



**Corporate Governance
Framework for the Department
of Arts, Heritage and the
Gaeltacht**

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Governance Principle:

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

Background

1.1 The Department's mission is "*to promote and protect Ireland's heritage and culture, to advance the use of the Irish language, to support the sustainable development of the islands and to develop cultural tourism*". The Department's [Statement of Strategy](#) sets out the actions that it will take over the coming period to enrich the quality of life in Ireland through the protection and promotion of our rich culture, arts, heritage and language.

1.2 This document sets out, for the first time, a comprehensive framework for the governance of the Department. This framework reflects the values, behaviours, supporting culture and leadership style of the management and staff of the Department. It reflects a commitment to openness, clear communication, mutual support, appropriate scrutiny and accountability. As a living document it will be subject to regular review to ensure its ongoing relevance and effectiveness in meeting the needs of the Department and its stakeholders.

Organisation Structure

1.3 The Department is organised in four Divisions each of which is headed by an Assistant Secretary or Director;

- Arts,
- Heritage,
- Gaeltacht (including Islands and North-South), and
- Corporate.

Each Division is divided into a number of Business Units headed by a Principal Officer or equivalent. Details of the responsibilities of Heads of Division and Business Unit are set out in the Framework of Assignments.

1.4 This [organisational structure](#) reflects our core functions of providing objective advice to the Minister, the implementation of decisions and the provision of the infrastructure that is integral to support that role. While this structure may be adapted in light of needs and agreed emerging priorities, the Department will continue to maintain the high standards required of all public servants in all aspects of their work.

1.5 It is key to the proper administration of the functions entrusted to the Department that there is clarity about individual roles and responsibilities. This clarity is provided through the proper operation of the governance arrangements and management procedures set out in this framework.

1.6 The key aspects of the Department's governance arrangements include:

1.6.1 The Minister is the overall decision-making authority, who decides policy and is legally the corporation sole of the Department.

1.6.2 The Department advises the Minister on matters for decision and subsequently implements the decisions made by the Minister.

1.6.3 The Secretary General is the

- Administrative Head of the Department; and
- Accounting Officer.

1.6.4 The Secretary General chairs weekly meetings of the Management Board, which in addition to himself comprises the Assistant Secretaries, Directors and the Principal Officers with responsibility for Finance, Evaluation & ICT, HR and Corporate Governance.

1.6.5 The remit of the Management Board is to provide objective advice to the Minister and oversight and leadership to the Department on strategy and operations. Management Board members brief and communicate with their own staff, as appropriate, on matters relating to the management of the Department.

1.6.6 The Management Board is committed to holding at least one full meeting of

the Senior Management Group (SMG), which includes members of the Management Board and all officers at Principal Officer level and above, each year from 2016. The Management Board will also meet with subgroups of the SMG from time to time. These meetings will facilitate discussion of leadership, strategy development and implementation of governance arrangements across the Department.

Strategic Planning, Decision Making & Performance Management

1.7 The Statement of Strategy, informed by the Programme for Government, outlines high level priorities agreed by the Minister. The development of the Statement of Strategy, in accordance with the provisions of the Public Service Management Act, is coordinated by the Corporate Governance Unit in cooperation with the various Business Units. Consultation with key stakeholders is an integral part of the development process.

1.8 The strategic goals identified in the Statement of Strategy underpin the annual business plans that are prepared and led at Business Unit level by Principal Officers. Progress against business plans is monitored by the Management Board. The Annual Report of the Department to the Minister by the Secretary General, which is submitted to Government prior to publication, provides an account of the progress achieved in the achievement of these goals.

1.9 The Department has developed a standard framework to facilitate the preparation and submission to the Management Board of business plans and the ongoing reporting to and monitoring by the Management Board of progress achieved. The Minister and Minister(s) of State meet formally with the Management Board on a monthly basis to review progress achieved towards the achievement of the Department's objectives as set out in its Statement of Strategy and in the Programme for Government, and to discuss current and emerging issues.

1.10 The business planning framework is flexible to accommodate emerging priorities. It seeks to integrate related business processes such as setting objectives and performance measures, budgeting and estimates, risk management, organisational capacity/capability review, workforce planning and individual performance and development. Responsibilities are articulated through the preparation of annual business plans at Business Unit level and the Performance Management and Development System (PMDS).

Values, Behaviours and Culture

1.11 The Department demands and expects adherence by staff to the values of integrity, respect, objectivity, impartiality, openness and accountability at all times. These values are expressed in the Civil Service Code of Standards and Behavior, the Code of Ethics, the Dignity at Work Policy and the Civil Service Renewal Plan. Managers and staff are expected to familiarise themselves with all the relevant codes, rules and legislation governing the Civil Service, including the application of those requirements in relation to official secrecy and data protection which also apply to former staff of the Department and Special Advisers.

1.12 The Department places a high value on relationships with customers and stakeholders and is committed to engaging with the public, stakeholders and the Oireachtas in a spirit of openness and transparency, while delivering high quality services, consistent with the commitments in our [Customer Service Charter and Action Plan](#) and in the Department's [Irish Language Scheme](#).

1.13 The Department will maintain a focus on achieving better outcomes from resources applied and the promotion of a culture of accountability, transparency, efficiency and value for money. This includes looking beyond organisational boundaries to build positive, collaborative, working relationships with other Departments, agencies under the remit of the Department, other public sector bodies and other stakeholders.

