



Corporate Governance Standard  
Office of the Director of Public  
Prosecutions

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# Foreword

## Foreword

All Civil Service organisations are now producing documents setting out the Governance Framework within which they operate. A standard template has been agreed. Amongst other things, this will make it easier for the public to compare practices across organisations. My Office is very different to much of the Civil Service, primarily due to its independence which is enshrined in legislation. Accordingly, many parts of the template will not apply to this Office. I have nonetheless decided to follow in so far as is possible the common Civil Service template. Unlike a Government Department my Office is not headed by a Government Minister, does not employ Special Advisors and is not subject to the Public Service Management Act, 1997. However, while recognising these differences and its statutory independence, it is important to also acknowledge that the Office of the Director of Public Prosecutions is subject to most of the important Civil Service codes, controls, procedures and regulations.

This document provides an overview of the structure of my Office, the values which underpin our work, the management procedures in place and the audit and compliance arrangements to which we are subject.

The overall Governance Framework described in this document has at its core the objective of ensuring that my Office delivers on its mission of providing a prosecution service on behalf of the People of Ireland that is independent, fair and effective.

**Claire Loftus**  
**Director of Public Prosecutions**

**27 April 2016**

# Chapter 1: Office Overview

## Chapter 1: Office Overview

### Our Mission

The Office of the Director of Public Prosecutions was established by the Prosecution of Offences Act, 1974. The Act provided for the transfer to the Director of all functions previously performed by the Attorney General in relation to criminal matters and election and referendum petitions. The Director is independent in the performance of her functions.

The Mission of the Office is to provide on behalf of the People of Ireland a prosecution service which is independent, fair and effective.

### Standards of Conduct and our Values

The work of officials of the Office of the Director of Public Prosecutions is underpinned by both civil service and prosecutorial values. These values include impartiality, independence and a respect for the rule of law. The civil service values are contained in the Civil Service Code of Standards and Behaviour <http://www.sipo.gov.ie/en/Codes-of-Conduct/Civil-Servants/Civil-Service-Code-of-Standards.pdf> published by the Standards in Public Office Commission.

Officials of the Office must also comply with the provisions of the Ethics in Public Office Acts, 1995 and 2001. The Standards Commission has published guidelines on compliance with the provisions of the Ethics in Public Office Acts, 1995 and 2001

<http://www.sipo.gov.ie/en/Guidelines/Guidelines-for-Public-Servants/Public-Servants-Guidelines-10th-Edition-Updated-Nov-2015-1.pdf>

In addition to the standards contained in the Civil Service Code of Standards and Behaviour and the Ethic in Public Office Acts, the work of prosecutors in the Office is also informed by the Irish Human Rights and Equality Commission Act 2014

<http://www.irishstatutebook.ie/eli/2014/act/25/enacted/en/html> and a series of national and international standards and guidelines. National standards include the Guidelines for Prosecutors and Code of Ethics

<https://www.dppireland.ie/publications/category/14/guidelines-for-prosecutors/> developed by the Office of the Director of Public Prosecutions and the Guide to Good Professional Conduct for Solicitors <https://www.lawsociety.ie/Documents/committees/conduct-guide.pdf> published by the Law Society of Ireland.

The work of prosecutors in the Office is informed by the Constitution, the EU Charter, the Convention on Human Rights as well as the decisions of Irish Courts, the ECJ and the ECHR.

International standards and guidelines which apply to prosecutors in the Office of the Director of Public Prosecutions can be found in the United Nations publication The Status and Role of Prosecutors [https://www.unodc.org/documents/justice-and-prison-reform/14-07304\\_ebook.pdf](https://www.unodc.org/documents/justice-and-prison-reform/14-07304_ebook.pdf), the International Association of Prosecutors publication Standards of Professional Responsibility and Statement of the Essential Duties and Rights of Prosecutors

<http://www.iap-association.org/Resources-Documentation/IAP-Standards> and the Council of Europe publication European Guidelines on Ethics and Conduct for Public Prosecutors [https://www.coe.int/t/dghl/monitoring/greco/evaluations/round4/Budapest\\_guidelines\\_EN.pdf](https://www.coe.int/t/dghl/monitoring/greco/evaluations/round4/Budapest_guidelines_EN.pdf).

