

**CODE OF PRACTICE**

**BOARD MEMBERS, CHAIRPERSON,  
CHIEF EXECUTIVE AND SECRETARY**

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Version: November 2020

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## Version Control

| Version       | Approved by                    | Updates  |
|---------------|--------------------------------|--|
| November 2020 | Board of CIB, 18 November 2020 | Updates include the addition of CIB's Data Protection Policy and enhanced procedures when new members join the Board |

## Purpose of the code of practice

Corporate governance comprises the systems and procedures by which enterprises are directed, controlled and managed. State bodies must serve the interests of Government, taxpayers and all other stakeholders and must pursue value for money in all endeavours, including managing risk appropriately. Citizens Information Board (CIB) will act prudently, ethically and with transparency as a public entity and will conduct its activities in line with its statutory responsibilities. The Board and management accept accountability for the proper management of the organisation.

The code concerns both internal practices and external relations with the Government, the Minister for Social Protection and the Minister for Public Expenditure and Reform. It also refers to the ethics and standards in public office obligations that apply to all designated Directors and designated office holders.

The provisions of the Code do not override existing statutory requirements and other obligations imposed by the Companies Act, the Ethics in Public Office legislation, the Comhairle Act, the Citizens Information Act, The Social Welfare (Miscellaneous Provisions) Act (Part 4 in particular) and any other relevant legislation (e.g. equality legislation, employment legislation, disability legislation).

CIB will confirm to the Minister for Social Protection that it has complied with the *Code of Practice for the Governance of State Bodies* in its governance practices and procedures.

CIB Chairperson and Board are ultimately responsible to the Minister (who is responsible to Government) for the operation and proper functioning of CIB.

The Board and Management of CIB are accountable for the proper management of the organisation. Board members and employees of CIB agree to be strongly guided by the principles set out in this Code in meeting their responsibility to ensure that all activities, whether covered specifically or otherwise in this document, meet the highest standards of corporate governance.

# 1 Board

## Terms of Reference of the Citizens Information Board

The Citizens Information Board (CIB) is governed by the Social Welfare (Miscellaneous Provisions) Act 2008, the Citizens Information Act 2007 and the Comhairle Act 2000; the Board comes under the remit of the Department of Social Protection. The Citizens Information Board has adopted a corporate governance regime in accordance with best practice.

## Quorum

The quorum necessary for the transaction of business shall be eight (8) members, as stipulated in the Citizens Information Act 2007. A duly convened meeting of the Board at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Board. The Board have the authority to reduce this number to, but not less than five (5) from time to time as it may determine.

## 1.1 Responsibilities

Board members, through their participation in Board meetings and committee meetings, will form the policy of CIB collectively in accordance with the Acts. The preparation and adoption of a strategic plan is a primary responsibility of the Board. The plan will be aligned to specific objectives of the Department of Social Protection to the extent relevant, and is to be consistent with any Government policies for the reform and modernisation of the Public Service as well as the statutory responsibilities of CIB.

A copy of the draft strategic plan will be sent to the Minister\* before the plan is finalised and adopted by the Board. While final responsibility for the content of the plan rests with the Board, the views of the Minister and consideration of the public interest will be carefully weighed by the Board. The Board will then submit to the Minister, the strategic plan, along with draft annual rolling business and financial plans for approval and will identify relevant indicators and targets against which performance can be clearly measured.

Views which the Minister wishes to have reflected in the strategic plan and the annual rolling business and financial plan will be made known to CIB within a maximum period of twelve weeks of submission.

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\* In this document "the Minister" refers to the Minister for Social Protection unless otherwise stated and the Department refers to the Department of Social Protection unless otherwise stated

The Statement of Strategy will contain a mission statement, high-level objectives and target outputs and outcomes in the key strategic areas of CIB's activity, as well as a statement on the resources to be deployed to meet the targets. Implementation of the strategy will be supported through an annual planning and budgeting cycle. The Board will approve the annual plan and budget and will formally undertake an annual evaluation of performance by reference to the plan and/or budget on an annual basis.

## **1.2 Role of the Board**

### **1.2.1 Leadership**

The Board's role is to provide leadership and direction of CIB within a framework of prudent and effective controls, which enables risk to be assessed and managed. The Board will agree CIB's strategic aims with the Minister and parent Department to the extent relevant, and ensure optimal use of resources to meet its objectives. The Board shall delegate operational responsibility for the day-to-day running of CIB to the Chief Executive Officer and his/her management team.

### **1.2.2 Ethical Standards**

The Board has a key role in setting the ethical tone of CIB, not only by its own actions but also in overseeing senior management and staff. High ethical standards are in the long-term interests of CIB and a key means to make it credible and trustworthy. It is important that the Board set the correct 'tone from the top'. The Board agrees to lead by example and ensure that good standards of governance and ethical behaviours permeate all levels of the organisation.

### **1.2.3 Compliance**

The Board will review the controls and procedures adopted by CIB to provide itself with satisfactory assurance that such controls and procedures are adequate to secure compliance by CIB with its statutory and governance obligations. They shall satisfy themselves that financial controls and systems of risk management are robust and defensible. The Board shall ensure that the principles and provisions set out in the Code of Practice for the Governance of State Bodies (and any other corporate governance codes that apply to CIB) are adhered to.

### **1.2.4 Collective Responsibility**

The collective responsibility and authority of the Board is to be safeguarded. All Board members will be afforded the opportunity to fully contribute to Board deliberations and where necessary to provide constructive challenge, while excessive influence on Board decision-making by one or more individual members will be discouraged. The Board shall keep itself up to date and fully informed about strategic issues and changes affecting CIB and the environment in which it

operates. They shall also advise and support the Chairperson, Chief Executive Officer and management.

#### **1.2.5 Board Oversight Role**

The management of CIB has a duty to provide the Board with all necessary information to enable the Board to perform their duties to a high standard. All necessary steps will be taken by the members of the Board of CIB to make themselves aware of any relevant information and access all information as necessary. The Board shall receive regular reports from the CIB management team and Board committees.

The Board may, from time to time, establish such committees of the Board as are necessary to assist it in the performance of its duties.

They may include members who are not members of the Board if specialist skills are required.

Where a committee is put in place:

- the terms of reference shall be specified in writing and approved by the Board and reviewed annually;
- the Board, on the nomination of the Chairperson, shall appoint its members;
- the Board shall receive regular reports from the committee;
- all protocols concerning the operation of the Board shall be applied to a committee;
- minutes of committee meetings shall be circulated to all Board members; the Board shall review the results of the Board performance evaluation process that relate to the composition of the Board and corporate governance generally.

The Board shall keep under review corporate governance developments (including ethics-related matters) that might affect CIB, with the aim of ensuring that CIB's corporate governance policies and practices continue to be in line with best practice.

#### **1.2.6 Authority**

The Board is authorised to seek the information it requires in order to perform its duties. The Board is authorised to obtain, at CIB's expense, outside legal or other professional advice where they judge it necessary to discharge their responsibilities as Board members.

#### **1.2.7 Advice to the Minister**

The Board will ensure that the Chairperson keeps the relevant Minister advised of matters arising in respect of CIB.

## **1.2.8 Other**

- 1.2.8.1 Board members will bring an independent judgement to bear on issues of strategy, performance, resources, key appointments and standards of conduct. Board members must comply with the guidelines in Annex C regarding the Disclosure of Interests by Members of the Board
- 1.2.8.2 Members of the Board will comply with the Code of Business Conduct – Board Members and Staff of Citizens Information Board in the furtherance of their duties.
- 1.2.8.3 There are a number of duties, which apply to Civil Servants who are Ministerial nominees to non-commercial State boards. These are outlined in Appendix K attached.
- 1.2.8.4 The Board agrees to undertake an annual self-assessment evaluation of its own performance and that of its committees. An external evaluation of CIB will be carried out every three (3) years.
- 1.2.8.5 Where a decision or approval of the Board is required as a matter of urgency, the Finance, Audit and Risk Committee may make the necessary decisions pending the next meeting of the Board. Any such matter dealt with in this manner will be reported in full to the next meeting of the Board. This clause may only be invoked where it is not possible to convene a meeting of the full Board.
- 1.2.8.6 Members of the Board shall not make statements in the name of the Board except when authorised to do so by the Chairperson of the Board.
- 1.2.8.7 Board members shall not, without the consent of the Board, either during or after the expiry of their term of office, make use of, disclose or publish confidential information obtained by them, or as a result of having performed duties as a member of the Board. Confidential information includes information that is expressed by the Board or a committee of the Board, as the case may be, to be confidential as regards particular information or as regards information of a particular class or description.
- 1.2.8.8 The members of the Board should be cognisant of their duties in terms of public relations vis-à-vis bodies, voluntary or statutory with whom they are associated. Where appropriate, they may keep the bodies informed in general terms of the progress being made in plans and policies, based on information contained in progress reports from the Chief Executive. Information, comment or criticism, which is considered appropriate and relevant to the formulation of plans and policies or to the sound execution of CIB's activities, should be communicated to the Chief Executive and the Chairperson of the Board.

- 1.2.8.9 The Board will ensure that the Chairperson keeps the Minister advised of matters arising in respect of CIB. If a Board member finds evidence that there is non-compliance with any statutory obligations that apply to CIB, he/she will immediately bring this to the attention of their fellow Board members with a view to having the matter rectified. The matter will also be brought to the attention of the Minister by the Chairperson indicating (i) the consequences of such non-compliance and (ii) the steps that have been or will be taken to rectify the position.
- 1.2.8.10 The Board of CIB must satisfy itself that the requirements for public procurement are adhered to and must understand the current value thresholds for the application of EU and national procurement rules.
- 1.2.8.11 The Board will satisfy itself that procurement policies and procedures have been developed and published to all staff of CIB. It should also ensure that procedures are in place to detect non-compliance with procurement procedures. Entities should have a contracts database/listing for all contracts/payments in excess of €25,000 with monitoring systems in place to flag non-competitive procurement. Non-competitive procurement will be reported by the Chief Executive to the Chairperson of the Finance, Audit and Risk committee in the annual non-competitive procurement report.
- 1.2.8.12 The Board will meet at least eight (8) times a year and as otherwise required, with the attendances of each Board Member at Board meetings reported in the Annual Report.

### **1.3 Functions of the Board**

- 1.3.1 The Board will reserve certain functions to itself which are outlined hereunder;
- 1.3.2 Formulation of policy and the approval of major changes or initiatives in policy, the setting of targets and the determination of broad plans to meet these targets;
- 1.3.3 The preparation and approval of a three-year strategic plan, which will set out the key objectives and outputs to be achieved, and the related strategies, policies and resources;
- 1.3.4 Approval of annual capital and operating budgets within the finances available to CIB, and the reviewing of actual expenditure, taking account of draft proposals and financial reports submitted by the Chief Executive;
- 1.3.5 Approval of annual reports and financial statements for submission to the Minister in accordance with the Act, which reflects a balanced review and assessment of CIB's activities. The Board will require that a draft of this Report be prepared by the Chief



Executive for submission to the Minister by the Chair of the Board or by the Chair of the Finance, Audit and Risk Committee in absentia. CIB is required to submit to the Government its annual report and accounts no later than the 30<sup>th</sup> June each year;

- 1.3.6 Major investments and capital projects, including significant acquisitions, disposals and retirement of assets of the organisation, purchasing or leasing of equipment and property. The Board will also make decisions on awarding and terms of contracts, where the amount of money involved in any single transaction is greater than €250,000, excluding items specifically agreed by the Board in its budget and in the budgets of such other bodies as specified by the Minister. The Board may review these figures periodically;
- 1.3.7 The Board will also approve procurement and retirement of assets policies and procedures for CIB as set out in Annex 'A' of the Code of Practice and including delegated authority levels with regard to procurement policy;
- 1.3.8 Ensure that decisions on major items of expenditure are aligned with medium to long-term strategies to ensure that such expenditure is focused on clearly defined objectives and outcomes. A performance measurement system will be put in place to assess the effectiveness/outcome of such expenditure and this should be reported on to the Board;
- 1.3.9 Approval of terms of major contracts above the threshold of Official Journal of the European Union (OJEU). This limit is currently set at €221,000.
- 1.3.10 Approval of delegated authority levels, treasury policy and risk management policies;
- 1.3.11 Establish procedures for maintaining an appropriate relationship with the external auditors;
- 1.3.12 Agree the intervals within which the written charters of the Finance, Audit and Risk and other Board committees as well as the internal audit charter are to be reviewed and updated as appropriate by the Board;
- 1.3.13 Approve procedures for monitoring and enforcing post resignation/retirement employment, appointment and/or consultancy of its Board members and employees by the private sector to guard against conflicts of interest or inappropriate disclosure of information. This includes a requirement to confirm safe disposal of all Board papers in the Board members possession to the Secretary to the Board at the end of their term;
- 1.3.14 Approve procedures to manage potential conflicts of interest of Board members and management;

- 1.3.15 Approve and maintain procedures for the making of protected disclosures by workers who are or have in the past been employed by CIB and for dealing with such disclosures;
- 1.3.16 Review on an annual basis the institution, implementation and effectiveness of CIB's system of internal controls. The Board is required to confirm annually to the Minister for Social Protection that the organisation has an appropriate system of internal controls in place;
- 1.3.17 Appointment, remuneration (subject to Government policies and approval) and assessment of the performance of, and succession planning for the Chief Executive in accordance with section 13(3) of the Act and significant amendments to the pension benefits of the Chief Executive and staff;
- 1.3.18 Approval of the policies governing the appointment of all permanent personnel of CIB as set out in Annex 'B' to this document;
- 1.3.19 Approval of staff disciplinary procedures as set out in Annex 'F' to this document;
- 1.3.20 Determine and ensure compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading and conditions of all staff, including remuneration and superannuation of personnel to be employed from time to time by CIB, including staff of those bodies specified by the Minister, subject to the approval of the Minister;
- i. Approval of the standard memoranda and articles of association for the establishment and operation of Citizens Information Services and the Citizens Information Phone Service, Money Advice and Budgeting Services, MABS Support, National Traveller MABS, the National Advocacy Service for People with Disabilities and the Sign Language Interpreting Service as companies limited by guarantee.
  - ii. Approval of the service level agreements for the operation of Citizens Information Services, Money Advice and Budgeting Services, MABS Support, National Traveller MABS, Citizens Information Phone Service, National Advocacy Service for People with Disabilities and the Sign Language Interpreting Service, all of which operate as companies limited by guarantee.
- 1.3.21 Subject to the approval of the Minister, determine the terms on which and the conditions subject to which it may provide financial or other resources to bodies mentioned in 1.3.20 (i) and (ii) above and to any other voluntary body or to a body specified by the Minister;

- 1.3.22 The Board may request anybody or person to whom it provides financial or other resources to furnish it with information in such form and at such times as it may require. (iii) The Board may refuse to provide the support, if the body or person concerned does not comply with the terms and conditions determined under 1.3.21 (ii) or if it fails or refuses to furnish the Board with any information requested of the body or person concerned;
- 1.3.23 Establishment of the following standing committees, the appointment of the Chairperson and members of such committees and the determination of their terms of reference as set out in Annex 'B' of this document:
- Finance, Audit and Risk (FAR) Committee
  - Social Policy and Research Committee
  - Strategy and Governance Committee
- 1.3.24 A member of the Board will act as Chairperson of these committees and the Chief Executive will be entitled *ex-officio* to attend, speak and advise such meetings.
- 1.3.25 The following standing committee shall also stand established in accordance with terms of reference (which shall include membership and appointment of chairperson) as approved by the Board and set out in Annex 'C' to this Code of Practice:
- Social Policy & Research Committee.
- 1.3.26 Consideration of recommendations of such committees and the approval of the expenditure of monies by such committees;
- 1.3.27 Decisions in relation to representation of the Board of CIB on national and international bodies and on delegations to international conferences or seminars.
- 1.3.28 Approval for the opening of bank accounts for and on behalf of CIB and arrangements for the drawing of funds from such accounts.
- 1.3.29 Decisions on bad debts in excess of €6,500 (any one debt).
- 1.3.30 Consideration and approval of major changes in CIB involving the establishment or dis-establishment of main functions or divisions within the organisation.
- 1.3.31 The Board will meet at least twice a year without executive or management present to discuss any matters deemed relevant.

## **1.4 Internal Control**

It is the responsibility of the Board to ensure that effective systems of internal control are instituted and implemented in CIB including financial, operational and compliance controls, risk management, and the Board should review the effectiveness of these systems annually.

