



An Garda Síochána

Governance Framework

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1. INTRODUCTION AND GOVERNANCE OVERVIEW

1.1 What is Governance?

1.1.1 Governance refers to the systems and procedures by which an organisation is directed, controlled and managed. Effective corporate governance structures in State Bodies provide accountability and control systems, promote adherence to statutory responsibilities and contribute to the State's overall economic efficiency. It also encourages better informed and longer-term decision making as well as the efficient use of resources. Demonstrating good governance is also a key element in enhancing stakeholder confidence in the organisation.

1.1.2 The Policing, Security and Community Safety Act 2024 ('the Act') is the principal legislation for An Garda Síochána and sets out its functions, powers and key governance arrangements (repealing the previous Garda Síochána Act 2005). The Act seeks to strengthen the governance of An Garda Síochána by focusing on enhancing:

- (a) **Independent external oversight**, through the establishment of a new policing oversight body, An tÚdarás Póilíneachta agus Sábháilteachta Pobail (*Policing and Community Safety Authority*) and hereafter referred to as the 'Authority', and a reformed system for the handling of investigations of Garda wrongdoing through the establishment of a new Fiosrú Oifig an Ombudsman Póilíneachta (*Office of the Police Ombudsman*) hereafter referred to as "Fiosrú";
- (b) **Internal oversight**, through the establishment of a new non-executive Bord an Gharda Síochána (*Garda Síochána Board*) (hereafter referred to as 'the Board'); and
- (c) **Oversight of national security arrangements**, by providing for the establishment of oifig an Scrúdaitheora Neamhspleách um Reachtaíocht Slándála (*Independent examiner of security legislation*) and hereafter referred to as 'Independent Examiner'.

1.1.3 As a State Body, An Garda Síochána are also required to comply with the governance principles set out in the Code of Practice for the Governance of State Bodies 2016 (the 'Code of Practice') published by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

1.1.4 Good governance in An Garda Síochána goes beyond the provisions set out in the Act and the Code of Practice. It is about delivering priorities, achieving objectives, behaving with integrity and acting in the public interest, in ways that are consistent with legal, regulatory and Government policy obligations and with good practice for the public sector.

1.2 Purpose of the Governance Framework

1.2.1 The Act requires the Board to submit a Governance Framework (the 'Framework') first to the Minister for Justice, Home Affairs and Migration for his/her approval, and when approved to arrange for the publication of the Framework on a website maintained by An Garda Síochána. Section 71 of the Act requires that the Framework deal with (at least) the following matters:

- (a) The **guiding principles** applicable to An Garda Síochána as a public body having functions relating to policing services and security services;
- (b) The **managerial, organisational and governance structures** of An Garda Síochána, including the roles and responsibilities of the Board and the Garda Commissioner;
- (c) The processes and guidelines to be followed to ensure **compliance with the**

reporting requirements imposed on the Garda Commissioner by or under the Act or any other enactment; and

(d) The **internal controls in An Garda Síochána**, including its procedures relating to internal audits, risk management, public procurement, financial reporting and protected disclosures.

1.2.2 This Framework has been documented in order to meet the requirements of both the Act and the Code of Practice. It describes the governance arrangements in place within An Garda Síochána, including, amongst others, information on the roles of its external oversight bodies (to include the role of the Minister for Justice, Home Affairs and Migration ‘the Minister’ and the Department of Justice, Home Affairs and Migration ‘the Department’), the role of the Board and executive governance forums, the responsibilities of key management roles, and details of the internal control framework to include risk management.

1.2.3 The Framework is intended to guide the Board, the Garda Commissioner and all those working within An Garda Síochána, in the application of good practice in governance by An Garda Síochána. The Framework is also intended to assist other stakeholders who are seeking to understand how An Garda Síochána is managed, controlled, and accountable generally.

1.3 Governance Principles

1.3.1 The Framework was developed in line with the Corporate Governance Standard for the Civil Service. The overarching governance principles which underpin the Corporate Governance Standard for the Civil Service and the Governance Framework for An Garda Síochána are:

(a) Principle 1 - Good governance supports a culture and ethos which ensures behaviour with integrity, a strong commitment to ethical values, and respect for the rule of law.

(b) 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.

(c) Principle 3 - Good governance means developing the organisation’s capacity, including the capability of the leadership team, management and staff.

(d) Principle 4 - Good governance means managing risks and performance through robust internal control systems and effective performance management practices.

(e) Principle 5 - Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders.

1.4 Review of Effectiveness of the Framework

1.4.1 The Act provides for the Board to review the Framework periodically and at such times that may be specified by the Minister. In preparing or making any revisions to the Framework, the Board shall consult with the Garda Commissioner, and also have regard to any directives issued by the Minister under the Act.

1.4.2 The Framework shall be maintained by the Board Secretary who will arrange for the Governance Framework to be reviewed by the Board to ensure its effectiveness.

2. OVERVIEW OF AN GARDA SÍOCHÁNA

2.1 Statutory Functions

2.1.1 The functions of An Garda Síochána, as set out in Section 9 of the Act, is to provide policing and security services, including vetting, for the State with the objective of:

- (a) preserving peace and public order,
- (b) protecting life and property,
- (c) protecting and vindicating the human rights of each individual,
- (d) protecting the security of the State,
- (e) preventing crime,
- (f) preventing harm to individuals, in particular individuals who are vulnerable or at risk,
- (g) bringing criminals to justice, including by detecting and investigating crime,
- (h) protecting and supporting victims of crime, and
- (i) regulating and controlling road traffic and improving road safety.

2.1.2 In addition to its functions under Section 9 (1), An Garda Síochána and members of Garda personnel have such functions as are conferred on them by law including those relating to immigration.

2.1.3 Security services, as defined in Section 3 of the Act, are services provided by An Garda Síochána for the purposes of:

- (a) protecting the security of the State, including, but not limited to, the following:
 - i. preventing, detecting and investigating offences under the Offences against the State Acts 1939 to 1998, the Criminal Law Act 1976, the Criminal Justice (Terrorist Offences) Act 2005 and the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010;
 - ii. protecting the State from
 - I. espionage;
 - II. sabotage;
 - III. unlawful acts that subvert or undermine, or are intended to subvert or undermine, parliamentary democracy or the institutions of the State;
 - IV. acts of foreign interference that are, or are intended to be, detrimental to the interests of the State and are clandestine or deceptive or involve a threat to any person; and
 - V. acts contrary to the economic well-being of the State where such acts have an impact on national security interests, whether directed from, or committed or intended to be committed within, the State or not,
- (b) identifying foreign capabilities, intentions or activities within or relating to the State that have an impact on the international well-being or economic well-being of the State, and
- (c) cooperating with authorities in other states and international organisations aimed at preserving international peace, public order and security.

2.1.4 As noted in Section 4.2 of this Framework, the Board's functions do not include oversight or approval of plans relating to the provision of security services; the Garda Commissioner reports directly to the Minister concerning such matters.

2.2 Mission and Values

2.2.1 An Garda Síochána is a community focused organisation with a mission of: "Ag Coinneáil Daoine Sábhálte - Keeping People Safe".

2.2.2 The values of An Garda Síochána underpin everything the organisation does. They are described as follows:

- (a) Service - Delivering proactive, responsive and impartial policing and security services;
- (b) Honesty - Being honest, ethical and adhering to the principles of fairness and justice;
- (c) Accountability - Accepting individual responsibility and ensuring public accountability;
- (d) Respect - Having respect for people, their human rights and their needs;
- (e) Professionalism - Providing a professional policing service to all communities; and
- (f) Empathy - Demonstrating empathy through the human qualities of compassion, understanding and tolerance.

2.2.3 The core values are aligned with the standards outlined in the Civil Service Code of Standards and Behaviours, An Garda Síochána Code of Ethics and the Civil Service Renewal 2030 Strategy.

2.3 Guiding Principles

2.3.1 An Garda Síochána guiding principles inform the direction of the organisation, as a public body having functions relating to policing and security services. These are:

- (a) Community: Continue to strengthen connections with communities, working in partnership to keep people safe;
- (b) Tackling Crime and Preventative Policing: Proactively anticipating and addressing crime, including new and emerging crime trends, utilising effective information-led policing approaches;
- (c) Victims and the Vulnerable: Reducing harm by promoting and protecting the dignity and Human Rights of victims and all vulnerable persons interacting with An Garda Síochána;
- (d) Protecting the Security of the Irish State: Protecting the Security of the State and its people from terrorism and threats to its vital interests; and
- (e) Sustainable changes and innovation: Inspiring and sustaining a culture of continuous improvement, enhancing innovation and responsiveness to change.

2.4 Organisational Structure

2.4.1 The Garda Commissioner is responsible for directing and controlling An Garda Síochána, as well as for carrying on, managing and controlling generally the administration of An Garda Síochána, which includes responsibility for the allocation and deployment of resources. The Garda Commissioner is accountable to the Board for the performance of his/her functions and is fully accountable to the Government and the Minister, through the Secretary General of the Department of Justice, Home Affairs and Migration (the 'Department'), in relation to matters connected with the provision of policing services and security services by An Garda Síochána. The Garda Commissioner is principally supported by:

- (a) The Deputy Garda Commissioner for Policing Operations, who is responsible for operational policing matters;
- (b) The Deputy Garda Commissioner for Security, Strategy and Governance, who is responsible for National Security, Strategy Development and performance improvement; and

2.4.2 The Chief Corporate Officer who is responsible for organisational enabling services, including Data and Technology, Finance, Human Resources and People Development, Occupational Health and Wellbeing and Legal. The Executive Director Legal is directly accountable to the Commissioner for the provision of independent legal advice.

2.4.3 Since 2019, a programme of reform of policing services has been underway via A Policing Service for Our Future (the 'APSFF'), the Government's multi-annual plan to implement the recommendations of the Report of the Commission on the Future of Policing in Ireland (the 'COFPI').

2.4.4 The overall reform programme includes the development of a new Operating Model for An Garda Síochána. The new model is centred on reconfigured and more operationally autonomous Garda Divisions and a more tailored, responsive and community based service to the public. The model comprises 21 Garda Divisions supported by four geographical regions and by national, regional and divisional specialist units as required.

2.5 Policing Priorities

2.5.1 The Authority, with the approval of the Minister will determine the priorities for An Garda Síochána in relation to policing services ('Policing Priorities'). The Authority shall consult with the Garda Commissioner, the National Office (as defined in Section 108 of the Act), and other such persons as the Authority considers appropriate before determining the Policing Priorities. Where the Minister approves the determination of policing priorities, he/she will notify the Authority, and the Authority will then provide a copy of the priorities to the Minister, Garda Commissioner and the Board. The Authority can from time to time review and make revisions to the priorities.

2.6 Security Priorities and Performance Targets

2.6.1 The Minister may determine priorities for An Garda Síochána in performing its functions relating to security services (the 'Security Priorities') and specify targets for each priority, further to consulting with the Garda Commissioner and such other persons as the Minister considers appropriate. The Minister will provide the Garda Commissioner with details in writing of the security priorities and performance targets.

2.6.2 The Garda Commissioner is required to inform the Minister, in such form and within a time specified by the Minister, of the measures taken to achieve the performance targets and of the outcome of those measures. The Minister may, from time to time as he or she thinks appropriate, review the security priorities and performance targets and make such revisions and he or she thinks fit.

2.7 Strategic Planning

2.7.1 Section 63 of the Act requires the Garda Commissioner, at the request of the Board, to prepare a Strategic Plan for An Garda Síochána for the following three years, and following its adoption by the Board to submit the Strategic Plan to the Minister for his or her approval.

2.7.2 The Act provides for the first Strategic Plan to be prepared and submitted by the Garda Commissioner to the Minister, within six months of the Board coming into operation. Subsequent Strategic Plans must be prepared and submitted before the expiration of the three year period covered by the previous plan.

2.7.3 The Plan should be prepared in such form and manner as per any directions issued by the Minister. Before preparing a plan, the Garda Commissioner will consult with such persons as he or she considers appropriate and must have regard to their views and the views of the Authority. In addition, the Garda Commissioner will have regard to the policing principles and priorities, the security priorities, the national strategy and the resources reasonably and prudently expected to be available to An Garda Síochána for the period concerned to be used effectively and efficiently. Consideration will also be given to the policies of the Government or any Minister of the Government to the extent that those policies may affect, or relate to, the functions of An Garda Síochána.