As well as complying with national and international standards in discharging in their functions, prosecutors in the Office of the Director of Public Prosecutions also have an obligation to annually complete a minimum number of hours continuing profession development. This is to ensure that they keep their knowledge and skills up to date.

### Structure and Organisation of the Office

The Office is led by the Director of Public Prosecutions, the Deputy Director and other members of the Management Board. The composition, terms of reference and operational procedures of the Management Board are described in Chapter 3 of this document. Organisationally the Office is primarily divided into three Divisions, as follows:

**The Directing Division** determines, following an examination of an investigation file, whether there should be a prosecution or whether a prosecution commenced by the Garda Síochána should be maintained. The direction which issues indicates the charges, if any, to be brought before the courts. In some cases further information and investigation may be required before a decision can be made. To prosecute there must be a *prima facie* case - evidence which could, though not necessarily would, lead a court or a jury to decide, beyond reasonable doubt, that the person is guilty of the offence.

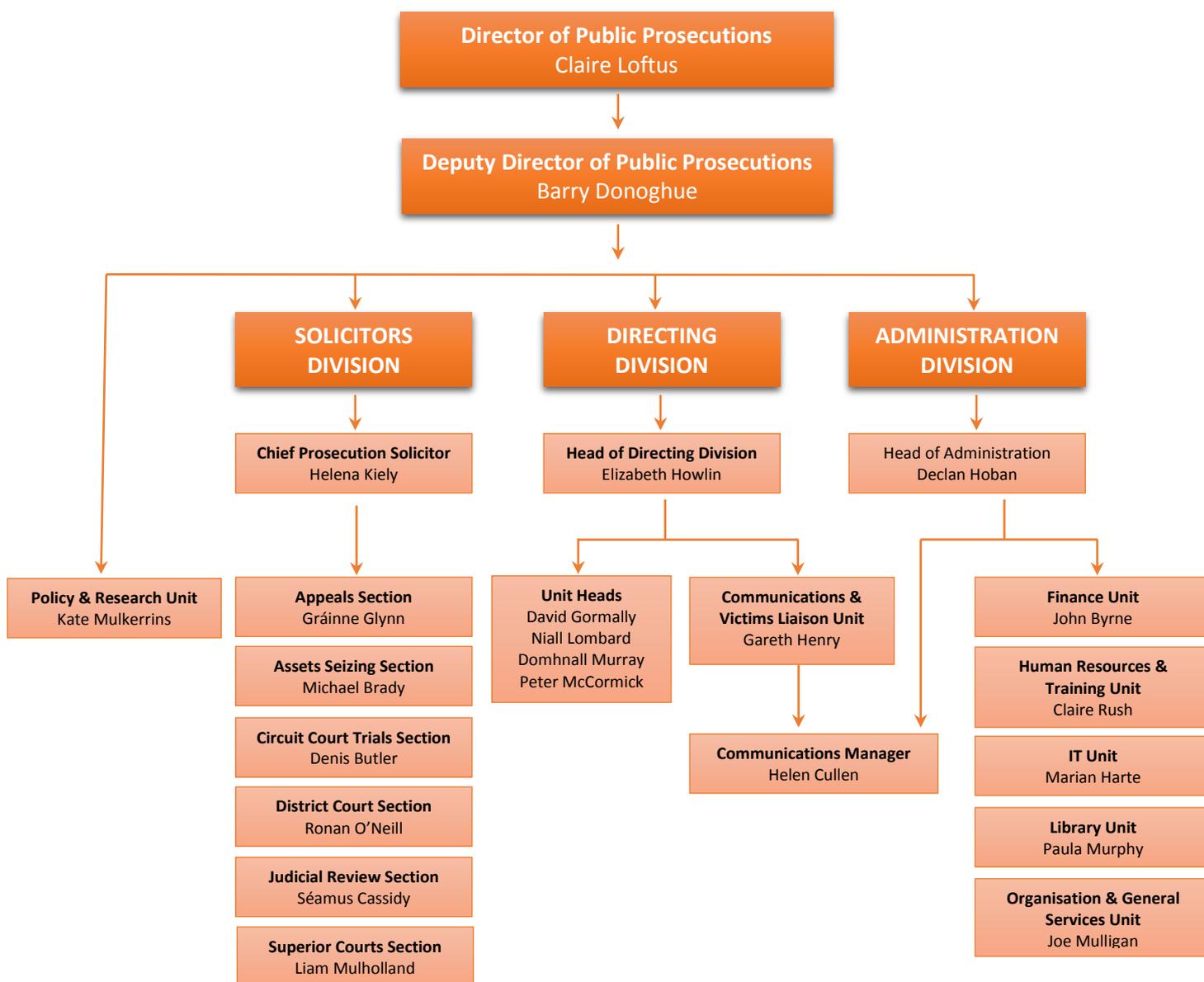
**The Solicitors Division**, headed by the Chief Prosecution Solicitor, provides a solicitor service to the Director in the preparation and presentation of cases in the Dublin District and Circuit Courts, the Central Criminal Court and Special Criminal Court, the Court of Appeal and the High and Supreme Courts. Outside the Dublin area 32 local state solicitors, engaged on a contract basis, provide a solicitor service in the Circuit Court and in some District Court matters in their respective local areas.

