

DEPARTMENT OF DEFENCE

Corporate Governance Framework



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FOREWARD

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

The purpose of this Framework is to clearly set out the structures, policies, processes and relationships that are in place in the Department of Defence. It has been developed in accordance with the Corporate Governance Standard for the Civil Service. This is the first codification into a single reference point of the extensive governance arrangements that operate in the Department.

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

This Framework and the embedding of its principles in how we do our work is an important and challenging development. It provides assurance that good governance policies and practices are embedded in the Department of Defence.

Maurice Quinn
Secretary General

April 2016

INTRODUCTION

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

Whilst there is an extensive array of standards and guidance on governance in the Civil Service, such as the Cabinet Handbook, the Public Finance Procedures, the Public Spending Code, the Civil Service Code of Standards and Behaviour etc, this Framework seeks to provide a single reference point for governance arrangements in the Department of Defence. This is the first time that these arrangements have been codified in this way. The Framework is intended to be a living document. It is expected that this document will evolve over time and will be reviewed and updated in line with best practice.

In keeping with the Corporate Governance Standard for the Civil Service, this Framework is structured around a number of chapters, setting out the fundamentals that should be considered by Departments when establishing or reviewing their governance arrangements, as follows:

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

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



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

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

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

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

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

The Framework applies to all staff of the Department of Defence.

April 2016

CHAPTER 1

DEPARTMENT OVERVIEW

1

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

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

1.1 LEGISLATIVE BASIS AND MISSION

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

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

The primary role of the civil element of the Department is to support the Minister as Head of the Department, in particular by providing policy advice and support in the exercise of all functions. The civil element is central to formulating Defence policy, the oversight and management of the Defence Votes, the drive for efficiency and the process of change, representing Ireland at EU and international engagements in Defence, defending against litigation and providing a range of services critical to the outputs of the Defence Forces. The civil element also provides liaison between the Defence Forces and other Government Departments, public authorities, the EU and public representatives. In addition to being the “principal officer” of the Department, the Secretary General is also appointed by the Minister for Public Expenditure & Reform as the Accounting Officer¹ for all defence expenditure in accordance with the [Exchequer and Audit Departments Act 1866](#). The authority, responsibility and accountability of the Secretary General are further elaborated in the [Comptroller and Auditor General \(Amendment\) Act, 1993](#) and the [Public Service Management Act, 1997](#).

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

The [Defence Act 1954](#), as amended together with Defence Force Regulations (DFRs) made under that Act, also govern the Department's work and the work of the Defence Forces. In addition, the military authorities issue Administrative Instructions in relation to personnel and other internal matters.

The Department’s [Strategy Statement](#) encompasses the civil and military elements of the Department of Defence and the Defence Forces and sets out a shared High Level Goal:

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

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

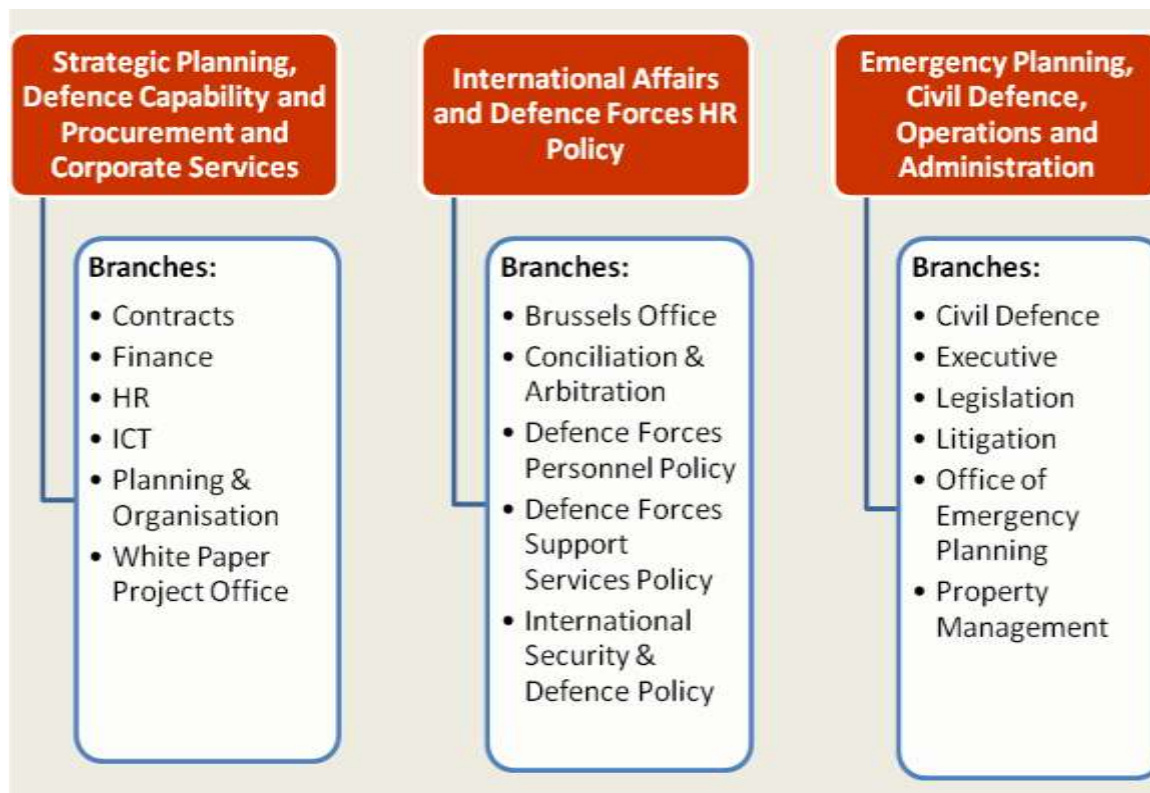
References to the Department of Defence in this document refer to the civil element of the Department.

1.2 ORGANISATION STRUCTURES

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

The Department is divided into three divisions with associated Branches that are organised to report to individual members of the Management Board who in turn, report to the Secretary General. The Divisions are functionally organised as follows:

² See Section 3.5



This structure is not fixed but changes and evolves according to needs and emerging priorities. Further details on the Department's management structure are available at: WhoDoesWhat.gov.ie. Further details on the functions, roles and responsibilities of the Department's branches are set out in the Department's [FOI Publication Scheme](#). Contact details for the Department are available on the website at [Contact Details](#).

1.3 STRATEGIC PLANNING, DECISION MAKING & PERFORMANCE MANAGEMENT

Strategy Statement & Annual Report

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

In accordance with the [Public Service Management Act, 1997](#), a draft Strategy Statement is submitted to the Minister by the Secretary General within six months of his/her appointment.

The Strategy Statement encompasses the Department of Defence and the Defence Forces and provides a shared strategic framework. This approach facilitates business planning processes in the Department of Defence and the Defence Forces within a shared view of strategic goals. Objectives, strategies and indicators are specified in greater detail in the annual business planning process for both the civil and military elements. The main features of this process include the production of annual business plans, the ongoing monitoring and review of progress. Commitments made in the Programme for Government which relate to the Department of Defence are included in the Strategy Statement. Consultation with key stakeholders, such as other Government Departments and relevant representative associations is central to the development of Strategy Statements. Internal consultation takes place at branch and divisional level and through the internal Partnership Committee. The Strategy Statement is published and available on the Department's website at [Strategy Statement](#).

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

Business Planning

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

In preparing business plans, Heads of Branches engage with Defence Forces' counterparts where relevant on the development of the plan. The development of the plans is informed by key guidance documents, such as the [Public Spending Code](#) (PSC). The PSC sets out a unified approach to ensure that all public funds are treated with care and that best value for money is obtained. It sets out rules and procedures that ensure that an appropriate standard is met across the Irish public service. It uses a life-cycle approach for all capital and current expenditure, setting out the different evaluation requirements at each stage i.e. appraisal, detailed planning, implementation and post-implementation review. The Management Board reviews the business plans before formally approving them. Each action in the business plans is assigned to individual members of the Branch and this informs the individual's annual performance objectives as set out in the individual's role profile.