2.7.4 The Strategic Plan must set out the following, for the three year period:

- (a) Main objectives of An Garda Síochána, including the reasons for each;
- (b) Strategies that will be pursued in order to achieve the main objectives;
- (c) Where reasonably practicable, the outcomes by which the achievement of the main objectives may be measured;
- (d) Uses for which the Garda Commissioner proposes to apply the resources of An Garda Síochána; and
- (e) Any other information connected with the functions of An Garda Síochána which the Garda Commissioner or Board considers appropriate.

2.7.5 Except in the case of the first Strategic Plan, each plan must include a review and evaluation of the performance of An Garda Síochána of its functions as prescribed by the Act, over the previous three years.

2.7.6 The Board in consultation with the Garda Commissioner, provides reports on the implementation of the Strategic Plan, upon direction by the Minister and as part of the Annual Report.

2.8 Annual Service Plan

2.8.1 Section 65 of the Act requires the Garda Commissioner to prepare and submit to the Minister for his/her approval an Annual Service Plan for An Garda Síochána following its adoption by the Board and before the end of the specified period in a year for the following year. Where the Garda Commissioner fails to submit a plan adopted by the Board before the expiry of the specified period, the Minister may issue a written direction to the Garda Commissioner to prepare and submit a plan within 10 days or to specify an earlier date. In such case the plan when submitted will be deemed to have been adopted by the Board.

2.8.2 The Annual Service Plan must be prepared in such form and manner in accordance with any directions issued by the Minister and set out the following:

- (a) Type, and volume, of services to be provided by An Garda Síochána for the period to which the plan relates;
- (b) Objectives to be achieved through the services to be provided, and contain estimates of the financial resources required to meet each objective;
- (c) Performance targets to be achieved in relation to each objective;
- (d) Any capital expenditure proposed by An Garda Síochána;
- (e) Estimates of the income and expenditure of An Garda Síochána for the period to which the plan relates;
- (f) Estimates of the number of Garda personnel for the period to which the plan relates and the services to which the plan relates; and
- (g) Any other information as required by the Minister.

2.8.3 The Annual Service Plan must also be consistent with the resources reasonably and prudently expected to be available for the period to which the plan relates, the policing priorities, the security priorities, the strategic plan and with any directives issued by the Minister. In addition, the Annual Service Plan will have regard to the views of the Authority regarding policing services, the policies and objectives of the Government or any Minister of the Government to the extent that those policies may affect, or relate to, the functions of An Garda Síochána and to the requirements to exercise the highest standards of prudent and effective financial and budgetary management.

2.8.4 Under the Act, the Minister can approve the plan with or without amendments and can direct the Garda Commissioner to amend the Annual Service Plan. The Minister may refuse to approve a plan unless it is amended with his or her direction.

2.8.5 The Garda Commissioner shall ensure that the plan, once laid before each House of the Oireachtas by the Minister, is published on the website of An Garda Síochána or in such other manner as the Minister may specify.

2.8.6 The Minister may, after approving an annual service plan, direct the Garda Commissioner to submit an amended Annual Service Plan, further to its adoption by the Board, in accordance with section 66 of the Act and as provided the Minister shall cause a copy of the amended plan to be laid before each House of the Oireachtas.

2.8.7 The Garda Commissioner is responsible for managing the services set out in the Annual Service Plan and for ensuring that An Garda Síochána does not exceed the resources available to it for the period to which the plan relates. Where the Garda Commissioner forms the opinion that An Garda Síochána may exceed the resources available, he/she must inform the Board and Minister.

2.9 Capital Planning Process and Asset Management

2.9.1 Under Section 68 of the Act, the Minister may, having consulted with the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, request the Garda Commissioner to submit to him or her for approval a plan for capital expenditure for An Garda Síochána (the 'Capital Plan'). The plan must be adopted by the Board before it is submitted to the Minister. If the plan is not submitted within the specified period, the Minister may direct the Garda Commissioner to prepare and submit a capital plan to him within 10 days or may specify an earlier date. A capital plan submitted in this regard would be deemed to have been adopted by the Board.

- 2.9.2 The Minister determines the form, type of information and period to be covered by the Capital Plan.
- 2.9.3 The Garda Commissioner is responsible for ensuring that the capital expenditure under a Capital Plan does not exceed the resources available to An Garda Síochána for the period to which the plan relates. Where the Garda Commissioner forms the opinion that any actions, proposed actions, omissions or proposed omission by him or her would result in An Garda Síochána exceeding the resources available, he/she must inform the Board and Minister.
- 2.9.4 Under Section 12 of the Act, the Board also have a general responsibility for overseeing major capital expenditure and investment having regard to the Capital Plan.
- 2.9.5 The Board shall be provided with regular reporting on the organisation's performance against the Capital Plan and ad hoc reports on major capital projects.
- 2.9.6 The Audit Committee also has a role in advising the Board and the Garda Commissioner on the appropriateness, effectiveness and efficiency of An Garda Síochána procedures relating to the acquisition, holding and disposals of assets.

2.10 Internal Communications

- 2.10.1 An Garda Síochána values the views of all Garda personnel and understands the importance of communications in engaging with and keeping personnel informed of progress on organisational objectives and important initiatives.
- 2.10.2 An Garda Síochána has a dedicated Office of Internal Communications, which is led by the Head of Internal Communications and based in the Office of Corporate Communications. It is responsible for the planning and delivery of content across An Garda Síochána internal communications channels and for developing effective relationships with internal stakeholders, working collaboratively across the organisation.
- 2.10.3 Led by the Garda Executive Committee, an important emphasis is placed on the critical role of team meetings to communicate effectively with staff at all levels. The organisation's intranet site also forms an integral part of internal communications. It displays bulletins and newsletters and is updated regularly keeping Garda personnel informed on a wide variety of organisational matters. Regular updates are provided to staff via the bi-weekly newsletter, and targeted emails are also used to provide staff important information, where appropriate.

2.11 Engagement with External Stakeholders

- 2.11.1 To deliver on its mission, An Garda Síochána must respond to the ever evolving needs and demands of the communities it serves. An Garda Síochána stakeholders are any person or group of people who have an interest in the services it provides, or who receive, or may be affected by, such services.
- 2.11.2 Due to its broad reach, An Garda Síochána has a wide cohort of stakeholders which include, but are not limited to, the following:
 - (a) Government and public representatives;
 - (b) House of the Oireachtas, and its members and committees;
 - (c) Department for Justice, Home Affairs and Migration (including the Minister and Secretary General);
 - (d) Policing and Community Safety Authority;

- (e) Fiosrú;
- (f) Office of the Independent Examiner of Security Legislation;
- (g) National Office for Community Safety;
- (h) Professional representative associations;
- (i) Trade unions;
- (j) Regulatory and compliance agencies (including the Data Protection Commissioners);
- (k) Emergency service providers;
- (l) Local Community Safety Partnerships ('LCSPs');
- (m) Partner agencies, including international partners;
- (n) Other Government Departments and Agencies (to include the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and the State Claims Agency)
- (o) The Board and its Board Committees;
- (p) General public;
- (q) Garda personnel;
- (r) Community and voluntary sector organisations; and
- (s) National and local media outlets.

- 2.11.3 The Garda Commissioner is required to make arrangements for obtaining the views of the public about matters concerning policing services and An Garda Síochána. This requirement is met through the Public Attitudes Survey and other tools as required. The Public Attitudes Survey is a quarterly survey which asks a nationally representative sample of people their views on a range of matters relating to policing services and An Garda Síochána. The surveys are a key tool for informing the Strategic Plan, directing resources where they are needed and informing operational decision-making.
- 2.11.4 The Office of Corporate Communications manages key external communications and works closely with sections and units throughout the organisation to provide the public with crime prevention and safety advice, to appeal for information to aid investigators and to highlight the work of the organisation.

3. EXTERNAL OVERSIGHT AND GOVERNANCE

3.1 Role of the Government

3.1.1 Article 28.2 of the Constitution of Ireland provides that the executive power of the State shall be exercised by or on behalf of the Government. Policing forms part of the executive power of the State and this is reflected in the Act, which reserves certain matters for the Minister and the Government.

3.1.2 The Government's functions under the Act include exercising specific powers of appointment and removal of the Garda Commissioner and Deputy Garda Commissioners, approving the giving of directives by the Minister to the Garda Commissioner and approving the making of regulations by the Minister.

3.2 Role of the Department of Justice, Home Affairs and Migration

3.2.1 The Department of Justice, Home Affairs and Migration was established under the Ministers and Secretaries Act 1924 (as amended).

3.2.2 The Department of Justice, Home Affairs and Migration has lead responsibility for public policy in respect of the security of the State and public safety, including the prevention and detection of crime, the administration of justice, the management of inward migration and international protection processes, the provision of important regulatory services and ongoing reform of civil and criminal law.

3.3 Role of the Minister for Justice, Home Affairs and Migration

3.3.1 Under the Irish Constitution and in law, ministers are regarded as being one and the same as the departments of which they are in charge. As such, acts of department officials are synonymous with the actions of the Minister with responsibility for that Government Department unless otherwise prescribed in legislation. This is known as the Carltona doctrine (or Carltona principle).

3.3.2 The powers of the Minister outlined in the Act include, but are not limited to, the following:

- (a) Appointing or removing Board Members, including the Chairperson;
- (b) Agreeing the criteria for the selection competition for the Garda Commissioner and Deputy Garda Commissioners;
- (c) Determining the terms and conditions of Board Members, Board Committee Members, the Commissioner and the Deputy Garda Commissioners, to include remuneration;
- (d) Suspending the Commissioner or Deputy Garda Commissioner under certain circumstances as prescribed by the Act;
- (e) Holding the Board to account for its performance;
- (f) Consenting to the delegation of the performance of a function which was assigned to the Garda Commissioner under any enactment, other than the Act;
- (g) Approving the numbers in each of the Garda member ranks up to Assistant Commissioner level, and the grades of all Garda staff and numbers in each grade, as determined by the Garda Commissioner;
- (h) Approving the terms and conditions of all Garda staff, and of Garda members up to Assistant Garda Commissioner level, as determined by the Garda Commissioner;

- (i) Approving priorities and performance targets for An Garda Síochána in performing its functions in relation to policing services, as determined by the Authority;
- (j) Determining, and from time-to-time revising, priorities and performance targets for An Garda Síochána in performing its functions in relation to security services;
- (k) Approving the Strategic Plan, Annual Service Plan and Capital Plan, following the adoption of such documents by the Board and laying them before each House of the Oireachtas;
- (l) Approving An Garda Síochána Governance Framework;
- (m) With the approval of the Government, issuing a written directive to the Garda Commissioner concerning any matter relating to An Garda Síochána, as prescribed by the Act; and
- (n) With the approval of the Government, making regulations related to An Garda Síochána, as referred to under the Act.

3.3.3 Under section 82 of the Act, the Minister may, with respect to any matter considered by him or her to be of public concern, on his or her own initiative or, in the case of a matter relating to policing services, either:

- (a) having consulted with the Authority, or
- (b) on the request of the Authority, where the Authority is satisfied that an inquiry should be ordered,

by order appoint a person to,

- (a) inquire into any aspect of the administration, operation, practice or procedure of An Garda Síochána, or the conduct of members of Garda personnel, and
- (b) make a report to the Minister on the conclusion of the inquiry.

3.3.4 The Minister is politically accountable to the Oireachtas for policing and security matters, including matters relating to An Garda Síochána, the Authority, the Police Ombudsman and the Independent Examiner.

3.4 Role of the Secretary General for the Department of Justice, Home Affairs and Migration

3.4.1 The Secretary General for the Department of Justice, Home Affairs and Migration ('Secretary General') is responsible for managing the Department. Under section 35 of the Act, the Garda Commissioner is accountable to the Government and the Minister, through the Secretary General, in relation to matters connected with the provision of policing services and security services, including a duty to provide at the request of the Secretary General, any document in the power or control of An Garda Síochána in relation to those services.

3.4.2 The Oversight Agreement (see Section 3.5) between the Secretary General and An Garda Síochána is a written statement which defines the terms of the relationship between the two bodies.

3.5 Oversight Agreement

3.5.1 In accordance with the Code of Practice for the Governance of State Bodies 2016, Government departments should have a written Oversight Agreement with State bodies under their aegis.

3.5.2 The Oversight Agreement between the Department and An Garda Síochána reflects the following:

- (a) The legal framework of An Garda Síochána;
- (b) The environment within which An Garda Síochána operates (for example, it being a non-commercial State body);
- (c) The purpose and responsibilities of An Garda Síochána;
- (d) Information regarding the level of An Garda Síochána compliance with the Code of Practice for the Governance of State Bodies 2016;
- (e) Details of An Garda Síochána performance delivery (for example, outputs to be delivered as outlined in the Annual Service Plan) and the annual Revised Estimates Volume; and
- (f) Arrangements for oversight, monitoring and reporting on conformance with the Oversight Agreement.