**The Administration Division** provides the organisational, infrastructural, administrative and information services required by the Office and also provides support to both the Directing and Solicitors Divisions.

The three divisions are supported in their work by:

- **The Policy and Research Unit** which provides legal and policy research, develops prosecution policies and advises on legal policy documents referred to the Office for consideration; and
- **The Communications & Victims Liaison Unit** which is responsible for ensuring that the Office meets its obligations as set out in EU Directive 2012/29/EU, establishing minimum standards on the rights, support and protection of victims of crime.

An organisational chart showing the above structures has been produced below:



### Strategic Planning - Linking High Level Objectives to Individual Performance

The Public Service Management Act 1997 sets out the requirement for most civil service organisations to develop strategy statements. While the Office of the Director of Public Prosecutions is not a scheduled office within the meaning of the Act, the Director has decided to operate according to its provisions in so far as is possible on an administrative basis. Accordingly, the Office develops and implements Strategy Statements covering three year periods which defines the objectives of the Office and outlines strategies for achieving these objectives.

The following high level objectives are set out in the Statement of Strategy 2016-18 for the Office of the Director of Public Prosecutions:

- Maintaining high standards of operating efficiency
- Co-operating with participants in the Irish criminal justice system and relevant international bodies to improve the overall quality of service
- Maintaining public confidence in the prosecution service

The Statement of Strategy 2016-2018 sets out a series of strategies to be followed to deliver on the high level objectives. Desired outcomes are identified as are a range of key measures which will be used to assess progress. The Strategy Statement is approved by the Management Board and progress with regard to the implementations of the strategies agreed is monitored by the Management Board.

Giving effect to high level strategies is achieved through translating objectives and strategies into Business Plans and from there in the Role Profile of individual officers. Significant emphasis is placed on using the civil service Performance Management and Development System to ensure that clear individual objectives are set and are formally reviewed throughout the year. This formal system is key to ensuring that performance of individuals contributes to the delivery of the organisational performance planned for in our Strategy Statement.

### **Internal Communications Arrangements**

Being a relatively small organisation, with only approximately 200 staff, internal communications can be managed more easily than in larger civil service organisations. Internal communications takes place primarily in two ways i.e. face to face meetings and through making material available electronically.

The managers of all sections and units are expected to have regular meetings to keep staff informed of Office policies and of developments which impact on the Office and its work. In addition groups such as the Office Partnership Committee are an important forum where information is exchanged face to face. Formal meetings under the Performance Management and Development System which take place between individual members of staff and their managers also play a key function in ensuring that important information is communicated.

Information is also communicated internally through electronic means. As well as using emails, the Office relies heavily on its Intranet as a knowledge management tool to highlight important developments and to make sure that easy access is available to Office policies, protocols and other important documents.

In addition, minutes of Management Board meetings provide updates on a range of issues being addressed by the Office. These minutes are posted on the Office Intranet.

## Engagement with External Stakeholders

External stakeholders of the Office can be categorised into a number of groups based on their main areas of interest. Key groups include (i) the Oireachtas and the Department of Public Expenditure and Reform, (ii) organisations who undertake investigations into suspected criminality, (iii) members of the public generally and individual victims of crime

and their families, (iv) the media, (v) other participants in the criminal justice system and (vi) international organisations.