Responsibility for achieving the outputs specified in the relevant Branch's Business Plan are formally delegated to Heads of Branches under section 4(1)(i) of the [Public Service Management Act, 1997](#). Business Plans are reviewed on an ongoing basis with progress reported to the Head of Division, who in turn, reports to the Secretary General. A formal mid-term review of Business Plans and individual role profiles take place at both Branch and Divisional level. While the Department's overall Business Plan is a substantial document, it is not intended to be exhaustive. The business planning framework is flexible to accommodate emerging priorities.

Performance Management Development System (PMDS)

The integrated business planning framework seeks to bring clarity to roles and responsibilities at the level of the individual staff member through the Performance Management Development System (PMDS). PMDS is designed to be a fair and effective way of measuring and developing performance. The key elements of PMDS, i.e. setting goals, selecting competencies, learning goals and formal reviews of performance, are all fundamental aspects of managing performance. Effective performance management requires constant and ongoing, evidence-based review and feedback on performance throughout the year. PMDS encompasses the following core principles:

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

It is the responsibility of everyone to fully participate in performance management by challenging themselves to achieve their maximum potential and drive excellence in the organisation.

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

A new performance review process for Secretaries General, being implemented from January 2016, will be overseen by the Civil Service Accountability Board performance review group. It is a three stage process which will involve Secretaries General meeting with their Ministers at the start of the year to agree priority objectives for the year ahead which will be submitted collectively to Government for approval. They will meet and review progress at the mid-year point and reprioritise objectives as required. The performance review group of the Accountability Board for the Civil Service³ will formally review the performance of Secretaries General at end year with input from Ministers. This builds on the Performance Management Development System (PMDS) already in place for Assistant Secretaries. The new model is being fully implemented during 2016.

1.4 VALUES, BEHAVIOURS AND CULTURE

In order to successfully deliver the Department's High Level Goal and to ensure the achievement of priority outcomes, the Department aims to foster and sustain a culture and related values that exemplify ethical behaviour and effective governance. The values fostered by the Department are reflected in the [Civil Service Renewal Plan](#):

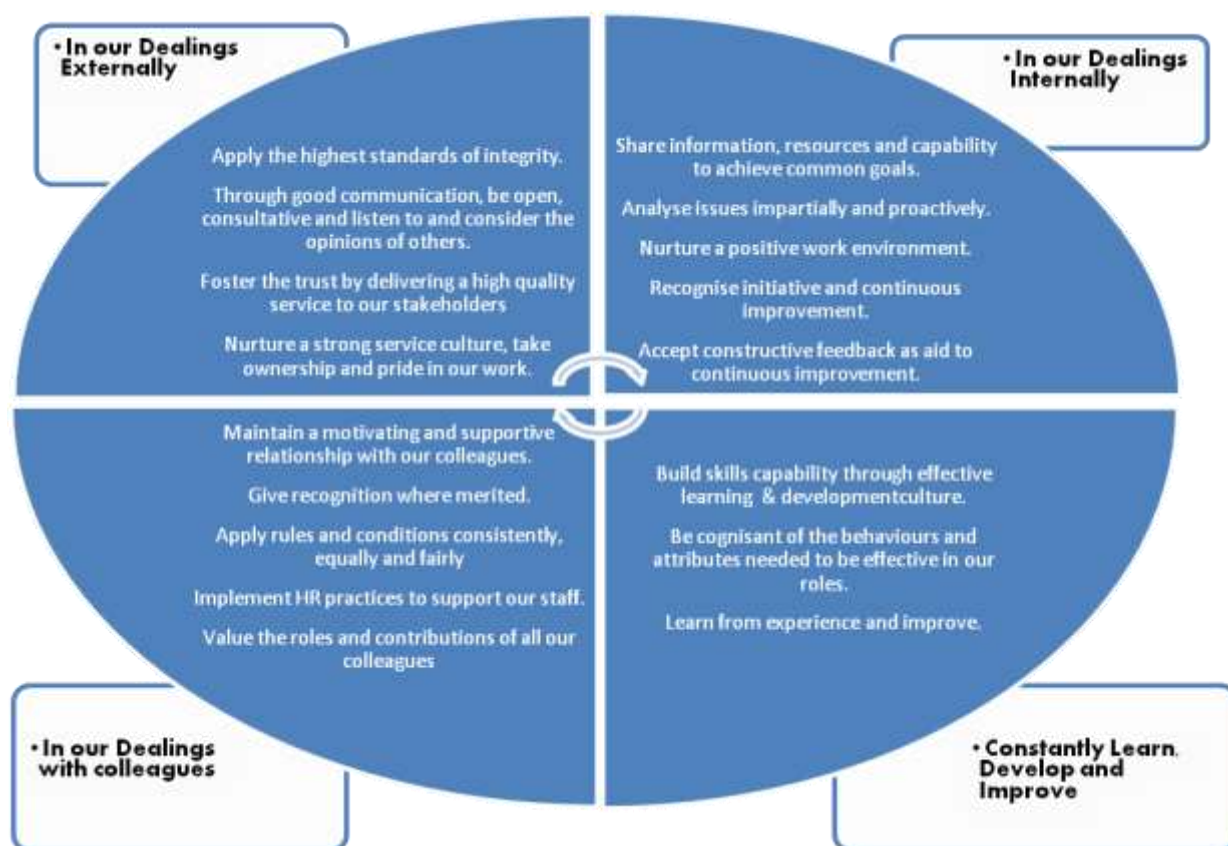
- A deep-rooted public service ethos of independence, integrity, impartiality, equality, fairness and respect;
- A culture of accountability, efficiency and value for money; and,
- The highest standards of professionalism, leadership and rigour.

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

³ The Accountability Board for the Civil Service provides oversight on accountability and performance across the Civil Service system. It is chaired by the Taoiseach and includes Ministers, Senior Civil Servants and independent external members.

The Department strives to adhere to the highest standards of professionalism and leadership. All managers and staff are expected to familiarise themselves with all the relevant codes, rules and legislation governing the Civil Service including the application of the requirements in relation to official secrecy. The requirements are also relevant to former staff of the Department and special advisers.

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



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

1.5 INTERNAL COMMUNICATIONS & EMPLOYEE PARTICIPATION

The Department has an array of structures in place to foster and maintain a culture of effective communications. This includes but is not limited to the Management Board, the Management Group, regular Branch and Divisional meetings, the Partnership Committee, Departmental Council, an electronic notice board, lunch & learn talks,

The Management Board is central to the delivery of effective internal communication. Where appropriate, information circulated at the Management Board and the Management Group is communicated and cascaded throughout the entire organisation, using divisional and branch meetings. The minutes of the weekly Management Board meetings and monthly Management Group meetings are published on the intranet.

Partnership Committee

Partnership is defined as a management-union-employee relationship based on common interests and responsibilities. Partnership involves the transfer of organisation change issues to the Partnership Committee as a forum that is co-operative and non-adversarial. It is an active relationship between all concerned based on a common interest in achieving specific goals and objectives of the Department. One objective of the Partnership Committee is to improve communication so that we can engage the ideas, abilities and commitment of all employees. Within the Department, partnership has fostered a climate of involvement and affords staff an opportunity to influence, and consequently have ownership of, their own work practices and design, HR policy and change developments generally. Partnership meets up to four times each year. The minutes of the Partnership Committee are published on the intranet.

Department Council

Department Council was established under the Scheme of Conciliation and Arbitration (C & A Scheme) for the Civil Service. It consists of a Chairman, nominated by the Minister, official side representatives, including an official side secretary, and staff side representatives, including a staff side secretary. The Council meets every two months.