1.14 Individual managers and staff play a key role in ensuring the effectiveness of management systems and control measures. In the context of good governance, the effectiveness of management and control systems, and assurance and compliance arrangements are subject to evaluation and review by Internal Audit, the Audit Committee, external review agencies, regulatory bodies, the Comptroller and Auditor General and the Oireachtas.

Oireachtas

1.15 The Department is subject to scrutiny by the [Joint Oireachtas Committee on the Environment, Culture and the Gaeltacht](#).

1.16 The Secretary General, as Accounting Officer, may be invited to attend at the [Public Accounts Committee \(PAC\)](#) in relation to matters arising from the Department's Appropriation Account or specific aspects of expenditure under the Department's Vote. The PAC may also require the attendance of the Director/CEO of

a body under the aegis of the Department as appropriate. In such instances the Secretary General of the Department, or other senior members of Department management, may be required to attend the PAC.

Ministerial and Senior Management Roles & Assignment of Responsibilities

Governance Principle:

2

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

Introduction

2.1 This chapter sets out the senior management roles and responsibilities from the Minister to the level of the Principal Officer or equivalent. The way in which managers behave and exercise their governance and leadership duties is critical to creating a working environment at corporate, divisional and business unit level, which facilitates high performance and which fosters commitment, dedication, cooperation and active engagement. We aim to have a management/leadership style that is professional, informal and open and which reflects our core values, including respect and integrity.

Minister for Arts, Heritage and the Gaeltacht

2.2 The principal legislative provisions governing the Minister's powers are the Ministers and Secretaries Acts 1924 to 2011 and the Public Service Management Act 1997. The structures and business of Government Departments are regulated by these Acts and of particular significance is the designation of the Minister in charge of each Department as a 'corporation sole', which underpins the doctrine of ministerial responsibility. As corporation sole the Minister embodies the Department in law and bears the responsibility for its activities. The Minister is the ultimate decider of Departmental policy within the overall context of Government policy.

2.3 The Ministers and Secretaries (Amendment) (No. 2) Act, 1977, provides for the delegation of a Minister's powers and duties to Minister(s) of State by means of an order made by the Government at the request of the Minister concerned. As the 1977 Act makes clear, the Minister remains responsible to Dáil Éireann for the exercise or performance of any powers or duties delegated to a Minister of State. Non-statutory responsibilities may also be delegated to Ministers of State on an administrative basis.

Ministerial and Senior Management Roles & Assignment of Responsibilities

2.4 The Minister is responsible for a range of legislation relating to Arts, Culture, Built and Natural Heritage, the Gaeltacht and the Irish Language, as well regulations under the European Communities Act. A comprehensive list of the legislative provisions for which the Minister is responsible is available on the Department's website. This includes [primary legislation \(Acts\) and associated secondary legislation \(Statutory Instruments\)](#).

2.5 The Department provides objective advice to the Minister and Government to support the effective development and implementation of Government policy as it relates to the Department.

2.6 The Secretary General and other officials are available to assist and advise the Minister and Minister(s) of State in relation to the business of the Department. While the Secretary General and Heads of Division meet with the Minister regularly, there is also provision for Heads of Business Units and other officials to meet with the Minister as required in relation to particular matters. Any Special Adviser(s) appointed by the Minister may also participate in such interactions with officials.

2.7 The Minister and Minister(s) of State meet formally with the Management Board on a monthly basis to review progress achieved towards the achievement of the Department's objectives as set out in its Statement of Strategy and in the Programme for Government, and to discuss current and emerging issues. Any Special Adviser(s) appointed by the Minister may also participate in these meetings at the Minister's discretion.

2.8 Matters requiring Ministerial decision are submitted to the Minister for consideration in writing through the Secretary General following consideration by the relevant Head of Business Unit and Head of Division. The Minister may seek the advice of Special Adviser(s) in relation to any such matters.

2.9 A formal record of Ministerial Decisions is maintained at Business Unit level.

Ministers of State

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

Ministerial and Senior Management Roles & Assignment of Responsibilities

State of the Government and assisting a Minister of the Government.

2.11 The Secretary General and officials of the Department provide policy advice and support to the Ministers of State in relation to their defined areas of responsibility as required.

2.12 Matters requiring formal decision are submitted to the Ministers of State for consideration in writing through the Secretary General following consideration by the relevant Head of Business Unit and Head of Division.

Secretary General & Accounting Officer

2.13 The Secretary General is the Administrative Head of the Department and the Accounting Officer, and has overall management responsibility for the quality of advice submitted to the Minister. The respective responsibilities of each role are set out below.

Secretary General

2.14 The Ministers and Secretaries Act 1924 and Public Sector Management Act 1997 outline the statutory responsibility of the Secretary General. Under the 1997 Act, certain duties are assigned to the Secretary General within the Department (sections 4 (1), 9 (1) & 9 (2)), including, but not limited to:

- managing the Department;
- implementing Government policies appropriate to the Department;
- delivering outputs as determined with the Minister;
- providing advice to the Minister and using resources so as to meet the requirements of the Comptroller and Auditor General (Amendment) Act, 1993, in relation to regularity and propriety as well as to economy, efficiency and effectiveness;
- preparing Statements of Strategy for submission to the Minister;
- providing progress reports to the Minister on the implementation of the Statement of Strategy;

Ministerial and Senior Management Roles & Assignment of Responsibilities

- ensuring proper use of resources and the provision of cost-effective public services;
- making sure arrangements are in place to maximise efficiency in cross departmental matters;
- preparing an outline of how specific responsibilities are to be assigned so as to ensure that the functions performed on behalf of the Minister are performed by an officer of an appropriate grade or rank in the Department; and
- managing matters relating to appointments, performance, discipline and dismissal of civil servants below the grade of Principal or its equivalent.