Engagement with external stakeholders takes place through face to face meetings and through the provision of material on a range of topics. Staff of the Office appear before the Committee of Public Accounts of Dáil Éireann and meet on an ongoing basis with officials from the Department of Public Expenditure and Reform. Staff of the Office also participate on working groups and committees established by, for example the Courts Service or the Department of Justice and Equality, which are focussed on aspects of the Irish criminal justice system. Regular face to face meetings also take place with investigative organisations who submit files to the Office. In addition the Office also participates in the work of international organisations whose remit covers aspects of criminal prosecutions.

In engaging with external stakeholders it is important to recognise that while each of the groups referred to above will have certain primary interests, there will be a crossover of interest between the groups. As such stakeholder engagement initiatives of the Office can often meet the needs of more than one group. For example the Oireachtas and the Department of Public Expenditure and Reform have a particular interest in how money provided to the Office is spent and an interest with regard to the level of service delivered by the Office. These matters will also be of interest to other stakeholders particularly the media and general public. While information is provided directly to the Oireachtas and to the Department of Public Expenditure and Reform, often in response to specific queries, key aspects of such information is also published in the Office's Annual Reports and other documents available on the website of the Office.

In an effort to provide relevant information to our external stakeholders a wide range of material is provided on the Office website. In response to commitments under our Irish Language Scheme this material is produced in both Irish and English. The Irish Language Scheme is available here:

[http://www.dppireland.ie/filestore/documents/Irish\\_Language\\_Scheme\\_2014-2017.pdf](http://www.dppireland.ie/filestore/documents/Irish_Language_Scheme_2014-2017.pdf)

Freedom of Information requests are also received from external stakeholders.

The arrangements for processing such requests are set out in summary here:

<http://www.dppireland.ie/compliance/freedom-of-information/>.

While the Office is subject to the Freedom of Information Acts it is important to emphasise that section 42(f) of the Freedom of Information Act 2014 restricts access to records of the Office to matters which relate to the general administration of the Office. As a consequence, records which relate to prosecution files are not accessible. Attached is a link

to section 42(f)

<http://www.irishstatutebook.ie/eli/2014/act/30/section/42/enacted/en/html#sec42>

While all external stakeholders are important to the Office, the Office recognises that it has particular responsibilities towards victims of crime, and their families. For this reason the

Office has created a dedicated page on its website specifically for victims of crime [http://www.dppireland.ie/victims\\_and\\_witnesses/](http://www.dppireland.ie/victims_and_witnesses/). This webpage allows easy access to a range of booklets explaining the criminal justice process and outlining what can be expected of this Office. The webpage also contains a link to the formal complaints policy of the Office and an explanation as to how to avail of this policy. In addition to published material, pre-trial meetings are offered in all fatal and sexual offence cases proceeding on indictment. Meetings are facilitated for all cases proceeding on indictment where requested by the victim.

Since 16 November 2015, arising from the EU Victims Directive, victims have a range of additional rights. Perhaps of most significance with regard to governance of this Office is that all victims of crime now have the right to a summary of reasons for a decision not to prosecute in all our decisions made on or after 16 November 2015. In addition the, Directive also entitles a victim to ask for a review of a decision not to prosecute. Where such a review is requested the review will be carried out by a lawyer who was not involved in making the original decision.

### **Review of the Effectiveness of the Framework**

The objectives for this Governance Framework are to ensure that:

- The Office's systems of accountability and responsibility are effective, robust, clear, and identifiable and
- The governance framework for this Office is kept under review so that it is adapted to meeting changes in our environment.

The Management Board will keep this framework under review and will publish updated versions of the document on the Office website.

# Chapter 2: Senior Management Roles & Assignment of Responsibilities

## Chapter 2: Senior Management Roles and Assignment of Responsibility

As mentioned in the Foreword of this document it has been decided to use the standard civil service template for this Governance Framework document despite the fact that the Office of the Director of Public Prosecutions is very different to much of the Civil Service, primarily due to its independence from Ministerial or Government direction, which is enshrined in legislation. A consequence of this is that parts of the standard template will not apply. The difference between this Office and most other civil service organisations is particularly striking with regard to this Chapter. Unlike a Government Department this Office is not headed by a Government Minister, does not employ Special Advisors and is not subject to the Public Service Management Act. Accordingly, significant areas of governance arrangements which apply in most civil service organisations do not arise for this Office.