3.6 Role of the Authority

3.6.1 The Authority was established under Part 4, Chapter 2 of the Act and, is independent in the performance of its functions. Section 122 sets out the statutory objectives, functions and powers of the Authority. The principal objective of the Authority is to oversee and assess, in an independent and transparent manner, the performance by An Garda Síochána of its functions relating to policing services, in order to support the effective provision and continuous improvement of such services to the benefit of the safety of the public.

3.6.2 Its functions as set out in Section 122 of the Act are as follows:

- (a) Furthering its objective as far as possible;
- (b) Keeping under review the performance by An Garda Síochána of its functions relating to policing services, including the delivery of objectives relating to policing services, as set out in the Annual Service Plan and the national strategy;
- (c) Keeping under review the arrangements and strategies in place to support and enhance the performance by An Garda Síochána of its functions relating to policing services;
- (d) Carrying out inspections, and preparing reports and making recommendations to the Garda Commissioner or the Minister, in respect of such inspections;
- (e) Monitoring and assessing the implementation of recommendations arising from inspections as well as the implementation of other recommendations relating to policing services arising from investigations, inspections, inquiries or reviews carried out by bodies other than the Authority;
- (f) Promoting the policing principles and professional policing standards (including human rights standards) and the continuous improvement of policing having regard to best international practice;
- (g) Promoting public awareness of matters relating to policing services;
- (h) Keeping the Minister informed of developments in respect of matters relating to policing services and making recommendations to assist the Minister in coordinating and developing policy in that regard;
- (i) Keeping itself generally informed of:
 - i. Trends and patterns in the use of force by Garda members and statistics in relation thereto;
 - ii. Trends and patterns in crimes committed, and statistics in relation thereto;

- iii. Complaints made against Garda personnel;
- iv. Arrangements for the recruitment, training and development of members of Garda personnel;
- v. Mechanisms in place for the measurement of performance and accountability of members of Garda personnel; and
- vi. Arrangements for managing and deploying the resources available to An Garda Síochána;
- (j) Promoting inter-agency collaboration and community engagement to improve community safety; and
- (k) Undertaking, commissioning or assisting in research projects (including by way of public consultation) and other activities in respect of matters relating to policing services, which, in the opinion of the Authority, may:
 - i. Promote improvements in standards of policing services and public awareness of such services;
 - ii. Promote improvements in inter-agency collaboration and community engagement to improve community safety; or
 - iii. contribute to a reduction in the number of complaints against members of Garda personnel or An Garda Síochána in relation to policing services, and make recommendations to the Garda Commissioner and the Minister arising from those projects or activities;
- (l) Providing advice to the Minister with regard to best policing practice;
- (m) Providing views to the Garda Commissioner regarding the contents of the Strategic Plan and Annual Service Plan, as relating to the provision of policing services;
- (n) Ensuring that the Authority has appropriate policies, plans and actions in place to enable compliance with its obligations under Section 42 of the Irish Human Rights and Equality Commission Act 2014; and
- (o) Performing any other functions conferred on it by or under this Act or any other enactment.

3.6.3 In performing its functions, the Authority shall have regard to the policies and objectives of the Government and relevant Ministers, to the functions of the Board concerning the governance of An Garda Síochána, the need to cooperate and coordinate its activities with relevant public authorities and the importance of the function of An Garda Síochána concerning security services.

3.6.4 Under the Act, the Authority also has functions which include, but are not limited to, the following:

- (a) Determining policing priorities for An Garda Síochána, as approved by the Minister, and providing copies of the approved policing priorities to the Minister, the Garda Commissioner and the Board, as prescribed by Section 61 of the Act;
- (b) Issuing a Code of Ethics for Garda personnel, having consulted with the Minister, the Garda Commissioner, the Board, and others as prescribed in section 78(2) of the Act;
- (c) Engage in the consultation being undertaken by the Minister with regard to the selection criteria and the recruitment process for the appointment of the Garda Commissioner and Deputy Garda Commissioners as prescribed by Sections 26 and 27 of the Act;
- (d) Engage in the consultation by the Government on the extension of the term of office of the Garda Commissioner, as prescribed by Section 26 of the Act;

- (e) Engage in the consultation by the Garda Commissioner on the arrangements for obtaining the views of the public about matters concerning policing services and An Garda Síochána, and the range of powers and duties to be exercised by reserve Garda members, as prescribed by Sections 42 and 52 of the Act;
- (f) Recommending to the Minister that a directive concerning a specified matter relating to policing services be issued as specified under Section 27 of the Act;
- (g) Requesting the Minister to order an enquiry into a matter relating to policing services and consulting with the Minister on the terms of reference of such inquiries as prescribed by Sections 82 and 83 of the Act; and
- (h) Engage in the consultation by the Minister in relation to the content of the national strategy for improving community safety, as prescribed by Section 106 of the Act.

3.6.5 Section 143 of the Act provides for the Authority to carry out inspections of An Garda Síochána in relation to the operation and administration of policing services, as it considers appropriate. The Authority are also permitted to conduct joint inspections with one or more prescribed inspection bodies (as prescribed by the Minister).

3.6.6 The Act provides for the Authority to appoint a member of its staff to be an inspector of policing services, to carry out such inspections on behalf of the Authority. The powers of the inspector of policing services are set out under Section 147 of the Act and are as follows:

- (a) Enter a relevant location (any Garda station or other premises or structure used by An Garda Síochána where Garda members are assigned in connection with the provision of policing services) at any time to inspect any aspect of the administration or operation of An Garda Síochána in relation to the provision of policing services that is relevant to the inspection;
- (b) Require any member of Garda personnel to provide information and/or produce documents in that person's power or control that the inspector of policing services may reasonably require for the purposes of the inspection, and provide an explanation of any documents provided;
- (c) examine any documents made available to him/her and take copies of, or extracts from such documents;
- (d) take possession of any documents made available to him/her that, in the opinion of the inspector of policing services is relevant to the inspection and, for those purposes, remove it and retain it in his or her possession for a reasonable period;
- (e) Require the personal details of any person where, in the opinion of the inspector of policing services, such information is relevant to the inspection; and
- (f) be assisted, by such and so many members of staff provided by the Authority as he/she considers appropriate.

3.6.7 The Authority and the Garda Commissioner shall have a memorandum of understanding concerning the conduct of inspections which includes the manner in which the powers of an inspector of policing services may be exercised.

3.6.8 The Authority shall hold regular meetings with the Garda Commissioner, at least four of which must be held in public each year and broadcast.

3.7 Role of Fiosrú and the Police Ombudsman

3.7.1 Fiosrú was established under Part 5 of the Act and, subject to the Act, is independent in the exercise of its functions. Section 173 of the Act sets out the statutory objectives, powers and functions of the Police Ombudsman.

3.7.2 The objectives of the Police Ombudsman are to:

- (a) promote public confidence in the processes for resolving complaints made by members of the public and in investigations;
- (b) to improve public understanding of the role and functions of the Police Ombudsman; and
- (c) to ensure its functions are performed in a timely, efficient and effective manner and in accordance with fair procedures.

3.7.3 The functions of the Police Ombudsman include, amongst others, receiving complaints by members of the public concerning members of Garda personnel; receiving referrals and/or notifications from the Garda Commissioner under Sections 202, 203, 204 and 205 of the Act and disclosures of relevant wrongdoing via protected disclosures as referred to in Section 206 of the Act; and reporting the results of investigations (including making such recommendations as are appropriate) to the Garda Commissioner, the Minister or the Authority.

3.7.4 In accordance with Section 223 of the Act, the Garda Commissioner and the Police Ombudsman agree a protocol setting out arrangements for the following:

- (a) the circumstances and procedures relating to notifications to the Police Ombudsman of incidents of concern in relation to a member of Garda personnel, as prescribed by Section 204 of the Act;
- (b) the consultation between the Police Ombudsman and the Garda Commissioner prior to making a decision on the action to be taken by the Police Ombudsman in respect to a notification of an incident of concern under Section 204 of the Act;
- (c) the factors to be considered when making a decision on the action to be taken by the Police Ombudsman in respect of a notification of an incident of concern, having regard to the functions of An Garda Síochána and the Garda Commissioner under the Act;
- (d) the consideration of any submissions from the Garda Commissioner that a decision by the Police Ombudsman to undertake an investigation in relation to a particular incident of concern (where an alleged offence has occurred) could put in jeopardy another criminal investigation;
- (e) the use of detention facilities at Garda Síochána stations by designated officers for the purpose of exercising their powers and carrying out their duties in relation to investigations under Section 208 of the Act;
- (f) the application of the Regulations of 1987 when the detention facilities at Garda Síochána stations are used by designated officers for the purpose referred to in paragraph (e) above;
- (g) the sending of notifications between the Police Ombudsman and the Garda Commissioner relating to the unsatisfactory performance of a member of Garda personnel and in accordance with Section 215;
- (h) the provision of sufficient information under Section 216 to keep the Garda Commissioner informed of the progress and results of investigations in order to

facilitate him/her in carrying out his/ her functions, including in relation to the management of the suspension of members of Garda personnel;

- (i) the operation of Section 217 relating to the provision of information and documents to the Police Ombudsman by the Garda Commissioner;
- (j) the handling of any investigations by the Police Ombudsman under the Act that coincide with investigations by An Garda Síochána into the same matters;
- (k) the sharing with each other of information (including evidence of offences) obtained by either the Police Ombudsman or the Garda Commissioner;
- (l) the provision of training in relation to the conduct of investigations to officers of the Police Ombudsman by An Garda Síochána; and
- (m) such other matters as the Police Ombudsman and Garda Commissioner consider would support the proper performance of their respective functions under Part 6 of the Act.

3.7.5 The Protected Disclosures legislation also prescribes the Police Ombudsman as a body to which Garda members may make protected disclosures.

3.8 Role of the Independent Examiner of Security Legislation

3.8.1 The Independent Examiner was established under Part 7 of the Act. Section 234 of the Act sets out the statutory objectives, powers and functions of the Independent Examiner.

3.8.2 The objectives of the Independent Examiner are to:

- (a) promote public confidence in security legislation;
- (b) to support the Government in protecting the security of the State;
- (c) to ensure that information relating to his/her functions is made available to the public to the greatest extent possible without prejudicing the security of the State, defence or international relations; and
- (d) to ensure that his/her functions are performed in a timely, efficient and effective manner.

3.8.3 Under Section 243 of the Act, the Independent Examiner is permitted to carry out a review of the following matters:

- (a) A refusal by the Garda Commissioner to comply with a request for information from the Authority in accordance with Section 147 of the Act, referred to the Independent Examiner by the Authority;
- (b) An objection by the Garda Commissioner to a search of Garda premises, in accordance with Section 210 of the Act, notified to the Independent Examiner by the Garda Commissioner;
- (c) A refusal by the Garda Commissioner to comply with a request to provide any information or document, in accordance with Section 217 of the Act, referred to the Independent Examiner by the Police Ombudsman.

3.8.4 Under Section 243, the Independent Examiner may, for the purpose of a review, seek further information from An Garda Síochána or interview a person nominated by the Garda Commissioner for that purpose. The Independent Examiner may agree a memorandum of understanding with the Garda Commissioner concerning the manner in which the Independent Examiner may exercise such powers.

4. AN GARDA SÍOCHÁNA GOVERNANCE STRUCTURES

4.1 Role of the Board

4.1.1 The Board was established under the Act and is responsible for: the long-term sustainability of An Garda Síochána; setting its ethical tone; obtaining reasonable assurance over its level of compliance with its statutory and governance obligations; holding the Garda Commissioner to account for the effective performance of his/her functions; and keeping the Minister advised of matters arising in respect of An Garda Síochána.

4.1.2 Under Section 12 of the Act, the Board has the following key functions:

- (a) To oversee and approve the development of corporate strategy in relation to major plans of action, risk policy, annual budgets and service plans;
- (b) To promote high standards of corporate governance with particular regard to a Code of Ethics, issued by the Authority for Garda personnel under Section 78(1), or by the Board under Section 79(3) of the Act;
- (c) To monitor the implementation of organisational performance;
- (d) To oversee major capital expenditure and investment, having regard to Section 68 of the Act;
- (e) To ensure that arrangements established for the recruitment, appointment, training, development and management of the performance of members of garda personnel comply with best practice;
- (f) To ensure the integrity of accounting and financial reporting systems, and that appropriate systems of control are in place, in particular, systems for risk management, financial and operational control, and compliance with the law and relevant standards;
- (g) To ensure appropriate policies, plans and actions are in place to enable compliance with its obligations under section 42 of the Irish Human Rights and Equality Commission Act 2014;
- (h) To establish arrangements for the management of the performance of the Garda Commissioner and to implement the necessary processes for the development and appraisal of that performance; and
- (i) To perform any other functions conferred on it by or under the Act or the regulations.