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

Accounting Officer

2.16 The Accounting Officer is personally responsible for:

- the safeguarding of public funds and property under his or her control;
- the regularity and propriety of all the transactions in each Appropriation Account bearing his or her signature; and
- the efficiency and economy of administration in his or her Department.

2.17 The Civil Service head of the Department/Office administering the Vote is appointed Accounting Officer on the premise that he or she alone is in a position to discharge responsibility for the money entrusted to a Department/Office, for the use made of its resources and for control of the assets in its keeping, such as land, buildings, stores, equipment or other property.

2.18 In addition to the above and, as Accounting Officer, while the Secretary General can put in place arrangements to assist with the aspects of the following governance

Ministerial and Senior Management Roles & Assignment of Responsibilities

obligations, he/she cannot delegate accountability to subordinate officers. These obligations are as follows:

- Preparation and presentation of Appropriation Accounts;
- Supplying a Statement of Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Accounts;
- Appearance before the Public Accounts Committee;
- Putting in place an Internal Audit Unit;
- Establishing an Audit Committee; and
- Monitoring by the Department of bodies under its aegis on behalf of the Minister.

Functions & Responsibilities of Assistant Secretaries, Directors and Principal Officers

2.19 Sections 4 (1) and 9 (2) of the Public Services Management Act empowers the Secretary General to assign to other officers of the Department responsibility for the performance of his or her functions. These assignments are effected by the Secretary General through a formal written Framework of Assignments which may be amended from time to time as required.

2.20 Assignments made under this Framework reflect the distribution and discharge of responsibilities across the Department, such as the exigency of work in a particular area, the alignment of activities spanning or involving more than one area, and the co-ordination of shared or contiguous responsibilities. They also have regard to the assignment of functions in respect of appointments, performance and discipline of personnel under the Civil Service Regulation Acts 1956-2005, which are made from time to time by the Secretary General. Specific responsibilities are further articulated through the divisional and business unit business plans to reflect the priorities and objectives of the Department, as set out in its Statement of Strategy. Individual roles and responsibilities are outlined in the Department's entry on the whodoeswhat.gov.ie website.

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

Ministerial and Senior Management Roles & Assignment of Responsibilities

Assistant Secretary & Director

2.21 Specific responsibilities are assigned to officers at Assistant Secretary or Director in their function as Heads of Division. Their responsibilities include

- supporting the Secretary General and other members of the management team to ensure that the Department meets its overall objectives and aims;
- advising the Secretary General, the Ministers and Government, as appropriate, on strategic direction, the formulation of policy and the implementation of relevant Government policies;
- preparing the relevant elements of the Statement of Strategy and associated progress reports for approval by the Secretary General, the Minister and the Ministers of State;
- the achievement of objectives relevant to the Division (as specified in the Department's *Statement of Strategy 2015-2017* and its successors) and managing work to that end, ensuring delivery (within the limits of resources provided) of the outputs determined by the Minister, Ministers of State and the Secretary General;
- overseeing preparation of Business Plans within the Division and providing quarterly status updates in relation to Business Plans to the Management Board through the Corporate Governance Section;
- managing the overall performance of the Division, including overseeing the assignment of specific responsibilities to individual officers or groups of officers within the area, ensuring the Performance Management and Development System is implemented in the area and that the day-to-day business of the area is managed effectively;
- ensuring the proper use of resources in the Division, including effective financial management, and the provision of cost-effective public services appropriate to the area;
- ensuring the maintenance of appropriate systems and structures to support the work of the Division;
- taking appropriate steps to ensure the effective management of risk in the Division;
- ensuring the co-ordination and alignment of the Division's activities with those of other Divisions within the Department and between areas within the Division, as appropriate;
- participation on the Management Board and other internal management groups, as arranged and required from time to time; and
- communicating effectively to relevant stakeholders, both internally and externally, including appearing at relevant speaking engagements and contributing to dialogue with other Departments, representative bodies and interested organisations, as well as at EU and international forums, on departmental matters and strategic developments.