The fact that the Office is not subject to the Public Service Management Act means that assignment of statutory responsibility to senior officers does not take place under this Act. This is different to the position in most other civil service organisations. However while assignment of responsibility does not take place under the Public Service Management Act, powers and functions with regard to prosecutions are delegated under the Prosecution of Offences Act 1974.

Notwithstanding the delegations referred to above ultimate authority over prosecutorial decision in the Office rests with the Director of Public Prosecutions. Likewise legal authority and responsibility for financial matters rests with the Deputy Director. Outlined below is a brief summary of the statutory responsibilities of the Director and Deputy Director.

### Director of Public Prosecutions

The primary role and responsibility of the Director arises from the fact that the power to initiate prosecutions on indictment in Ireland is vested in the Director. While a range of parties, including the Director, may initiate criminal prosecutions in the District Court only the Director may prosecute on indictment (save for those very limited cases where the Attorney General is the indictable prosecutor). In exercising this power the Director is acting for the People of Ireland rather than acting on behalf of individual victims.

The Director's responsibilities with regard to prosecutions on indictment include deciding whether a prosecution should be taken, deciding the charges to be preferred and deciding how the prosecution should be managed. The Director is independent of Government in discharging her role.

Section 2 of the Prosecution of Offences Act 1974 sets out the terms and conditions for the appointment and tenure of the Director of Public Prosecutions. These include:

- A person shall not be appointed to be the Director unless at the date of his appointment he/she is a practising barrister or a practising solicitor and has practised as a barrister or as a solicitor for at least ten years.

- The Director shall be a civil servant in the Civil Service of the State.
- The Director shall be independent in the performance of his/her functions.
- The Director shall hold office upon such terms and conditions as may be determined by the Taoiseach after consultation with the Minister for the Public Service.

In addition to the powers and responsibility with regard to criminal prosecutions assigned under the Prosecution of Offences Act 1974, section 2(11) of the Act as amended by section 31 of the Civil Service Regulation (Amendment) Act 2005 vests in the Director the power of appointing staff to the Office. The Director has also been designated as the appropriate authority in respect of staff of the Office of the grade of Principal Officer or equivalent or superior grade. This means that powers with regard to management and discipline of staff of these grades is vested in the Director.

### **Deputy Director of Public Prosecutions**

The Deputy Director supports the Director in the performance of her prosecutorial functions. In addition the Deputy Director has been designated as the Accounting Officer of the Office. In essence this means that legal authority and responsibility for financial matters within the Office rests with Deputy Director of Public Prosecutions. Dáil Éireann votes funds every year for Government Departments and Offices to spend on agreed services. After the end of the year, Departments and Offices in receipt of the Votes prepare an account of their expenditure and receipts. This is called the Appropriation Account. This Account must be signed by the Accounting Officer and presented for audit to the Comptroller and Auditor General. The Accounting Officer may then be called to appear before the Committee of Public Accounts of Dáil Éireann to give evidence in relation to the money spent.

The Deputy Director has a further significant role with regard to the operation of the Office. The Deputy Director has been designated as the appropriate authority in respect of staff of the Office below the grade or rank of Principal Officer or an equivalent grade. This means that powers with regard to management and discipline of staff of these grades is vested in the Deputy Director.

### **Assignment of Responsibilities to Other Staff**

The preceding sections have outlined the statutory responsibilities of the Director and Deputy Director and have highlighted that because the Public Service Management Act does not apply to this Office assignments under that Act do not arise. While assignment of responsibilities to senior staff do not take place under the Public Service Management Act, assignments of responsibility have been made under Section 4(1)(a) of the Prosecution of Offences Act 1974. Section 4(1)(a) allows the Director to direct legal staff to perform a range of her statutory functions. A range of directions have been made by the Director. In addition to the statutory assignment of responsibilities to staff, a range of other responsibilities are assigned to all staff of the Office on an administrative basis through the use of the civil service Performance Management and Development System. Under this

system formal annual work plans are agreed between managers and individual staff. Performance is then assessed against the agreed work plans.

### **Leadership and Organisational Capacity**

The Director and Deputy Director are supported in the leadership of the Office by the three Heads of Division and the other Management Board members (terms of reference of Management Board members are described in Chapter 3). In addition to the leadership provided by this top level group the Office recognises the importance of individuals exercising leadership roles at many levels. The Office also recognises that it must build organisational capacity to deal not only with the issues of today but also to be well placed to address future issues. These issues will include changes in the criminal law and the likely retirement of key staff over the next five year period.