The annual review of effectiveness will include but is not limited to:

- Changes since the last review in the nature and extent of significant risks and the ability of CIB to respond effectively to changes in its business and external environment;
- The scope and quality of management's ongoing monitoring of risks and the system of internal control and the work of its internal auditors and other providers of assurance;
- The extent and frequency of the communication of results of the monitoring to the Board or Board committees, which enables it to build up a cumulative assessment of the state of control in CIB and the effectiveness with which risk is being managed;
- The incidence of significant control failings or weaknesses that have been identified at any time during the period and the extent to which they have resulted in unforeseen outcomes or contingencies that have had, could have had, or may in the future have a material impact on CIB's financial performance or condition, and
- The effectiveness of CIB in its ongoing reporting process.

The annual review will conclude on the extent to which controls are adequate, and were operating and outline actions required to address any deficiencies arising.

## **1.5 Risk Management**

- 1.5.1 The Board will be responsible for setting CIB's risk appetite, approving the risk management business plan and risk register at least annually and will consider recommendations from the Finance, Audit and Risk Committee in this regard and with regard to the external review of the effectiveness of risk management framework.
- 1.5.2 Risk management will be a standing meeting agenda item.
- 1.5.3 The Board will appoint a Chief Risk Officer or empower a suitable management alternative and provide for a direct reporting line to the Board to identify, measure and manage risk and promote a risk management culture in the organization;
- 1.5.4 The Board will review management reporting on risk management and note/approve actions as appropriate.

- 1.5.5 The Board will require external review of effectiveness of risk management framework on a periodic basis
- 1.5.6 The Board will confirm in the annual report that the Board has carried out an assessment of CIB's principal risks, including a description of these risks where appropriate and associated mitigation measures or strategies.
- 1.5.7 The Finance, Audit and Risk Committee established by the Board will give an independent view in relation to risks and risk management systems with a view to approving a risk management policy as set out in Annex M attached, setting CIB's risk appetite, and approving the risk management business plan and risk register at least annually.
- 1.5.8 The Board will consider the recommendations of the Finance, Audit and Risk Committee with regards to the external review of effectiveness of risk management framework.

## **1.6 Payment of Fees and Travel Expenses**

### **1.6.1 Fees to Board Members**

The Board will ensure that fees payable to members of the Board will be in accordance with the guidelines and rates set out from time to time by the Department of Finance.

Fees will normally be paid on an annual basis and will be subject to statutory deductions as required by law. Only one fee will be payable to a person in respect of service on the Board.

Fees due to members will be paid in full where the member has attended at least 50% (rounded up to the nearest whole number) of the Board's meetings within each year of the member's term of office. Where the member's term remaining is less than a year, due to, e.g. the member resigning, a pro-rata fee will be paid.

Where a member has attended less than half of the meetings in a term year, a reduced fee will be payable calculated on a pro-rata basis by reference to the proportion of the meetings attended over total meetings held in the relevant term year. The Chairperson of the Board, after consulting with the Secretary of the Board, and at his or her absolute discretion, may review the reduced fee having regard to (i) the circumstances giving rise to the relevant absences (e.g. medical, compassionate or other) and (ii) attendance where appropriate at meetings of Committees of the Board by the member concerned.

## **1.6.2 Travel expenses**

Travel expenses at rates approved by the Department of Finance from time to time may be paid to members of the Board in respect of travelling expenses necessarily incurred while engaging in the business of the Board and Committees of the Board and in line with the provisions of CIB Travel Policy (Annex L).

An executive, including the Chief Executive will, subject to Board approval, be allowed to hold membership of the Boards of bodies which are not subsidiary to or associated with CIB and to retain not more than two fees in respect of such membership.

1.6.3 As part of the reporting arrangement put in place under the Code of Practice for the Governance of State Bodies, the Chairperson of the Citizens Information Board will affirm that the guidelines are being complied with in respect of such appointees who serve on the Board. The Chairperson's annual report should also include a schedule of the fees and aggregate expenses, broken down by category, paid to each of the Board members.

1.6.4 The Board may from time to time amend the provisions of this document.

## **1.7 Attendance at Meetings**

1.7.1 Board members are expected to attend each meeting with suggested minimum attendance of 75% of meetings each year.

## **2 Chairperson**

The Chairperson is responsible for leadership of the Board and ensuring its effectiveness on all aspects of its role. The role of Chairperson and Chief Executive Officer will not be combined, unless the Minister so decides.

### **2.1 General Responsibilities as a Board member**

In addition to the general responsibilities as a Board member, the Chairperson shall have the special functions set out below.

### **2.2 Conduct of Meetings**

#### **2.2.1 Board's Agenda**

The Chairperson and the Chief Executive are responsible for the effective management of the Board's agenda and ensuring that adequate time is available for discussion of all agenda items, in particular strategic issues. The Chairperson and Chief Executive will agree to meet in advance of the Board meeting to agree the agenda.

#### **2.2.2 Openness and Debate**

Essential to the effective functioning of the Board is dialogue, which is both constructive and challenging. The Chairperson will promote a culture of openness and debate by facilitating the effective contribution of key management and all Board members.

#### **2.2.3 Timely Information**

The Chairperson is responsible for ensuring that the Board receives accurate, timely and clear information. The Chairperson should ensure effective communication with all relevant stakeholders.

#### **2.2.4 Board Skills**

Where the Chairperson is of the view that specific skills are required on the Board, he/she will advise the Minister of this view for his/her consideration sufficiently in advance of a time when board vacancies are due to arise. This is in order to seek to ensure that the process undertaken under the Guidelines for Appointments to State Boards identifies candidates with those skills and so that the that the Minister may take the Chairperson's views into consideration when making appointments from qualified candidates from the stateboards.ie process.

#### **2.2.5 Information Flows**

Under the direction of the Chairperson, the responsibilities of the Secretary of the Board include ensuring good information flows within the Board and its committees and between senior management and non-executive Board members, as well as facilitating induction, mentoring and assisting with ongoing professional development as required.

- 2.2.6 Comprehensive Report to the Minister: The Chairperson of the Citizens Information Board will furnish the relevant Minister with a comprehensive report covering CIB (see Appendix J) in conjunction with the annual report and financial statements of CIB.
- 2.2.1. Ensure that regular Board meetings are held in accordance with the provisions of the Act.
- 2.2.7 Sign the Minutes after their adoption by the Board.
- 2.2.8 Ensure that the proceedings are conducted in a proper manner.
- 2.2.9 Ensure that the Board's conclusions and decisions on any matter are properly recorded.
- 2.2.10 Approve international travel by the Chief Executive on behalf of Citizens Information Board in line with CIBs travel policy (annex L).

### **2.3 Measurement of Executive Performance**

- 2.3.1 S/he will maintain regular contact with the Chief Executive in order to ensure that the Board is in a position to assess adequately executive performance.

### **2.4 Contact with the Minister**

- 2.4.1 The Chairperson (or his/her nominee) will ensure that the Minister is kept advised of significant matters arising and will lead any delegation and/or issue any correspondence in formal representations by the Board to the Minister.
- 2.4.2 Where the Chairperson finds evidence that there is non-compliance with any statutory obligations that apply to CIB, he/she will bring it to the attention of the Minister indicating (i) the consequences of such non-compliance and (ii) the steps that have been or will be taken to rectify the position. It is the Chairperson's responsibility to make such issues known to the Minister.

### **2.5 Public Relations**



- 2.5.1 The Chairperson will undertake such representational duties as can most appropriately be carried out by him/her provided always that these do not detract from the role of the Chief Executive of CIB.

### **3 Disclosure of interests by members of the Board**

In addition to the requirements of Section 16 of the Act, members of the Board will comply with the procedures set out in Annex 'D' regarding disclosure of interests.

## **4 Secretary of the Board**

- 4.1 The Board has a duty to ensure that the person appointed as Secretary of the Board has the skills necessary to discharge their statutory and legal duties as well as such other duties as may be delegated by the Board. Both the appointment and removal of the Secretary of the Board is a matter for the Board as a whole.
- 4.2 The Secretary will report to the Chairperson on all Board governance matters and assist the Chairperson in ensuring relevant information is made available to the Board and its committees.
- 4.3 Meetings of the Board shall be summoned by the Secretary of the Board at the request of the Chairperson of the Board. Unless otherwise agreed, notice of each meeting, confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded by the Secretary, to each member of the Board and any other person required to attend, no later than three working days before the date of the meeting. Supporting papers shall be sent to all Board members and to other attendees as appropriate, at the same time.
- 4.4 The Secretary is responsible for advising the Board through the Chairperson on all governance matters, ensuring that Board procedures are followed and that applicable rules and regulations are complied with.
- 4.5 Ensure that the Board are supplied with information which is of a suitable quality to enable Board members to satisfactorily discharge their duties.
- 4.6 The Secretary will make all necessary arrangements for the holding of Board and Committee meetings.
- 4.7 The Secretary of the Board shall minute the proceedings and resolutions of all meetings of the Board, including recording the names of those in present and in attendance. Minutes of Board meetings shall be circulated to all members of the Board and will be published on the Citizens Information Board's website when approved by the Board.
- 4.8 The Secretary of the Board will ensure a letter is issued to new Board members outlining their role as Board members and the role of the Board, as well as what is expected of them in terms of attendance and participation.
- 4.9 The Secretary of the Board will brief new members of the Board on CIB activities, their responsibilities and duties as Board members including in relation to conflicts of interest and confidentiality, Board and Committee memberships and procedures,

and the *Code of Practice* and the *Code of Business Conduct* as it applies to Board members.

- 4.10 Where possible, the Secretary of the Board will organise meetings for new members with the Chief Executive Officer, with the Chairperson and with continuing or outgoing members of the Board.
- 4.11 On appointment of a new Board Member, the Secretary will provide them with the following information:
- a formal schedule of matters reserved to the Board for decision;
  - procedures for obtaining information on relevant new laws and regulations;
  - procedures to be followed when, exceptionally, decisions are required between Board meetings;
  - a schedule detailing the composition of all committees and their terms of reference;
  - a statement explaining the Member's responsibilities in relation to the preparation of the accounts, the system of internal control and audit;
  - a statement informing the Members that they have access to the advice and services of the Secretary, who is responsible to the Board for ensuring that Board procedures are followed and comply with the applicable rules and regulations;
  - a copy of the *Code of Practice for the Governance of State Bodies*
  - a copy of the *CIB Code of Practice*, including requirements for disclosure of members' interests and procedures for dealing with conflict of interest situations;
  - specific current information relating to the business of CIB;
  - a copy of relevant legislation (or excerpts thereof) and any relevant circulars and/or guidance notes; and
  - A listing of the statutory requirements relating to CIB.

## **5 Chief Executive**

### **5.1 General Responsibility**

- 5.1.1 The Chief Executive is responsible for pursuing the objectives and achieving the targets set by the Board in accordance with plans and policies approved by the Board and for bringing any departures from these to the attention of the Board. The role of Chairperson and Chief Executive Officer will not be combined unless the Minister so decides.
- 5.1.2 S/he, in his/her executive function, will draw on the wisdom and special experience of the Board members to guide and advise him/her, as s/he deems necessary. Such guidance and advice will not, however, relieve him/her of full executive responsibility.
- 5.1.3 The Chief Executive will advise the Board on all matters related to the discharge of CIB's responsibilities in a timely manner and sufficient to allow members of the Board satisfactorily discharge their duties.
- 5.1.4 Towards this end, s/he will ensure that Board members receive adequate and timely documentation where this is necessary or useful for their proper consideration of any matter on the agenda.
- 5.1.5 The Chief Executive will attend Board meetings. If, for any reason, s/he is unable to attend s/he will nominate a senior staff member immediately reporting to him/her to act in his/her place. If, for some reason, the Chief Executive is not in a position to nominate someone to act in his/her place, the Chairperson will exercise this function.
- 5.1.6 S/he will ensure, by advising the Board as necessary, that the Board does not inadvertently exceed the authority conveyed to it by the Acts.
- 5.1.7 The Chief Executive will advise the Board on matters related to the discharge of CIB's responsibilities to such bodies as are specified by the Minister under the Acts.

### **5.2 Main Duties and Responsibilities of the Chief Executive**

- 5.2.1 The Chief Executive is responsible for all executive performance and for the translation of Board policies and decisions into effective action. The Board recognises that the Chief Executive must be assigned authority commensurate with this responsibility.

- 5.2.2 The Chief Executive will maintain regular communication with the Chief Officers of such bodies specified by the Minister under the Act in order to ensure that the Board may discharge its responsibilities.
- 5.2.3 The Chief Executive may, to whatever extent s/he considers appropriate, delegate formally to other officers of CIB the performance of any of the duties and functions given to him/her by the Board but s/he will remain ultimately responsible for all executive actions and decisions.

In addition, the Chief Executive will also:

- 5.2.4 Establish and maintain a sound organisation structure with satisfactory definitions of responsibilities and adequate means for ensuring executive co-ordination.
- 5.2.5 Prepare a three year strategic plan in accordance with 1.1 for consideration by the Board.
- 5.2.6 Select, appoint and transfer permanent members of the CIB staff in accordance with the Board's policy as set out in Annex 'B'.
- 5.2.7 Implement staff disciplinary procedures in accordance with Annex 'F'.
- 5.2.8 Within the agreed budgets, to select and appoint temporary staff and to terminate the contract of any temporary or short-term contract staff appointed to CIB.
- 5.2.9 Determine, subject to the provisions of the Act, remuneration and allowances for all CIB staff and to deal with all staff matters. The Chief Executive will be guided by the Board, which is required to implement Government pay policy as expressed from time to time, in relation to CIB staff. The Department of Social Protection should be consulted in good time on any pay proposals or likely developments which could have significant implications for:
- general Government pay policy,
  - the body's finances,
  - charges for goods or services provided and/or,
  - other areas of the public sector.
- 5.2.10 Compliance with Government pay policy or with any particular Government decision should not be effected in ways which cut across public service standards, integrity, or conduct or involve unacceptable practices, which result in a loss of tax revenue to the Exchequer.

- 5.2.11 Review periodically the organisational structure of CIB and to make any necessary organisational changes or in the case of changes reserved to the Board under section 1.3 above to recommend such to the Board.
- 5.2.12 Ensure the effective training and development of staff.
- 5.2.13 Arrange regular meetings with senior CIB staff to review the progress of activities under their control.
- 5.2.14 Ensure effective channels of communication throughout CIB and encourage a partnership approach between management, staff and staff representatives in relation to the evolving activities and work of the organisation.
- 5.2.15 Ensure that an effective industrial relations framework operates in CIB and in accordance with nationally agreed procedures and processes.
- 5.2.16 Supervise the preparation of annual financial estimates, operating budgets, and annual accounts for submission to the Board for approval and to supervise the preparation of monthly accounts for the information of the Board.
- 5.2.17 Authorise expenditure limits within the budgets.
- 5.2.18 Purchase or lease equipment/property (not real property) or award contracts when the amount of money involved in any single transactions is less than €250,000. Items specifically agreed by the Board in its Budget and in the Budgets of such other bodies as specified by the Minister will not be subject to this limit. The Board may review these figures periodically.
- 5.2.19 Exercise continuous control over the operating effectiveness and costs in CIB, to take any executive action necessary to improve effectiveness and to reduce operating costs. Put in place a performance measurement system to assess the effectiveness/outcome of major items of expenditure, ensure that such expenditure is aligned with medium to long term strategies and is focused on clearly defined objectives and outcomes and is reported on to the Board.
- 5.2.20 Supervise the preparation of data for CIB's Annual Report and other progress reports for submission to the Minister. CIB is required to submit to the Government its annual report and accounts not later than one month following completion of the audit of the accounts by the Comptroller and Auditor General or six months from the end of the financial year end (whichever is the earlier).
- 5.2.21 Carry out public relations activities appropriate to the Chief Executive of CIB to generate the widest possible understanding of CIB's objectives and activities, create

an atmosphere of confidence amongst those whom it serves and on whom it relies for services and support.

- 5.2.22 Arrange for the representation of CIB on such outside bodies and at such functions as s/he may deem appropriate, other than those confined to the Board in 1.3.24.
- 5.2.23 Ensure that CIB's policies and activities are brought to the notice of voluntary and statutory organisations, educational interests, the Government sector and the public.
- 5.2.24 Other duties assigned to him/her from time to time by the Board.
- 5.2.25 Whenever the Chief Executive makes a decision or enters into a commitment within the terms of his/her delegated authority, s/he shall be deemed to have acted on behalf of CIB. The Board, however, at any time may require him/her to explain a decision or a commitment.
- 5.2.26 The Board authorises the Chief Executive to take any actions necessary for the discharge of these duties subject only to the limitations on his/her authority or to the specific restriction of authority by the Board or Chairperson elsewhere in this document.
- 5.2.27 The Chief Executive is the Accountable Officer for the Citizens Information Board with responsibilities in that regard as set out in section 23 of the Acts.