4.1.3 The Board's responsibility for overseeing and approving the development of corporate strategy in relation to major plans of action includes plans concerning the strategic direction of An Garda Síochána, the development of the capacity and capability of An Garda Síochána and of the members of garda personnel and the optimum use of the resources of An Garda Síochána. The Board's responsibility for overseeing and approving the development of corporate strategy does not include operational policing plans, plans in relation to the provision of security services or plans for the management of major events.

4.1.4 Section 13 of the Act also provides for the Garda Commissioner to exclude from information provided to the Board any matter the disclosure of which, in his/her opinion, may be prejudicial to the Security of the State. The Board and the Garda Commissioner shall make arrangements, by written protocols, in relation to the operation of this provision.

4.1.5 In addition to its functions prescribed by Section 12, the Board has additional responsibilities as set out in other sections of the Act and in the Code of Practice. The Board Terms of Reference includes information on the full range of activities that fall under the Board's remit

and covers both the requirements under the Act and the Code of Practice for the Governance of State Bodies 2016.

4.1.6 The Board is accountable to the Minister for the performance of its functions.

4.2 Role of the Board Committees

4.2.1 The Board is empowered under Section 21 of the Act to establish Board Committees to assist and advise it in relation to the performance of any of its functions. In addition to this general power, the Board is specifically required to establish an Audit Committee.

4.2.2 The Board is responsible for determining the functions of each Board Committee, for approving their Terms of Reference and for regulating their procedures. The acts of Board Committees are subject to confirmation by the Board unless the Board otherwise determines.

4.2.3 Board Committees consist in whole, or in part, of persons who are members of the Board. In appointing Committee Members, the Board must have regard to the range of qualifications and experience necessary for the proper and effective performance of the functions of the Board Committee. The Chairperson of a Board Committee shall be appointed by the Board from among the Committee Members. The Board may remove a Committee Member for stated reasons.

4.2.4 The Board shall establish the following Board Committee:

Audit Committee

(a) The Audit Committee shall comprise not fewer than four persons (and not fewer than three members of the Board) who, in the opinion of the Board, have the relevant experience to perform the functions of the Committee. At least one member is to hold a professional qualification in accountancy or auditing.

(b) The Committee are charged with advising the Garda Commissioner and the Board on governance and financial matters relating to their functions to include the following:

- i. the proper implementation of Government guidelines on governance and financial issues;
- ii. the level of compliance in An Garda Síochána with provisions in the Act relating to the implementation of the Service Plan and Capital Plan and any other obligations imposed by law relating to governance and financial matters;
- iii. compliance by the Garda Commissioner with regards his/her powers relating to contracts and bank accounts; and
- iv. the appropriateness, effectiveness and efficiency of An Garda Síochána procedures relating to, public procurement, approval of expenditure, asset management, risk management, financial reporting, internal audits, the prevention of fraud, the prevention of corruption, protected disclosures, and any other matters as determined by the Board.

(c) The Committee are to meet at least four times per year and may invite any person it considers appropriate (whether that person is or is not a member of Garda personnel) to attend a meeting of the Committee.

(d) At least once a year, the Committee must report in writing, respectively to the Garda Commissioner and the Board, on governance and financial matters relating to their

respective functions. A copy of both reports must be provided by the Committee to the Board and the Minister.

4.2.5 Board Committees report to the Board in respect of their activities and operations.

4.3 Role of the Board Chairperson

4.3.1 The Chairperson is responsible for the leadership of the Board and ensuring its effectiveness on all aspects of its role. In accordance with the Code of Practice, the Chairperson is expected to display high standards of integrity and probity and set expectations regarding culture, values, and behaviours for An Garda Síochána and for the tone of discussions at Board level.

4.3.2 Specific responsibilities of the Chairperson are set out in their role profile, and include the following:

- (a) Effectively managing the Board's agenda and ensuring that adequate time is available for discussion of all agenda items, in particular strategic issues;
- (b) Promoting a culture of openness and debate by facilitating the effective contribution of all Board members;
- (c) Ensuring that the Board receives accurate, timely and clear information;
- (d) Ensuring effective communication with all relevant stakeholders;
- (e) Advising the Minister of his/her view in respect of specific skills required for the Board sufficiently in advance of a time when Board vacancies are due to arise;
- (f) Directing the Board Secretary, ensuring good information flows within the Board and the Board Committees and between the Garda Executive Committee and Board Members;
- (g) Furnishing a comprehensive report to the Minister, in conjunction with the annual report;
- (h) Report to the Minister regarding the organisation's system of internal control and ensuring this statement is included within the annual report; and
- (i) Make themselves available to the appropriate Oireachtas Committee to discuss the approach he/she will take to their role as Chairperson and his/her views regarding the future contribution of An Garda Síochána and the Board.

4.4 Role of Board Members

4.4.1 The Board is collectively responsible for achieving the long-term sustainability of An Garda Síochána, and for leading the organisation. Under the Code of Practice, Board Members are expected to bring independent judgement to bear on issues within the remit of the functions of the Board, to include matters concerning strategy, performance, resources, and standards of conduct.

4.4.2 All Board members have a duty to act in accordance with the Act, and/or to perform their functions in accordance with such obligations as may be conferred on the Board by any other enactment. Board Members also have a fiduciary duty to act in good faith and in the best interests of An Garda Síochána, which includes the following:

- (a) To act honestly and responsibly in relation to the conduct of the affairs of An Garda Síochána;
- (b) To act in accordance with the Act and to exercise the Board's functions and powers only for the purposes allowed by law;

- (c) Not to benefit from An Garda Síochána property, information or opportunities for his/her own benefit;
- (d) Not to agree to restrict the Board member's power to exercise an independent judgement;
- (e) To avoid any conflict between the Board member's duties to An Garda Síochána and the Board member's other interests unless the Board member is released from his/her duty to the Board in relation to the matter concerned; and
- (f) To exercise the care, skill and diligence which would be reasonably expected of a person in the same position with similar knowledge and experience as a Board member.

4.4.3 Board members may, if they consider it necessary in the furtherance of their duties, arrange to obtain independent professional advice at the reasonable expense of An Garda Síochána.

4.5 Role of the Secretary to the Board

- 4.5.1 The Board Secretary is responsible for the administration of the Board and their role is to provide advice and guidance to the Board on all governance matters. They are also responsible for advising Board members in relation to their statutory obligations and regulations and to organise, administer and take minutes of Board meetings.
- 4.5.2 The Board Secretary is directed by the Board in respect of their specific functions and is accountable to the Board for the performance of those functions.
- 4.5.3 The Board appoints a senior member of Garda staff as Board Secretary and must be satisfied that the person appointed to the role has the skills and experience to discharge their statutory and legal duties and perform the Board Secretary functions.
- 4.5.4 Under the Act, the Garda Commissioner may assign additional members of Garda staff, as the Board considers appropriate, to assist the Board Secretary in performing his/her functions, known as the Board Secretariat. This includes the assignment of Secretariat roles to the Audit Committee and any other Board Committees.
- 4.5.5 All Board members have direct access to the Board Secretary in relation to Board functions.
- 4.5.6 The responsibilities of the Board Secretary include the following obligations in relation to the Board and its Committees:
 - (a) Organising and administering meetings;
 - (b) Summoning meetings at the request of the respective Chairperson to include providing notice of each meeting, confirming the venue, time and date together with an agenda of items to be discussed;
 - (c) Collating supporting papers for meetings and ensuring that the Board and subcommittee(s) receive such information in a timely manner;
 - (d) The formal onboarding of new Board and subcommittee members;
 - (e) Organising mentoring for Board and subcommittee members, where required;
 - (f) Documenting the procedures and resolutions of all meetings, including recording the names of those present and in attendance;
 - (g) Circulating minutes to the respective Board and subcommittee members;
 - (h) Compiling Board members' returns under the Ethics in Public Office Acts 1995 to 2001;

- (i) Ensuring that Board and subcommittee procedures are followed and that these procedures comply with best practice;
- (j) Tracking actions arising from Board meetings, ensuring timely follow up;
- (k) Engaging with the Garda Executive Committee;
- (l) Apprising Board and subcommittee members of material changes to corporate governance standards and best practice;
- (m) Ensuring that all statutory records pertaining to the Board are maintained, and statutory reporting by the Board is carried out in accordance with the provisions of the Act and any other applicable legislation; and
- (n) Ensuring appropriate governance arrangements are in place for those joining and leaving the Board and subcommittee(s).

4.6 Role of the Garda Executive Committee

- 4.6.1 The Garda Executive Committee supports the Garda Commissioner in performing his/her functions and has overall responsibility for the direction and management of An Garda Síochána. It is central to the governance structure of An Garda Síochána and is the most senior executive governing forum below Board and Board committee level. The roles and responsibilities of the Garda Executive Committee are documented within its Terms of Reference, which is reviewed by the committee on a regular, and at least annual, basis.
- 4.6.2 The Garda Executive Committee comprises: the Garda Commissioner; the Deputy Garda Commissioner Policing Operations; the Deputy Garda Commissioner Security, Strategy and Governance; and the Chief Corporate Officer.
- 4.6.3 The Garda Executive Committee meets on a regular basis and at such intervals as may be determined by the Garda Commissioner.

4.7 Role of the Garda Executive Committee Sub-Committees

- 4.7.1 Subcommittees can be established to support the Garda Commissioner and the Garda Executive Committee in the performance of their responsibilities. The Garda Executive Committee is responsible for determining the functions of each subcommittee established by the Garda Executive Committee, for approving their Terms of Reference and for regulating their procedures.
- 4.7.2 The Garda Executive Committee has established five subcommittees, with responsibilities as follows:
 - (a) **Finance Budget Committee:** To provide oversight of the financial planning and budgeting process within An Garda Síochána and to support An Garda Síochána in its financial and investment decisions.
 - (b) **Policing & Security Committee:** To oversee key policing operation and elements of security operations of An Garda Síochána.
 - (c) **Risk & Policy Committee:** To provide strategic direction and oversight with respect to risk and policy management in An Garda Síochána; to ensure that the organisation's corporate risks are managed and mitigated effectively to enable the achievement of organisational objectives and; to ensure that robust, fit for purpose policies are in

place across the organisation and where necessary, strengthen policies where gaps are identified.

(d) **People & Culture Committee:** To define, assess and achieve a target future state, to select, support and ensure delivery of people and culture related projects in An Garda Síochána; to support project sponsors and managers to remove obstacles to success; and to promote a culture that has the appetite and ability for continuous learning and growth.

(e) **Transformation Committee:** To define, assess and achieve a target future state and/or a set objective; to select, support and ensure delivery of transformation projects in An Garda Síochána; to support project sponsors and managers to remove obstacles to success; and to promote a culture that has the appetite and ability for continuous evolution.

4.7.3 Each of the above subcommittees are comprised of members of the Senior Leadership Team. The subcommittees meet quarterly.

4.7.4 The subcommittees report to the Garda Executive Committee regarding their activities and operations. The subcommittees support the Garda Commissioner in providing information for the Board, and in giving effect to requests and decisions of the Board.

4.7.5 Further information on the membership and responsibilities can be found in their respective Terms of Reference.

4.8 Ad-hoc Working Groups

4.8.1 From time to time, the Garda Executive Committee may also establish ad-hoc and time bound working groups to advance a particular area. The Garda Executive Committee is responsible for determining the functions of each working group, for approving its Terms of Reference and for regulating its procedures.

4.9 Delegations of Authority

4.9.1 The Board may delegate particular functions to its Board committees and may also delegate authority to the Garda Commissioner (in addition to the Garda Commissioner's statutory functions set out under the Act). However, the exercise of the power of delegation does not absolve the Board from the duty to supervise the discharge of the delegated functions. The acts of a Board committee in relation to their delegated functions may be subject to confirmation by the Board, where required.

4.9.2 The Board has agreed a formal schedule of matters for Board decisions, which is included within the Board Terms of Reference, and the annual report provides information on the types of decisions taken by the Board.

4.9.3 Under Section 39 of the Act, the Garda Commissioner is permitted to delegate any of his/her functions to members of Garda personnel. The delegation must be writing and must specify:

- (a) In the case of Garda members, their rank and name; and
- (b) In the case of Garda staff, their grade, position and name.