Principal Officer & Equivalent

2.22 Responsibility is assigned to an officer at Principal level or equivalent as Head of Unit in their function as Heads of Business Units. Their responsibilities include:

Ministerial and Senior Management Roles & Assignment of Responsibilities

- supporting the wider management team to achieve the overall objectives of the Department;
- strategic planning for the Unit in line with the relevant Departmental strategic objectives;
- the provision of policy advice to senior managers, the Minister and Ministers of State, as appropriate;
- implementation by the Unit of relevant policies in accordance with Government/Ministerial guidelines and directives;
- acting to achieve, as far as possible, objectives relevant to the Unit (in accordance with business plans and the Department's revised *Statement of Strategy 2015-2017* and its successors) and monitoring progress to that end;
- managing the day-to-day business of the Unit and overseeing the assignment of specific responsibilities to individual officers or groups of officers within the Unit;
- promoting the effective performance of staff up to and including Assistant Principal and equivalent, including implementation of the Performance Management and Development System in the Unit and ensuring the proper development of staff in the Unit through formal training, coaching, etc;
- the maintenance of appropriate systems and structures to support the work of the Unit;
- taking appropriate steps to ensure the effective management of risk in the Unit;
- ensuring the proper use of resources, including effective financial management, and the provision of cost-effective public services appropriate to the Unit;
- co-ordinating the Unit's activities with those of other Units and Departments; and
- participation on relevant internal management groups and sub-committees, where required.

Special Advisers

2.23 The primary function of special advisers is to secure the achievement of Government objectives and to ensure effective co-ordination in the implementation of the Programme for Government. The role and duties of special advisers are described in section 11 of the Public Service Management Act 1997. In summary, these are to assist the Minister by:

- providing advice;
- monitoring, facilitating and securing the achievement of Government objectives that relate to the Department, as requested; and
- performing such other functions as may be directed while being accountable to the Minister in the performance of those functions.

Ministerial and Senior Management Roles & Assignment of Responsibilities

Governance Role of all Staff

2.24 In addition to the senior management roles discussed above, other staff in functional areas such as Internal Audit, Corporate Services, Human Resources, Procurement, Health & Safety, Accounts, Evaluation and Freedom of Information, also have specified roles to play in assuring good governance within the Department.

2.25 Notwithstanding the allocation of specific roles as described above, there is an obligation on all staff members, in keeping with the core values of the Department, to participate in, and contribute to, the good governance of the Department through adherence to the requirements of departmental policies, the Civil Service Code of Standards and Behaviours and relevant legislation.

Organisational Capacity

2.26 The Management Board provides strategic leadership, direction and oversight in achieving the Department's corporate goals. In keeping with this function the Board maintains oversight of the Department's strategies in relation to ICT, Workforce Planning, Data and Records Management, Corporate Governance and Expenditure. The relevant Department structures that support these activities are set out in Chapter 3.

Management Board and other Governance Structures

Governance Principle:

3

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

Management Board

3.1 The Management Board comprises the Secretary General (Chair), the Assistant Secretaries, Directors and the Head of Finance, Evaluation and IT, the Head of Human Resources and the Head of Corporate Governance.

3.2 The Management Board is the key leadership team for the entire Department. It provides strategic leadership, direction and oversight in achieving the Department's corporate goals. Board members have a responsibility to act in the best interests of the Department as a whole and are expected to take a wider corporate view of issues as well as specific Divisional matters.

3.3 The Terms of Reference of the Management Board are as follows:

- To provide support and advice to the Minister and Minister(s) of State on significant matters of strategy, policy and administration affecting the Department and to otherwise assist them in carrying out their ministerial responsibilities, in accordance with the Programme for Government and the Department's Statement of Strategy;
- To provide effective leadership to the Department across the policy and operational areas for which it is responsible;
- To ensure efficient management of the Department's staff, financial and other resources, as well as in relation to good corporate governance;
- To provide for the strategic and policy oversight of the agencies and bodies operating under the aegis of the Department;
- To ensure a coherent approach to matters that cross internal Departmental structures or that traverse the functions of other Departments and agencies; and
- To support the Secretary General on significant matters of strategy, policy and administration affecting the Department and to otherwise assist the Secretary General as appropriate in carrying out his/her responsibilities.

3.4 The Management Board meets on a weekly basis. Minutes of are taken by the Secretary to the Management Board and agreed at the next Management Board meeting. Minutes are published periodically.

Management Board and other Governance Structures

3.5 As outlined at Section 2.6 above, the Minister and Minister(s) of State meet formally with the Management Board on a regular basis.

Committees

3.6 To assist the Secretary General in conducting the business of the Department, a number of committees have been established to deal with particular aspects of the overall governance of the Department. These include the:

- Senior Financial Management Group;
- Expenditure Committee;
- Risk Management Committee;
- Health & Safety Committee; and
- ICT Steering Group.

These committees are chaired by a member of the Management Board. The membership of the committees is drawn from the wider Department. The committees provide reports to the Secretary General and Management Board, as appropriate.

Cross-Sectoral Role

3.7 The Department contributes to various programmes across the civil service. A number of staff across the Department are also members of cross-Departmental official level groups and Cabinet Committees. Members of staff at different levels also lead, or participate in, internal and external committees or work groups that facilitate formulation of wider policy perspectives and strategies.

Senior Management Review

3.8 The Management Board is committed to holding at least one full meeting of the Senior Management Group (SMG), which includes members of the Management Board and all officers at Principal Officer level and above, each year from 2016. The Management Board will also meet with subgroups of the SMG from time to time. These meetings will facilitate discussion of leadership, strategy development and implementation of governance arrangements across the Department.

Audit, Assurance & Compliance Arrangements

Governance Principle:

4

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

Responsibility of the Accounting Officer

4.1 In accordance with section 22 of the Exchequer and Audit Departments Act 1866, the Secretary General as Accounting Officer for Vote 33 is required to prepare the appropriation account. By law, the account must be submitted for audit to the Comptroller & Auditor General by 31 March following the end of the year of account.