### **5.3 Relations with the Oireachtas and the Minister**

- 5.3.1 The Chief Executive should mutually agree a Performance Delivery Agreement with the Minister/Department of Social Protection and report to the Minister on progress against targets. The agreement will allow for the adoption of annual and multi-annual targets and the development of output and outcome indicators, including milestones to measure performance against targets.
- 5.3.2 The Chief Executive shall have at least one formal meeting per annum with senior Department Officials and representatives of the Board and top management of CIB to review the Performance Delivery Agreement and to strengthen the relationship between the two organisations.
- 5.3.3 The Chief Executive will ensure that a written oversight agreement is in place, which clearly defines the terms of the relationship between CIB, its Minister and DEASP. The requirements of the content this agreement are listed in Annex P of this Document.

## **6 Diversification, establishment of subsidiaries & acquisitions by State bodies**

- 6.1 The Chairperson is required to obtain the approval of the Minister together with the consent of the Minister for Public Expenditure and Reform, for any intended action, which would extend or change significantly the nature, scope or scale of the activities in which CIB (or any subsidiary or State body joint venture) engages.
- 6.2 The financial consequences of such actions, and their consistency with the existing remit of CIB (if any), notably our statutory remit, should be set out clearly by the Board.
- 6.3 The establishment or acquisition of subsidiaries, participation in joint-ventures and the acquisition of shares by CIB, its subsidiaries or by joint-ventures in which either CIB or its subsidiaries participate (“State body joint ventures”) is subject to the legal capacity to do so and to the prior written approval of the Minister, given with the consent of the Minister for Public Expenditure and Reform. If CIB, its subsidiaries or State body joint ventures plans a shareholding offering or to acquire shares the offer/application must refer expressly to such legal capacity and approval requirements.
- 6.4 When seeking such approval, the Chairperson will supply the DEASP with complete details of such proposed subsidiaries, joint ventures or acquisitions and will do so in a timely manner. DEASP will respond to CIB without undue delay. Complete details should be included, together with such other information requested.
- 6.5 In seeking approval for the establishment or acquisition of subsidiaries, the proposed approach to the remuneration and conditions of employment of the CEO/Managing Director and, where appropriate, other employees will be outlined.
- 6.6 Where CIB, their subsidiaries and/or any State body joint ventures have a combined holding in any company exceeding 30% of the entire issued share capital of such company, the State bodies concerned should notify the relevant Minister and the Minister for Finance of such shareholdings.
- 6.7 Where CIB is subject to a limit on its borrowings, the combined borrowings of both the parent body and all its subsidiaries (the “Group”) are covered by that limit. Cash balances are not to be taken into account in calculating borrowings for the purposes of borrowing limits.
- 6.8 State guarantees cannot be given without explicit statutory authority and may be given only by the Minister for Finance or with his consent. State guarantees may also be subject to approval by the EU Commission under the Treaty rules on State



Aid. As a general rule, current policy is not to issue new State guarantees and to allow outstanding guarantees to expire as the relevant borrowings are repaid.

## **7 Annexes to Citizens Information Board Code of Practice**

Annex A – Financial Policies and Procedures

A.1. Procurement procedures – Guidelines and Practice

A.2. Disposal of Assets including Real Estate

A.3. Treasury Management Policy Statement

Annex B – Terms of Reference for Standing Committees of the Citizens Information Board

B.1. Finance, Audit and Risk Committee

B.2. Social Policy & Research Committee

B.3. Strategy and Governance Committee

Annex C – Disclosure of Interests by Members of the Board

Annex D – Independent Professional Advice

Annex E – Code of Business Conduct for Board Members and Staff of the Citizens Information Board

Annex F – Staff and Employment Matters

Annex G – Dignity in the workplace

Annex H – Confidential Disclosures Policy

Annex I – Charter for Internal Audit

Annex J – Chairperson’s Comprehensive Report to the Minister Statement on System of Internal Controls

Annex K – Position of Civil Servants who are Ministerial Nominees to non-commercial State boards

Annex L – CIB Travel Policy

Annex M – Risk management Policy

Annex N – Customer Service Charter

Annex O – Guidelines on Procurement in CIB

Annex P – Terms reflected in Oversight agreement

Annex Q – Procedures for the Declaration of Interests of External Committee Members

Annex R – CIB Data Protection Policy

## **Annex A: Financial policies and procedures**

### **A.1. Procurement procedures – Guidelines and Practice**

- a. CIB bases its guidelines and practice on the Office of Government Procurement's Public Procurement Guidelines for Goods and Services. These include tendering process requirements and guidelines for contracts for informal and above EU threshold tendering, and form part of the National Procurement Policy Framework. These have been adapted into a CIB specific Procurement Procedures Document in Annex P attached.
- b. CIB's Corporate Procurement Plan can be found in Annex O of this document.

### **A.2. Disposal of Assets including Real Estate**

- a. The approval of the Board is required for the disposal or retirement of assets where the value of the asset is greater than or equal to €20,000.
- b. The approval of the Chief Executive is required for the disposal or retirement of assets where the value of the asset is less than €20,000 and greater than or equal to €6,500.
- c. Under the Management Procedures, approval for the disposal or retirement of assets is delegated to the Finance Manager, where the value of the asset is less than €6,500.
- d. The Chairperson of the Board will seek the approval of the relevant Minister and the Minister for Public Expenditure and Reform in advance of any material acquisition or disposal of land, buildings or other material assets proposed by the Citizens Information Board. This also includes long term leases or purchase of right to use (rather than own) an asset.
- e. Where land or property is being considered for acquisition an independent valuation must be obtained. These valuations are to be obtained before any decision is taken by the Board to purchase or sell lands. The valuations is to be obtained from professional property valuation surveyors. Any Board resolution related to the purchase of land or property will state whom the party or parties are that the asset is being purchased.

- f. Any Board resolutions regarding the purchase or sale of an asset will state the price for which the asset has been purchased or sold.
- g. A staff member will be nominated to have responsibility for the acquisition, management and sale of land or property. The staff member will in these circumstances, report directly to the Chief Executive regarding property issues.
- h. Details of all disposals or grants of access to property or infrastructure for commercial arrangements with third parties (save for connected third parties) below the threshold value of €150,000 without auction or competitive tendering process must be formally reported to the Board, including the paid price and the name of the buyer, on an annual basis.
- i. If an auction or competitive tendering process takes place and the highest bid is not the bid accepted, then specific Board approval is required before disposal of the asset or granting of access to property or infrastructure for commercial arrangements with third parties can be completed.
- j. Details of and explanations for the disposals of assets or grants of access to property or infrastructure for commercial arrangements with third parties above the threshold of €150,000 which have not been subject to auction or competitive tendering process will be included in the Chairperson's comprehensive report to the relevant Minister. The Chairperson is required to affirm that the disposal procedures have been complied with.
- k. Disposal of assets to Board members, employees or their families or connected persons should be at a fair market-related price. Where the Board is considering a proposal for any such disposal, the Board member connected to the potential purchase will absent him or herself from the Board deliberations on the issue. A record of all such disposals to such persons (to include details of the asset disposed of, price paid and name of the buyer) should be noted in a register kept for this purpose. This register will be available for inspection, if requested, by the Board or by any Board member.

### Processes

- a. Recommendations for the disposal or retirement of an asset should be made to the Finance & Administration Manager, having been recommended by the relevant manager. The relevant Senior Manager will recommend disposals or retirements greater than €6,500, subject to approval from the Chief Executive of CIB.

- b. Approval for the disposal or retirement of an asset will only be granted where it can be demonstrated that the asset is obsolete or surplus to organisational requirements.
- c. Decisions on the most appropriate method for disposal or retirement will be taken based on the criteria of income maximisation and value for money. The authority for approving the disposal or retirement method will be in line with paragraph 2.1 above.

#### Record keeping

- a. An appropriate record of the disposal or retirement of an asset will be recorded in the Fixed Asset Register.
- b. Responsibility for recording the disposals and retirements of assets shall rest with the Finance & Administration Manager.

### **A.3. Treasury Management Policy Statement**

- a. The policies and objectives of treasury management activities of the Citizens Information Board (hereinafter referred to as “the Board”) are set out in this statement.
- b. The Board will manage its cash resources mindful of three key elements:
  - i. Security of funds deposited;
  - ii. Maintaining adequate cash flows to meet operational needs; and
  - iii. Ensuring value for money in its treasury management activities
- c. The Board defines its treasury management activities as: “The management of the Board’s cash flows, its banking transactions, and the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent within those risks.”
- d. The Board acknowledges that effective treasury management will provide support towards the achievement of its business objectives. It is therefore committed to the principles of achieving value for money in treasury management.

#### Treasury Management Practices

- a. Risk Management

The Finance Manager will design, implement and monitor all arrangements for the identification, management and control of treasury management risk.

b. Corporate Governance

The Board is committed to the pursuit of proper corporate governance throughout its businesses and services, and to establishing the principles and practices by which this can be achieved. Accordingly, the treasury management function and its activities will be undertaken with openness and transparency, honesty, integrity and accountability.

Budgeting, Accounting and Auditing Arrangements

- a. The Board's current systems and procedures in relation to budgeting, accounting and audit arrangements are detailed in the Board's internal financial control procedures.
- b. The Board will account for its treasury management activities, for decisions made and transactions executed, in accordance with appropriate accounting practices and standards, and with statutory and regulatory requirements during the applicable period.

Bank Accounts

The general policy is that Board business must only operate under those bank accounts directly controlled by the Board's Finance office. The Finance Manager is responsible for controlling and accounting for all bank accounts transacting Board business.

All bank accounts transacting Board business must be held in the Board name and must have at least two authorised signatories. Bank accounts may only be opened by the Board Finance office and the Chief Executive must approve the signatories. CIB do not operate a chequebook.

Current authorised signatories are as follows:

|                                 | <b>Online Banking</b> |
|---------------------------------|-----------------------|
| Angela Black, Chief Executive   | Yes                   |
| Fiona Coyne, Senior Manager     | Yes                   |
| Adrian O'Connor, Senior Manager | Yes                   |

|  |     |     |
|--|-----|-----|
| Graham Long, Senior Manager                            |     | Yes |
| Gary Watters<br>Finance Manager                        | Yes |     |
| Stephen Valentine,<br>HR & Governance Manager          |     | Yes |
| Geralyn McGarry,<br>Social Policy and Research Manager |     | Yes |

Payments Limits have been set as follows:

|  | Online Banking  |          | EMTS         |
|--|-----------------|----------|--------------|
|  | Non-EMTS        |          |              |
|  | Per Transaction | Daily    |              |
| Chief Executive  | €250,000        | €600,000 | Daily Limit* |
| Senior Managers  | €250,000        | €600,000 | Daily Limit* |
| Managers   | €65,000         | €600,000 | Daily Limit* |
| *The account is subject to an overall daily limit of €5,000,000. No specific limit is possible for EMTS (Electronic Money Transfer System) transactions. Within the overall limit, specific limits cannot be assigned to individual signatories for EMTS purposes. |                 |          |              |

Limits are subject to periodic review by the Finance Manager and the Chief Executive.

The Finance Manager is the designated *Local Administrator* for the purposes of online banking.

All receipts and expenditure relating to Board business must be accounted for through the Board's accounting records. All bank accounts transacting Board business must be included in the Board's accounting records. All bank accounts are reconciled on a monthly basis.

All bank accounts that include the name of the Board are assumed to be Board business and the Board has the right of access to these accounts. No account, other



than an account opened with official approval (as set out in this policy), should have any connection, whether direct or implied, with the Board, or any other Board activity.

The holding of deposits is permitted only with banks whose home country is regulated by the Central Bank of Ireland.

Financial responsibility for the operation of all bank accounts rests with the Finance Manager and includes responsibility to determine the manner in which the requirement of the accountability is to be discharged by the Board.

The Revenue Commissioners and the Comptroller and Auditor General require all receipts and payments to be properly accounted for. Therefore, there are legal, audit, taxation and funding implications for the Board, if bank account transactions are not properly controlled and recorded in the Board's accounting records. Consistent standards of management and financial control are required for all bank accounts to ensure the highest level of control is maintained over the receipt and expenditure of funds on behalf of the Board and any activity associated with the Board.

#### Credit Cards

The use of corporate credit cards is approved in certain circumstances. A separate Credit Card Usage Policy is in place, governing the use of credit cards for transacting Board business. Currently only one such card is in operation, held in the name of the Finance Manager, but available to the organisation. The credit limit on this card is set at €5,000.

#### Petty Cash

From time to time, Regional/Local CIB offices may need to make small payments for incidentals. To cover this, a small petty cash impress is operated in each CIB office. An initial sum determined by the Finance Manager is issued on the authority of the relevant Manager. A designated person holds this cash and, as required, will exchange cash for signed Petty Cash Vouchers. At any time, the total of cash and vouchers held in the Petty Cash Box should equal the sum first issued.

#### Responsibilities in relation to treasury management

- a. Board
  - Approval and amendment of treasury management policy statement.
  - Approval for the opening of all bank accounts.
- b. Chief Executive

As Accountable Officer, ensure adequate treasury management systems are in place to support the proper administration of the organization in an economic and efficient way.

c. Finance, Audit and Risk Committee

Receiving and reviewing internal and external audit reports, and monitoring the effective and timely implementation of recommendations.

d. Finance Manager

Recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance:

- Managing the Board's relationship with financial institutions.
- Procuring and negotiating the Board's transaction banking arrangements.
- Reviewing the Board's cash flow position and cash flow forecasts.
- Maintaining adequate cash flows to meet operational needs.
- Reviewing bank reconciliations.
- Ensuring value for money in its treasury management activities

## **Annex B: terms of reference for standing committees of the Citizens Information Board.**

### **B.1 Finance, Audit and Risk Committee**

#### Establishment

- a. The Board of Citizens Information Board shall establish a standing Committee to be known as the Finance, Audit and Risk (FAR) Committee, in accordance with Section 12 of the Comhairle Act 2000.
- b. The Board shall review the constitution and terms of reference of the Committee periodically, as appropriate.
- c. The Committee shall meet at least four times a year.
- d. The establishment and operation of the Finance, Audit and Risk Committee shall comply with the Code of Practice for the Governance of State Bodies.

#### Membership

- a. Members of the Committee shall be appointed for a period no greater than the term of appointment fixed by the Minister in Section 9 (3) of the Act (maximum of 5 years) and may include members external to the membership of the Board.
- b. The Committee shall consist of a minimum of four (4) non-executive members.
- c. The Committee shall aim to have at least three (3) members who are external to the Board of Citizens Information Board. These members should be co-opted to provide specialist skills, knowledge, experience.
- d. At least one member of the Finance, Audit and Risk Committee shall have recent and relevant financial or audit experience and other members should have experience in risk management and governance.
- e. The Board shall appoint a member of the Board, other than the Chairperson of the Board, to act as Chairperson of the Committee.
- f. The Chairperson of the Board shall oversee the appraisal of the Chairperson of the Committee on a periodic basis.

- g. The Chairperson of the Board shall be an ex Officio member of the Finance, Audit and Risk Committee in order to achieve a greater degree of oversight of the organisation's business.
- h. The Committee may procure specialist ad-hoc advice at the reasonable expense of CIB, subject to budgets agreed by the Board.
- i. The quorum for meetings of the Committee shall be four (4) members present.
- j. In matters of accountability the Chief Executive, in accordance with Section 23 of the Act, shall attend meetings of the Committee.
- k. A list of members of the Committee shall be included in the annual report.

### Responsibilities

- a. The Finance, Audit and Risk Committee shall advise and make recommendations to the Board on:
  - The strategic processes for risk, internal control and governance; in doing so, it shall ensure that value for money is achieved;
  - The accounting policies, the financial statements, and the annual report of the organisation, including the process for review of the financial statements prior to submission to the Comptroller and Auditor General for audit, levels of error identified, and management's letter of representation to the external auditors;
  - The planned activity and results of both internal and external audit;
  - Adequacy of management response to issues identified by audit activity, including external audit's management letter of representation;
  - Assurances relating to the management of risk and corporate governance for CIB;
  - Where appropriate, proposals for tendering for either internal or external audit services or for purchase of non-audit services from contractors who provide audit services;
  - Anti-fraud policies, protected disclosure processes, and arrangements for special investigations;
  - The annual estimates of income and expenditure for submission to the Department. These estimates shall include proposals and future plans relating to the discharge by the Board of its functions over a period of years in line with the Board's strategic plan;
  - The annual budget, ensuring that it is prepared in line with the funding allocated to the Board, as notified by the Minister;

- Periodic reviews of actual income and expenditure against budget at regular specified intervals during the annual budget cycle, ensuring that a revised budget is prepared where necessary; and
  - The annual mid-year review of income and expenditure for submission to the Department.
- b. The Finance, Audit and Risk Committee shall also annually review its own effectiveness and report the results of that review to the Board.
- c. The Committee shall have:
- Authority and the resources to investigate any matters within its terms of reference;
  - Full access to information; and
  - Authority to obtain external professional advice and to invite relevant experts to attend meetings if necessary.
- d. Where a decision or approval of the Board is required as a matter of urgency, the Finance, Audit and Risk Committee is authorised to make the necessary decisions pending the next meeting of the Board. Any such matter dealt with in this manner shall be reported in full to the next meeting of the Board. This clause may only be invoked where it is not possible to convene a meeting of the full Board.
- e. Where a decision of the Committee is required, pending the next meeting of the Committee, a conference call shall be arranged involving at least two members of the Committee and two members of the Executive including a note taker. Any such matter dealt with in this manner shall be reported in full to the next meeting of the Committee.