4.9.4 Where a delegation relates to the performance of a function assigned to the Garda Commissioner under any enactment, other than the Act, the Garda Commissioner must obtain prior approval from the Minister in relation to the delegation of that function.

The delegation of a function by the Garda Commissioner does not preclude the Garda Commissioner from performing the function.

5. MANAGEMENT STRUCTURES

5.1 Overview of the Management Structure of An Garda Síochána

- 5.1.1 An Garda Síochána personnel comprises Garda members, Garda staff and Reserve Gardaí.
- 5.1.2 The ranks of Garda members are prescribed by the Act and are as follows: Garda Commissioner; Deputy Garda Commissioner; Assistant Garda Commissioner; Chief Superintendent; Superintendent; Inspector; Sergeant; Garda; and Reserve Garda.
- 5.1.3 The grades of Garda staff are determined by the Garda Commissioner, with the approval of the Minister, and are as follows: Chief Corporate Officer; Executive Director; Director; Principal Officer; Assistant Principal; Higher Executive Officer/Administrative Officer; Executive Officer; and Clerical Officer. In addition to the above, there are also Professional Technical and Industrial roles within the organisation.
- 5.1.4 The Act provides for the Government to determine the number of Deputy Garda Commissioners (with regard to the views of the Garda Commissioner) and for the Garda Commissioner to determine, with the approval of the Minister, both the numbers of Garda members at each rank below that of Deputy Garda Commissioner and the numbers of Garda staff at each grade.
- 5.1.5 The Garda Commissioner is principally assisted by two Deputy Garda Commissioners and a Chief Corporate Officer. There are eight Assistant Garda Commissioners, five Executive Directors, a Chief Medical Officer and a Director of Communications who, along with the Garda Commissioner, Deputy Garda Commissioners, and the Chief Corporate Officer, make up the organisation's Senior Leadership Team ('SLT'). Refer to Section 5.8 for more information on the role of the SLT.
- 5.1.6 Figure 1 under Section 2.4 of this Framework sets out the organisational structure of An Garda Síochána, which includes the positions of the ranks/grades as outlined above.

5.2 Management and Leadership Capacity

- 5.2.1 An Garda Síochána values being a people focused organisation. To deliver its mission of "keeping people safe", it must become more effective and efficient in how it delivers its services, and future proof the organisation to respond to the evolving needs and demands of the communities it serves. A key focus of the work delivered under APSFF is to increase the number of frontline Gardaí and deliver a more localised service to the community.
- 5.2.2 The vision outlined in the Strategy Statement 2026 - 2028 is that An Garda Síochána will be a policing and security service that embraces modern approaches in fulfilling a historic purpose, every day, for every person, in every community.
- 5.2.3 An Garda Síochána workforce plan was developed in September 2022 and approved by the Policing Authority. The workforce plan was subsequently placed on hold, as the focus more recently turned to developing a short term costed headcount plan to fill specific roles within a certain timeline and budget. A costed headcount plan was presented to the Department of Justice, Home Affairs and Migration and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in January 2025. The headcount plan will continue to be updated throughout 2025 and will reflect Budget 2026 funding in the 2026 projections.

In addition, there has been significant engagement with An Garda Síochána's external partners in regard to Garda member headcount by way of the Recruitment Training Capacity Group, chaired by the Department of Justice, Home Affairs and Migration.

- 5.2.4 A workforce plan will be revisited in the near future which will identify future skills gaps in the longer term.
- 5.2.5 There is ongoing engagement with the Department of Justice, Home Affairs and Migration and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in relation to delegated sanction for Garda staff resourcing below a grade of Principal Officer.

5.3 Role of the Garda Commissioner

- 5.3.1 The Garda Commissioner is appointed by the Government, with assistance from the Public Appointments Service. The Minister determines the selection criteria for the appointment of the Garda Commissioner and consults with the Board and the Authority in this regard.
- 5.3.2 The terms and conditions (including remuneration, allowances and superannuation) of the Garda Commissioner are determined by the Minister, with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- 5.3.3 The Act provides for the Garda Commissioner to hold office for a period of five (5) years (the Government may extend this for a further period not exceeding two (2) years).
- 5.3.4 The functions of the Garda Commissioner are set out in Section 33 of the Act and are described as follows:
 - (a) Ensuring that An Garda Síochána carries out its functions;
 - (b) Directing and controlling An Garda Síochána;
 - (c) Carrying on, managing and controlling generally the administration and business of An Garda Síochána, including by:
 - i. Being responsible for the allocation and deployment of resources and determining the manner in which members of Garda personnel are to be distributed and stationed throughout the State; and
 - ii. Arranging for the recruitment, training and appointment of members of Garda personnel and the continuing professional development of such members;
 - (d) Seeking to secure the continuous improvement of the policing and security of the State;
 - (e) Advising the Minister on policing and security matters;
 - (f) Assisting and cooperating with the Authority and the Police Ombudsman in order to facilitate the performance of their functions under the Act; and
 - (g) Performing any other functions that are assigned to him/her by or under the Act.
- 5.3.5 The Garda Commissioner is assigned a range of other specific duties throughout the Act which include, but are not limited to, the following:
 - (a) Preparing the Strategic Plan, Annual Service Plan, Capital Plan, and Annual Report and submitting these to the Minister for approval, following adoption by the Board;
 - (b) Publishing copies of the Strategic Plan, Annual Service Plan and Capital Plan (as laid before the House of the Oireachtas) on the Garda website or in such other manner as specified by the Minister;

- (c) Managing, and ensuring delivery of, the services set out in the Annual Service Plan and ensuring resources are not exceeded;
- (d) Ensuring the capital expenditure under a Capital Plan does not exceed the resources available;
- (e) Informing the Minister of the measures taken to achieve performance targets set out under the security priorities and the outcomes of these measures;
- (f) Appointing (with approval from the Board); suspending; and removing (with approval of the Board and only under the circumstances prescribed by Section 48 of the Act) persons to rank of Assistant Garda Commissioner or Chief Superintendent;
- (g) Appointing, suspending or dismissing (under certain circumstances as prescribed by Section 51 of the Act) persons to any rank below Chief Superintendent;
- (h) Appointing members of Garda staff (appointment of senior members of Garda staff, at a grade of Principal Officer and above, requires the approval of the Board);
- (i) Determining the remuneration, allowances for expenses, and superannuation for Garda members below the grade of Deputy Garda Commissioner, and for all Garda staff;
- (j) Providing the Board with all such information and other assistance as is necessary for the Board to perform its functions effectively;
- (k) Ensuring the Audit Committee is provided with information on any financial matter or procedure necessary for the performance of its functions, whenever requested to do so by the committee, to include copies of An Garda Síochána audit reports, audit plans and monthly reports on expenditure;
- (l) Reporting to the Audit committee where he/she suspects that any material misappropriation, fraudulent conversion or misapplication of An Garda Síochána property may have taken place;
- (m) Consulting with the Board in respect to the appointment of the Board Secretary and the assignment of secretariat resources; and
- (n) Attending before an Oireachtas Committee, when requested, to give account for the general administration of An Garda Síochána.

5.3.6 An Garda Síochána has its own Vote (Vote 20). Section 72 of the Act provides for the Garda Commissioner to also act as the Accounting Officer for An Garda Síochána. The role of the Accounting Officer is outlined in detail in the Comptroller and Auditor General Acts 1866 to 1998. The Accounting Officer must prepare the appropriation account (an account of expenditure and receipts) for the vote for which they are responsible, and is personally responsible for:

- (a) Safeguarding public funds and property under their control;
- (b) The regularity and propriety of all the transactions in each appropriation account bearing their signature; and,
- (c) The efficiency and economy of administration in their organisation.

5.3.7 In this regard, the Garda Commissioner is personally answerable to the Oireachtas Committee of Public Accounts (the 'PAC') and the other Oireachtas Committees. Section 73(10) of the Act provides that the Chair of an Oireachtas Committee may request the Chairperson or a member of Garda personnel nominated by the Garda Commissioner, to attend in place of the Garda Commissioner to give an account of the general administration of An Garda Síochána.

5.3.8 Under the Act, the Garda Commissioner is operationally independent, but is accountable to the Board for the performance of his/her functions. The Garda Commissioner may not serve

as a member of the Board or as a member of any Committee established by the Board, however, he/she may attend meetings and may speak and advise at such meetings.

- 5.3.9 As noted under Section 4.2 of this Framework, Section 13 of the Act provides for the Garda Commissioner to exclude any matters which, in his/her opinion, could be prejudicial to the security of the State, from the information to be provided to the Board, and therefore the Garda Commissioner does not account to the Board in respect of security matters.
- 5.3.10 The Garda Commissioner is fully accountable to the Government and the Minister, through the Secretary General, in relation to matters connected with the provision of policing services and security services.

5.4 Role of the Deputy Garda Commissioners

- 5.4.1 Deputy Garda Commissioners are appointed by the Government, with assistance from the Public Appointment Service. The Minister determines the selection criteria for the appointment of a Deputy Garda Commissioner and consults with the Board and the Authority in this regard.
- 5.4.2 The terms and conditions (including remuneration, allowances and superannuation) of the Deputy Garda Commissioners are determined by the Minister, with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- 5.4.3 The Deputy Garda Commissioners are operationally accountable for the transformation of An Garda Síochána, ensuring implementation of the policing reform programme across the organisation in a manner which supports the future delivery of policing services through the implementation of appropriate structures, culture and capacity to meet changing demands on policing. The Deputy Garda Commissioners are expected to contribute to the development of national policing policy and to influence strategic policy development in relation to policing, security and community safety across Government and with partner agencies.
- 5.4.4 Deputy Garda Commissioners may also be appointed with a specific functional or operational responsibility, which is in addition to those set out above. There are currently two Deputy Garda Commissioners within An Garda Síochána: a Deputy Garda Commissioner of Policing Operations, who is responsible for operational policing; and a Deputy Garda Commissioner of Security, Strategy and Governance, who is responsible for National Security, Strategy Development and Performance Improvement within An Garda Síochána.
- 5.4.5 The Deputy Garda Commissioners are accountable to the Garda Commissioner for the performance of their functions.
- 5.4.6 Section 28 of the Act allows a Deputy Garda Commissioner to perform the functions of the Garda Commissioner for a period not exceeding two (2) months, in circumstances where the Garda Commissioner is unable to do so. Ministerial consent is required for any periods exceeding two (2) months.

5.5 Role of the Chief Corporate Officer

- 5.5.1 The Chief Corporate Officer is appointed by the Garda Commissioner, with approval of the Board.

- 5.5.2 The terms and conditions (including remuneration, allowances and superannuation) of the Chief Corporate Officer is determined by the Garda Commissioner, with the approval of the Minister and the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- 5.5.3 The Chief Corporate Officer is the most senior Garda staff position whose role is to support the Garda Commissioner in delivering enabling services to An Garda Síochána. The Chief Corporate Officer is the process owner for major decisions relating to resourcing and the delivery of enabling services, and he/she is responsible for ensuring cohesive policy, strategy and delivery across Human Resources and People Development, Finance and Services, Data, Technology, and Occupational Health and wellbeing functions.
- 5.5.4 The Chief Corporate Officer is accountable to the Garda Commissioner for the performance of his/her functions.

5.6 Role of the Assistant Garda Commissioners

- 5.6.1 Assistant Garda Commissioners are appointed by the Garda Commissioner, with the approval of the Board and the assistance of the Public Appointments Service.
- 5.6.2 The terms and conditions (including remuneration, allowances and superannuation) of Assistant Garda Commissioners is determined by the Garda Commissioner, with the approval of the Minister and the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- 5.6.3 Assistant Garda Commissioners have overall executive responsibility for a defined Garda region or headquarter department(s). They are responsible for the strategic management and monitoring of both the policing and corporate aspects of all divisions within their area of responsibility; for evaluating the performance of their region or department; for decision-making based on demand; and ultimately, for ensuring that a high quality, professional service is provided to citizens. Assistant Garda Commissioners are also responsible for contributing to the delivery of policing and security outcomes and for driving organisational change.
- 5.6.4 Assistant Garda Commissioners are accountable to the respective Deputy Garda Commissioner for the performance of their functions.
- 5.6.5 Under Section 28 of the Act, an Assistant Garda Commissioner may perform the functions of the Garda Commissioner where he/she is unable to do so, and each Deputy Garda Commissioner is unable to do so, for a period not exceeding two (2) months. Ministerial consent is required for any periods exceeding two (2) months.