4.2 The Accounting Officer is also responsible for the safeguarding of public funds and property under his control, for the efficiency and economy of administration by his Department and for the regularity and propriety of all transactions in the appropriation account.

4.3 The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act for the year in question, including the amount that could be used as appropriations-in-aid of expenditure for the year.

Statement of Accounting Policies and Principles

4.4 The standard accounting policies and principles for the production of appropriation accounts are applied in the preparation of the account except for the following:

- Capital assets are depreciated on a straight line basis over their estimated useful life, commencing in the month the asset is placed in service.
- Certain historic properties, such as national parks, and heritage assets, such as artefacts and manuscripts, are not valued.

Responsibility for system of internal financial control

4.5 As Accounting Officer, the Secretary General has responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department. This responsibility is exercised in the context of the resources available and other obligations as Secretary General. Any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be

detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Financial control environment

4.6 The following elements of the financial control system are in place and are communicated to staff;

- financial responsibilities have been assigned at management level with corresponding accountability,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned,
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action, and
- there is an Audit Committee to advise the Secretary General in discharging his responsibilities for the internal financial control system.

Internal Finance Management Function

4.7 The role of the Finance Unit is to oversee the overall management of the financial affairs of the Department. This includes embedding a system of financial delegation, segregation of duties and accountability, the monitoring, analysing and reporting on expenditure against agreed budgets and preparing accounts at the end of each financial year for audit by the Comptroller and Auditor General. The Finance Unit also has an oversight role in relation to the procurement function within the Department.

4.8 The Evaluation Unit provides analysis, research and evaluation services to the Department. Its primary objective is to foster a culture of evaluation across all sections of the Department so that decisions on policy and programmes are evidence-based, have clear objectives, and are subject to rigorous appraisal, monitoring and evaluation. To do this, the Unit assists colleagues across the Department by providing economic, statistical and analytical support on policies, programmes and projects as they arise. In addition, the Evaluation Unit undertakes a range of discrete evaluations to inform future decision-making by the Department.

Administrative controls and management reporting

4.9 A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability, and, in particular:

- there is an appropriate budgeting system with an annual budget, which is kept under review by senior management;
- there are regular reviews by the Management Board and Expenditure Committee of periodic and annual financial reports, which indicate financial performance against forecasts;
- a risk management system operates within the Department overseen by a Risk Management Committee;
- there are systems aimed at ensuring the security of the ICT systems overseen by the Head of IT and the ICT Steering Committee;
- there are appropriate monitoring and oversight arrangements in place in relation to the procurement of external services; and
- there are appropriate capital investment control guidelines and formal project management disciplines in place.

Internal Audit and Audit Committee

Audit Committee

4.10 The Secretary General has in place an Audit Committee to advise on the adequacy and effectiveness of the Department's governance arrangements, risk management framework and internal control systems. The Audit Committee also guides, assists and monitors the Internal Audit Unit in carrying out its audit activities and fulfilling its agreed work programme. It ensures that audit report recommendations are actionable and implemented by management, and it advises the Secretary General on the operation of the Internal Audit Unit. The Audit Committee operates in accordance with a written charter, which is subject to

Audit, Assurance & Compliance Arrangements

biennial review to ensure its ongoing relevance and robustness. The Committee is chaired by an independent external person with appropriate experience and has a majority of external members. The Chair of the Committee meets the Secretary General at least once per annum and the Committee produces an annual report for submission to the Secretary General no later than 31 March following the previous year end,

Role of Internal Audit Unit

4.11 The Department has an Internal Audit Unit (IAU) function with appropriately trained personnel, which operates in accordance with a written charter approved by the Secretary General and the Audit Committee. The core work of the Unit is driven by a risk-based and rolling three-year audit programme, which is subject to review and approval by the Secretary General and the Audit Committee in advance of each annual commencement. The programme is devised to cover all key areas of operation in the Department in this period. Audit reports are produced for each area examined, setting out the findings, associated risks and recommendations for action. The Internal Audit Unit has in place an Internal Quality and Assurance Improvement Programme, which sets out the arrangements in place for the ongoing internal monitoring, as well as the periodic internal and external reviews of the work of the Unit.

Procurement Officer

4.12 A Procurement Officer is in place in the Department to ensure that the procurement function is discharged in accordance with relevant EU and national legislation and best practice. The role of the Procurement Officer is to monitor and oversee internal procurement processes and procedures; to liaise with the Office of Government Procurement in terms of best practice and emerging development; to support and update staff in relation to procurement generally and to report to senior management as appropriate on procurement matters.

Risk Management

4.13 The Department's risk management framework is overseen by a Risk Management Committee chaired by a member of the Management Board. Management of risk at the business unit level remains the responsibility of the Principal Officer who heads up the Business Unit. This involves identifying risks and ensuring they are appropriately risk-rated and included in the risk register, identifying and taking appropriate mitigating actions, and ongoing monitoring and reporting of development in relation to risks. The role of the Risk

Audit, Assurance & Compliance Arrangements

Management Committee is to aid the Department in embedding risk management and overseeing its risk function, including identification, assessment, mitigation steps and determines the parameters for escalation of risk/further examination. The Risk Management Committee meets six times each year, reviews the corporate risk register and the high-value risks from each Division's sectoral risk register, reports quarterly to the Management Board and submits updates for review by the Audit Committee at its quarterly meetings.