Employee Grievance Procedures

In addition to the C & A Scheme referenced above, the Department operates the Civil Service Grievance process that seeks to deal in a fair, prompt and impartial manner with the complaints of members of staff that are within the scope of the procedure, but are not appropriate for discussion under the Conciliation and Arbitration Scheme. The process seeks to deal with

complaints by staff through informal resolution or, if that is not successful, through mediation or by way of a formal investigation Procedures for dealing with grievance problems are outlined in Circular 11/01 Grievance Problems which is available at <http://hr.per.gov.ie/grievance/>.

1.6 ENGAGEMENT WITH EXTERNAL STATEKEHODERS

Given the nature of the Department's activities, the organisation does not provide services to external 'customers' in the classic sense but rather provides services to the community collectively through other national and international organisations, rather than to citizens as individuals. In delivering these services, the organisation interacts with Government Departments, State Agencies and International Organisations in defining service delivery targets. Memoranda of Understanding (MOUs) and Service Level Agreements (SLAs) are mechanisms that are used to define and monitor service delivery at this level. A list of SLAs and MOUs are published in appendix 3 of the Annual Report available at [Annual Report](#).

There are no public offices, public counters or call-centres where the individual citizen can request services on demand. Members of the public are welcome to contact the Department for information or with queries that will be handled by the appropriate branches within the Department. Contact details for the Department are available on the website at [Contact Details](#).

Customer Service

The Department of Defence is committed to the provision of a high standard of quality customer service to Government and to those individuals and organisations with whom we interact. The Department's Customer Charter is a public statement on the levels of service customers can expect when dealing with this Department. The Charter is available at [Customer Charter](#). A joint Customer Service Action Plan for the Department of Defence and the Defence Forces sets out the customer service commitments for the Defence organisation and describes how these commitments are delivered. The Customer Service Action Plan also sets out how the principles⁴ of quality customer service are implemented by the Defence Organisation. The Department of Defence is committed to engaging with our customers and eliciting feedback. The mechanisms in place to regularly monitor and report on progress that the Department is making in meeting customer service commitments are also set out in the plan. Within the Department, each work area has a designated Quality Customer Service officer with responsibility for recording daily customer service contacts. Quarterly statistics are compiled

⁴ The principles of quality customer service are outlined in Appendix 3 of our Customer Service Action Plan.

by the Department's Customer Service Officer while yearly statistics are reported in the Annual Report available at: [Annual Report](#). The Department is represented on the Inter-departmental Quality Customer Service Officers' Network of the Reform and Delivery Office, Department of Public Expenditure and Reform.

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

- A Customer Charter and a Customer Service Action Plan are published on the Department of Defence and Defence Forces websites at: [Customer Service Action Plan](#). The standard of service we aim to provide to our customers is set out in the Department of Defence and Defence Forces [Customer Service & Customer Charter](#) – this document sets standards for dealing with written correspondence, telephone queries, and visits to our offices, equality, services through Irish, access to accurate and relevant information about the Defence organisation.
- A dedicated Customer Service phone line and a dedicated email address for customer service issues is monitored on a daily basis. Contact details are available at [Customer Service Contact Details](#).
- Full details of our Complaints Procedure as well as a Customer Comment Card are outlined in the Customer Service Action Plan. Customer complaints are monitored and feedback used to improve service delivery. Guidance on how to make a complaint is readily available on the Department's webpage at [Customer Service Complaints & Appeals](#).
- Results from customer surveys of internal and external customers are published on the Department of Defence and Defence Forces websites.

Official Languages Act 2003

The Department is committed to fulfilling the obligations set out in the Official Languages Act 2003 with regard to the level of service provided through Irish. In accordance with the Act, the Department published its Irish language scheme. The Scheme sets out the Department's commitments regarding the services it will provide in Irish or bilingually. Progress on the implementation of the scheme is monitored by Oifig an Choimisinéara Teanga. The Department's third Irish Language Scheme (An Roinn Cosanta Scéim 2014-2017) came into effect on 3 March 2014 and is available at [Irish Language Scheme](#).

1.7 ETHICS RETURNS

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

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

The operation of the Ethics Acts is supervised by the Standards in Public Office Commission (SIPO). Further information is available at SIPO. These bodies can investigate infringements of the legislation, either on their own initiative or following a valid complaint. SIPO publishes guidelines under the Ethics in Public Office Acts, 1995 and 2001 (the Ethics Acts) for prescribed public servants as well as office holders (i.e., Ministers, Ministers of State, etc.) to ensure compliance by them with the requirements of the legislation. The guidelines provide information on the steps that public servants need to take in order to comply with the requirements of the legislation and are available at [Ethics Guidelines for Public-Servants](#). Public servants may seek advice from SIPO concerning any provision of the legislation or the application of any such provision in any particular case.

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

- (a) Any personal interests of the officer; and
- (b) any interests of the officer's spouse, child or stepchild

which could materially influence the officer in the performance of his/her functions, because such performance could involve the conferral or withholding of a substantial benefit on or from the officer or a person referred to at (b) above without also affecting people generally, or a significant class in a similar way. The written statements must be furnished in respect of each year or part year during which the officer holds the designated position. If they have no interests to declare, they must furnish a Nil Statement. Statements must be submitted to the Secretary General by 31st January each year in respect of any period in the preceding year where the person concerned occupied a designated position of employment in the department. The recipient of a statement of interests may seek information from the furnisher

of the statement if they feel this is necessary, and may make a complaint to the Standards in Public Office Commission where a matter arising from a statement leads them to the view that it is appropriate to do so.

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

The Department complies with the ethics requirements as set out in the [Cabinet Handbook](#) which state that *“Heads of Departments or Private Secretaries should inform Ministers and Ministers of State, on their appointment, of their annual obligations under the Ethics Framework in relation to the staff personally appointed by them (including Special Advisers, Programme Managers, Press Officers, Personal Assistants and Personal Secretaries).”*

The function of Departments in this area is purely one of providing outline information; the legal obligation to comply with the terms of the ethics legislation lies with individual office holders and public servants. Ministers and Ministers of State and staff personally appointed by them, to whom the relevant provisions of the ethics legislation apply, should consult with the Standards in Public Office Commission in relation to any matter pertaining to their personal obligations under the Acts.”

The Department’s HR Branch collates returns from within the Department for provision to the Secretary General on an annual basis.

1.8 REGULATION OF LOBBYING

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

Details of the designated public officials for the Department under the Regulation of Lobbying Act, 2015 are published on the Department's website at [Designated Public Officials](#).

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

1.9 PROTECTED DISCLOSURES

The [Protected Disclosures Act 2014](#) provides a statutory framework within which workers can raise concerns and disclose information regarding potential wrongdoing that has come to their attention in the course of their work in the knowledge that they can avail of significant employment and other protections if they are penalised by their employer or suffer any detriment for doing so. It is important to note that in order to enjoy the protections of the Act, disclosures must be made in accordance with the provisions set out in the Act.

If an internal disclosure report is made directly to the Minister he or she may refer the matter to the Department's Protected Disclosure Officer or he or she may request another person within the Department to investigate the matter⁵. In either case, an officer, if requested by the Minister to investigate any matter referred to him or her will follow the guidelines when investigating any such disclosure.

1.10 HEALTH & SAFETY

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

⁵ The Department is finalising its policy on how to deal with Protected Disclosures following the receipt of Policy Guidelines from the Department of Public Expenditure and Reform.

The Department has a Health and Safety Committee in place which provides a consultative forum for health and safety matters arising in its various premises. The committee is convened as a sub-committee of the Partnership⁶ structure and comprises representatives from that structure, staff with a designated health and safety responsibility, elected safety representatives, representatives from Human Resources and Facilities Management.

⁶ See Section 1.5 of this document

Chapter 2 MINISTER AND SENIOR MANAGEMENT ROLES & ASSIGNMENT OF RESPONSIBILITIES

2

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

This chapter sets out the senior management roles and responsibilities from the Minister to the level of the Principal Officer or equivalent. The way in which managers behave and exercise their governance and leadership duties is critical to creating a working environment at corporate, divisional and business unit level which facilitates high performance and fosters commitment, dedication, cooperation and active engagement.