As part of its planning for the future the Office engages in Workforce Planning to identify the likely demands for and availability of staff and the skills and knowledge likely to be required in the future. Key organisational responses to anticipated future demands are a formal mobility policy and a very active in-house training programme. The objective of these initiatives is to ensure that staff have the necessary skills and knowledge to perform well in their current roles, in other roles at their current level and, also, are well placed to fill vacancies when they arise.

Overall direction of legal training within the Office rests with a Legal Training Steering Group which determines the content and focus for legal training. The objective of this group is to ensure the delivery of appropriate and relevant training, embedding a culture of learning within the Office and fostering a culture of knowledge sharing. The knowledge built up over years within the Office with regard to prosecutorial matters is recognised as being a key asset. Strategies and objectives are in place to support the codification and sharing of this knowledge. These strategies and objectives are overseen by a high level Knowledge Management Group.

In addition to an extensive legal training programme the Office has put in place a Leadership Development Programme which is facilitated by an external trainer. This programme has been rolled out to Principal Officers and Assistant Principal Officers in the legal divisions and is currently being delivered to managers in the Administrative Division.

The Office also invests in the future education of staff through a refund of fees scheme for staff who pursue relevant 3<sup>rd</sup> level courses in their own time.

# Chapter 3: Management Board and other Governance Structures

## Chapter 3: Management Board and other Governance Structures

### Management Board

The Management Board of the Office comprises the Director and Deputy Director, Heads of Division and Heads of legal Sections/Units. While Board members participate in a collaborative manner with regard to the management of the Office, the Management Board operates in the context that a range of functions have been assigned by Acts of the Oireachtas specifically to the Director and the Deputy Director. As a consequence while decisions at the Management Board are generally reached following consultation the Director, or the Deputy Director in for example matters relating to his functions as Accounting Officer, will decide a course of action having due regard to the views expressed by the Management Board.

### Terms of Reference

- The terms of reference of the Management Board are to:-
- Provide guidance and leadership to staff of the Office;
- Ensure that key information is communicated throughout the Office;
- Provide advice and support to the Director and Deputy Director in the discharge of their statutory responsibilities;
- Keep up to date with regard to matters which may impact on the Office;
- Develop and advise on strategies that will ensure the Office continues to fulfil its mission;
- Oversee drafting and approve Annual Reports, Strategy Statements and High level Business Plans for the Office;
- Monitor progress of strategies agreed to achieve key objectives;
- Oversee drafting and approve Office policy documents;
- Ensure that key risks to the Office are identified and addressed in a timely and effective manner;
- Monitor adequacy of resources available and the efficiency of their use; and
- Highlight opportunities for improvement or innovation.

### Meetings, Agendas, Papers and Support

The Management Board meets monthly. Its secretariat is provided by the Private Secretary to the Director.

The secretary to the Management Board prepares the agenda for the monthly meeting in consultation with Management Board members. Papers on matters to be considered are submitted to the secretary in time to allow for circulation prior to the meeting. Standing items on the agenda include reports from legal sections and updates on Finances, Staffing and ICT matters.

### **Management Board Minutes/Action Points**

Following each meeting the secretary to the Management Board, in consultation with the Director, prepares draft minutes documenting:-

- Decisions reached;
- Actions required;
- Management Board Member(s) responsible for the action points; and
- Timetable for action.

Following approval by the Director, draft minutes are circulated to the Management Board and members are given a further number of days to clarify/correct any aspect of the draft minutes. After this period the minutes are finalised and circulated to all staff via the Office Intranet.

### **Appointment of Management Board Sub-committees**

The Management Board may appoint sub-committees, either on a standing or ad-hoc basis, to address particular policy or organisational issues. Such sub-committees are accountable to and report to the Management Board. Agendas and minutes of sub-committees routinely form part of the agenda of Management Board meetings. In addition, the secretary to the Management Board includes formal reports from sub-committees at intervals to be decided by the Board.

### **Review of Management Board Progress**

The secretary to the Management Board reviews progress on the implementation of agreed action points at appropriate intervals and advises the Board of issues arising.

The Management Board will review its terms of reference at the beginning of each year. At least every two years the Management Board will hold a meeting devoted to a wide ranging review of issues facing the organisation and developing an action plan for addressing these issues.