5.7 Role of the Executive Directors

- 5.7.1 Executive Directors are appointed by the Garda Commissioner, with approval of the Board.
- 5.7.2 The terms and conditions (including remuneration, allowances and superannuation) of Executive Directors is determined by the Garda Commissioner, with the approval of the Minister and the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- 5.7.3 The Executive Directors are responsible for delivery for the respective components of the Strategic Plan and Annual Service Plan and for the performance of the areas under their

remit. There are currently five (5) Executive Directors within An Garda Síochána, along with a Chief Medical Officer, with responsibilities as follows:

- (a) Executive Director Strategy and Transformation, has lead responsibility for An Garda Síochána strategy formulation and oversight; the delivery of the strategic transformation programme; and for building sustainable transformation capability within the organisation.
- (b) Executive Director Finance and Services responsibilities include management of the Garda Vote, the Estimates process and Budget setting, leading a high performing team of finance, procurement, estate and fleet management professionals. A key focus of the role is to modernise the financial systems, financial processes and financial capabilities in An Garda Síochána while providing governance oversight of the annual budget allocation to maximise delivery of An Garda Síochána strategic objectives and broader reform agenda
- (c) The Executive Director People and Development responsibilities include the development and delivery of people strategies and plans, execution of the HR Transformation programme, including the deployment of large-scale technology change and ensuring delivery of core services to meet the organisation's operational needs.
- (d) Executive Director Legal has lead responsibility for providing independent legal advice to the Commissioner and the Garda Executive Committee on a wide range of civil and criminal legal issues, as well as responsibilities in the areas of human rights.
- (e) Executive Director Data and Technology (CIO), has lead responsibility for information and technology across the organisation; compliance with data protection legislation; promoting and managing the use of data and analytics across An Garda Síochána; and providing relevant guidance, advice and training on information and technology.
- (f) Chief Medical Officer, who has lead responsibility for ensuring that the vision for the health and wellbeing of all An Garda Síochána personnel is embedded across the organisation.

5.7.4 The Executive Directors are accountable to the respective Deputy Garda Commissioner or the Chief Corporate Officer for the performance of their functions.

5.8 Role of the Senior Leadership Team

5.8.1 The Senior Leadership Team is chaired by the Garda Commissioner and comprises the two Deputy Garda Commissioners, the Chief Corporate Officer, all Assistant Garda Commissioners and Executive Directors, as well as the Chief Medical Officer and the Director of Communications. It supports the Garda Executive Committee in the implementation of the Strategic Plan and the Annual Service Plans. The Senior Leadership Team balances the individual responsibilities of its members with their collective corporate responsibility as senior managers of An Garda Síochána.

5.9 Governance Role for all Garda personnel

5.9.1 All Garda personnel have an important role to play in collectively committing to the good governance of An Garda Síochána through compliance with the requirements of this

Governance Framework, An Garda Síochána policies and procedures, and adhering to the Code of Ethics and the Civil Service Code of Standards and Behaviours in the performance of their duties.

6 BOARD MEMBERSHIP, PROCESSES AND OPERATIONS

6.1 Board Composition

6.1.1 The Board consists of the following members:

- (a) Chairperson, and
- (b) Eight (8) Ordinary Members.

6.1.2 The composition of the Board as set out in the Act includes:

- (a) At least one person with experience or expertise relating to the functions of An Garda Síochána;
- (b) At least one person with experience or expertise relating to organisational governance, management or public administration;
- (c) At least one person with experience or expertise relating to financial matters, including the allocation, management of, and accountability for, the effective use of financial resources; and
- (d) An equitable balance between men and women.

6.1.3 The Board can operate with one or more vacancies in its membership, so long as it meets its quorum requirements (refer to Section 6.9 for quorum requirements).

6.2 Tenure of Office

6.2.1 Provision has been made under the Act for the first Ordinary Members of the Board to hold office for variable periods, as follows:

- (a) Four (4) Ordinary Members to hold office for a period of four (4) years from the date of their respective appointments; and
- (b) Four (4) Ordinary Members to hold office for a period of three (3) years from the date of their respective appointments.

6.2.2 For subsequent appointments, Board members will hold office for a period not exceeding four (4) years from the date of their respective appointments, as determined by the Minister.

6.2.3 Board members whose term of office expires by the passage of time are eligible for reappointment to the Board but cannot hold office for periods exceeding eight (8) years.

6.3 Appointment of Board Members

6.3.1 Board members are appointed by the Minister from among such persons as are recommended by the Public Appointments Service and who, in the opinion of the Minister, have sufficient experience and expertise to enable them to make a substantial contribution to the effective and efficient operation of An Garda Síochána.

6.3.2 The first Chairperson is designated by the Minister, which may occur prior to the appointment of the remaining Board Members. For subsequent occasions, the Minister appoints the Chairperson of the Board from amongst the appointed Board Members.

6.3.3 When the Chairperson is consulting with the Minister in respect of Board appointments and reappointments, the Chairperson will consider the guidelines set out in the Code of Practice's Annex on Gender Balance, Diversity and Inclusion.

6.3.4 The terms and conditions of office for the Chairperson and Ordinary members (including remuneration and allowances for expenses) are determined by the Minister, with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, and are paid by An Garda Síochána.

6.3.5 In accordance with the “One Person One Salary” Principle it is a requirement that public servants who may be appointed to the board of a public body do not receive remuneration in the form of fees. The Board Secretary will ensure that the fees paid to Board members are in accordance with the rates authorised by the Minister.

6.4 Resignation of Board Members

6.4.1 A Board member may resign from office by notice in writing addressed to the Minister. His/her resignation will take effect either on:

- (a) The date the Minister receives the notice; or
- (b) The date specified in the letter (if the Minister agrees to that date).

6.5 Removal of Board Members

6.5.1 Under Section 19 of the Act, the Minister can remove Board members if he/she is of the opinion that:

- (a) The Board member has become incapable through ill-health or otherwise of effectively performing his or her functions;
- (b) The Board member has committed stated misbehaviour;
- (c) The Board member’s removal is necessary for the effective and efficient performance by the Board of its functions;
- (d) The Board member has breached certain ethical standards (as set out in Section 19 (d) of the Act).

6.5.2 Provision is also made for Board members to be disqualified under prescribed circumstances, for example, bankruptcy or on conviction of any indictable criminal offence. Where a Board member does not attend meetings of the Board for a consecutive period of 6 months, then he/she will cease to be a Board member (unless the Minister is satisfied that absence relates to ill-health or another unavoidable cause).

6.5.3 Under Section 20 of the Act, the Minister can also remove all Board Members where:

- (a) The Board fails to achieve a quorum for three consecutive meetings,
- (b) The Board does not comply with a judgment, order or decree of any court,
- (c) The Board does not comply with any other requirement imposed on it by or under any enactment including the Act, or
- (d) The Minister is of the opinion that the Board’s functions are not being performed in an effective and efficient manner.

6.6 Onboarding for Board Members

6.6.1 Each Board member receives formal onboarding upon appointment to the Board to ensure that they obtain the necessary information to enable them to become effective in their role.

6.6.2 The Board Secretary (or a senior member of the Secretariat team in the absence of Board Secretary), with support from the Board Chairperson, will coordinate the provision of the onboarding program for newly appointed Board members.

6.7 Frequency of Board Meetings

6.7.1 The Act prescribes for meetings of the Board to take place as frequently as is necessary for the performance of its functions, but in any case, not less than one meeting in each 2-month period.

6.7.2 The date, time and place of the first meeting of the Board shall be fixed by the Minister, in consultation with the Chairperson. Subsequent meetings are called by the Chairperson and notified to Board members by the Board Secretary.

6.7.3 Any 5 Board Members may call a meeting of the Board where the Chairperson:

- (a) Refuses to call a meeting of the Board after a request, signed by no fewer than five Board members, or
- (b) Without refusing to call a meeting, does not call one within 7 days after being presented with such a request.

6.8 Attendance at Board Meetings

6.8.1 Board members are expected to attend all Board meetings. In addition to a meeting with all participants physically present, the Board may hold or continue a meeting by the use of any means of communication by which all the participants can hear and be heard at the same time (referred to as a 'remote meeting'). A Board member who participates in a remote meeting is recognised as being present at the meeting.

6.8.2 The attendance of each Board Member at Board meetings will be included in the Annual Report.

6.9 Quorum

6.9.1 The quorum for a meeting of the Board is five members of the Board, consisting of:

- (a) Four (4) Ordinary Members of the Board; and
- (b) The Chairperson (or Board member chosen by the Board to act as Chair for the meeting where the Chairperson is absent).

6.9.2 A Board member will not be counted in the quorum on an item in respect of which he or she is not entitled to take a decision, as a result of a conflict of interest being declared in respect of such an item.

6.10 Voting at Board Meetings

6.10.1 Each Board member present at a Board meeting has one vote, and every decision at a meeting of the Board is determined by a majority of the votes of the Board members present and voting on the question. In the case of an equal division of votes, the Chairperson will have a second or casting vote.

6.10.2 All decisions made by the Board will be formally recorded in the minutes.

6.10.3 Board Members are not permitted to give a proxy to another Board Member (or to any other person) to vote in his/her place at a Board meeting.

6.11 Procedure for obtaining Board approval between Board Meetings

6.11.1 The Garda Commissioner escalates urgent and exceptional matters that may occur to the Chairperson. The Chairperson will decide when an issue is of a sufficiently urgent nature to warrant the taking of a decision by the Board in the interval between meetings of the Board. Procedures for when decisions are required between Board meetings will be set out by the Board. Any decisions taken by the Board between meetings will be recorded in the minutes of the subsequent Board meeting.

6.12 Board Agendas

6.12.1 The agendas for Board meetings will be prepared by the Board Secretary in consultation with the Chairperson and the Garda Commissioner. The agenda will clearly set out the matters for consideration, details of the presenter(s) and allocated timings. The timings should allow appropriate time for meaningful discussion.

6.13 Board Minutes

6.13.1 Minutes of the proceedings of a Board meeting will be drawn up by the Board Secretary and circulated to the Chairperson for review. The Minutes will be approved by the Board at the next Board meeting. The schedule of agreed actions will be circulated in a timely manner to the owners of each assigned action to allow sufficient time for matters to be followed up in advance of the next meeting.

6.13.2 Minutes of Board meetings will include:

- (a) Time, date and location of Board meetings;
- (b) A record of Board Members present and absent;
- (c) Key discussions and decisions; and
- (d) Action items arising from the meeting.

6.14 Board and Committee Effectiveness Review

6.14.1 The Board will undertake a formal annual evaluation of its performance and that of its Committees. As part of the process, the Board will consider its balance of skills, experience, independence and knowledge, its diversity and how the Board works together as a unit, as well as other factors relevant to its effectiveness.

6.14.2 The Chairperson is responsible for ensuring that performance evaluation mechanisms are in place and that any weaknesses identified through the Board self-assessment evaluation are acted upon.

6.14.3 An external evaluation will also be carried out at least every three (3) years.

7 AUDIT, ASSURANCE AND COMPLIANCE ARRANGEMENTS

7.1 Key Policies and Codes

7.1.1 Code of Ethics

7.1.1.1 Board and committee members, as well as advisors or consultants engaged by the Garda Commissioner to assist in the performance of his/her functions, are expected to maintain proper standards of integrity, conduct and concern for public interest.

7.1.1.2 The Board is responsible for issuing a Code of Ethics for Board and committee members, and advisors and consultants whose engagement by the Garda Commissioner requires the approval of the Minister with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, setting out the standards of integrity and conduct to be maintained by each person during the performance of his/her functions.

7.1.1.3 Similarly, Garda personnel have a responsibility to act in a manner that is independent and impartial, that respects human rights and that supports the proper effective administration of justice. Many members of Garda personnel have significant autonomy in their daily duties and considerable discretion in fulfilling their responsibilities. Ethical behaviour is therefore an essential part of the work of everyone in An Garda Síochána.

7.1.1.4 A Code of Ethics for Garda Personnel is issued by the Authority, and includes:

- (a) Standards of conduct and practice for members of Garda personnel; and
- (b) Provisions to encourage and facilitate the reporting by members of Garda personnel of wrongdoing in An Garda Síochána.

7.1.1.5 The Garda Commissioner is held responsible for ensuring that all members of Garda personnel have read and understood the Code of Ethics. Since 2018 the Garda Ethics and Culture Bureau (GECB) has been embedding the Code of Ethics in An Garda Síochána. Sign up to the Code of Ethics is captured through trigger points in the careers of Garda personnel.

7.1.2 Conflicts of Interest

7.1.2.1 Board members have a fiduciary duty to avoid any conflicts between their duties as An Garda Síochána Board members and their other interests (refer to Section 4.5 for more information on the fiduciary duties of Board Members).