2.1 MINISTER

Article 28.12 of the [Constitution](#) refers to Ministers as “in charge of” Departments of State. Article 28.4.2 provides that the Government shall be collectively responsible for Departments of State “administered” by the Members of the Government. The principal legislative provisions governing the Minister’s powers are the Ministers and Secretaries Acts 1924 to 2013 and the [Public Service Management Act, 1997](#). The structures of Government Departments and distribution of its business are regulated by these Acts. The doctrine of ministerial responsibility is underpinned by the designation of the Minister in charge of each Department as a ‘corporation sole’; that is a perpetual legal entity separate from the individual office holder. As corporation sole, the Minister embodies the Department in law and bears the responsibility for its activities. In effect the Minister is the Department and the civil servants have no separate existence. This in turn means that the Minister is the ultimate decider of Departmental policy within the overall context of Government policy.

The Ministers and Secretaries Acts 1924 to 2013 provide that each Minister shall be the responsible head of the Department or Departments under his charge and “...shall be individually responsible to Dáil Éireann alone for the administration of the Department or Departments which he is head”. The Minister of the Government having charge of a Department is responsible for the performance of functions that are assigned to the Department pursuant to any of those Acts. This responsibility, a central element of the

structure of Government, range from significant political decision making on major policy issues to routine administrative responsibilities discharged by civil servants on the Minister's behalf. It is long recognised that given the scale and complexity of a Department's functions, a Minister cannot personally carry out the full range of functions assigned to his/her Department. The Carltona principle⁷ formally established as a point of law that duties and powers vested in a Minister may be performed or exercised by appropriate officials in his or her department. In upholding and applying the Carltona principle, the Irish Supreme Court confirmed that an official in a Minister's department could exercise powers that were vested in that Minister.

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

2.2 RELATIONSHIP WITH THE MINISTER

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

- Develops policy advice at the request of the Minister or the Government.
- Initiates consideration of policy advice having regard to the changing environment for the consideration of the Minister or Government; and
- Offers advice to the Minister on Government policies in development by preparing appropriate observations on Government Memoranda.

The relationship between the Minister and the Department is fundamental to the governance framework of the Department. The function of the Department is to advise and support the Minister and give effect to the Minister's decisions and policies. There is ongoing regular interaction between the Minister and senior management in the Department. Responsibility

⁷ Under the Carltona Doctrine, powers vested in the Minister can be exercised by responsible officials on behalf of the Minister without any express act of delegation (i.e. the decision of the official is the decision of the Minister). *Carltona Ltd v Commissioners of Works* [1943] 2 All ER 560 - subsequently recognised by the Irish Supreme Court in *Tang v Minister for Justice* [1996] 2 ILRM 46 and *Devaney v Sheils* [1998] 2 IR 130.

for briefing the Minister on departmental business lies with the Secretary General and Department officials. There is an obligation on officials to ensure that the integrity of their advice is not compromised by political sensitivities. Interaction with the Minister interaction can occur routinely at any time and may not be confined to normal working hours and normal office arrangements.

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

Recording of decisions must be clear, transparent and timely. Reviews of policy and operational issues are expected to be brought to clear conclusion and decisions taken. The rationale for decisions taken (or not taken) at Ministerial and official levels is expected to be recorded in a clear and timely manner. In accordance with existing arrangements, papers are normally submitted to the Minister in clearly identifiable folders through the Minister's private secretary. Decisions of the Department and the Minister are documented in accordance with the Records Management Policy⁸.

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

Officials are expected ensure that the Secretary General is briefed directly, comprehensively and in a timely manner on important matters including issues being progressed to political level.

2.3 MINISTER OF STATE

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

⁸ see section 2.9 of this document

the Government and assists a Minister of the Government. Ministers of State are appointed by the Government on nomination by the Taoiseach. The Government may delegate, by way of an Order, to a Minister of State any of the powers and duties of the relevant Minister of the Government under any particular Act or any particular statutory power or duty. It is the responsibility of the Minister and Department concerned to establish whether or not a formal delegation of functions is required⁹. The role and function of the Minister of State may also be on an administrative basis.

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

- Deputising for the Minister on Defence matters;
- Taking all or specific stages of Defence legislation through the Oireachtas;
- Taking Oral Parliamentary Questions;
- Taking Private Members Business (opening or closing statements) relevant to Defence areas of responsibility;
- Taking Dáil topical issues, Seanad Commencement matters relevant to Defence areas of responsibility.

2.4 SECRETARY GENERAL & ACCOUNTING OFFICER

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

- providing advice to the Minister in respect of any matter within, affecting or connected with the responsibilities of the Minister or the Department;
- managing the Department;
- implementing Government policies appropriate to the Department;
- preparing Strategy Statements for submission to the Minister and providing progress reports to the Minister on the implementation of the Strategy Statement;

⁹ Section 1.22 of the Cabinet Handbook

- sectoral oversight of the implementation of policy in conjunction with the Minister;
- delivering outputs as determined with the Minister;
- Using resources so as to meet the requirements of the [Comptroller and Auditor General \(Amendment\) Act, 1993](#) in relation to regularity and propriety as well as to economy, efficiency and effectiveness;
- ensuring proper use of resources and the provision of cost-effective public services;
- making sure arrangements are in place to maximise efficiency in cross departmental matters;
- preparing an outline of how specific responsibilities are to be assigned so as to ensure that the functions performed on behalf of the Minister are performed by an appropriate officer, or an officer of an appropriate grade or rank down through the Department; and
- managing matters relating to appointments, performance, discipline and dismissal of civil servants below the grade of Principal or its equivalent.

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

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

The papers should be sent to the Comptroller and Auditor General when the directions have been carried out.

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

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

Further information on the role of the Accounting Officer is available at:

<http://govacc.per.gov.ie/accounting-officer-information/>

2.5 ASSIGNMENT OF SENIOR MANAGEMENT ROLES & RESPONSIBILITIES

The structure of the Department is set out in section 1.2 of this Code. Section 4 (1) and 9 (2) of the Public Services Management Act empowers the Secretary General to assign to other officers of the Department responsibility for the performance of his or her functions.

Assignments are set out in the Framework of Assignments available here

<http://whodoeswhat.gov.ie>. The assignments have due regard to the factors which from time to time affect the distribution and discharge of responsibilities across the Department, such as the exigencies of work in a particular area, the alignment of activities spanning or involving more than one area, and the co-ordination of shared or contiguous responsibilities. It also has regard to the assignment of functions in respect of appointments, performance and discipline of personnel under the Civil Service Regulation Acts 1956-2005 which are made from time to time by the Secretary General. The responsibilities assigned are articulated through the

Department's system of business planning to reflect the priorities and objectives in the Department's Strategy Statement. Assignments will continue to be amended from time to time, in writing, by the Secretary General and the framework will be deemed to have been updated accordingly.

The assignment of responsibility for the performance of functions by individual officers, or grade or grades of officer below Principal Officer level are handled administratively on the basis of the personal (or team) work objectives identified under or associated with the Department's business plans.

2.6 SPECIAL ADVISERS

The primary function of special advisers is to secure the achievement of Government objectives and to ensure effective co-ordination in the implementation of the Programme for Government. The role and duties of special advisers are described in section 11 of the Public Service Management Act 1997. In summary, these are to assist the Minister or the Minister of State by (i) providing advice; (ii) monitoring, facilitating and securing the achievement of Government objectives that relate to the Department, as requested; and (iii) performing such other functions as may be directed while being accountable to the Minister or the Minister of State in the performance of those functions. Special Advisers performs their role alongside the senior Civil Service in collectively supporting the Minister and the Government of the day. Special Advisers are not part of the line management system of the Department.

2.7 LEADERSHIP AND ORGANISATIONAL CAPACITY/CAPABILITY

Good governance means developing the Department's capacity, including the capability of the leadership team, management and staff. The Department continues to commit to the development of its leadership capability at all levels. The long-standing use of a competence-based approach to internal selection processes at all levels coupled with a comprehensive approach to the implementation of Performance Management at all levels continues to enhance the leadership capability across the Department.