Agreements between the Department and the Financial Shared Service Centre of the Department of Justice and Equality and the Payroll Shared Service Centre of the Department of Public Expenditure and Reform

4.14 The Secretary General relies on letters of assurance from the Accounting Officers of the Department of Justice and Equality and the Department of Public Expenditure and Reform that the appropriate controls are exercised in the provision of financial shared services to the Department.

Responsibility of the Comptroller and Auditor General

4.15 The Office of the Comptroller and Auditor General (C&AG) is required, under section 3 of the Comptroller and Auditor General (Amendment) Act 1993, to audit the appropriation accounts of all Votes and to perform such tests as considered appropriate for the purpose of the audit. Upon completion of the audit of an appropriation account, the C&AG is obliged to provide a certificate stating whether, in his opinion, the account properly presents the receipts and expenditure related to the Vote.

4.16 The C&AG is also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Audit, Assurance & Compliance Arrangements

4.17 An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of the Department of Public Expenditure and Reform's Public Financial Procedures have been complied with. The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error and also seeks to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

Bodies under the Aegis of the Department

Governance Principle:

5

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

External Governance and Oversight of Bodies funded from the Department's Vote

5.1 A number of non-commercial State Agencies, including the National Cultural Institutions, are funded from the Department's Vote – these are listed in Table 5.1 below. The relationship between Government Departments and bodies under their aegis is determined primarily by:

- The underpinning legislation establishing the body; and
- The requirements set out in the Code of Practice for the Governance of State Bodies.

5.2 Responsibility for delivery on the mandate and functions of a body under the aegis of a Department rests in the first instance with its board and Chair, in the case of bodies that have boards. These responsibilities are set out in the relevant governing legislation, which also sets out the role of the Minister in relation to the individual bodies.

2009 Code of Practice for the Governance of State Bodies

5.3 The Department carried out a review of the implementation of the 2009 Code of Practice for the Governance of State Bodies in the bodies funded from its Vote Group in 2013. The preliminary findings of the review showed a high degree of compliance with the provisions of the Code of Practice. The Department has been in touch with each body with some general recommendations and some specific recommendations to particular bodies. The Department will continue to monitor and liaise with bodies to ensure that specific recommendations have been implemented.

Bodies under the Aegis of the Department

5.4 Arrangement for appointment to State Boards (commercial and non-commercial) are set out in the 'Guidelines on Appointments to State Boards' (2014). According to the Guidelines, all vacancies (subject to limited and specified exceptions, including the role of the Chair) are advertised openly on the State Boards portal (www.stateboards.ie), operated by the Public Appointments Service (PAS). Applications are then processed by way of a transparent assessment system designed and implemented by the PAS to support the Minister in making appointments to State Boards under his/her remit. Appointments meet specific and detailed criteria determined in consultation with key stakeholders (such as the current Chair of the State Board concerned and the PAS).

5.5 Relations between the Department and these bodies are reflected in individual Service Level Agreements (SLAs) that are agreed annually between the CEO/Director of the body concerned and the Head of Business Unit on behalf of the Department.

Corporate Governance

5.6 The Department operates the following general oversight and liaison arrangements in relation to bodies under its aegis:

- Formal quarterly liaison meetings between the senior management team in the institution and officers in the Department;
- Ongoing informal liaison between the senior management team of the institution and officers in the Department as and when required;
- Meetings between the Director and/or Chair and Secretary General/Assistant Secretary of the Department as and when requested; and
- Monitoring by the Department of adherence by the bodies to appropriate guidelines/policies.

Bodies under the Aegis of the Department

Table 5.1 Summary of Oversight Arrangements

Body	Accountable Person(Head of Office)	AHG PO liaising with body	Principal Ministerial and Departmental Functions	Governing Legislation
Waterways Ireland*	Dawn Livingstone	Séamus Mac Giolla Chomhaill	Funding Policy Governance Oversight	British Irish Agreement Acts 1999 to 2006
An Foras Teanga (Foras na Gaeilge)	Ferdie Mac an Fhailigh	Séamus Mac Giolla Chomhaill	Funding Overall Policy Governance Oversight	
An Foras Teanga (The Ulster-Scots Agency)	Ian Crozier	Séamus Mac Giolla Chomhaill	Funding Overall Policy Governance Oversight	
Oifig an Choimisinéara Teanga	Rónán Ó Domhnaill	Séamus Mac Giolla Chomhaill	Funding Overall Policy Board Appointments Governance Oversight	Official Languages Acts 2003 & 2014
Údarás na Gaeltachta	Steve Ó Cualáin	Beirtí ó hAinmhire	Funding Overall Policy Board Appointments Governance Oversight	Údarás na Gaeltachta Acts 1979-2010 and Gaeltacht Act 2012
National Archives of Ireland	John McDonough	Mary Nash	Funding Overall Policy Board Appointments Governance Oversight	National Archives Act 1986
National Museum of Ireland	Raghnall Ó Floinn	Kevin Lonergan	Funding Policy Board Appointments Governance Oversight	National Cultural Institutions Act 1997
National Library of Ireland	Sandra Collins	Mary Nash	Funding Overall Policy Board Appointments Governance Oversight	National Cultural Institutions Act 1997
National Concert Hall	Simon Taylor	Kevin Lonergan	Funding Overall Policy Board Appointments Governance Oversight	National Cultural Institutions (National Concert Hall) Act 2015
National Gallery of Ireland	Sean Rainbird	Kevin Lonergan	Funding Overall Policy Board Appointments Governance Oversight	National Gallery of Ireland Acts 1854-1963 and National Cultural Institutions Act 1997
Irish Museum of Modern Art	Sarah Glennie	Kevin Lonergan	Funding Overall Policy Board Appointments Governance Oversight	Established in 1990 under the Companies Act as a company limited by guarantee and not having a share capital
Crawford Art	Peter Murray	Kevin	Funding	Established in 2006