7.1.2.2 Under the Ethics in Public Office Acts 1995 and Standards in Public Office Act 2001 ('Ethics Acts'), holders of designated directorships and designated positions of employment in public bodies prescribed for the purposes of the Ethics Acts are required to furnish an annual disclosure of registrable interests. The Ethics Acts will apply to holders of designated directorships in An Garda Síochána once legislation is updated by the Department of Public Expenditure, Infrastructure and Public Service Reform and Digitalisation.

7.1.2.3 The Assistant Garda Commissioner, Governance and Accountability is responsible for the coordination of annual returns under the Ethics Acts. In January of each year, Garda personnel who occupy a 'designated position' in An Garda Síochána are formally reminded of their obligations under the Ethics Acts including the submission of an annual return. The Directorate reviews and collates all statements received from Garda personnel. The Board members fulfil an administrative duty under the Code of Practice to furnish the Board Secretary with their

registerable interests, on appointment and annually thereafter. A record of registerable interests disclosed by Board members shall be maintained by the Board Secretary.

7.1.2.4 In addition to the periodic statements of interest required above, Board members are required to furnish a statement of interest at the time where an official function falls to be performed, and where he/she has actual knowledge of a material interest in such a matter. The Board member is required to absent himself/herself from Board discussions on such matters. Documents regarding any matter in which a Board member has disclosed a material interest will not be made available to the Board member concerned.

7.1.2.5 Where an official function of a designated position of employment under the Ethics Acts falls to be performed and that person has a material interest in the matter, the person must not perform the function and must furnish a statement of the facts to the Garda Commissioner and the Assistant Garda Commissioner of Governance & Accountability. If the person intends to perform the function, because there are compelling reasons to do so, he/she must furnish a statement of the compelling reasons to the Garda Commissioner.

7.1.3 Confidentiality

7.1.3.1 Section 80 of the Act prohibits the unauthorised disclosure of confidential information by a Board or committee member; a member of Garda personnel; or a person engaged by the Garda Commissioner as a consultant or advisor, unless he/she is required by law, or duly authorised by the Garda Commissioner to do so.

7.1.3.2 When a Board member resigns or when his/her term of office is at an end, all equipment and documentation must be returned to the Board Secretary.

7.1.4 Performance Regulations

7.1.4.1 Under Section 256 of the Act, the Minister may make regulations providing for the procedures under which An Garda Síochána may address the unsatisfactory performance of a member of An Garda Síochána, or the unsatisfactory attendance of such a member.

7.1.4.2 The Performance Regulations make provision for the following matters:

- (a) The criteria and procedures by which the regulations apply;
- (b) The criteria and procedures by which the degree of seriousness of the unsatisfactory performance or unsatisfactory attendance of the member may be assessed;
- (c) The procedures to apply in addressing the unsatisfactory performance or unsatisfactory attendance of the member;
- (d) The retention of records relating to any matter dealt with under the regulations; and
- (e) The procedures to apply where a copy of a report has been provided to the Garda Commissioner by the Police Ombudsman in relation to a matter that should be dealt with under the Performance Regulations.

7.1.5 Conduct Regulations

7.1.5.1 Under Section 257 of the Act, the Minister may make regulations providing for the procedures under which An Garda Síochána may address misconduct of a member of An Garda Síochána (the 'Conduct Regulations').

7.1.5.2 The Conduct Regulations make provision for the following matters:

- (a) the criteria and procedures by which the regulations apply;

- (b) the criteria and procedures by which the degree of seriousness of the alleged misconduct by a member may be assessed;
- (c) the procedures to apply in addressing the alleged misconduct by a member;
- (d) the criteria to apply in referring alleged misconduct by a member the subject of an investigation or relevant proceedings under the regulations to be dealt with under the Performance Regulations;
- (e) the retention of records relating to any matter dealt with under the regulations;
- (f) the procedures to apply where a copy of a report has been provided to the Garda Commissioner by the Police Ombudsman in relation to a matter that should be dealt with under the Conduct Regulations;
- (g) where the report referred to in paragraph (f) concerns a member of An Garda Síochána who is no longer a member at the time that the report is received by the Garda Commissioner, the circumstances in which a finding in the report and the recommendation of the Police Ombudsman may be recorded in the employment record of the member, and the information shared with other persons.

7.1.5.3 Interim policies and procedures have been developed to give effect to criteria in 7.1.4.2 and 7.1.5.2 in consultation with the representative associations. Policies will be subject to review in accordance with HQ Directive No: 036/2018 - Developing, Implementing, Monitoring and Review of Policy.

7.1.6 Standards of Professional Behaviour

7.1.6.1 Under Section 258 of the Act, the Minister may prescribe the standards of professional behaviour applicable to members of Garda personnel (the 'Standards of Professional Behaviours').

7.1.7 Gifts and Hospitality

7.1.7.1 The Acceptance of Gifts, Hospitality and Sponsorship Policy sets out the principles governing the acceptance of gifts, hospitality and sponsorship by Garda personnel, and is approved by the Garda Executive Committee. Garda personnel are not permitted to accept any gifts, gratuities, favours, discounts, subscriptions, hospitality or sponsorship which might be seen to compromise them, now or in the future.

7.2 Internal Control

7.2.1 Overview of the System of Internal Control

7.2.1.1 Internal controls are the policies, processes, tasks, behaviours and other aspects of an organisation that when taken together facilitate effective operation by enabling it to respond in an appropriate manner to significant risks.

7.2.1.2 The system of internal control within An Garda Síochána seeks to manage rather than eliminate risk and can therefore only provide reasonable and not absolute assurance that Garda assets are safeguarded, transactions are authorised and properly recorded, and that material errors and irregularities are either prevented or detected in a timely manner.

7.2.1.3 The Board is responsible for ensuring that effective systems of internal control are instituted and implemented within An Garda Síochána, including financial, operational and compliance controls, and risk management. The Board will review the effectiveness of systems of internal control annually with support from the Audit Committee.

7.2.1.4 The Annual Report for An Garda Síochána includes information on the system of internal control in An Garda Síochána, and sets out the organisation's approach to, and responsibility for, risk management, internal controls and governance.

7.2.1.5 The information on the system of internal control is collated by the Office of the Deputy Garda Commissioner Security, Strategy and Governance. In collating the information, the Office engages with senior management from across An Garda Síochána responsible for the development and maintenance of internal controls.

7.2.2 Financial Control (including role of the Finance Directorate)

7.2.2.1 Executive Director of Finance and Services manages the Garda Finance Directorate, which has responsibility for the financial management of the Garda Vote as well as providing strategic and operational support and advice at all levels in An Garda Síochána.

7.2.2.2 The Directorate provides Garda management with financial information to assist with decision making, the delivery of improved services and value for money across the organisation. The Finance Directorate operates within the Public Financial Procedures Framework and complies with all circulars from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

7.2.2.3 An Garda Síochána operates a financial control environment which includes:

- (a) Assignment of financial responsibilities at management level with corresponding accountability;
- (b) Reporting arrangements at all levels where financial responsibility has been assigned;
- (c) Formal procedures for reporting significant control failures and ensuring appropriate corrective action;
- (d) Establishment of an Audit Committee;
- (e) Procedures for all key business processes; and
- (f) Systems for the safeguarding of Garda assets.

7.2.2.4 As Accounting Officer, the Garda Commissioner also prepares a Statement of Internal Financial Control for inclusion in the Appropriation Account for An Garda Síochána. This statement provides an overview of: the financial control environment within An Garda Síochána; the administrative controls and management reporting; the work performed by internal audit in relation to financial risks; procurement processes; the risk and control framework in operation within An Garda Síochána; the procedures for monitoring control processes; and an overview of any internal financial control issues.

7.2.3 Financial Reporting

7.2.3.1 The principal form of financial reporting for An Garda Síochána is the Appropriation Account, for which the Garda Commissioner is accountable as Accounting Officer (refer to Section 8.3 for more information).

7.2.3.2 The Board and the Garda Commissioner shall be provided with regular updates on the financial performance of the organisation.

7.2.3.3 The Audit Committee is responsible for advising the Board and the Garda Commissioner on the appropriateness, effectiveness and efficiency of An Garda Síochána procedures relating to financial reporting; approval of expenditure; and the acquisition, holding and disposal of assets.

7.2.3.4 Financial performance is also kept under review by senior management during the course of the year through regular reviews of periodic and annual financial reports which indicate financial performance against estimates.

7.2.4 Procurement

7.2.4.1 The procurement section in An Garda Síochána is responsible for the purchasing of goods and services for An Garda Síochána and ensuring that all procurements comply with both EU procurement rules and national regulations. The tendering office within the procurement section has overall responsibility for developing and disseminating practices and procedures in relation to the tendering process and for the implementation of procurement processes.

7.2.4.2 An Garda Síochána follows the Office of Government Procurement's ('OGP') Public Procurement Guidelines for Goods and Services, which sets out the rules and best practice on each of the various stages of the procurement process and provides templates to ensure consistency across the public sector in the tender process. In accordance with the requirements of the Code of Practice, competitive tendering is standard procedure in An Garda Síochána.

7.2.4.3 An Garda Síochána prepares a Corporate Procurement Plan, setting practical and strategic aims, objectives, and measures relating to improved procurement outcomes. An Garda Síochána also maintains a contracts database recording all contracts and payments in excess of €25,000 and publishes all purchase orders with a value exceeding €20,000 on its website. Monitoring systems are also in place to flag non-competitive procurement.

7.2.4.4 It is the responsibility of the Board, with the assistance of the Audit Committee, to satisfy itself that the requirements for public procurement are adhered to and to be fully conversant with the current value thresholds for the application of EU and national procurement rules. The Chairperson's annual comprehensive report to the Minister confirms adherence to the relevant procurement policies and procedures and reports on any non-competitive, and/or non-compliant procurement.

7.2.5 Garda Professional Standards Unit

7.2.5.1 The Garda Commissioner established the Garda Professional Standards Unit ('GPSU') in 2006, to meet a legislative requirement under the Garda Síochána Act 2005. Whilst there is no longer a legislative requirement for the unit under the Act, it remains in place, with the same remit, as determined by the Garda Commissioner.

7.2.5.2 The purpose of the GPSU is:

- (a) To examine and review, as directed by the Garda Commissioner, the operational, administrative and management performance of An Garda Síochána at all levels;
- (b) To propose measures to the Garda Commissioner to improve that performance; and
- (c) To promote the highest standards of practice, as measured by reference to the best standards of comparable police services, in operational, administrative and management matters relating to An Garda Síochána.

7.2.5.3 The unit also oversees compliance by Chief Superintendents, Principal Officers, Superintendents, and Assistant Principals in conducting inspections and reviews of their divisions or national sections each quarter.

7.2.5.4 The unit reports to the Garda Commissioner on its activities.

7.2.6 Garda Anti-Corruption Unit

- 7.2.6.1 The Garda Anti-Corruption Unit was formally established in 2020.
- 7.2.6.2 The Unit promotes organisational integrity and professionalism through the prevention, identification and, where necessary, the investigation of internal corruption. To this end, the Unit has to date introduced three key policies - an overarching Anti-Corruption Policy, a Substance Misuse (Controlled Drugs) Policy, and a Professional Boundaries and Abuse of Power for Sexual Gain Policy. These policies are available at www.garda.ie.
- 7.2.6.3 There is also an Anti-Corruption Unit Liaison based in the Performance Assurance Functions within each of the divisions. The Anti-Corruption Unit Liaison is responsible for dealing with requests relating to investigations, as required.

7.2.7 Protected Disclosures

- 7.2.7.1 The Protected Disclosures Act 2014 as amended was enacted to allow employees to bring alleged wrongdoing to the attention of the appropriate authorities within a statutory framework. The Garda Commissioner established a Protected Disclosure Office in 2025.
- 7.2.7.2 In accordance with Section 21(1) of the Protected Disclosures Act 2014 as amended, An Garda Síochána has published a Protected Disclosures Policy designed to facilitate and encourage all workers to raise genuine concerns about possible wrongdoing taking place in the workplace so that these concerns can be investigated and addressed in a manner appropriate to the circumstances of the case. All Garda personnel have been informed of this policy.
- 7.2.7.3 The Garda Commissioner appointed a number of Protected Disclosures Managers who are supported with a dedicated and trained team. An Garda Síochána has been working with a number of external providers including Transparency International Ireland to create an environment to ensure that persons who wish to make protected disclosures are properly protected and supported.
- 7.2.7.4 The Board, with the assistance and input of the Audit Committee, provides oversight of adherence to the protected disclosure legislation and the operation of the protected disclosure policy.
- 7.2.7.5 Under Section 22 of the Protected Disclosures Act 2014 as amended, each public body is required to publish an annual report setting out the number of protected disclosures received in the preceding year and the action taken. The publication of the data in the report must be done in a way that protects the identity of the disclosers. This report is available on the An Garda Síochána website (www.garda.ie).