### Meetings

- a. The Finance, Audit and Risk Committee shall meet at least four times a year. The Chairperson of the Finance, Audit and Risk Committee may convene additional meetings, as is deemed necessary.
- b. As the business of the Finance, Audit and Risk Committee requires, the Chief Executive, the Finance Manager, and internal auditors shall attend for specific meetings or agenda items at the Committee's request;
- c. The external auditors (the Comptroller and Auditor General) shall be requested to attend at least one meeting during a calendar year;
- d. The Finance, Audit and Risk Committee may ask any other officials of CIB to attend to assist it with its discussions on any particular matter;

- e. The Finance, Audit and Risk Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters; and
- f. The Board may ask the Finance, Audit and Risk Committee to convene further meetings to discuss particular issues on which it seeks the Committee's advice.

#### Information Requirements

- a. For each meeting the Finance, Audit and Risk Committee shall be provided, where relevant (in good time before the meeting) with:
  - a report summarising any significant changes to the organisation's strategic risks and a copy of the Risk Register;
  - The risk management strategy;
  - A progress report from the internal auditors summarising:
    - work performed (and a comparison with work planned);
    - key issues emerging from the work of internal audit;
    - management response to audit recommendations;
    - changes to the agreed internal audit plan;
    - any resourcing issues affecting the delivery of the objectives of internal audit;
  - A progress report (written/ oral) from the external audit representative summarising work done and emerging findings (this may include, where relevant, aspects of the wider work carried out by the Comptroller and Auditor General, for example, Value for Money reports and good practice findings);
  - Management assurance reports;
  - Reports on the management of major incidents, "near misses" and lessons learned; and
  - Periodic budget monitoring reports.
- b. As and when appropriate, the Committee shall also be provided with:
  - Proposals for the terms of reference of internal audit / the internal audit charter;
  - The internal audit strategy;
  - The internal auditors' annual assurances and report in the area of internal controls;
  - Periodic review and quality assurance reports on the Internal Auditors;
  - The draft annual financial statements;
  - The draft governance statement;
  - The draft annual estimates;
  - The final agreed annual budget;
  - The draft annual mid-year review.
  - A report on any changes to accounting policies;
  - External audit's management letter;

- A report on any proposals to tender for audit functions, where appropriate; and
- A report on co-operation between internal and external audit.

### Internal Controls

The Finance, Audit and Risk Committee has a particular role, acting independently of management of CIB, to ensure that the interests of Government and other stakeholders are fully protected in relation to business and financial reporting and internal control. The Finance, Audit and Risk Committee shall review all aspects of CIB's internal controls as part of its remit.

### Review of the Effectiveness of the Finance, Audit and Risk Committee

- a. The Committee shall review its own terms of reference annually. The approval of the Accountable Officer shall be sought for any proposed changes to the terms of reference.
- b. The Committee shall review its operations annually and prepare an annual report including an assessment of the work of the Internal Audit, the supports provided to the Finance, Audit and Risk Committee, adherence to the Terms of Reference of the Committee and a self-assessment of the Finance, Audit and Risk Committee's own effectiveness for the Accountable Officer. The Annual Report will be presented to the Accountable Officer timed to support finalisation of the Annual Report and financial statements, summarising its conclusions from the work it has done during the year.
- c. The Committee shall review its training needs annually.

### Review of the Code of Practice for the Governance of State Bodies

- a. The Committee shall review the provisions of the Code, at least every three years, and shall make recommendations to the Board in that regard. Notwithstanding such period of review, the Finance, Audit and Risk Committee shall keep the Code of Practice under constant review to ensure it is at all times consistent with statute and best practice.

### Conflict of Interest

- a. Where a conflict of interest arises in the course of the work of the Finance, Audit and Risk Committee, the member shall bring this to the attention of the Chairperson, and where necessary, leave the room for the duration of the discussion and not take part in any decisions relating to the discussion. A note to this effect shall be included in the minutes of the meeting.

- b. A statement of members' interests shall be prepared on an annual basis.

#### Attendance at Committee Meetings

Finance, Audit and Risk Committee members are expected to attend each meeting with suggested minimum attendance of 75% of meetings each year.

#### External and Internal Audit

- a. The external auditor (the Comptroller and Auditor General) and the internal auditor shall have free and confidential access to the Chairperson of the Finance, Audit and Risk Committee. They shall be invited to attend meetings of the Committee at least once a year, without CIB staff present, to discuss the annual audit of the Board's financial accounts and internal audit matters.
- b. As the business of the Finance, Audit and Risk Committee requires, the Chief Executive, the Finance Manager, Internal Auditors and a representative of external audit shall attend for specific meetings or agenda items at the Committee's request.
- c. The Finance, Audit and Risk Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters.
- d. The Committee shall ensure that there is an appropriate internal audit function, as specified under the Board's formal Charter for Internal Audit (attached in Annex I), to ensure that CIB is fully compliant with all internal audit requirements under the Code of Practice for the Governance of State Bodies.
- e. The Finance, Audit and Risk Committee and the Accountable Officer shall approve the Charter for Internal Audit.
- f. In carrying out its ongoing work, the internal audit function shall include detailed testing on all specific areas covered by the charter in order to ensure that the CIB is fully complying with all governance requirements and report its findings to the Finance, Audit and Risk Committee.
- g. The Committee shall monitor and review the effectiveness of the internal audit activities and periodically consult with the external auditor regarding the operation, resourcing and work programme of the internal audit function.



- h. The internal auditor shall report directly to the Committee and shall have access to the Chairperson of the Board and the Chairperson of the Committee.
- i. The Committee shall ensure that the independence of the internal and external audit functions is maintained.
- j. The internal audit function shall liaise frequently with the external auditors so that the potential for co-operation between the two is maximised. The work carried out by these two entities can frequently be complementary and effectiveness can be increased through regular consultation. (For example, the external auditors could offer guidance on particular areas, which the internal audit function might be reviewing. Conversely, the internal audit function could provide the external auditor with organisation specific expertise to assist in the evaluation of the systems being examined as part of the statutory audit).
- k. The Committee shall make the external auditors aware of the corporate governance issues outlined in the Code of Practice with which CIB is required to comply. The Committee shall periodically consult with the external auditors regarding the operation of the internal audit function with particular reference to the staffing of the function, the audit work programmes being applied and the testing carried out in relation to CIB's compliance with the requirements set out in this document.
- l. Any internal audit/audit items that relate to the Board's areas of responsibilities shall be communicated to the Board as soon as they are identified.

#### Risk management

- a. In undertaking its public service role, CIB faces a wide range of strategic, operational and financial risks, from both internal and external factors, which may prevent it from achieving its objectives. Risk management within CIB is a planned and systematic approach to identifying, evaluating and responding to these risks as well as providing assurances that responses are effective
- b. In conjunction with senior management of CIB, the Committee shall develop and recommend to the Board a risk management policy, a risk management framework and shall monitor its effectiveness. The Committee shall also recommend to the board annually a risk management business plan, a recommended risk appetite and a risk register. An outline timeline for these actions is included in Annex as part of an annual workplan.
- c. The Committee shall review material risk incidents and note or recommend approval of management's actions, as appropriate.

- d. The Committee shall arrange for an external review of the effectiveness of CIB's risk management framework every three years

#### Reporting to the Board

The Committee shall formally report to the Board (in writing or orally).

### Protected disclosures

On occasion matters may be referred to the Chair of the Finance, Audit and Risk Committee under the Citizens Information Board's Protected Disclosures Policy (annex H attached) either by the Chief Executive or by a member of staff. The Committee shall carry out such investigations, if any, as it deems necessary and shall report to the Board as appropriate

### Confidentiality

A Committee member shall not disclose, without the consent of the Board, confidential information obtained by him/her, or as a result of having performed, duties as a member of the Committee. Confidential information includes information that is expressed by the Committee to be confidential as regards particular information or as regards information of a particular class or description.

## **B.2 Social Policy & Research Committee**

### Establishment

- a. The Board of Citizens Information Board shall establish a standing Committee to be known as the Social Policy & Research Committee, in accordance with the terms of Section 7 of the Comhairle Act.
- b. The Board shall review the membership and terms of reference of the Committee periodically, as appropriate.
- c. The Committee shall meet a minimum of three times a year.

### Membership

- a. Members of the Committee shall be appointed for a period no greater than the term of appointment fixed by the Minister under Section 7 (3) of the Comhairle Act and may include members external to the membership of the Board.
- b. The Committee shall consist of a minimum of four members.
- c. The Board shall appoint a member of the Board, to act as Chairperson of the Committee.
- d. Membership of the Committee shall be included in the annual report.

### Scope and Definition of Activities

- a. The Committee shall ensure that Social Policy & Research work is carried out as part of the statutory remit of CIB
- b. The Committee shall ensure that it has the resources to advise the Minister of development of services and designing solutions
- c. The Committee shall provide guidance to the Board in relation to the balance between Social Policy & Research including but not limited to: reports, submissions and proposal outputs.
- d. The Committee shall review the reports, submissions and proposals carried out each year, with any recommendations to be submitted to the CIB annual report.

### Reporting to the Board

- a. The Committee shall report and make recommendations to the Board on:
- Furnishing advice, information and assistance to the Minister in relation to the development of any aspect of social services.
  - Whenever the Minister so requests, to design schemes relating to social services to address needs identified by the Minister concerning such services and where the Board considers it appropriate to do so, to provide such services directly.
  - Comply with the Regulations of Lobbying Act 2015 and register any activity in relation to lobbying ensuring that the Act conditions on lobbying activities are complied with.

### Confidentiality

A Committee member shall not, without the consent of the Board, disclose confidential information obtained by him/her, or as a result of having performed, duties as a member of the Committee. Confidential information includes information that is expressed by the Committee to be confidential as regards particular information or as regards information of a particular class or description.

### **B.3 Social Policy & Research Committee**

#### Establishment

- e. The Board of the Citizens Information Board shall establish a standing Committee to be known as the Strategy and Governance Committee, in accordance with Section 12 of the Comhairle Act 2000.
- f. The Board shall review the terms of reference of the Committee periodically, as appropriate.

#### Membership

- l. Members of the Committee shall be appointed for a period no greater than the term of appointment fixed by the Minister in Section 9 (3) of the Comhairle Act (maximum of 5 years).
- m. The Committee may include members external to the membership of the Board. External members shall be appointed for a period of 5 years.
- n. The Committee shall consist of a minimum of four (4) non-executive members.
- o. At least one member of the Committee shall have recent and relevant experience in relation to the governance of organisations.
- p. At least one member of the Committee shall have recent and relevant experience in the development of organisational strategy.
- q. The Board shall appoint a member of the Board, other than the Chairperson of the Board, to act as Chairperson of the Committee.
- r. The Committee may procure specialist ad-hoc advice at the reasonable expense of CIB, subject to budgets agreed by the Board.
- s. The quorum for meetings of the Committee shall be four (4) members present.
- t. A list of members of the Committee shall be included in the Annual Report.

## Responsibilities

f. The Strategy and Governance Committee shall assist the Board in the development of strategy by:

- Reviewing the implementation of current and previous statements of strategy
- Evaluating strategic options with associated risks and impacts
- Monitoring the organisation's operating environment for changes that may affect strategy
- Advising on matters related to reputation and stakeholder management

### 6.8.1.1

- Advising on staffing and resourcing matters
- Consulting stakeholders in relation to strategic direction
- Commissioning or drafting statements of strategy
- Identifying relevant performance indicators to measure the success of strategic actions and projects

### 6.8.1.2

- Monitoring the development and implementation of strategy in the Service Delivery Companies

g. In relation to governance, the Committee shall assist the Board by:

- Advising on the effective and efficient governance of the organisation
- Ensuring the organisation is adhering to the high ethical standards expected of a State body
- Initiating and monitoring changes in the governance frameworks that pertain to the organisation
- Recommending changes to the Citizens Information Board's *Code of Practice*
- Reviewing CIB's compliance with relevant legislation and governance frameworks, including the *Code of Practice for the Governance of State Bodies*

- Reviewing and advising on the Citizens Information Board's Annual Report

h. In relation to the composition and competencies of the Board, the Committee shall:

- Complete competency audits leading to the development of matrices reflective of the specific expertise, skills and diversity that may be required on the Board
- Review the diversity of the Board's membership
- Identify the training requirements of the Board and make arrangements for a training programme for Board members, including in the context of the induction of new members

6.8.1.3

- Monitor Board effectiveness and commission periodic evaluations of the Board and its committees
- Prepare plans for and advise the Board on succession planning matters

i. In relation to the Executive, the Committee shall:

- Formalise a process to review the performance of the Chief Executive Officer
- Oversee recruitment processes for the role of Chief Executive Officer

### Meetings

- g. The Strategy and Governance Committee shall meet at least four times a year. The Chairperson of the Strategy and Governance Committee may convene additional meetings, as is deemed necessary.
- h. As the business of the Strategy and Governance Committee requires, the Chief Executive, Senior Managers or other staff members of CIB shall attend for specific meetings or agenda items at the Committee's request.
- i. The Strategy and Governance Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate a closed session for open discussion of particular matters.



- j. The Strategy and Governance Committee will accede to any request by the Board to convene further meetings to discuss particular issues on which it seeks the Committee's advice.

#### Review of the Terms of Reference and Effectiveness of the Strategy and Governance Committee

- d. The Committee shall review its own terms of reference and its own effectiveness annually.

#### Conflict of Interest

- c. Where a conflict of interest arises in the course of the work of the Strategy and Governance Committee, the relevant person shall bring this to the attention of the Chairperson, and, where necessary, leave the room for the duration of the discussion and not take part in any decisions relating to the discussion. A note to this effect shall be included in the minutes of the meeting.
- d. A register of members' interests shall be prepared on an annual basis.

#### Attendance at Committee Meetings

- a. Strategy and Governance Committee members are expected to attend each meeting with suggested minimum attendance of 75% of meetings each year.

#### Reporting to the Board

- a. The Committee shall formally report to the Board (in writing or orally).

#### Confidentiality

- a. A Committee member shall not disclose, without the consent of the Board, confidential information obtained by him/her, or as a result of having performed duties as a member of the Committee. Confidential information includes information that is expressed by the Committee to be confidential as regards particular information or as regards information of a particular class or description.

## **Annex C: Disclosure and Ethics in Public Office**

The Board has a key role in setting the ethical tone CIB, not only by its own actions but also in overseeing senior management and staff. High ethical standards are in the long term interest of CIB and a key means to make it credible and trustworthy. It is important that the Board sets the correct 'tone from the top'. The Board should lead by example and ensure that good standards of governance and ethical behaviours permeate all levels of the organisation.

### Procedures

In addition to the requirements under Section 16 of the Comhairle Act, the following procedures should be observed.

- a. On appointment, each Board member is required to furnish the Secretary of the Board with details relating to his/her employment. This includes all other business or professional interests, shareholdings, directorships, professional relationships etc., that could involve a conflict of interest or could materially influence the member in relation to the performance of his/her functions as a member of the Board.
- b. Any interests of a member's family of which he/she could be expected to be reasonably aware or a person or body connected with the member which could involve a conflict of interest or could materially influence the member in the performance of his/her functions should also be disclosed. For this purpose, persons and bodies connected with a member should include:
  - i. a spouse, parent, brother, sister, child or step-child;
  - ii. a body corporate with which the member is associated;
  - iii. a person acting as the trustee of any trust, the beneficiaries of which include the member or the persons at (a) above or the body corporate at (b) above; and
  - iv. A person acting as a partner of the member or of any person or body who, by virtue of (a) – (c) above, is connected with the member.
- c. Each member should furnish to the Secretary, details of business interests on the lines above of which he/she becomes aware during the course of his/her membership.
- d. Where it is relevant to any matter, which arises for CIB, the member should be required to indicate to the Secretary the employment and any other business interests of all persons connected with him/her, as defined at (i) and (ii).