### **Governance Across Organisational Boundaries**

Notwithstanding the fact that the Office is independent in the exercise of its functions the Director and the Management Board recognise that all parties in the criminal justice system have a role to play in ensuring that the highest level of service and value for money is provided to the taxpayer. In recognition of this Management Board members, and other senior staff, participate in a range of committees and working groups with other participants in the criminal justice sector. Regular informal contact is also maintained across the sector.

# Chapter 4: Audit Assurance and Compliance Arrangements

## Chapter 4: Audit Assurance and Compliance Arrangements

### Control and Assurance Environment

The framework for ensuring compliance incorporates both management controls and the assurance provided by both internal and external audit that these controls are adequate and are operating effectively. Controls include administrative controls, management reporting and financial controls. The role of Management Board members in the overall management of the Office and the responsibilities assigned to all staff under the civil service Performance Management and Development System, referred to earlier in the document, form key parts of our control environment.

The Deputy Director, as Accounting Officer, is responsible for establishing and maintaining the Office's system of internal financial control. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review. Each year the Deputy Director signs a statement on internal financial controls to be included with the Appropriation Account following the annual audit by the Comptroller and Audit General

The Office's control environment containing the following elements:

- responsibilities for all aspects of the work of the Office have been assigned at management level with corresponding accountability;
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management;
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts;
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned;
- a risk management system operates within the Office;
- there are systems aimed at ensuring the security of the ICT systems;
- there are appropriate capital investment control guidelines and formal project management disciplines; and
- the Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

### Internal Audit

Internal audit in the Office is overseen by the Audit Committee of the Office. The Audit Committee agrees an annual audit plan as part of the ongoing systematic review of the control environment and governance procedures within the Office. The Committee reports to and advises the Deputy Director, as Accounting Officer, and the Management Board on internal control and audit matters.

The Deputy Director determines the membership of the Audit Committee. The Committee comprises five members including a chairperson. Three of the members are current members of the Management Board, the 4<sup>th</sup> and 5<sup>th</sup> shall be external members with a financial and/or legal background and one of these will be the Chairperson. A statement of members' interests is prepared on an annual basis.

The Audit Committee is independent in the performance of its duties and responsibilities and is not be subject to direction or control from any other party in the exercise of its duties. Key duties and responsibilities of Committee include:

- Evaluation and making recommendations on the overall level of Corporate Governance within the Office;
- Evaluation and making recommendations on the level and extent of Risk Management in operation in the Office;
- To advise on the system of controls, including information technology security and controls underlying the financial management processes ;
- To monitor management's implementation of audit recommendations
- To monitor compliance with statutory requirements of the Office;
- To liaise with the Office of the Comptroller and Auditor General and review its annual report to ensure that appropriate action is taken on any recommendations.

In giving assurance to the Deputy Director that internal controls are adequate and are operating effectively, the Audit Committee relies upon the internal audit reports produced by the Office Internal Auditor. These reports arise from an annual work programme decided upon by the Audit Committee. Given the relatively small size of the Office and that prosecutorial work is its main area of expertise, a decision has been made that the internal audit function be outsourced.

### **External Audit – Comptroller and Auditor General and Committee of Public Accounts**

The Comptroller and Auditor General plays a central role in the public accountability process by providing assurance to Dáil Éireann on the manner in which public funds have been administered and providing it with reports on matters arising out of audits and other statutory examinations. These reports are considered by the Committee of Public Accounts of Dáil Éireann.

The Comptroller and Auditor General conducts an annual financial audit which culminates in an opinion on the Office's Appropriation Account. This work entails examining the accounts and underlying records and transactions of those entities in order to ensure that the accounts properly reflect the transactions and that the transactions recorded in the accounts are regular and have been applied for the purposes intended and in accordance with rules governing them.

The Deputy Director, as Accounting Officer, attends before the Committee of Public Accounts to answer questions with regard to the Appropriation Account.

### **International Audit**

As well as the internal audit framework described above and audit role undertaken by the Comptroller and Auditor General, the Office is also subject to periodic audit by the Organisation for Economic Co-operation and Development (OECD). The OECD has Legal Instruments on corruption prevention, governance and regulation for public officials. The OECD has a role in auditing each jurisdiction in relation to their governance and ethical standards. Full details can be found at [www.oecd.org/corruption](http://www.oecd.org/corruption).