Bodies under the Aegis of the Department

Gallery		Lonergan	Overall Policy Board Appointments Governance Oversight	under the Companies Act as a company limited by guarantee and not having a share capital
Chester Beatty Library	Fionnuala Croke	Kevin Lonergan	Funding Policy Board Appointments Governance Oversight	Chester Beatty Library Act 1986
Irish Film Board	James Hickey	Mary Nash	Funding Policy Board Appointments Governance Oversight	Irish Film Board Act 1980
Arts Council	Orlaith McBride	Mary Nash	Funding Policy Board Appointments Governance Oversight	Arts Act 2003
Heritage Council	Michael Starrett	Martin Colreavy	Funding Overall Policy Board Appointments Governance Oversight	Heritage Act 1995

Annual Service Level Agreement (SLA)

5.7 An SLA is agreed with each body during the first quarter of the year. The SLA sets out the framework for the relationship between the Department and the body and is a performance contract in which an agreed level of service is formalised between the Department and the body. This is to ensure that resources are used in an effective and cost effective manner to deliver quality services to the public. The SLA sets out the body's targets for the year and defines the output and outcome indicators on which performance should be measured. It also contains the commitments of the Department.

Annual Report and Accounts

5.8 The Department receives the Annual Report and Accounts of each body. It assesses those and brings them to the attention of Government prior to publication and laying before the Houses of the Oireachtas.

Bodies under the Aegis of the Department

Financial Allocations

5.9 The procedures governing drawdown of financial allocations are contained in the SLA between the Department and the body concerned. The Department formally writes to the body setting out:

- Current and capital allocations for the year; and
- The manner in which payments will be made.

5.10 The grant allocation is dependent on the ability of the body to demonstrate the delivery of the objectives outlined in the SLA in addition to any other performance monitoring processes that may be introduced. Each body is required to provide:

- Cash flow statements with each request for draw-down funds;
- Details of the balance in each and every account held with each request for a draw-down of funds;
- Draw-down requests broken down into their component parts of
 - Capital
 - Non-pay Current
 - Pay
 - Pension (ongoing cost)
 - Pension Lump Sums
 - Overtime
 - Allowances
 - Employers PRSI

5.11 Payment of each draw-down is dependent on compliance with the procedures above and with any further requirements formally outlined. Payment of 5% of both the current and capital allocations is conditional on satisfactory progress in relation to the output targets outlined in the SLA.

In addition, each body is required to provide:

- Annual profiles of expected draw-down broken down by the headings above;
- Reconciliations between draw-down and actual expenditure (broken down by the headings above) as and when required;

Bodies under the Aegis of the Department

- All information in relation to financial and performance monitoring information requests within the time-frame determined by Department.

5.12 Exchequer funding for all bodies under the aegis of the Department (see table 5.2) is provided through Vote 33 and is included in the [Appropriation Account](#) signed by the Secretary General as Accounting Officer. Annual funding allocations are shown in the [Revised Estimates Volumes](#). The Chief Executive/Director of each body is responsible for the preparation and submission of annual accounts to the board of that body in the case of bodies that have boards. These accounts, which also encompass any other sources of funds other than those provided by the Department, are themselves generally subject to audit by the Comptroller and Auditor General.

Table 5.2 Bodies funded from the Department's Vote

Body	Exchequer Funding Vote 33	Other Funding Sources ¹	Accounts prepared by CEO/Director	Annual Report & Accounts Laid Before Oireachtas	Accounts Audited by C&AG
Waterways Ireland*	Yes	Yes	Yes	Yes	Audited by C&AG and NIAO ²
An Foras Teanga (Foras na Gaeilge)	Yes	Yes	Yes	Yes	
An Foras Teanga (The Ulster-Scots Agency)	Yes	Yes	Yes	Yes	
Oifig an Choimisinéara Teanga ³	Yes	No	Yes	Yes	Yes
Údarás na Gaeltachta	Yes	Yes	Yes	Yes	Yes
National Archives of Ireland ⁴	Yes	Yes	Yes	Yes	Yes
National Museum of Ireland	Yes	Yes	Yes	Yes	Yes
National Library of Ireland	Yes	Yes	Yes	Yes	Yes
National Concert Hall ⁵	Yes	Yes	Yes	Yes	Yes
National Gallery of Ireland	Yes	Yes	Yes	Yes	Yes
Irish Museum of Modern Art	Yes	Yes	Yes	Yes	Yes
Chester Beatty Library	Yes	Yes	Yes	Yes	Yes
Crawford Art Gallery	Yes	Yes	Yes	Yes	Yes

Bodies under the Aegis of the Department

Irish Film Board	Yes	Yes	Yes	Yes	Yes
Arts Council	Yes	Yes	Yes	Yes	Yes
Heritage Council	Yes	Yes	Yes	Yes	Yes

Notes:

¹Other funding sources may include philanthropic donations, rents, fee incomes proceeds of retail sales etc. and are detailed in the annual accounts of each body.