- e. The Board may exercise discretion regarding the disclosure by members of minor shareholdings. As a general guideline, shareholdings valued at more than €15,000 or of more than 5 per cent of the issued capital of a company would be disclosed.
- f. If a member has a doubt as to whether this Code requires the disclosure of an interest of his/her own or of a connected person, that member should consult the Chairperson.
- g. Details of the above interests will be kept by the Secretary in a special confidential register and will be updated on an annual basis. Members should notify changes in the interim to the Secretary as soon as possible. Only the Chairperson, Secretary of the Board and other members of CIB, on a strictly need to know basis, will have access to this register.
- h. Should a matter relating to the interests of the Chairperson arise, the other members attending the meeting shall choose one of the members present at the meeting to chair the meeting. The Chairperson is required to absent himself/herself when the Board is deliberating or deciding on a matter in which the Chairperson, or a person or body connected with the Chairperson, has an interest, and should notify the Secretary of the Board of it.
- i. Board or organisational documents on any case, which relates to any dealings with the above interests, should not be made available to the member concerned prior to a decision being taken. (Such documents should be taken to include those relating to cases involving competitors to the above interests). Decisions once taken should be notified to the member.
- j. As it is recognised that the interests of a member and persons connected with him/her can change at short notice, a member, including the Chairperson, would, in cases where he/she receives documents relating to his/her interests or of those connected with him/her, return the documents to the Secretary at the earliest opportunity.
- k. A member, including the Chairperson, will absent himself/herself when the Board is deliberating or deciding on matters in which that member (other than in his/her capacity as a member of the Board) or a person or body connected with the member, including the Chairperson, has an interest. In such cases a separate record (to which the member, including the Chairperson, would not have access) should be maintained.
- l. Where a question arises as to whether or not a case relates to the interests of a member or a person or body connected with that member, the Chairperson of the

Board will determine the question, save in a case where the interest relates to the Chairperson, where the Chair of the Finance, Audit and Risk Committee shall determine the question as to whether the provisions of this Code apply. Where a Board member is in doubt as to whether he or she has an obligation under the Ethics in Public Office Acts, he or she should seek advice from the Standards in Public Office Commission under section 25 of the Ethics in Public Office Act 1995.

- m. Former members are required to treat commercial information received while acting in that capacity as confidential.
- n. Board members, including the Chairperson, are not permitted to retain documentation obtained during their terms as Board members and should return such documentation to the Secretary or otherwise indicate to the Secretary that all such documentation in their possession has been disposed of in an appropriate manner. In the event that former Members require access to Board papers from the time of their term on the Board, the Board Secretary can facilitate this.

#### Material Interests

The holder of a designated Board membership is required to furnish a statement of a material interest where a function falls to be performed, and where the Board member or the employee or a “connected person” (e.g. a relative or a business associate of the Board member or employee) has a material interest in a matter to which the function relates. Such a statement must be furnished to the other Board members of CIB by a designated Board member. The function must not be performed unless there are compelling reasons to do so. If a designated Board member intends to perform the function, he or she must, either before doing so, or if that is not reasonably practical, as soon as possible afterwards, prepare and furnish a statement in writing of the compelling reasons to the other Board members and to the Standards in Public Office Commission if a designated Board member. This obligation applies whether or not the interest has already been disclosed in a statement of registrable interests.

For further information on requirements under the Ethics in Office Act 1995, please see the Standards in Public Office Commission’s guidelines.

## **Annex D: Independent Professional Advice**

The Board and/or the Committees of the Board may, on occasion, in the furtherance of their duties, require independent professional advice. The following procedure regulates how such advice may be sought:

- a. Where a member of the Board or of a Committee feels that professional independent advice is required in the furtherance of their duties they would bring this requirement to the Chairperson of the Board or Committee for consideration.
- b. Where the Chairperson of the Board or Committee is satisfied that such advice is not already available from amongst the membership of the Board or Committee, and relates to a matter which is within the role of the Board or Committee, he/she will charge the Secretary of that Board or Committee to procure such advice on behalf of the Board or Committee.
- c. No decision will be made regarding the matter on which advice is being sought until the advice has been received.
- d. Procurement of such advice will be strictly in line with the Procurement Procedures applicable under Annex A of the Code of Practice.

## **Annex E: Code of Business Conduct for Board Members and Staff of the Citizens Information Board**

The Code of Practice for the Governance of State Bodies requires CIB to put in place a code of conduct in relation to its Board members and staff. This Code describes the nature, intent and scope of application of the Code guiding principles and obligations.

The Code refers to the need for Board Members and staff to comply with the requirements of the Companies Act, if applicable, and any other relevant legislative and regulatory requirements. It identifies the relevant provisions regarding conduct/conflicts of interest in the governing legislation of the body. For CIB sections, 16 and 17 of the Comhairle Act apply. The Code sets out procedures for addressing conflict of interest.

The Code also makes clear that certain obligations to the CIB regarding, in particular, the non-disclosure of privileged or confidential information do not cease when Board membership or employment in CIB has ended. In particular, the Code recommends that the acceptance of further employment where the potential for conflict of interest arises should be avoided during a reasonable period of time after the exercise of a function in CIB has ceased.

The Code also refers to the need for each member of the Board of CIB and each person holding a Designated Position of employment with CIB to ensure his/her compliance with relevant provisions of the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001.

The code of conduct will establish an agreed set of ethical principles and in so doing promote and maintain confidence and trust while at the same time preventing the development or acceptance of unethical practices. This Code of Business Conduct applies to all Board members and staff of the CIB.

### Introduction

The Board should approve the Code of Business conduct for Board Members and Staff of CIB, taking account the implications of the Ethics in Public Office Act.

### Objectives

The Objectives of the Code of Business Conduct include:

- Establishment of an agreed set of ethical principles;
- Promotion and maintenance of confidence and trust; and
- Prevention of development or acceptance of unethical practices.

## General Principles

The Code of Business Conduct addresses a number of fundamental issues of principle such as:

### Integrity

- a. Board Members are required to disclose outside employment/business interests in conflict or in potential conflict with the business of the CIB as outlined in the provisions of Annex D - Disclosure and Ethics in Office;
- b. Management and employees are prohibited from involvement in outside employment/business interests in conflict or in potential conflict with the business of the body;
- c. The Board and staff of CIB are required to uphold the prohibition on the giving or receiving of corporate gifts, hospitality, preferential treatment or benefits which might affect or appear to affect the ability of the donor or the recipient to make independent judgement on business transactions;
- d. CIB Board and Staff are committed to compete vigorously and energetically but also ethically and honestly;
- e. CIB Board Members and Staff are committed to conduct purchasing activities of goods/services in accordance with best business practice as outlined in Annex A to the Code of Practice - Financial Policies and Procedures;
- f. CIB Board Members and Staff are committed to ensure a culture of claiming expenses only as appropriate to business needs and in accordance with good practice in the public sector generally;
- g. CIB Board Members and relevant Staff are committed to ensure that the CIB's accounts/reports accurately reflect their business performance and are not misleading or designed to be misleading;
- h. CIB Board Members and Staff are committed to avoid the use of the CIB's resources or time for personal gain, for the benefit of persons/organisations unconnected with the body or its activities or for the benefit of competitors; and
- i. CIB Board Members and Staff are committed not to acquire information or business secrets by improper means.

### Information

The Board and Staff of CIB will:

- a. Support the provision of access by the body to general information relating to the CIB's activities in a way that is open and enhances its accountability to the general public.

- b. Respect the confidentiality of sensitive information held by CIB. This would constitute material such as:
  - i. Commercially sensitive information (including, but not limited to, future plans or details of major organisational or other changes such as restructuring);
  - ii. Personal information; and
  - iii. Information received in confidence by CIB.
- c. Observe appropriate prior consultation procedures with third parties where, exceptionally, it is proposed to release sensitive information in the public interest;
- d. Comply with relevant statutory provisions (e.g. data protection legislation, the Freedom of Information Act, 2014).

### Obligations

The Board and Staff of CIB will:

- a. Fulfil all regulatory and statutory obligations imposed on the CIB;
- b. Comply with detailed tendering and purchasing procedures as outlined in Annex A of the Code of Practice, as well as complying with prescribed levels of authority for sanctioning any relevant expenditure;
- c. Introduce and comply with, as appropriate, controls to prevent fraud including adequate controls to ensure compliance with prescribed procedures in relation to claiming of expenses for business travel (see annex L to Code of Practice);
- d. Acknowledge the duty of all to conform to highest standards of business ethics.
- e. Board Members should use their reasonable endeavours to attend all Board meetings; and to conform to the procedures laid down by the Board in Annex D of the Code of Practice in relation to conflict of interest situations. This includes acceptance of positions following employment and/or engagement by a State body that may give rise to the potential for conflicts of interest and to confidentiality concerns.

### Loyalty

Board members and staff acknowledge the responsibility to be loyal to the CIB and fully committed in all its business activities while mindful that the organisation itself must at all times take into account the interests of the Minister.

### Fairness

The Board and Staff of CIB will:



- a. Comply with employment equality and equal status legislation;
- b. Commit to fairness in all business dealings; and
- c. Value customers, treat all customers equally, and have regard to the CIB customer service charter attached at Annex N.
- d. Respect the dignity of their fellow work colleagues. The 'Dignity in the Workplace Charter' in Annex G of the Code of Practice encompasses the CIB's organisational values in this regard.

#### Work/External Environment

The Board and Staff of CIB will:

- a. Place highest priority on promoting and preserving the health and safety of employees;
- b. Ensure that community concerns are fully considered; and
- c. Minimise any detrimental impact of the operations on the environment.

#### Responsibility

- a. It is the Secretary's responsibility on behalf of the Board to circulate this Code of Business Conduct and where applicable a policy document on disclosure of interests to all Board Members and staff for their retention;
- b. All board members and staff will acknowledge receipt and understanding of the Code of Business Conduct and where applicable a policy document on disclosure of interests; and
- c. It is the Secretary's responsibility, on behalf of the Board, to prepare an explanatory booklet providing practical guidance and direction on such areas as gifts and entertainment and on other ethical considerations which arise routinely.

#### Review

The Finance, Audit and Risk Committee will ensure that the Code of Business Conduct is kept under constant review to ensure currency with changes in relevant legislation and/or best practice guidelines and will arrange for a full formal review of the Code of Business Conduct at the end of every two year period commencing October 2009.

#### General

This Code of Business Conduct is without prejudice to legislation, circulars, etc. applicable to the conduct of civil and public servants.



## **Annex F: Staff and Employment Matters**

### Application

The policies and procedures outlined in this Annex refer to all staff employed by Citizens Information Board.

### General Policies

- a. The employment policies, procedures and conditions in operation within CIB are subject to the terms of the Comhairle Act, 2000 and such legislation and statutory regulation as is applicable to employment matters.
- b. The Board's fulfilment of its strategic objectives can only be achieved through the staff it employs. Thus, a key area of interest for the Board is to ensure that its strategic plans are matched with the necessary organisational structures and human resources.
- c. In this context, the importance of a well-motivated and committed staff is essential.
- d. Employee remuneration, allowances, superannuation and employment conditions will be comparable to public service norms and within the guidelines set by the Department of Public Expenditure and Reform.
- e. Chairpersons and Boards are required to implement Government pay policy as expressed from time to time, in relation to employees of CIB.

### Partnership

The Board supports and encourages the working together of management, staff and staff representatives in a spirit of Partnership. This approach is recognised as being of particular value in the areas of strategic and organisational change.

### Industrial Relations

- a. The right of staff to be represented collectively by trades unions is recognised by the Board. Fórsa (formally IMPACT) and SIPTU trade unions are currently noted specifically as the recognised unions within CIB.
- b. The Chief Executive will establish procedures within CIB, which encourage a positive industrial relations environment. The procedures will include reference to the national

industrial relations institutions. There is an onus on all parties involved in industrial relations matters within CIB to act positively and with integrity.

- c. Outcomes arising from industrial relations discussions shall not be such as to diminish the position, employment conditions or rights of staff who are not members of a trade union.

### Recruitment

- a. Recruitment of staff below the level of Chief Executive will be a matter for the Chief Executive in accordance with the procedural parameters set out below.
- b. All staff positions shall be filled by publicly notified open competition unless otherwise noted in this Annex or varied by agreement of the Board.
- c. Staff positions within CIB will normally be filled on a permanent basis, unless there are specific reasons for not so doing.
- d. The selection process for filling positions will be based on a pre-determined and relevant job description and job selection criteria. Candidates will be assessed equally and fairly, and selected only on merit. Canvassing on behalf of candidates is strictly prohibited. The selection panel will include an external member who has expertise in the position being filled. Competition shortlisting and interviewing results will be recorded.
- e. The Chief Executive will be the approving authority for all positions at Principal Officer Grade and below. Positions at Senior Manager Level will be notified to the Board. The Chief Executive will keep the Board generally informed as to staff movements, particularly at management level, on an ongoing basis.
- f. Confined internal competitions to fill vacancies at Assistant Principal Level and below may be permitted at the discretion of the Chief Executive. Selection procedures will be in line with the principles outlined above.
- g. Staff at a similar grade may fill vacant positions where the Chief Executive is satisfied as to the suitability of the individual for the position. Where more than one staff member (of similar grade) indicates an interest in a vacant position the selection procedure will be in line with the principles outlined above.
- h. Where short-term or temporary vacancies occur (e.g. due to maternity or parental leave), the Chief Executive may authorise a more localised recruitment procedure. Selection will however be on the principles outlined above. The Chief Executive may

also authorise the 'acting-up' of an existing staff member for short-term vacancies where appropriate.

### Termination of Employment

Where the circumstances so warrant, the Chief Executive has the authority to approve the dismissal or termination of employment of an employee in accordance with the terms of CIB's disciplinary procedure and the employee's employment contract. In cases involving a Senior Manager, the Chief Executive will seek the approval of the Board prior to implementing a dismissal or termination.

### Employment Policies

The Chief Executive will oversee the development and implementation of appropriate staff employment policies. Due regard will be taken of the views of staff and staff representatives in the preparation of these policies.

### Superannuation

Superannuation arrangements for CIB staff will be in line with schemes available in the non-commercial public sector. A scheme has been drafted under the guidance of the Chief Executive in accordance with Section 15 of the Act and is pending approval by the Department of Social Protection. Pending the approval of the CIB scheme, former employees of the NRB and NSSB will be dealt with in accordance with Section 15 of the Act. The terms of the draft CIB Employee Superannuation Scheme or the Single Public Service Scheme, as appropriate, will apply to new appointments.

### Disciplinary Procedure

For the vast majority of staff the question of disciplinary action never arises. The following procedure, however, is set out to ensure that on the exceptional occasions when disciplinary action has to be taken, that it is exercised in a fair and reasonable manner with due regard to the rights and responsibilities of all parties concerned.

In general, particular shortcomings on the part of a staff member through infringement of the normal rules of employment, failure to meet job requirements or standards will be initially brought to his or her attention by his / her manager with a view to resolving matters at issue without utilising the Disciplinary Procedure. Assistance towards achieving improvement may be considered at this counselling stage.

## Investigation

Management reserve the right to suspend the employee(s) being investigated, with pay, pending the outcome of the investigation. Such a suspension will in no way imply guilt.

No disciplinary process will be undertaken prior to an investigation of the matter at issue. The investigation will involve for instance, witness statements if available, reports or other material relevant to the shortcoming/failure to meet the requirements of the job, which gave rise to the investigation:

- Details of any shortcoming/failure/infringement will be put to the employee(s) concerned
- The employee(s) will have opportunity to respond to any allegations/complaints
- Employee(s) will be afforded the right to representation during the investigation (a representative may be a work colleague or trade union representative)
- Employee(s) will be entitled to a fair and impartial determination of the matter at issue, which will take account of any representations made by the employee(s), mitigating circumstances presented and any other relevant evidence.
- Appeal

Employee(s) will be given the opportunity to appeal any disciplinary sanction given.

## The Disciplinary Procedure is as follows:

### Stage 1

In the event of an infringement of the normal rules of employment or failure to meet the required standard of conduct or performance, the staff member concerned may be given a verbal warning by his/her Manager. The warning will be recorded and the employee will be advised accordingly.

### Stage 2

In the event of further infringements or failure to meet the required standard of conduct or performance, the Manager or Senior Manager may give a written warning to the staff member indicating that further conduct of a similar or related nature within a specified period of time could result in serious disciplinary action.

### Stage 3

In the event of further infringements or failure to meet the required standard of conduct or performance, the Manager, or Senior Manager may give a second

written warning, to the staff member indicating that further conduct of a similar or related nature within a specified period of time could result in dismissal.

#### Stage 4

In the case of further or repeated infringements or repeated failure to meet the required standards of conduct or performance, the Chief Executive, or such other person who is authorised by the Board, may give notice in writing to the employee:

1. Of the intention to remove such employee from employment with CIB.
2. Of the reasons for such removal.
3. That the Chief Executive will consider any representations made by or on behalf of the employee before the expiration of such notice.

OR

4. Of details of any proposals to appoint the staff member to another employment with CIB.

Notes:

All infringements will be investigated.