The Department has in place a programme of learning and development interventions to continue to enhance our capacity to meet the strategic objectives set out in the Strategy Statement. We are currently collaborating with, and participating with colleagues at the Department of Public Expenditure and Reform on a Leadership Academy for Principals and Assistant Principals and on a Management Development Programme for Higher Executive

Officers. In terms of developing capacity and capability at Administrative Officer level, the Department actively supports a mentoring programme for new appointees.

Training and Development Section engages with Branch Heads to deliver on Prioritised Training Needs to ensure that requirements at the organisational, branch and individual levels are identified and delivered on. As part of the development of an individual's role profile under the PMDS¹⁰ process, individual training needs are identified, having regard to work of the Branch as set out in the business plan. In addition, the Department actively encourages participation on, amongst other things, Master of Economic Science in Policy Analysis and Human Resources specialist courses. Finally, staff at all levels are encouraged to engage with courses of further study and are fully supported in all cases where the course in question is considered to add value at an individual and organisational level.

2.8 INFORMATION MANAGEMENT

The Department's management of records and data complies with key statutes such as the Freedom of Information Act 2014, the [Data Protection Acts 1988 and 2003](#) and the [National Archives Act 1986](#), as well as policy documents and guidelines, such as the [Cabinet Handbook](#). The management of records ensures that the processes and mechanisms for recording activities, transactions and decisions taken in the Department are maintained in accordance with statutory requirements. The Department maintains a Central Registry System to manage all registered files. A new records management policy is currently being developed to ensure that records are managed in accordance with best practice. In addition to general legislative requirements, Departmental staff are required to adhere to local or administrative requirements, such as in Finance Branch certain records are required to be kept for 6 years under the Statute of Limitations and in Human Resources Branch, the [Organisation of Working Time Act 1997](#) requires that certain employee records relating to time worked should be held for at least three years.

Freedom of Information (FOI)

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

¹⁰ See Section 1.3

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

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

The FOI Act 2014 requires prescribed bodies to publish a disclosure log, which contains details of the types of requests received under FOI and the decisions made by the body in response to those requests. The Department's FOI Disclosure Log together with other routinely published information is available at [Disclosure Log](#). Disclosures are listed in order of the date the request was received. Please note that, for privacy reasons, identifying information such as the name of the requester is not included in the disclosure log.

The Act is designed to allow public access to information held by public bodies which is not routinely available through other sources. Section 8 of the Freedom of Information Act 2014 requires FOI bodies to prepare and publish as much information as possible in an open and accessible manner on a routine basis outside of FOI, having regard to the principles of openness, transparency and accountability as set out in Sections 8(5) and 11(3) of the Act. The Department's Publication Scheme which includes routinely published information is available at [FOI Publication Scheme](#).

Information on how to make a Freedom of Information request is published on the Department's website together with the postal and email address to which these requests should be sent at [Freedom of Information](#). Applications for information under the FOI Act in relation to the Department of Defence should be directed by post to: Freedom of Information Office, Department of Defence Station Road, Newbridge, Co. Kildare or by email: foi@defence.ie. You can also contact the FOI Office by phone at (045) 492407 or by fax: (045) 492017. Applications should be in writing and should:

- Refer to the Freedom of Information Act.
- Give as much information as possible about the records being sought. If you have difficulty in identifying the precise information which you require, we will be happy to assist you in preparing your request.
- Specify if you would like to obtain copies of the record or would prefer access in another form.

- If you are requesting personal information you are requested to please include some form of identification e.g. copy of a driver's licence, passport, etc. to ensure that this is only made available to those entitled to it.

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

Data Protection

The [Data Protection Acts 1988 and 2003](#) provide that personal data gathered should be limited to the data necessary for the purpose and the information should only be used for the purpose for which it is gathered. The Department's Data Protection Policy sets out the rights and responsibilities of key parties, data protection rules, procedures for dealing with subject access requests, exceptions to the provisions of the Data Protection acts, procedures in the event of a data security breach and the roles of the Department's Data Controller and Data Protection Officer. It is reviewed annually and amended as required. The Data Protection Policy document is published on the Department's website as is the Subject Access request Form at <http://www.defence.ie/Data Protection>.

National Archives

In accordance with the [National Archives Act 1986](#), the Department preserves records, made or received in the normal course of business and manages the transfers of files to Military Archive once they are over thirty years old. Military Archives has been the official place of deposit for records of the Department of Defence, the Defence Forces and the Army Pensions Board since 1990, as defined in the [National Archives Act 1986](#). Further information on Military Archives is available at: <http://www.militaryarchives.ie>

2.9 RESPONSIBILITIES OF ALL STAFF

In addition to certain specific governance roles, staff have a specific role to play in assuring good governance within the Department of Defence in corporate and other functional areas such as Internal Audit, Human Resources, Health & Safety, Facilities, Finance & Accounts, Freedom of Information, etc. Furthermore staff have an important role to play in collectively committing to the good governance of the Department through the requirements of this

framework, departmental policies, circulars and office notices and adhering to the Civil Service Code of Standards and Behaviours in the performance of their duties.

Chapter 3 MANAGEMENT BOARD AND OTHER GOVERNANCE STRUCTURES

3

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

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

3.1 MANAGEMENT BOARD

The Secretary General is the Administrative Head of the Department, the Accounting Officer for the Defence Votes and has overall management responsibility for the quality of advice submitted to the Minister. He is assisted in his role by the Management Board comprising the Secretary General (Chair) and Heads of Division. The Board acts as a leadership and management team for the Department. It provides strategic leadership, direction and oversight of the Department's goals and engages with whole of government projects, such as the Civil Service Renewal Plan. The Board takes a central role in the formulation of strategy and review of its implementation, in the development and monitoring of the business planning process and in deciding resource allocation. It acts as a clearing house for major Departmental management issues and the coordination of policy considerations where they cut across more than one area of the Department.

The Board facilitates the provision of quality, coordinated and timely advice on strategic matters affecting the Department to the Minister through its strategic business planning process and management information tools. The Board decides who will lead on the provision of advice relating to cross-cutting issues.

The Board operates to the principles of shared participation and responsibility for the operational success of the entire Department in supporting the Minister and Secretary General

in the fulfillment of their statutory roles. In addition, each individual board member has a responsibility to show leadership to contribute to the management of the Department as a whole and to actively support colleagues in meeting objectives.

Board members have a responsibility to act in the best interests of the Department as a whole and are expected to take a wider corporate view of issues as well as specific Divisional matters. Decisions at the Board should generally be reached by consensus. Where a consensus is not possible, the Secretary General will, in consultation with other members, recommend a course of action. It remains the prerogative of the Secretary General to decide how to progress any matter to implementation or political consideration as appropriate.

Board members are expected to give priority to Board meetings. Board meetings are held weekly, usually on Tuesdays at 10am, with the exception of August. The Secretary to the Board develops the agenda for each meeting in consultation with Committee members and ensures that papers are prepared and submitted to members of the Committee in sufficient time before each meeting. This should be by close of business on Fridays. Management Board papers are expected to be relevant and concise and adequate to enable members to understand the background and context of the issues under discussion. The Secretary assists in communicating to staff, the requirement, benefits and procedures for bringing matters either for attention of or decision by the Committee. The Secretary attends meetings and produces a draft report of meetings. Agreed minutes of Board meetings are made available to staff on the intranet.