²The Annual Reports and Accounts of North-South bodies are submitted to the NSMC and are laid before the Oireachtas and NI Assembly simultaneously by their sponsoring Departments. The Annual Accounts of these bodies are subject to audit by the C&AG in each jurisdiction.

³The Annual Report and Accounts of the Office of An Coimisinéir Teanga are submitted to the Minister for Arts, Heritage and the Gaeltacht.

⁴While the Director of the National Archives submits an Annual Report to the Minister, expenditure by the NAI is accounted for within the Department's Annual Appropriation Account.

⁵Audit by the Comptroller and Auditor General will commence in 2016 on foot of the enactment of the National Cultural Institutions (National Concert Hall) Act 2015.

5.13 The Office of An Coimisinéir Teanga is an independent office as set out in the Official Languages Acts 2003 and 2014. The Act makes a clear distinction between the [responsibilities of the Minister](#) and those of An Coimisinéir Teanga, who is appointed by the President on the advice of the Government following a resolution passed by the Houses of the Oireachtas recommending the appointment.

North-South Cooperation

5.14 The Department has responsibility for two of the six implementation bodies established under [the British Irish Agreement Act 1999](#) - Waterways Ireland and An Foras Teanga. Responsibility for liaison with these bodies rests with the Department's Gaeltacht Division.

5.15 [Waterways Ireland](#) is accountable to the North South Ministerial Council (NSMC) and to the Ministers in the Sponsor Departments, i.e., this Department and the Department of Culture, Arts and Leisure (DCAL) in Northern Ireland.

5.16 [An Foras Teanga](#) comprises two separate Agencies, i.e.

- [Foras na Gaeilge](#), with the principal responsibility of promoting the Irish language in every aspect of everyday life throughout the island of Ireland, and
- [The Ulster-Scots Agency \(Tha Boord o Ulstèr-Scotch\)](#), with the principal responsibility of promoting the Ulster-Scots language and culture, both within Northern Ireland and throughout the island of Ireland.

Bodies under the Aegis of the Department

An Foras Teanga is accountable to the North South Ministerial Council (NSMC) and to the Ministers in the Sponsor Departments, i.e., this Department and the Department of Culture, Arts and Leisure (DCAL) in Northern Ireland.

Údarás na Gaeltachta

5.17 [Údarás na Gaeltachta](#) under the [Údarás na Gaeltachta Act, 1979](#), and is responsible for promoting the economic and social development of the Gaeltacht so as to facilitate the preservation and extension of the Irish language as the principal language of the region. Údarás is also involved in community, cultural and language development activities and is the implementation body in the Gaeltacht for the *20-Year Strategy for the Irish Language 2010-2030*.

5.18 The board of Údarás na Gaeltachta is responsible for the broad strategies and policies of the body, and approves investments, supports, grant-aid and the purchase and sale of assets undertaken for the purposes of enterprise development and employment creation, the promotion of the Irish language and culture and the development of Gaeltacht communities.

Cultural Institutions

5.19 The Department is responsible for establishing national cultural policy and for the development of the legislation which underpins the work of the national cultural institutions.

5.20 Issues relating to the day-to-day management of the individual National Cultural Institutions, including the preparation of Annual Reports and Accounts, are dealt with directly by the institutions themselves. While the National Archives of Ireland is independent in the exercise of its statutory functions, it operates within the Department for administrative purposes and does not produce a separate Annual Account.

5.21 The Minister's responsibilities in relation to these institutions include the provision of funding, appointment of board members and such other matters as are specified in table 5.1 above. Specific details of the Minister's powers are set out in the legislation governing the body or in the Memorandum and Articles of Association of the body, where applicable.

Bodies under the Aegis of the Department

The Arts Council

5.22 [The Arts Council](#) is the national agency for the promotion and development of the arts in Ireland. It was established in 1951 to stimulate public interest in, and promote the knowledge, appreciation and practice of, the arts.

5.23 The Arts Council is independent in its day-to-day operations and in relation to its funding decisions.

5.24 The ongoing work and daily functions of the organisation of the Arts Council, including the preparation of Annual Reports and Accounts, is dealt with by the Director and staff of the Council.

5.25 The Minister is responsible for appointing the board of the Arts Council.

The Irish Film Board

5.26 [Bord Scannán na hÉireann/the Irish Film Board](#) was re-established in 1993 and is charged with the function of providing development and production finance for Irish film projects.

5.27 The Irish Film Board is independent in its day-to-day operations and in relation to its funding decisions.

5.28 The ongoing work and daily functions of the organisation of the Film Board, including the preparation of Annual Reports and Accounts, is dealt with by the Chief Executive and staff of the Board.

5.29 The Minister is responsible for the appointment of the board.

The Heritage Council

5.29 The [Heritage Council](#) was established as a statutory body under the Heritage Act, 1995 with designated functions to propose policies and priorities for the identification, protection, preservation and enhancement of the national heritage.