Penalties can be issued alongside a warning from Stages 1 – 4 if deemed necessary (see below for further details).

Verbal warnings will lapse after a 6-month period. Written warnings will be operative for a period of one year.

While most disciplinary cases will commence at Stage 1, the stage at which the disciplinary procedure is initiated will depend on the relative seriousness and circumstances of the situation. In very serious cases commencement at Stages 2, 3 or 4 may be deemed necessary.

#### Grave Breaches of Discipline

Notwithstanding the above procedures, CIB reserves the right to discipline any employee up to and including summary dismissal after a full and fair investigation, in the case of serious misconduct. The following list, while not exhaustive, is an outline of offences, which may warrant dismissal:

- Theft of or malicious damage to CIB property or that of another employee
- Physical assault on or bullying another employee or member of management\*
- Interfering with or falsifying either one's own or another employee's records or any other CIB records

- Serious breaches of the ICT Usage Policy
- Reporting for work under the influence of drugs or alcohol which render the employee unfit for work
- Serious breach of confidential information or confidentiality\*\*
- Carrying out unauthorised work on CIB premises or with CIB materials or equipment
- Deliberate breach of safety regulations likely to cause damage to oneself or other employees
- Misuse of CIB property, name, or bringing CIB into disrepute.

\* Note: See Bullying, Harassment and Sexual Harassment Policy & Procedure earlier in this section (sub - sections 3 and 4).

\*\* Note: See the Code of Conduct for CIB staff.

The Chief Executive, or such other person who is authorised by the Board, may suspend the employee, with pay, from the performance of duties while the misconduct is being investigated. The Chief Executive, as an alternative, may opt to modify the employee's work arrangement for the duration of the investigation.

Nothing in the foregoing shall detract from the powers and duties of the Chief Executive as delegated by the Board.

### Employment Rights

A staff member's natural and statutory rights will be upheld at all times in the operation of this procedure. The staff member will have the right to:

- know the case against them and a right to access all relevant information
- reply and explain their position
- full, fair and impartial hearing
- representation
- appeal

### Appeals

The outcome of a disciplinary hearing may be appealed by the employee concerned to the next higher level of management.

The appeal must be lodged within 10 working days of the outcome being decided. It must be in writing and must specify grounds on which it is made.



The Senior Manager / Chief Executive will meet with all parties concerned to consider all relevant evidence and will give his/her decision to the employee within 10 working days of this meeting. If the appeal is rejected the original outcome will be upheld. The employee retains the right to refer their case to the Department of Employment, Workplace Relations and Small Business, Workplace Relations Commission Section.

### Penalties

The penalties, which may be imposed on staff members as a consequence of a disciplinary action being sustained after due process, include:

- Withholding or removal of an increment
- Removal from flexi time scheme
- Removal from sick pay scheme
- Adjustment to work supervisory arrangements
- Transfer to another task or service team
- Suspension (with or without pay)
- Demotion, temporarily or permanently
- Dismissal

This list is not exhaustive.

### Notification to HR and Governance

All situations where it is intended to take action under the Disciplinary Procedure will be notified immediately to the HR & Governance Manager. A member of the HR & Governance team should be present at disciplinary meetings.

### Records

The keeping of records from the operation of the above procedures shall be consistent with the terms of Section 16 of the S.I. 146 of 2000 [Code of Practice on Grievance and disciplinary Procedures] which states, "The operation of a good grievance and disciplinary procedure requires the maintenance of adequate records. As already stated, it also requires that all members of management, including supervisory personnel and all employees and their representatives be familiar with and adhere to their terms."

## **Annex G: Dignity in the Workplace**

We commit ourselves to working together to maintain a workplace environment that encourages and supports the right to dignity at work. All who work here are expected to respect the right of each individual to dignity in their working life. All will be treated equally and respected for their individuality and diversity. Bullying in any form is not accepted by us and will not be tolerated. Our policies and procedures will underpin the principles and objectives of this Charter.

All individuals, whether directly employed or contracted by us, have a duty and a responsibility to uphold the Dignity at Work Charter.

Supervisors, Managers and Trade Union Representatives where applicable in the workplace have a specific responsibility to promote its provisions  
Nothing in the Dignity at Work Charter overrules a person's legal and statutory rights.

[The Dignity at Work Charter is endorsed by the Irish Congress of Trade Unions (ICTU), the Irish Business & Employers Confederation (IBEC) and the Construction Industry Federation (CIF)].

## **Annex H: Protected Disclosures Reporting Policy**

### Policy

- a. In accordance with the provisions of the Protected Disclosures Act, 2014, it is CIB's policy to ensure employees have the opportunity, to raise concern about possible irregularities in financial reporting or other matters.
- b. It is also CIB's policy to ensure that employees who report potential wrongdoing or irregularities, and who cooperate in investigations of potential misconduct, are not subject to victimisation, detriment or risks to job security or promotion.
- c. It is also policy to ensure the confidential processing of concerns raised by employees.
- d. Existing policies in relation to grievances, bullying and harassment, disciplinary matters or other complaints are the appropriate procedures to use where injustices or discrimination affects an individual employee personally and such matters are therefore outside the scope of this policy.

### Purpose of This Policy

The purpose of this policy is to foster a culture of openness and honest communication and to ensure the attainment of the objectives set out in the Agency's Code of Conduct and full compliance with all legal, regulatory and other requirements and to ensure the integrity of all employees.

### Protected Disclosure Report

A protected disclosure is a disclosure of relevant information, which in the reasonable belief of the employee, tends to show one or more relevant wrongdoings and came to the attention of the worker in connection with their employment. Relevant wrongdoings include:

- A criminal offence such as fraud
- A breach of legal obligations
- Misuse of public monies
- Breaches of the Agency's Code of Conduct
- Impropriety including but not limited to matters of financial reporting, financial control, tax evasion, accounting or auditing
- Deliberate concealment relating to any of the above

In making a protected disclosure report, employees are expected to believe that the information disclosed and any allegations contained in the report are substantially true. An employee making a protected disclosure report should indicate that the report is being made under this policy.

Employees making protected disclosure reports should be aware of the following:

- Employee concerns will be treated seriously and each case will be considered on its own facts
- To the fullest extent practicable, reports and any subsequent investigations will be treated in confidence
- In certain cases, disclosure to third parties may be required by legislation, a regulatory Code of Conduct or by a Court or Tribunal
- In some cases, employees may be called upon by a Court or Tribunal to give evidence regarding the subject matter of a confidential report. In such circumstances, reasonable support, including legal advice will be provided to the employee.
- All communication will be anonymous and confidential unless the employee directly instructs otherwise. An employee is encouraged to identify him/herself and explain his/her concern in sufficient detail to facilitate investigation of the matter. Follow-up questions and investigation may not be possible unless the source of the information is identified.

### Complaint Procedure

Disclosure made within CIB: An employee may make a protected disclosure to his/her Line Manager in the first instance. If, however, the report relates to the employee's line manager, it will be referred to the Chief Executive, or, if the Chief Executive is the line manager, it should be referred to the Chair of the Finance, Audit and Risk Committee, marked Personal and Confidential, c/o CIB, George's Quay House, Townsend Street, Dublin 2.

Such a disclosure is made where the employee reasonably believes that the information to be disclosed shows or tends to show wrongdoing.

Disclosure to CIB's Parent Department should be sent to Department of Social Protection, marked for the attention of Ms Paula Lyons, Assistant Secretary General, Department of Social Protection, Aras Mhic Dhiarmada, Store Street, Dublin 1.

An employee may make a protected disclosure to the Department of Social Protection where the employee believes that the information to be disclosed and any

allegations contained in it to be substantially true.

A protected disclosure may be made into the Public domain. In order for such a disclosure to come under the protections of this policy, the employee must:

- Reasonably believe that the information disclosed is substantially true
- The disclosure is not made for personal gain; and
- The making of the disclosure is in all the circumstances reasonable.

In addition, one or more of the following conditions must be met:

- i. At the time of making the disclosure, the employee reasonably believes that s/he will be subject of penalisation and detriment in his/her employment if the disclosure is made internally to CIB
- ii. The employee believes that evidence will be destroyed/concealed if the disclosure is made internally to CIB
- iii. The employee has previously made a disclosure of substantially the same nature to either his employer or to the Chair of the Finance, Audit and Risk Committee and no action was taken, and
- iv. The relevant wrongdoing is of an exceptionally serious nature.

In determining whether a disclosure is in all circumstances reasonable, a number of factors will be taken into consideration including identity of the person to whom the disclosure is made. The seriousness of the relevant wrongdoing, whether the wrongdoing is continuing or likely to occur in the future and whether the disclosure is made in breach of a duty of confidentiality.

#### Protection Available To an Employee Making a Complaint Under This Policy

Within employment

- Protection from dismissal
- Protection from penalisation by CIB as employer
- Protection of the identity of the complainant

Wider protections

- Protection of the identity of the complainant
- Civil immunity from action for damages
- Qualified privilege under defamation law
- Right of action in law where a whistleblower or a member of his/her family experiences coercion, intimidation, harassment or discrimination at the hands of a third party
- Immunity from criminal liability for making a protected disclosure

There will be no discriminatory or retaliatory action against any employee who reports a concern based on his/her personal knowledge. If a person believes that s/he has been retaliated against for reporting or participating in an investigation, s/he should immediately report such perceived retaliation to the Manager, HR & Governance. All such reports will also be investigated confidentially.

#### Remedial Action

In case an investigation reveals any violation of this policy, appropriate remedial action will be taken.

#### Retention of Records

A copy of all complaints or concerns raised under this policy, investigation reports and all relevant documentation will be retained subject to limitations in relevant legislation.

## **Annex I: Charter for Internal Audit**

### Introduction

Internal Auditing is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of CIB. It assists CIB in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organisation's governance, risk management and internal control.

### Role

The internal audit activity is established by the Finance, Audit and Risk Committee. The internal audit activity's responsibilities are defined by the Finance, Audit and Risk Committee as part of their oversight role.

### Authority

The internal audit activity, with strict accountability for confidentiality and safeguarding records and information, is authorised full, free, and unrestricted access to any and all of CIB's records, physical properties, and personnel pertinent to carrying out any engagement. The internal audit activity shall also have free and unrestricted access to the Board.

### Organisation

The internal auditors shall report functionally to the Finance, Audit and Risk Committee and administratively (i.e. day to day operations) to the Finance Manager.

The Finance, Audit and Risk Committee shall:

- Approve the internal audit charter;
- Approve the risk based internal audit plan;
- Approve the internal audit budget and resource plan;
- Receive communications from the internal auditors on the internal audit activity's performance relative to its plan and other matters;
- Approve decisions regarding the appointment and removal of the internal auditors; and
- Make appropriate inquiries of management and the internal auditors to determine whether there is inappropriate scope or resource limitations.

The internal auditors shall communicate and interact directly with the Finance, Audit and Risk Committee, including in executive sessions and between Finance, Audit and Risk Committee meetings as appropriate.

### Independence and Objectivity

The internal audit activity shall remain free from interference by any element in the organisation, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of a necessary independent attitude.

Internal auditors shall have no direct operational responsibility or authority over any of the activities audited. Accordingly, they shall not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair the internal auditor's judgment.

Internal auditors shall exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors shall make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

The internal auditors shall confirm to the Finance, Audit and Risk Committee, at least annually, the organisational independence of the internal audit activity.

### Responsibility

The scope of internal auditing encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of CIB's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to achieve the organisation's stated goals and objectives. This includes:

- Evaluating risk exposure relating to achievement of the organisation's strategic objectives;
- Evaluating the reliability and integrity of information and the means used to identify measure, classify, and report such information;
- Evaluating the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations, which could have a significant impact on CIB;
- Evaluating the means of safeguarding assets and, as appropriate, verifying the existence of such assets;
- Evaluating the effectiveness and efficiency with which resources are employed;



- Evaluating operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned;
- Monitoring and evaluating governance processes;
- Monitoring and evaluating the effectiveness of CIB's risk management processes;
- Performing consulting and advisory services related to governance, risk management and control as appropriate for CIB;
- Reporting periodically on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan;
- Reporting significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by the Finance, Audit and Risk Committee; and
- Evaluating specific operations at the request of the Finance, Audit and Risk Committee or senior management, as appropriate.

### Internal Audit Plan

At least annually, the internal auditors shall submit to the Finance, Audit and Risk Committee an internal audit plan for review and approval. This plan shall also be presented to senior management within CIB. The internal audit plan shall consist of a work schedule as well as budget and resource requirements for the next fiscal/calendar year. The internal auditors shall communicate the impact of resource limitations and significant interim changes to senior management and the Finance, Audit and Risk Committee.

The internal audit plan shall be developed based on a prioritisation of the audit universe using a risk-based methodology, including input of senior management and the Finance, Audit and Risk Committee. The internal auditors shall review and adjust the plan, as necessary, in response to changes in the organisation's business, risks, operations, programs, systems, and controls. Any significant deviation from the approved internal audit plan shall be communicated to senior management and the Finance, Audit and Risk Committee through periodic activity reports.

### Reporting and Monitoring

A written report shall be prepared and issued by the internal auditors or designee following the conclusion of each internal audit engagement and shall be distributed as appropriate. Internal audit results shall also be communicated to the Finance, Audit and Risk Committee.

The internal audit report may include management's response and corrective action taken or to be taken in regard to the specific findings and recommendations.

Management's response, whether included within the original audit report or provided thereafter (i.e. within thirty days) by management of the audited area shall include a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented.

The internal audit activity shall be responsible for appropriate follow-up on engagement findings and recommendations. All significant findings shall remain in an open issues file until cleared.

The internal auditors shall periodically report to senior management and the Finance, Audit and Risk Committee on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its internal audit plan. Reporting shall also include significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by senior management and the Finance, Audit and Risk Committee.

#### Quality Assurance and Improvement Programme

The internal audit activity shall maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. The program shall include an evaluation of the internal audit activity's conformance with Internal Auditing Standards\* and an evaluation of whether internal auditors apply the Code of Ethics. The program shall also assess the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement.

The internal auditors shall communicate to senior management and the Finance, Audit and Risk Committee on the internal audit activity's quality assurance and improvement program, including results of ongoing internal assessments and external assessments conducted at least every five years.

Internal Audit Activity Charter

Approved this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Chairperson of the Finance, Audit and Risk Committee

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\* Department of Public Expenditure and Reform Internal Audit Standards as adopted from the Institute of Internal Auditors International Standards for Professional Practice of Internal Auditing.

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Chief Executive Officer

## Annex II Outline Workplan Timeline

### Quarter 1

- Develop risk management policy
- Develop risk management framework
- Formal review of risk register
- Recommend to the Board a risk management business plan
- Review and approve internal audit plan
- Review completed internal audit reports
- Review draft financial statements
- Review periodic budget monitoring reports
- Review annual procurement declarations

### Quarter 2

- Monitor effectiveness of risk management policy and framework
- Review updates to the risk register
- Review completed internal audit reports
- Review periodic budget monitoring reports

### Quarter 3

- Review updates to the risk register
- Review completed internal audit reports
- Approve mid-year review and annual estimates
- Recommend to the Board a risk appetite

### Quarter 4

- Monitor effectiveness of risk management policy and framework
- Formal review of risk register
- Review final budgetary estimates
- Review completed internal audit reports
- Review periodic budget monitoring reports

### Ad Hoc

- Review and report material risk incidents  
**Note:** At next Board meeting following incident - seek approval of management actions
- Review C&AG management letter

## **Annex J Chairperson's Comprehensive Report to the Minister**

### Chairperson's Comprehensive Report to the Minister

The Chairperson of the Citizens Information Board must furnish to the Minister for Social Protection in conjunction with the annual report and financial statements of CIB, a comprehensive report covering the organisation. This will include:

- i. Outlining all commercially significant developments affecting CIB in the preceding year, including the establishment of subsidiaries or joint ventures and share acquisitions, and major issues likely to arise in the short to medium term;
- ii. Providing summary details of all off-balance sheet financial transactions of CIB that are not disclosed in the annual report and financial statements of the organisation, including information on the nature, purpose and financial impact of the off-balance sheet financial transactions. The content and format of this section of the report should be agreed in advance with the Minister /designated Departmental officials:
- iii. Affirming that all appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposals are being carried out.
- iv. This should include a statement on the system of internal control in the format set out below and including, in cases where a breach of this system has been identified, an outline of the steps that will be taken to guard against such a breach occurring in future.
- v. Affirming that Codes of Conduct for the Board and employees have been put in place and adhered to
- vi. Affirming that Government policy on the pay of CEOs and all State body employees is being complied with.
- vii. Affirming that Government guidelines on the payment of Board members' fees are being complied with.
- viii. Explaining failure to comply with any of the above and stating any corrective action taken or contemplated.
- ix. Outlining significant post balance sheet events.