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

3.2 ROLES & RESPONSIBILITIES OF MANAGEMENT BOARD MEMBERS

The Chairperson of the Management Board is responsible for:

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

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



3.3 MANAGEMENT BOARD DECISIONS & REPORTING

The Management Board provides the forum for defining and articulating the department's strategic direction and vision for the defence sector. It establishes the main priorities needed and the resource allocation required to achieve the strategic objectives and monitors the Defence Organisation's performance. The matters dealt with by the Management Board include:

- a) The Strategy Statement;

- b) The Business Plans;
- c) Operational strategies, as appropriate, to best implement Governmental and Ministerial policies;
- d) Sectoral oversight (Department of Defence; Defence Forces; Emergency Planning; Civil Defence; International defence and security etc);
- e) Discussion of major strategic challenges, opportunities confronting the Defence sector and strategies affecting long term interests (including IT, financial and Human Resource allocation, Human Resources strategies);
- f) Deployment and use of military capabilities;
- g) Discussion on cross-cutting and longer term issues to ensure that they are fully accounted for in resource planning, policy formulation and advice;
- h) Relevant whole of Government issues;
- i) Considering and debating major policy issues and wider external issues of significance;
- j) Financial management;
- k) Risk management;
- l) Performance monitoring and management;
- m) High-level consideration of significant management and investment decisions;
- n) Ensuring effective communication throughout the Department, including dissemination of information on the role and decisions of the Management Board where appropriate, driving engagement with staff and communication with external stakeholders;
- o) Ensuring Strategic Human Resources and Organisational Capacity & Capability Reviews are conducted periodically,
- p) Ensuring that opportunities exist to exploit and embrace technology and innovation to transform how services are delivered and,
- q) Governance arrangements.

The main categories of information which the Management Board consider include:

- a) Assessments of the security and threat environment;
- b) Financial information;

- c) Progress and status of major legislative initiatives being undertaken within the Department;
- d) Progress and status of major projects against expected timeframes and budget;
- e) Performance reports;
- f) Summary of files with the Minister and Government papers;
- g) Risk registers;
- h) Review of certain documents prior to publication such as Annual Report etc.
- i) Quarterly Governance Status reports.

3.4 MANAGEMENT BOARD PERFORMANCE & EVALUATION

Under the 2014 [Civil Service Renewal Plan](#), a proposed governance reform is to formalise the role of the “Management Board” in Departments for greater Ministerial and managerial engagement. As part of the reform proposal it is envisaged that the Management Board will provide an annual formal assessment of organisational performance. A sector wide pilot process of appointing non-executive Directors to three Management Boards within the Civil Service will be undertaken in the first instance. This development will have implications for various aspects of this governance framework that will be revisited on completion of the pilot. Pending the outcome of the pilot, the Management Board continues to meet with the Minister from time to time.

As part of the existing corporate governance arrangements, the Management Board reviews its programme of work for the previous quarter/year on a quarterly and annual basis.

3.5 OTHER GOVERNANCE STRUCTURES

The following governance structures¹¹ support the Department to fulfil its role:

Management Group

Management of the Department is not limited to the Board. The Management Group (the Management Board and Principal Officers) is central to consistency in governance, leadership and management of the Department. The Management Group meets monthly and is chaired

¹¹ Other Governance structures include the Health & Safety Committee (section 1.10); Partnership Committee (Section 1.5); and Departmental Council (Section 1.5).

by the Secretary General. Each member is expected to give priority to Group meetings. The Secretary to the Group develops the agenda for each meeting and ensures that papers are prepared and circulated to members in sufficient time before each meeting.

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

Strategic Management Committee (SMC)¹²

The Department of Defence has a unique civil/military structure. The Strategic Management Committee (SMC) is a central forum for management and oversight of civil and military matters. It provides the means by which senior civil and military managers can engage in policy development and oversight of implementation while respecting the separate lines of authority within the Department's civil and military structures.

The Committee is chaired by the Secretary General. Membership includes the Management Board, the Chief of Staff of the Defence Forces together with the two Deputy Chiefs of Staff and the Assistant Chief of Staff. The General Officer Commanding the Air Corps and the Flag Officer Commanding the Naval Service attend in respect of matters affecting their services. The SMC meets on a monthly basis. The Secretary to the Committee develops the agenda for each meeting and ensures that papers are prepared and submitted to members of the Committee in sufficient time before each meeting.

High Level Planning and Procurement Group (HLPPG)

The High Level Planning and Procurement Group (HLPPG) is a joint civil/military group whose role is to develop and implement multi annual rolling plans for the Defence Forces for equipment procurement and disposal and infrastructural development (including property acquisition) based on the policy priorities in the White Paper. The HLPPG is complementary to the roles of the Secretary General, the Chief of Staff, the Department and the Defence Forces. The Secretary General in his role as Accounting Officer, delegates financial control and

¹² See section 1.2 also

responsibility for certain subhead expenditure to the Chief Of Staff. The delegation process is managed through delegation instruments. The HLPPG provides a forum for oversight of delegated functions and responsibilities, including those made under delegation instruments. The HLPPG is chaired on rotation by the Assistant Secretary General (in charge of Finance and Contracts Branches) and DCOS (Support) or their nominated alternates.

Audit Committee

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

Army Pensions Board

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

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

Arrangements for appointment to State Boards (commercial and non-commercial) are set out in the '[Guidelines on Appointments to State Boards](#)' (2014). According to the Guidelines, all vacancies (subject to limited and specified exceptions including the role of the Chair) are advertised openly on the State Boards portal (<http://www.stateboards.ie/stateboards/campaignAdverts.htm>), operated by the Public Appointments Service (PAS). Applications are then processed by way of a transparent assessment system designed and implemented by the PAS to support the Minister in making

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

Ombudsman for the Defence Forces (ODF)¹³

The [Ombudsman \(Defence Forces\) Act 2004](#) provides for the establishment of the Office of Ombudsman for the Defence Forces (ODF). Subject to the terms of the Act, the ODF may investigate complaints from serving and former members of the Defence Forces. The ODF submits case reports to the Minister for Defence, along with associated recommendations for his / her determination. The Ombudsman publishes an [Annual Report](#). The Ombudsman can be contacted as follows: by telephone Lo-call 1890 252 281¹⁴; Phone +3531663 3222; Fax +3531663 3223; e-mail at admin@odf.ie or you may write to the Ombudsman for the Defence Forces, 15, Lower Hatch Street, Dublin 2, Ireland. Further details on the Ombudsman are available at [ODF Website](#).

3.6 GOVERNANCE ACROSS ORGANISATIONAL BOUNDARIES

There are important cross-departmental dimensions to the work of the Department of Defence and the Defence Forces and success in achieving our policy goals is often critically dependent on the inputs and co-operation of other Departments and State Agencies. Equally, the success of other Departments and Agencies can be dependent on the inputs and co-operation of the Department of Defence and the Defence Forces. Department officials and Defence Force personnel are represented on a number of Interdepartmental Groups and Committees which consider a range of cross-cutting issues that impact on Government and these are described in the Strategy Statement available at: <http://www.defence.ie/Strategy Statement>.

A list of cross departmental working groups with input from Defence is published in appendix 2 of the Department's Annual Report available at: <http://www.defence.ie/Annual Report>.

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

¹³ The Ombudsman for the Defence Forces (ODF) is independent in the exercise of his functions. The inclusion of the ODF in this document is in the interests of completeness and in recognition of the impact of ODF reports on the Department.

¹⁴ Note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers

National Security Committee

The National Security Committee monitors high level security issues, ensuring that the Taoiseach and Government are advised of these and the responses to them. It is chaired by the Secretary General to the Government and comprises the Secretary General of the Department of Defence, the Chief of Staff of the Defence Forces, the Secretary General of the Department of Justice and Equality, the Garda Commissioner, and the Secretary General of the Department of Foreign Affairs and Trade. The Committee receives threat assessments from the Garda Commissioner and the Chief of Staff and reviews the overall security situation in the domestic and international environment.

Civil Service Management Board

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

The Board's focus is on overseeing the implementation of the priorities set out in the Civil Service Renewal Plan and three sub-groups have been formed to drive progress on the actions under the headings of People, Systems and Governance. A copy of the Plan is available at [Civil Service Renewal Plan](#). As a member of the CSMB, the Secretary General acts as a co-sponsor on the following projects under the Plan:

- Action 8 Open up recruitment and promotion processes at all levels;
- Action 15 Expanding career and mobility opportunities for staff across geographic, organisational and sectoral boundaries;
- Action 20 Implement programme for Organisational Capability Reviews;
- Action 21 Publish a framework for assignment of responsibilities for all Departments.

