance Management (IGM) System	Commencement of the planned review of the IGM system commencing one year post introduction, end April 2026 with a view to, as soon as practicable, bringing forward proposals for putting the Defence Forces reformed complaints system on a statutory basis.	30/04/2026	
Initiatives aimed at increasing recruitment and retention in the Defence Forces	The Defence Forces to implement the recommendations and actions advocated by the Commission on the Defence Forces (Chapter 8).	01/11/2026	
Workforce Plan	Draft Workforce Plan to be presented to the Body by the Defence Forces in April 2026 with a Workforce Plan to be adopted by the Defence Forces once agreed with Minister at an early date and no later than 01 November 2026.	30/04/2026	

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Increased civilianisation in the Defence Forces	A civilianisation programme to be adopted and initiated by 01 November 2026.	01/11/2026	
Culture Transformation in the Defence Forces	The Defence Forces to adopt and implement a demonstrable Zero Tolerance Policy to unacceptable behaviours and ensure that all Defence Forces personnel are made aware of the consequences of the implementation of a Zero Tolerance Policy in the event of their engagement in such behaviours.	01/04/2026	

Next 6-Monthly Report

The next 6-monthly report to the Minister for Defence will cover the period from 01 January 2026 to 30 June 2026 and will be submitted to the Minister for Defence as soon as is practicable after the reporting period.

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