- x. Confirming that the appropriate requirements of the Department of Public Expenditure and Reform Public Spending Code are being complied with.
- xi. Confirming that procedures are in place for the making of protected disclosures in accordance with section 21(1) of the Protected Disclosures Act 2014 and confirmation that the annual report required under section 22(1) of the Act has been published.
- xii. Confirming that Government travel policy requirements are being complied with in all respects.
- xiii. Confirming that CIB has complied with its obligations under tax law.
- xiv. Providing details of/information on legal disputes involving other State bodies.
- xv. Confirming that this Code has been adopted and the extent to which CIB is in compliance with the Code; and
- xvi. Stating that any subsidiary of CIB (or subsidiary thereof) continues to operate solely for the purpose of which it was established, remains and continues to remain in full compliance with the terms and conditions of the consent under which it was established.

#### Statement on System of Internal Controls

A statement on the system of internal controls in the Citizens Information Board should include the following items:

- a. Acknowledgement by the Chairperson that the Board is responsible for CIB's system of internal control.
- b. An explanation that such a system can provide only reasonable and not absolute assurance against material error.
- c. Description of the key control procedures tailored to reflect the size and complexity of the organisation in order to provide a full understanding of the procedures, which have been put in place by the Board, to provide effective internal control.
- d. A statement in relation to when the annual review of the effectiveness of control was conducted or where such a review was not conducted, a statement that it was not conducted.

- e. Disclosure of details regarding instances where breaches in control occurred – such breaches might include non-compliance with procurement rules or instances where other elements of the control system (e.g. internal audit, Finance, Audit and Risk Committee or other committees) were not operational.
- f. Disclosure of details of any material losses or frauds.
- g. Statement on System of Internal Controls is to be reviewed by the Finance, Audit and Risk Committee and the Board to ensure it accurately reflects the control system in operation during the reporting period.
- h. Statement on System of Internal Controls is to be reviewed by the external auditors to confirm that it reflects CIB's compliance with the requirements of ANNEX J (iv) and is consistent with the information of which they are aware from their audit work on the financial statements. Where this is not the case, the external auditor should report on this in the audit report on the relevant financial statement.
- i. The steps taken to ensure an appropriate control environment (such as clearly defined management responsibilities);
- j. Processes used to identify business risks and to evaluate their financial implications.
- k. Details of the major information systems in place such as budgets, and means of comparing actual results with budgets during the year.
- l. The procedures for addressing the financial implications of major business risks (such as financial instructions and notes of procedures, delegation practices such as authorisation limits, segregation of duties and methods of preventing and detecting fraud); and
- m. The procedures for monitoring the effectiveness of the internal financial control system, which may include the Finance, Audit and Risk committee, management reviews, consultancy, inspection and review studies, the work of internal audit, quality audit reviews and statements from internal audit.
- n. Confirmation that there has been a review of the effectiveness of the system of internal control.

- o. Information (if appropriate) about the weaknesses in internal control that have resulted in material losses, contingencies or uncertainties which require disclosure in the financial statements or the auditor's report on the financial statements.
- p. The information relating to weaknesses in internal financial control should be a description of the action taken, or intended to be taken, to correct the weaknesses, or an explanation of why no action is considered necessary.
- q. Confirmation that CIB complies with current procurement rules and guidelines as set out by the Office of Government Procurement.



## **Annex K Position of Civil Servants who are Ministerial nominees to non-commercial State boards.**

### Reporting Arrangements and Political context – additional elements of a civil servant's role

- a. The Code of Practice for the Governance of State Bodies sets out the formal reporting requirements between the Chairperson of the Board and the Minister (section 2.2.6 and section 2.4).
- b. Further arrangements for information sharing may be agreed between the board and the Minister/Department – including that a civil servant nominated to the board may brief his/her Minister from time to time on matters that he/she considers of significant importance.
- c. The purpose of this protocol is to outline the formal steps to be taken when a civil servant nominee to a non-commercial board has an unanswered concern in regard to areas outlined in paragraph 2 below. The protocol applies to all civil servants nominated to the board of non-commercial state bodies including a civil servant appointed by a Minister to a board outside his/her Minister's Department's area.

### Public Policy Issues

Unlike a commercial enterprise, a non-commercial state company/body operates in a context where public policy objectives (either economic or social) are central to its mission. There may be occasions when the other board members may not be in a position to identify fully the public policy dimension of an issue arising and it is appropriate for the civil servant to draw any relevant concerns to the attention of the board in the first instance.

Where there is a significant public policy issue at stake or a disagreement within the board on a major public policy issue, the civil servant should request the Chairperson to notify the Minister, or failing that, notify the Minister him/herself.

### Procedure for bringing matters to the responsible Minister's attention

Where a civil servant has concerns that a serious issue is not being addressed to his or her satisfaction by the Chairperson, he or she should take the following steps:

In the first instance request that the area of concern be noted in the minutes and action requested to address the matter.

Where appropriate consult with a senior member of the board and/or seek their support in addressing the matter with the Chairperson.

If, following such approaches, the Chairperson will not agree to go to the Minister, the nominee should advise the Chairperson that he/she plans to brief the Secretary General of the Department of Social Protection in the matter with a view to informing the Minister.

Where it is decided to proceed directly to the Minister, the Chairperson should be notified of this.

Occasions when information must be conveyed directly to the relevant Minister without delay

The Minister\* must be notified without delay where:

- i. There are serious weaknesses in controls that have not been addressed despite being drawn to the attention of the board or the Chairperson;
- ii. There is a significant strategic or reputational risk to CIB that is not being addressed;
- iii. There are serious concerns about possible illegality or fraud occurring in the body. A Director may have obligations under company law (if it applies) in situations where a company is not being conducted in accordance with law – this may require that action be taken in addition to reporting matters to the Minister.

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\* The relevant Minister is the Minister under whose aegis the body falls.

## **Annex L: CIB Travel Policy**

### Introduction

In matters of official travel and subsistence, CIB will adhere to civil service procedures as set-out from time to time in guidance issued by the Department of Finance, either communicated directly or via the Department, as appropriate.

The Board of CIB will satisfy itself that the principles of its travel policy are adhered to and that the internal audit process is effective in insuring that the State body is fully complying with the policy.

Board members should be advised of the details of the policy applying.

### Intent and Scope

The purpose of the Travel Policy is to ensure that the best value for money is obtained in respect of each official trip undertaken, consistent with the requirements of official business. Alternatives to frequent travel, such as installation of video conferencing facilities, should also be benchmarked.

### Detail:

#### Domestic Travel

Maximum use to be made of public transportation options for official travel; the use of Taxi services should be rationalised as much as possible.

#### Air Travel

1. The guidelines of the Foreign travel Policy Guidelines 2009 issued by the Department of Finance will apply. A travel officer, the Manager HR and Governance, will be responsible for monitoring and implementing the travel policy and ensuring that all assessments, value for money etc. are carried out.
2. It is expected that CIB will use economy class travel including internet (low cost carriers') fares for short haul flights.
3. Cheaper restricted fares will be used where the travel abroad is regular and predictable and changes to travel are unlikely to occur. CIB will be responsible for any additional charges which may be incurred by an internet/economy class ticket holder as a result of having to change flight times etc. for official business reasons,

but the value should be assessed against the (usually low) risk of having to change the flight.

4. There are a range of fully flexible economy fares but these should be used only where it can be shown that the flexibility provided and the extra cost of the ticket are warranted compared to the potential cancellation cost of a restricted/economy ticket.
5. Premium economy class travel (where available) may be used for long haul flights where the additional flexibility afforded is considered necessary for the effective discharge of official business. Business class travel is confined to the limited situations where the chief executive is satisfied that the additional cost can be justified in relation to the length of the flight and the official business conducted.
6. As a general rule, first class travel should not be used. If it is considered that there are very exceptional circumstances where the use of first class travel is justified for business reasons, the written permission of the chief executive should be obtained beforehand and the reasons justifying it should be recorded.
7. An annual review of premium economy or business class travel by Board members and staff will be undertaken and it should be established that the circumstances prevailing were such as to justify its use. The additional flexibility should be weighed against the potential savings available through economy class fares.
8. CIB will not pay travel costs of persons not directly connected with the organisation and who have no role in the official business being conducted during a trip except in the exceptional circumstances that the host country extends a specific invitation for a special occasion and the Minister has certified that attendance is in the public interest.
9. In no circumstances is it possible to trade down premium tickets to enable another person who is not a member of the staff of CIB to travel free or at a reduced rate. If for any reason the call of travel is downgraded the saving must be returned to CIB.
10. Frequent flyer points will not be allowed to influence decisions taken in relation to the carriers used for official business.

#### Accommodation

- a. If an employee is not required to stay in a particular hotel for business reasons, the standard of hotel used should not be extravagant, i.e. three or four star hotels should be used.

- b. The application of subsistence rates will be as per the relevant Department of Finance circulars.
- c. Subsistence cannot be claimed where the cost was not incurred or where the accommodation/meals were provided free of charge.

## **Annex M: Risk Management Policy**

An effective risk management system identifies and assesses risk, decides on appropriate responses and then provides assurance that the chosen responses are effective.

### Identification and Evaluation of Business Risk

The Board has an established Business Risk Management Process to identify and evaluate business risks by:

- Identifying the nature, extent and financial implications of risks facing the Board including the extent and categories which it regards as acceptable;
- Assessing the likelihood of identified risks occurring;
- Assessing the Board's ability to manage and mitigate the risks that do occur; and
- Assessing the costs of particular controls relative to the benefit obtained.

This process is based on the strategic priorities of the organisation and the related objectives as well as the principal risks arising from its relationship with other organisations. The process includes the five key areas of:

- Risk Identification
- Risk Assessment
- Risk Mitigation
- Risk Monitoring
- Risk Reporting

The above steps are intended to operate as a 'virtuous cycle', which form an ongoing risk management process and which are repeated annually. The Finance, Audit and Risk Committee is responsible for reviewing and agreeing the processes for managing risk within the Citizens Information Board (CIB).

### Risk Identification

Risks that have the potential to impact upon CIB's ability to achieve its strategic priorities are identified. These cover the four risk categories:

- i. Strategic risk
- ii. Operational risk
- iii. Financial risk
- iv. Reputation risk

### Risk Assessment

The most significant risks identified are catalogued in a Risk Register and rated according to their significance/impact and likelihood of occurrence.

### Risk Mitigation

Due to the nature of CIB as an organisation, both risk avoidance and risk transfer are unsuitable options for the mitigation of risks, since CIB does not have the option to terminate, or contract out, certain activities. CIB must therefore address and mitigate these risks through effective risk management strategies. In this process, CIB is at all times conscious of the need to ensure that the costs of control to mitigate risk are not disproportionate to the potential risk of a risk being managed.

### Risk Monitoring

On an ongoing basis, all of the risks listed in the Risk Register are monitored by management, with particular attention focused on the risks that have the greatest potential for negative impact and high likelihood, which are identified in the upper right quadrant of the risk map. The monitoring of these risks forms an integral part of all operational activities and forms part of the Strategy Implementation Plan review process. Accordingly, the Risk Register is cross-referenced to the Strategy Implementation Plan, indicating the areas of activity where risk management is an important factor.

### Risk Reporting

The Board is required to conduct a formal assessment of the business risks to CIB annually and review the system of risk management. Management and staff understand their own responsibilities and accountability for risks, and understand the need for prompt reporting to senior management. This process forms an integral and ongoing part of CIB's management process, embedded as part of its strategic planning process.

### Risk Register

The Risk Register identifies the major areas of risk for CIB, the specific aspects making up the risk and the steps that CIB has taken to address control and mitigate the risk. The register categorises the risks into major, medium and lesser risks. The Register also lists the current controls in place to mitigate the respective risks.

## **Annex N: Customer Service Charter**

The Citizens Information Board provides independent information, advice and advocacy on public and social services through [citizensinformation.ie](http://citizensinformation.ie), the Citizens Information Phone Service (1890 777 121/0761074000) and the network of Citizens Information Services. We are responsible for the Money Advice and Budgeting Service and provide funding to the National Advocacy Service for people with disabilities and the Sign Language Interpreting Service. We put the citizen at the centre of everything we do and this Charter sets out the principles that underpin our services.

We are committed to...

### Clear, comprehensive and accurate information

We will provide clear and detailed information about public and social services to help you identify your needs and access your entitlements.

### Prompt, courteous and efficient responses

We will be responsive to your needs and we will deliver our services sensitively and efficiently.

### Equality and diversity

We will respect diversity and ensure your right to equal treatment.

### Choice

We will plan and deliver our services so you can access them in the way that suits you best.

### Access

We will ensure that all our services and offices are fully accessible. Contact our Access officer, Michela Benassi, at [accessofficer@ciboard.ie](mailto:accessofficer@ciboard.ie).

### Official languages

We will provide our services through Irish and/or bilingually where required.

### Consultation and evaluation

We will consult with you to establish your needs when developing, delivering and evaluating our services.

### Internal customers

We will support our staff to ensure that they provide an excellent service to one another and to you.



### Co-ordination

We will work closely with other organisations to deliver citizen-focused public services.

### Official Languages Equality

We will provide quality services through Irish and/or bilingually and inform customers of their right to choose to be dealt with through one or other of the official languages.

### Appeals

We will maintain an accessible and transparent appeal and review system where appropriate.

### Comments and Complaints

We want to provide the best service possible to you and welcome all comments on our services. Contact our Customer Services Officer, Ann Moore, at [commentsandcomplaints@ciboard.ie](mailto:commentsandcomplaints@ciboard.ie).

## **Annex O: Guidelines on Procurement in CIB**

### CIB Corporate Procurement Plan

#### CIB Corporate Procurement Policy

CIB will ensure that there is a consistent approach to procurement across the organisation and that the procurement function operates in accordance with best practice as outlined in the National Public Procurement Policy Framework and in compliance with the OGP and DEASP Procurement Guidelines. The CIB will endeavour to ensure effective value for money purchasing along with probity and accountability.

#### Introduction

Corporate Procurement Planning is a requirement under the National Public Procurement Policy Framework, which is the national policy underpinning public procurement reform. This procurement plan has been agreed by the Internal Audit and Risk Committee and CIB Senior Management team.

The implementation of this plan will be the responsibility, in the first instance, of CIB Managers in each operational area. Overall co-ordination will be carried out by the CIB's Procurement Executive. Updates on progress will be reported at Finance, Audit and Risk Committee meetings annually.

The objectives set out in this plan, and the accompanying actions, must be taken into account for all procurement exercises.

#### Common Procurement Objectives:

The objectives of the Plan include:

- To set a number of strategic objectives in terms of procurement and align these with CIBs strategic priorities,
- To roll out practical measures, which will, help CIB achieve its procurement objectives.
- To achieve improved efficiencies and savings.

CIB will carry out procurement in a manner consistent with EU and national procurement law. This involves supporting and managing compliance with EU and national procurement law.

- Develop and update as required, an in-house CIB Guide to Procurement, modelled on the OGPs Public Procurement Guidelines.
- CIB will, as appropriate, utilise the template Request for Tender and Contract templates for goods and services developed by the Office for Government Procurement.
- Maintain a Contracts Register for both past contracts and those awarded on an on-going basis.
- Provide support and advice on policy and process to staff who are involved in procurement from the Procurement Executive.
- Evaluate compliance by periodic sampling of request for tender and reviews of tender evaluation procedures.
- All staff involved in procurement are to be fully informed of compliance responsibilities.

The CIB will comply with procurement reform policy objectives set out in the National Public Procurement Policy Framework by:

- Developing and implementing a corporate procurement plan.
- A review by senior management and the Internal Audit and Risk Committee of the corporate procurement plan will be carried out at least every two years.
- The requirements of the plan will be communicated to relevant staff

Reflecting the Government's broader policy remit, the procurement function of CIB will seek to:

- Support the participation of the SME sector in Government contracts, subject to legal requirements
- Ensure that procurement supports waste recycling policy or introduction of recycled paper in all CIB's activities.

#### High Level Procurement Objectives:

CIB is committed to meeting its obligations under the National Public Procurement Policy Framework. This involves ensuring that the procurement function formally supports the organisation's key business activities and is focused on delivering value for money outcomes consistent with EU and national procurement law. This will require an undertaking to improve and review procurement structures and expertise in CIB on an on-going basis, ensuring that purchasing practices are professional and procurement staff has the necessary capabilities to operate in line with best practice.

More specifically CIB commits to:

1. Maintain documented standards and best practice and continue to seek to deliver a coherent and consistent approach to procurement in CIB and support the maintenance of best procurement practice initiatives.

The strategic importance of procurement to CIB has always been highly valued. This Plan will serve to enhance existing procedures.