The minutes of the meetings of the Board and its sub-groups are published on an ongoing basis on the website of the Department of Public Expenditure and Reform at [CSMB minutes of meetings](#).

Office of Emergency Planning

The Office of Emergency Planning (OEP) is a civil/ military office within the Department of Defence. It supports the Minister for Defence in his role as Chairman of the Government Task Force on Emergency Planning. The Government Task Force on Emergency Planning provides strategic direction and coordination of emergency planning. It is comprised of Ministers and/or senior officials from all government departments and key public bodies. Emergency Planning in Ireland is structured around the 'lead department' principle, which means that the government department that is responsible for an activity in normal conditions retains that responsibility during a major emergency/crisis, particularly one that has a national level impact. Further information on the OEP is available at: <https://emergencyplanning.ie/>.

Chapter 4 AUDIT ASSURANCE & COMPLIANCE ARRANGEMENTS

Governance Principle:



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

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

4.1 AUDIT & ASSURANCE ARRANGEMENTS

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

The principles of Government accounting are mainly derived from the Constitution, and from the institutional and financial relationships between Parliament and the Executive which have been developed over the years. These principles, together with the essential features of financial management as well as the more important ways in which they are applied in the day-to-day operations of Government Department and Offices, are published by the Department of Public Expenditure and Reform in the Public Financial Procedures (PFP) which is available at: [Public Financial Procedures](#).

The assurance arrangements in place include scrutiny by the Comptroller and Auditor General, the Public Accounts Committee, the Audit Committee, the Internal Auditor and a range of robust governance arrangements that include the system of internal controls. The

Management Board reviews financial management reports on a monthly basis. An overview of the Assurance Framework is attached at appendix 3.

4.2 APPROPRIATION ACCOUNT

Dáil Éireann votes funds every year for Government Departments and Offices to spend on the provision of public services. After the end of the year, Departments and Offices in receipt of the Votes prepare an account of their expenditure and receipts, called the Appropriation Account. This Account must be signed by the Accounting Officer who is responsible for having the Account prepared and presented for audit to the Comptroller and Auditor General.

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

4.3 EXTERNAL AUDIT

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

4.4 PUBLIC ACCOUNTS COMMITTEE

The Committee of Public Accounts of Dáil Éireann (the PAC) examines the Appropriation Account and the Finance Accounts by reference to the Report of the C&AG. The main function of the PAC is to examine reports and witnesses and to report to the Dáil. The Accounting Officer may be called to appear before the PAC to give evidence about the Account. Further information on the PAC is available at: <http://www.oireachtas.ie/pac>.

4.5 AUDIT COMMITTEE

The Department of Defence Audit Committee operates under a charter co-signed by the Chair of the Committee and the Secretary General. The charter sets out the role of the Committee; its authority and independence; membership; functions; and arrangements as regards Committee meetings. It also outlines the Committee's reporting arrangements; the provisions relating to the amendment of the Committee's charter and the procedures to be followed in the event of the Committee receiving a protected disclosure. A copy of the Charter can be found at appendix 2.

The role of the Audit Committee is to provide independent advice to the Secretary General, in his position as Accounting Officer for the Defence and Army Pensions Votes, regarding the suitability and robustness of the internal control systems and procedures in the Department and Defence Forces; and advise him on matters relating to internal controls, risk management, financial reporting, and internal and external audit. The Audit Committee comprises four members, two of whom are external to the Defence Organisation. The current membership of the Committee is:

Role	Name
Chair	Ms Geraldine Tallon former Secretary General, Department of Environment, Community and Local Government
Second External Member	Ms Noreen Fahy, Finance Specialist, IPA,
Department Representative	Mr Des Dowling, Assistant Secretary
Defence Forces Representative	Major General Kevin Cotter, Deputy Chief of Staff (Support)

The Committee meets not less than 4 times per year and the Head of Internal Audit attends all Committee meetings. The Chair of the Audit Committee has right of access to the Accounting Officer and meets formally with the Accounting Officer at least once per year. The annual Audit Report is submitted by the Chair of the Audit Committee to the Accounting Officer.

4.6 INTERNAL AUDIT SECTION

One of the key elements of good governance is an independent and objective internal audit service working to Internal Audit Standards. The Department's Internal Audit Section is an independent unit which reports directly to the Secretary General. It provides the internal audit function to both the Department and the Defence Forces and carries out a range of audits each year covering various aspects of the operation of the Department and Defence Forces. The Section's charter¹⁵ authorises it to audit any area of activity involving public funds within the remit of the Department and Defence Forces and gives the Section full free and unrestricted access to all Department and military premises, property, stores, records and information for audit purposes.

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

The role of Internal Audit Section is set out in the charter under which it operates and which has been approved by the Secretary General. Its overall role is to add value and improve the operations of the Department and Defence Forces through the audit evaluations it carries out. The Section carries out an average of 120 audits each year, including detailed systems audits of areas of the Department and Defence Forces; audits of stores in Defence Forces barracks and installations, and audits examining compliance with legislation, procedures or guidelines.

All audits are carried out in accordance with the [Internal Audit Standards](#) issued by the Department of Public Expenditure and Reform (2012) and a written audit report is completed following each audit. All systems audit reports are presented to the Management Board which assigns responsibility for follow-up overview to the relevant line branch in the Department. Implementation is monitored on an ongoing basis at branch level and twice yearly by the Management Board and the SMC. All audit reports are issued to the C&AG for information.

¹⁵ See Appendix 1

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

4.7 FINANCE BRANCH

The role of the Finance function is to provide reasonable assurance, advice and support to the Secretary General and senior management, contribute to the decision making process, provide financial and management reporting and assist with the overall management of the financial affairs of the Department including advice on compliance with public financial procedures <http://govacc.per.gov.ie/public-financial-procedures-booklet-by-section/>. The internal controls include a system of financial delegation and accountability, segregation of duties and a monthly process of examination and reporting of expenditure.

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

4.8 RISK MANAGEMENT

Effective risk management supports good governance as it assists in determining priorities and setting objectives, in analysing uncertainties within decision-making arrangements, in clarifying accountabilities and in demonstrating how the public interest is best served¹⁶. Risk management is an integral part of the Department's governance arrangements. Arising from the recommendations of the Mullarkey Report, the Department of Defence introduced a formalised risk assessment process in 2005. The process involved all heads of branches, as part of their annual Branch Business Planning process, producing a risk assessment for their area of

¹⁶ Risk Management Guidance (2016). Department of Public Expenditure & Reform

responsibility. The format of the risk assessment used the risk criteria template produced by the Dept of Finance in Guidelines on the development of risk strategies (2004) and updated by the Department of Public Expenditure & Reform in 2016, available at: [Risk Management Guidance for Government Departments \(2016\)](#).

Each Branch risk assessment is agreed with the head of division and discussed at the Management Board / Branch meeting to discuss the annual Business Plan. Managing risks at branch level involves identifying risks and ensuring they are included in the risk register, identifying and taking appropriate mitigating actions and an ongoing monitoring and reporting of development in relation to risks

The Branch risk assessments are then reviewed by the Head of Internal Audit who compiles them into a risk register for the Department and produces a report which analyses the risks under a number of headings. This report is then submitted to the Management Board for its consideration, both in its own right and in the light of the content of the Department's Strategic Risk Register.

The Department also has in place a joint civil/military Strategic Risk Register for managing strategic risks for the Defence Organisation. The Register is reviewed on a monthly basis by the Management Board, the Strategic Management Committee and the Management Group.

Business Continuity Planning

The link between Business Continuity Planning and Risk Management is set out in the Department of Public Expenditure & Reform's [Risk Management Guidance for Government Departments \(2016\)](#). The importance of Business Continuity Planning was also highlighted in the *Strategic Emergency Planning Guidance* issued by the Office of Emergency Planning in November 2004.

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

4.9 PUBLIC PROCUREMENT POLICY

The Department's policies, procedures and applicable legislation are designed to ensure that the highest standards of integrity, fairness, legality, confidentiality, and disclosure of interest are applied to all procurement related transactions. All relevant procurement regulations including those set out in the [Public Procurement Guidelines – Competitive Process](#)¹⁷ are applied to ensure that competition is promoted, value for money secured and openness and transparency assured. Procurement of defensive equipment is carried out in accordance with [EU Directive 2009/91/EC](#). This is a specific Directive relating to the award of contracts dealing with defence and security which was transposed into Irish law by way of implementing [Regulation S.I. No 62 of 2012](#).

Overall procurement policy within the Defence Organisation is managed by the Department's Contracts Branch. Contracts Branch has a range of functions within the procurement area ranging from the direct management of procurement activities for defensive equipment and materials, the contract management of major capital equipment programmes, the disposal of obsolete equipment and corporate governance issues such as the delegation to the military authorities to expend funds in various Subheads in tandem with the work of the High Level Planning and Procurement Group¹⁸. The Branch engages with the [Office of Government Procurement](#) and provides procurement advice to other Branches of the Defence Organisation. The delegation of financial responsibility to the Defence Forces permits the procurement of a wide range of non-capital goods and services directly by the Defence Forces. These include items associated with day-to-day operations, e.g. food, clothing, transport, and the maintenance of equipment and premises. The Office of Government Procurement's frameworks / contracts are used by the Defence Organisation to acquire goods and services that are common to the Public Sector.

Details of current competitions can be viewed on www.etenders.gov.ie. The contact details for queries relating to procurement are by email to contracts@defence.ie, by telephone to Lo Call: 1 890 251890 or 353 45 492428 or by fax to 353 45 492015.

Public Spending Code

The Public Spending Code published by the Department of Public Expenditure & Reform is designed to ensure that the State gets the best possible value for the resources at its disposal. The requirements in the Code are based on employing good practices at all stages of the expenditure life cycle. The Public Spending Code (PSC) sets out the obligations that each

¹⁷ Available on the Government Procurement website – procurement.gov.ie.

¹⁸ HLPPG – see Section 3.5 of this document

Department must adhere to in spending public money, and in particular at all stages of the expenditure process i.e. where expenditure is under consideration (appraisal), where expenditure is in progress (monitoring and management), and following expenditure (review and evaluation). It applies to both capital and current expenditure and sets out what is required of public service managers at each point of the expenditure lifecycle. The Code is available at: [Public Spending Code](#).

Publication of Purchase Orders over €20,000

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

Prompt Payments

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

4.10 NATIONAL SHARED SERVICES OFFICE

The [National Shared Services Office](#) (NSSO) is established as a division on an administrative basis within the Department of Public Expenditure and Reform (DPER). The Secretary General of DPER is the Accounting Officer for the NSSO and is accountable for both financial and operational performance. Under the current framework of assignments the CEO of the NSSO is responsible to the Accounting Officer for the performance of the NSSO.

Government has agreed the drafting of a Bill to establish the NSSO on a statutory footing. Subject to the relevant legislation being passed, the CEO will assume the role of Accounting Officer for the NSSO Vote and Office. Until such time as the NSSO is established on a statutory footing, the NSSO will continue to be part of DPER's overall corporate governance and support framework.

In addition to formal accountability governance arrangements, programme oversight structures are in place to drive the strategy for shared services on a collaborative and community led basis. A shared services steering board comprising seven Secretaries General and chaired by the Secretary General of D/PER meets quarterly. The Secretary General of the Department of Defence is a member of this Board.

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

As of March 2016 only the Peoplepoint and PSSC elements of the NSSO provide a service to the Department of Defence. Peoplepoint is a centralised function within the Civil Service which manages the transactional elements of HR processes for our Department. The Department transitioned to Peoplepoint on 27th July 2015. A Service Management Agreement (SMA) is in place between the Department and Peoplepoint which provides a set of principles that underpin our relationship with Peoplepoint. It sets out service response times which are reviewed at Service Management Meetings and also provides that Local HR meetings with Peoplepoint will take place on a monthly basis with one in three meetings conducted in person. The last SMA was signed in July 2015 and is scheduled for review in early 2016. PSSC provides a payroll service in respect of Civil Servants, Civilian Employees and military pensioners. The Secretary General (DOD) is the Accounting Officer for salaries, expenses and pensions processed by PSSC. PSSC processes payroll and expenses for the Department of Defence on foot of a signed Service Management Agreement (SMA). The SMA governs the relationship between the Department and the PSSC. It provides for regular meetings between the two organisations to address any issues that may arise. It also includes details of the responsibilities of both sides. The last agreement was signed on 23 Oct 2015.

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

Appendix 1 Defence Forces

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

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

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

The Minister is overall commander of the Defence Forces. Military command is delegated by the Minister to the General Officers commanding the two Army Brigades, the Defence Forces Training Centre, the Naval Service and the Air Corps. As set out in section 1.1 of this document, the Chief of Staff of the Defence Forces is assigned duties under the Act as determined by the Minister and is directly responsible to the Minister for the performance of such duties. The Chief of Staff is head of Defence Forces Headquarters, which is defined as the military element of the Department. The assignment of duties to the Chief of Staff is effected by an Army Routine Order that provides for the assignment by the Minister of a wide range of duties excluding military command. The Chief of Staff is directly accountable to the Minister for the performance of these duties, which include responsibility for the military effectiveness, efficiency, organisation, and economy of the Defence Forces. Under the legislation and with the approval of the Minister for Defence, the Chief of Staff has, in turn, delegated responsibility for certain duties to the Deputy Chief of Staff (Operations) and to the Deputy Chief of Staff (Support). The Act also provides for delegation by the Minister of military command to General Officers Commanding the Brigades, the Defence Forces Training Centre, the Naval Service and the Air Corps.

The White Paper on Defence (2015)¹⁹ defines the roles of the Defence Forces as follows:

- To provide for the military defence of the State from armed aggression;

¹⁹ Available at: <http://www.defence.ie/website.nsf/home+page?openform>

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

Chapters 1 – 4 of this Governance Framework describe the complex legal structures and governance arrangements provides for civil control of the armed forces. Whilst the Department and the Defence Forces have separate and distinct roles, both organisations work together in order to achieve maximum effectiveness. This includes initiatives such as the development of joint Strategy Statements and Annual Reports²⁰, the Strategic Management Committee²¹, the HLPPG²², the Audit Committee²³, and a joint Strategic Risk Register²⁴.

²⁰ See section 1.3 of this document

²¹ See section 3.5

²² See section 3.5

²³ See section 4.5

²⁴ See section 4.8

Appendix 2 Audit Committee Charter

Department Of Defence

Audit Committee Charter

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

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

Membership: The Accounting Officer will appoint the Chairperson and members of the Committee. The Committee will comprise 4 members - a Chairperson and member who will both be external to the Defence Organisation, an Assistant Secretary / Director of the Department and a senior officer of the Defence Forces nominated by the Chief of Staff. Appointments to the Committee will be for a period of 3 years and may be extended for a maximum of a further 3 years.

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

- Internal Control: Consider and advise on the effectiveness of the internal control systems in the Department of Defence and the Defence Forces.
- Risk Management: Evaluate and advise on the risk management framework and processes in operation in the Defence Organisation
- Internal Audit: Review and make recommendations on the draft annual audit plan prior to its submission to the Accounting Officer for his/her approval. Monitor implementation of the plan throughout the year to ensure that the audit objectives are being met. Review completed internal audit reports and their findings and recommendations, and monitor management's implementation of audit report recommendations. Review and advise on the Department's internal audit function, including its charter, staffing and organisational status.
- External Audit: Meet with the representative of the Comptroller & Auditor General on an annual basis and review the key issues that arise from the audit activity of the Office of the C&AG, including the C&AG's management letter and Department