This objective will be progressed through the following actions:

- Ensure that any procurement reform is supported at the highest level by providing for sign-off on this corporate procurement plan at Finance, Audit and Risk Committee and senior management level
  - Implementation of the Plan will be the responsibility of the Procurement Executive.
  - Annual reports will be prepared for the Internal Audit and Risk Committee.
  - Maintain copies of all procurement policy and compliance guidance on internal intranet Connect.
2. Complete the documentation of CIB specific procurement guidelines, submit for Board approval and implement across the organisation.

This objective will be progressed through the following actions:

- CIB Procurement Guidelines should be regularly reviewed and updated, including review alongside any updates in OGP's guidelines.
  - The guidelines should include guidance as to the level of anticipated expenditure different methods of procurement are required, at what level within CIB approval must be given for the expenditure and how and by whom contract extensions can be approved.
  - The CIB Contracts Register should be updated and maintained so that it fully complies with national and EU guidelines
3. CIB will continue to participate in public sector procurement initiatives as they arise and are deemed appropriate, including e-procurement initiatives and Office of Government Procurement Frameworks arrangements with a view to reducing costs through the maximisation of public sector demand.

This objective will be progressed through the following actions:

- Continue to participate in Framework arrangements for the wider public sector negotiated by the Office of Government Procurement.
- Put systems in place to create awareness on use of these arrangements.

- Continue to share information on framework arrangements with other organizations in order to improve practices and behaviors.

## **Annex P: Terms reflected in Oversight Agreement**

The Chief Executive should ensure that a mutually agreed written oversight agreement is in place, which clearly defines the terms of the relationship between CIB, its Minister and DEASP.

Oversight agreements should reflect the following:

- Legal framework of CIB
- Environment in which it operates (e.g. commercial, non-commercial, regulatory body)
- Purpose and responsibility of CIB
- CIB's level of compliance with the code
- Details of the Performance Delivery Agreement
- Arrangements for oversight, monitoring and reporting on conformity with the oversight agreement including those actions and areas of expenditure where prior sanction from the relevant Minister/parent department and/or the Department of Public Expenditure and Reform is required.

## **Annex Q: Procedures for the Declaration of Interests of External Committee Members**

- a. On appointment, each external Committee member is required to furnish the Secretary of the Board with details relating to his/her employment. This includes all other business or professional interests, shareholdings, directorships, professional relationships etc., that could involve a conflict of interest or could materially influence the member in relation to the performance of his/her functions as a member of a Committee of the Citizens Information Board.
- b. Any interests of a member's family of which he/she could be expected to be reasonably aware or a person or body connected with the member which could involve a conflict of interest or could materially influence the member in the performance of his/her functions should also be disclosed. For this purpose, persons and bodies connected with a member should include:
  - v. a spouse, parent, brother, sister, child or step-child;
  - vi. a body corporate with which the member is associated;
  - vii. a person acting as the trustee of any trust, the beneficiaries of which include the member or the persons at (a) above or the body corporate at (b) above; and
  - viii. A person acting as a partner of the member or of any person or body who, by virtue of (a) – (c) above, is connected with the member.
- c. Each member should furnish to the Secretary, details of business interests on the lines above of which he/she becomes aware during the course of his/her membership.
- d. Where it is relevant to any matter, which arises for CIB, the member should be required to indicate to the Secretary the employment and any other business interests of all persons connected with him/her, as defined at (i) and (ii).
- e. The Committee may exercise discretion regarding the disclosure by Committee members of minor shareholdings. As a general guideline, shareholdings valued at more than €15,000 or of more than 5 per cent of the issued capital of a company would be disclosed.
- f. If a member has a doubt as to whether this Code requires the disclosure of an interest of his/her own or of a connected person, that member should consult the Chairperson of the Committee.
- g. Details of the above interests will be kept by the Secretary in a special confidential register and will be updated on an annual basis. Members should notify changes in

the interim to the Secretary as soon as possible. Only the Chairperson, Chairperson of the Committee, Secretary of the Board and other members of CIB, on a strictly need to know basis, will have access to this register.

- h. Board or organisational documents on any case, which relates to any dealings with the above interests, should not be made available to the member concerned prior to a decision being taken. (Such documents should be taken to include those relating to cases involving competitors to the above interests). Decisions, once taken, should be notified to the member.
- i. As it is recognised that the interests of a member and persons connected with him/her can change at short notice, a member would, in cases where he/she receives documents relating to his/her interests or of those connected with him/her, return the documents to the Secretary at the earliest opportunity.
- j. A member will absent himself/herself when the Committee is deliberating or deciding on matters in which that member (other than in his/her capacity as a member of the Board) or a person or body connected with the member has an interest. In such cases a separate record (to which the member would not have access) should be maintained.
- k. Where a question arises as to whether or not a case relates to the interests of a member or a person or body connected with that member, the Chairperson of the Committee will determine the question.
- l. Former members are required to treat commercial information received while acting in that capacity as confidential.
- m. Committee members are not permitted to retain documentation obtained during their terms as members and should return such documentation to the Secretary or otherwise indicate to the Secretary that all such documentation in their possession has been disposed of in an appropriate manner. In the event that former members require access to papers from the time of their term on the Committee, the Board Secretary can facilitate this.



## **Annex R: CIB Data Protection Policy**

### **Introduction**

The Citizens Information Board (CIB) is a statutory body governed by the Comhairle Act 2000, the Citizens Information Act 2007 and the Social Welfare (Miscellaneous Provisions) Act 2008.

CIB provides or supports the provision of information, advice, money advice and advocacy services. We fund a range of organisations, including Citizens Information Services, Money Advice and Budgeting Services, the Citizens Information Phone Service, the National Advocacy Service for People with Disabilities and the Sign Language Interpreting Service.

CIB is a data controller and is required to comply with the General Data Protection Regulation (the GDPR) and the Data Protection Act 2018 (the DPA). The DPA complements the GDPR and deals extensively with how the GDPR will be enforced in Ireland. Throughout this policy and any associated data protection documents, "Data Protection Laws" ("DP Laws") should be taken as referring to the GDPR, the DPA and any amending legislation.

CIB is committed to protecting the rights and privacy of individuals in accordance with both European Union and Irish data protection legislation. CIB needs to lawfully and fairly process personal data about employees, clients, suppliers and other individuals in order to complete its functions.

The data protection legislation confers rights on individuals as well as responsibilities on anyone processing personal data. This policy sets out how CIB seeks to process personal data and ensure that staff members understand the rules governing their use of personal data to which they have access in the course of their work.

The EU General Data Protection Regulation (GDPR EU 2016/679) replaces the Data Protection Directive 95/46/EC and was designed to harmonize data privacy laws across Europe, to protect and empower all EU citizens' data privacy and to reshape the way organisations across the region approach data privacy. The GDPR came into effect on 25 May 2018.

## 1. Scope

The policy applies to all of CIB's personal data processing functions in relation to identified or identifiable natural persons.

Personal data is defined as any information relating to an identified or identifiable natural person ('data subject'); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

Special categories of personal data are defined as personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, and the processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health or data concerning a natural person's sex life or sexual orientation.

Processing is defined as any operation or set of operations which is performed on personal data or on sets of personal data whether or not by automated means such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination, or otherwise making available, alignment or combination, restriction, erasure or destruction.

Data Controller

A data controller means an individual, legal entity, public authority or other body who controls and is responsible for the processing and retention of personal data.

A data processor is an individual, legal entity, public authority or other body who processes personal data on behalf of a data controller, but who does not exercise control or responsibility over the data.

### The General Data Protection Regulation

The GDPR is an EU regulation on data protection that came into effect on 25 May 2018.

### Data Protection Act 2018

The Data Protection Act 2018 gives effect to the GDPR in Ireland. The DPA and the GDPR are referred to collectively in this policy and associated documents, as "DP Laws".

### Data Protection Officer (DPO)

Public bodies are required to appoint a DPO who is responsible for advising and monitoring DP laws within the body.

#### Data Protection Commission (DPC)

The Data Protection Commission (DPC) is responsible for upholding the rights of individuals in relation to their personal data and enforcing the obligations of the data controller under DP laws so as to protect the rights and freedoms of individuals in relation to data processing.

## **2. Responsibility for this policy**

CIB is committed to compliance with all relevant EU and Irish laws in respect of personal data, and the protection of the rights and freedoms of individuals whose information CIB collects and processes.

The Board of CIB, Senior Management of CIB and the Data Protection Officer will monitor compliance and the revision of the Data Protection policy.

Managers at all levels will be accountable for being able to demonstrate that this policy has been implemented.

All members of staff have a responsibility to comply with CIB data protection policies.

## **3. Data protection principles**

All processing of personal data must be conducted in accordance with the data protection principles set out in relevant legislation. CIB's policies and procedures are designed to ensure compliance with the following principles:

### **Personal data must be processed lawfully, fairly and transparently**

**Lawful** – the legal basis for processing personal data is normally based on relevant legislation. CIB may collect personal data based on the consent of the data subject, based on the performance of a public task, based on a legal obligation or based on contract.

**Fairly** – in order for processing to be fair, CIB has to make certain information available to data subjects. This applies whether the personal data was obtained directly from the data subjects or from other sources. CIB will maintain Data Protection Notices to inform data subjects of CIB's data practices.

**Transparently** – CIB will provide information to data subjects through Data Protection Notices. CIB will ensure that the information provided is detailed and specific, and that such notices are understandable and accessible.

**Personal data can only be collected for specific, explicit and legitimate purposes**

CIB will process personal data only for the purposes for which it is collected. CIB staff members must be alert to requests for processing of personal data for purposes for which it was not collected, no matter how related the processing may appear.

**Personal data must be adequate, relevant and limited to what is necessary for processing (data minimisation)**

CIB will ensure that in designing new methods of data collection, whether online, through forms or in offices, that only the personal data required to identify the data subject(s) and provide the service will be processed. CIB's Data Protection Notices will also request the data subject to only provide the minimum amount of data required for the provision of the service.

**Personal data must be accurate and kept up to date with every effort to erase or rectify without delay**

All data subjects have a right to ensure that their data is accurate and complete. CIB will ensure that reasonable steps are taken to update personal data where new data has been provided.

**Personal data must be kept in a form such that the data subject can be identified only as long as is necessary for processing**

CIB will implement appropriate policies and procedures to ensure that personal data is retained only for reasonable periods. Retention periods may be implemented by destroying the personal data, through anonymisation or through any other appropriate method.

**Personal data must be processed in a manner that ensures appropriate security**

CIB has implemented and will continue to develop technical and organisational measures to ensure that appropriate security for the processing of personal data is implemented.

**Accountability for demonstrating compliance**

CIB will ensure that it maintains adequate records of its processing of personal data. The Data Protection Officer will be responsible for maintaining these records.

#### **4. Rights of Individuals whose data is collected**

CIB will continue to design and maintain appropriate policies, procedures and training to implement the data rights of data subjects.

##### **Right of access by the data subject**

CIB has developed a protocol to ensure that requests from data subjects for access to their personal data will be identified and fulfilled in accordance with the legislation.

##### **Right to rectification**

CIB is committed to holding accurate data about data subjects and will ensure that reasonable steps are taken to rectify data where inaccuracies have been identified by data subjects.

##### **Right to erasure (right to be forgotten)**

Where CIB receives requests from data subjects looking to exercise their right of erasure, CIB will carry out an assessment of whether the data can be erased in the context of the processing required. Each case will be assessed on its own merits.

##### **Right to restriction of processing**

CIB will assess whether a data subject's request to restrict the processing of their data can be implemented. Where the request for restriction of processing is carried out, CIB will write to the data subject to confirm the restriction has been implemented.

##### **Right to data portability**

Where CIB has collected personal data electronically, data subjects have a right to receive the data in electronic format to give to another data controller. It is expected that this right will only be relevant to a small number of data subjects.

##### **Right to object (Art.21)**

Data subjects have a right to object to the processing of their personal data in specific circumstances. Where such an objection is received, CIB will assess each case on its merits.

##### **Right not to be subject to automated decision making (Art.22)**

Data subjects have the right not to be subject to a decision based solely on automated processing, where such decisions would have a legal or significant effect concerning him or her. CIB does not envisage the use of automated decision making in the provision of services.

### **Right to complain**

CIB will notify data subjects in Data Protection Notices that they can contact the Data Protection Officer to make a complaint. The Data Protection Officer will work with the data subject to bring the complaint to a satisfactory conclusion for both parties. The data subject will also be informed of their right to bring their complaint to the Data Protection Commission and their contact details.

## **5. Responsibilities of CIB**

CIB has responsibility for the following:

### **Ensuring appropriate technical and organisational measures**

CIB has implemented and will continue to develop technical and organisational measures to ensure and be able to evidence that it protected personal data.

### **Maintaining a record of data processing**

CIB will maintain a record of its data processing activities.

### **Implementing appropriate agreements with third parties**

CIB will seek to implement appropriate agreements, memoranda of understanding, processing agreements and contracts (collectively “agreements”) with all third parties with whom it shares personal data.

### **Transfers of personal data outside of the European Economic Area**

CIB will not transfer the personal data of its data subjects outside of the European Economic Area unless an adequate level of protection is ensured and full compliance is met with EU regulatory safeguards for transfers outside the EU and EEA.

### **Data protection by design and by default**

CIB will implement processes, prior to the time of determining the means of processing as well as when actually processing, to implement appropriate technical and organisational measures to apply the data protection principles set out in Section 4 and integrate necessary safeguards into the processing to meet GDPR requirements.

### **Data protection impact assessments**

CIB will conduct a data protection impact assessment where new processing, in particular through the use of new technologies, is envisaged. As part of this process, a copy of the impact assessment shall be shared with CIB’s Data Protection Officer.

Where CIB is unable to identify measures that mitigate the high risks identified, CIB will consult with the Data Protection Commission prior to the commencement of processing.

### **Personal data breaches**

CIB defines a 'personal data breach' as meaning a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to personal data transmitted, stored or otherwise processed.

CIB has developed and will maintain a protocol for dealing with personal data breaches. This protocol sets out the methodology for handling a personal data breach and for notification of the breach to the affected data subjects and to the Data Protection Commission where deemed necessary.

### **Governance**

CIB will monitor compliance with relevant legislation through the Finance, Audit and Risk Committee. The Committee will:

- Determine metrics for monitoring and reporting key data protection statistics
- Receive regular reports from the Data Protection Officer
- Review data protection impact assessments
- Arrange internal audits, or similar, of CIB units for compliance with this policy

## **6. The Data Protection Officer's responsibilities**

CIB has appointed a Data Protection Officer. The Data Protection Officer reports to Senior Management concerning the tasks allocated to them. The responsibilities of the Data Protection Officer include the following:

- Keeping CIB staff members updated about data protection responsibilities, risks and issues
- Acting as an advocate for data protection within CIB
- Registering with the Data Protection Commission as the DPO for CIB and updating as required
- Co-operating with the DPC on data processing issues, audits and data breaches
- Ensuring CIB's compliance with the DPC's data breach notification procedures
- Monitoring compliance with the relevant data protection legislation
- Ensuring that data protection policies are reviewed and updated on a regular basis
- Ensuring that CIB provides appropriate data protection training and advice for staff members

- Providing advice where requested in relation to data protection impact assessments and ensuring that such assessments are completed to an appropriate standard
- Providing advice on data protection matters to staff, Board Members and other stakeholders
- Responding to individuals such as clients and employees who wish to know what data is being held on them by CIB
- Responding to subject access requests
- Responding to data breach notifications
- Ensuring that appropriate data processing agreements are put in place with third parties that handle CIB's data and ensuring that reviews are carried out of third parties on a regular basis
- Ensuring that the record of data processing is updated regularly
- Maintaining data protection awareness within CIB
- Acting as a contact point with the Data Protection Commission

## **7. Responsibilities of staff and similar parties**

Anyone who processes personal data on behalf of CIB has a responsibility to comply with CIB's Data Protection Policy.

### **Training and awareness**

All staff members have access to training on the data protection principles and responsibilities contained in the GDPR. New employees receive training as part of the induction process.

### **Requests from Data Subjects**

If an employee receives a subject access request they are advised to refer the requester to CIB's Data Protection Policy on the website for information on the data processed by CIB, the rights of the data subject and the Subject Access Request (SAR) form for their completion, if they wish to request access to their personal data. If an employee receives a SAR they must forward it immediately to the DPO. Any other enquiries on data subject rights must be referred to the DPO.

### **Reporting data breaches**

All employees must familiarise themselves with the Data Breach Procedures document posted on Connect under Governance and GDPR. If an employee becomes aware of a data breach they must notify the DPO immediately.



## **8. Who to contact if you have queries about the data protection policy**

You can contact CIB's Data Protection Officer if you have queries about this policy:  
[dataprotection@ciboard.ie](mailto:dataprotection@ciboard.ie).