7.2.8 Freedom of Information

- 7.2.8.1 The Freedom of Information Act 2014 ('FOI Act') is a statutory right conferred on all members of the public to access records held by public bodies including An Garda Síochána, while balancing the public interest and the right to privacy of individuals. An Garda Síochána became subject to the FOI Act on 14 October 2015, as a partially included agency "insofar as it relates to administrative records relating to human resources, finance or procurement matters".
- 7.2.8.2 An Garda Síochána has a dedicated Freedom of Information Office which is responsible for:
 - (a) Handling of requests under the FOI Act;

- (b) Managing the organisation's responsibilities relating to Access to Information under the Environment Regulations;
- (c) Acting as the lead liaison point for An Garda Síochána with the Office of the Information Commission (in respect of information relating to freedom of information requests, appeals in relation to decisions not to disclose information and other freedom of information related issues); and
- (d) Offering advice to members of An Garda Síochána on matters relating to freedom of information requests.

7.2.8.3 In line with the FOI Act, An Garda Síochána provides information about the organisation and its activities via the Publication Scheme and also provides access to the decisions made on requests for non-personal information through the published Decision Log. The Annual Report provides information on the number and nature of requests received and responded to within the period concerned.

7.2.9 Data Protection

7.2.9.1 In processing personal data in the exercise of its statutory functions, An Garda Síochána is a data controller subject to the requirements and obligations outlined under the Data Protection Acts 1988-2018 and the General Data Protection Regulation ('GDPR').

7.2.9.2 An Garda Síochána' has a Data Protection Unit ('DPU') which was established following the enactment of the GDPR and Data Protection Act 2018 (Part 5 of the Act applies to the processing of personal data for law enforcement purposes). The unit's primary responsibilities include:

- (a) Managing subject access requests ('SARs') on behalf of An Garda Síochána;
- (b) Acting as the lead liaison point for An Garda Síochána with the Data Protection Commission (in respect of data breach notifications, complaints by data subjects or other data protection issues); and
- (c) Offering support and advice to members of An Garda Síochána on matters relating to data protection, including developing data sharing agreements, conducting data protection impact assessments ('DPIAs') and managing data breaches.

7.2.9.3 An Garda Síochána Code of Practice on Data Protection provides guidance for personnel in relation to their data protection responsibilities. The DPU also provides advice and guidance through frequently asked questions ('FAQs') and templates, available on the internal Garda portal.

7.2.9.4 The Annual Report provides a summary of key activity for the period concerned in respect of the organisation's responsibilities under data protection law.

7.2.10 Complaints

7.2.10.1 The Police Ombudsman, as established under the Act, is an independent oversight body tasked with investigating complaints against members of An Garda Síochána. Refer to Section 3.7 of this Framework for more information on the remit of the Police Ombudsman.

7.2.10.2 The legislation provides that all complaints made against a member of Garda personnel are referred to the Police Ombudsman for consideration. The Police Ombudsman is responsible for determining which complaints are admissible and for determining the action to be taken (resolution by An Garda Síochána or further investigation by the Police Ombudsman). The

categories of complaints suitable for resolution by An Garda Síochána are approved by the Minister.

7.2.10.3 Under the Act, the Garda Commissioner is responsible for establishing and maintaining arrangements for the handling of complaints which are deemed suitable for An Garda Síochána resolution and for ensuring that complaints are handled in accordance with these arrangements. The complaints section within Internal Affairs is responsible for the administration of complaints on behalf of An Garda Síochána. The complaints section is also supported by the Performance Assurance functional areas based in divisions.

7.2.10.4 Where a complaint relates to an act or omission that may constitute an offence, the Police Ombudsman also has responsibility to refer such matters to the Director of Public Prosecutions.

7.3 Risk Management

7.3.1 Overview of the Risk Management Framework

7.3.1.1 An Garda Síochána has a formal risk management process which provides a structured approach to risk management with an emphasis on governance, accountability and transparency. There is a Risk Management Policy and accompanying procedures in place, which set out the organisation's approach to risk management.

7.3.1.2 There is both a top-down and bottom-up approach to risk management. A Corporate Risk Register is in place, which summarises the principal risks facing the organisation and assigns clear ownership of individual risks. At local level, risks are also captured across Regions / Divisions and Sections / Directorates risk registers and assigned clear ownership.

7.3.1.3 Under the Act, the Board is responsible for overseeing and approving the development of risk policy within the organisation, and for ensuring that appropriate systems of risk management are in place. The Board are also responsible for, amongst other functions, approving the risk management framework, setting the risk appetite, and approving the risk management plan and Corporate Risk Register on an annual basis.

7.3.1.4 The Garda Commissioner is responsible for the overall management of risk within the organisation. The Garda Commissioner has delegated the function of Chief Risk Officer to Deputy Garda Commissioner Security, Strategy and Governance.

7.3.1.5 The Deputy Commissioner Security, Strategy and Governance co-chairs the Risk and Policy Committee with Assistant Garda Commissioner Governance and Accountability. The purpose of the Risk and Policy Committee is to provide strategic direction and oversight with respect to risk and policy management in An Garda Síochána. It ensures that the organisation's corporate risks are managed and mitigated effectively to enable the achievement of organisational objectives as outlined in Strategy Statements and Policing Plans. It ensures that robust, fit for purpose policies are in place across the organisation and where necessary, strengthen policies where gaps are identified.

7.3.1.6 The Committee meets on at least a quarterly basis and on an annual basis, reviews the effectiveness of the Risk Management Frameworks and makes recommendations to the Commissioner for approval.

7.3.1.7 The Audit Committee supports both the Board and the Garda Commissioner in their risk management responsibilities and is responsible for advising the Board and the Garda

Commissioner on the appropriateness, effectiveness and efficiency of An Garda Síochána risk management procedures. The Assistant Principal, Garda Risk Management Unit, provides a quarterly update on risk management to the Audit Committee.

7.3.1.8 The Garda Risk Management Unit ('GRMU') provides administrative support to the Chief Risk Officer and the Risk and Policy Committee and is responsible for overseeing the risk management function. The GRMU advises on new and emerging corporate risks and ensures organisation-wide compliance with risk management policy. A Corporate Risk Summary Document is provided by the GRMU to the Garda Commissioner on a monthly basis.

7.3.1.9 The GRMU also provides organisation-wide support in terms of communications, training, advice and guidance to all risk managers within An Garda Síochána, with the objective of embedding risk management firmly within the organisation's culture. A Risk Champion Network, governed by the GRMU, is in place across the Garda organisation to assist with the implementation, coordination, management and support of risk management functions. An internal review of the effectiveness of the risk management framework is undertaken annually, with external reviews also scheduled on a regular basis.

7.4 Internal Audit

7.4.1 Overview of the Internal Audit Framework

7.4.1.1 An Garda Síochána Garda Internal Audit Service section ('GIAS'), operates in accordance with a written charter approved by the Board and/or the Audit Committee. The purpose of the GIAS is to provide independent objective assurance and consulting services, designed to add value and improve An Garda Síochána operations.

7.4.1.2 Internal Audit provides reasonable audit assurance that significant risks are identified, managed and controlled effectively throughout the organisation. GIAS also advises the Audit Committee and the Garda Commissioner, as Accounting Officer, specifically in relation to the financial and operational controls in place within An Garda Síochána. It does this by undertaking thematic audits encompassing issues across the organisation, conducting periodic and systematic audits based on audit procedures, as well as undertaking value-for-money type reviews.

7.4.1.3 The Head of Internal Audit reports functionally to the Audit Committee and administratively to the Garda Commissioner. The Audit Committee also approves the annual risk-based internal audit plan and internal audit key performance indicators ('KPIs') and receives regular reports on the work undertaken by GIAS, the findings arising from audit engagements and the progress made on internal audit recommendations.

7.4.1.4 The effectiveness of the internal audit function is reviewed periodically by the Audit Committee, with external assessments conducted at least once every five (5) years by a qualified, independent assessor from outside of An Garda Síochána.

7.5 Compliance Framework

7.5.1 Overview of the Compliance Framework

7.5.1.1 The business of An Garda Síochána is underpinned by a wide range of legislative and regulatory requirements. Compliance with the provisions of the legislation is managed by both administrative and operational units across the organisation. The Garda Executive

Committee and Senior Leadership Team have overall responsibility for compliance across the organisation's functions. Chief Superintendents at divisional level within An Garda Síochána are responsible for ensuring their division's compliance with relevant legislation and regulations, in conjunction with the specialised unit or bureau, where appropriate.

7.5.1.2 The Performance and Assurance functional area within each of the divisions are tasked with enhancing the level of governance, accountability and performance in the division. It supports the Chief Superintendent in monitoring compliance through the completion of inspections and reviews. Standardised processes are currently being developed to support the work of the Performance Assurance functional areas.

7.5.2 Compliance with the Garda Commissioner's Reporting Responsibilities under the Act

7.5.2.1 The Act places certain reporting obligations upon the Garda Commissioner. Examples of these reporting responsibilities are provided in Section 8 of this Governance Framework.

7.5.3 Compliance with the Code of Practice for the Governance of State Bodies 2016

7.5.3.1 An Garda Síochána is expected to comply with the Code of Practice for the Governance of State Bodies 2016 and is required to report to the Minister on its level of compliance. Any derogations from the provisions of the Code of Practice are to be written into the Oversight Agreement with the Department with the reasons for the exemption clearly explained. An Garda Síochána must also report on its compliance with the Code of Practice through the Comprehensive Report to the Minister (see Section 8.2 for more details).

7.5.3.2 To monitor its compliance with the Code of Practice, An Garda Síochána has developed a compliance matrix which maps out the various code requirements. This document is maintained by the Office of the Deputy Garda Commissioner Security, Strategy and Governance.

7.5.4 Compliance with Obligations under Tax Laws

7.5.4.1 The Board are responsible for satisfying itself that any tax clearance requirements regarding the payment of grants, subsidies and similar type instruments and regarding Public Sector Contracts, are fully adhered to.

7.5.4.2 A report is submitted to the Department each year, confirming compliance with An Garda Síochána obligations under tax laws.

7.5.5 Compliance with the Irish Human Rights and Equality Commission Act 2014

7.5.5.1 Section 42 Irish Human Rights and Equality Commission ('IHREC') Act 2014 introduces the Public Sector Duty which states that a public body shall in the performance of its function, have regard to the need to eliminate discrimination, promote equality of opportunity and treatment for its staff and persons to whom it provides services, and protect the human rights of its staff and persons to whom it provides services. Under the PSCS Act 2024, the Board is responsible for ensuring that An Garda Síochána has appropriate policies, plans and actions in place to enable compliance with its obligations under Section 42 of the IHREC Act 2014.

7.5.5.2 Human rights applies across every facet of the organisation from its structure to strategy, policy, practice and procedures both internal and external to the organisation. An Garda Síochána is committed to ensuring that there is a culture and practice of respect for and

protection of equality and human rights among staff and the people to whom it provides services.

7.5.6 Compliance with other Statutory Requirements

- 7.5.6.1 An Garda Síochána must comply with a range of other common legislative provisions, for example, employment law and health and safety legislation. Responsibility for compliance with these legislative provisions is led by the relevant unit with obligations on management and staff communicated through An Garda Síochána policies and procedures.

8 REPORTING FRAMEWORK

8.1 Annual Report

8.1.1 Section 70 of the Act requires the Garda Commissioner to prepare and submit to the Minister (following adoption by the Board), a report on the performance of An Garda Síochána during the preceding year (the ‘Annual Report’). The Annual Report is submitted to the Minister within four months of the end of each year and published as soon as possible after the Minister lays the Annual Report before the Oireachtas.

8.1.2 Under the legislation, the Annual Report must include the following:

- (a) General statement of the services provided and activities undertaken by An Garda Síochána;
- (b) Report on the implementation of the Strategic Plan;
- (c) Report on the implementation of the Annual Service Plan, including the achievement of the performance targets contained therein;
- (d) Report on the implementation of the Capital Plan;
- (e) Statement of An Garda Síochána arrangements for implementing and maintaining adherence to this Framework;
- (f) Report on the implementation of any directives issued by the Minister; and
- (g) Any other matters the Board sees fit.

8.1.3 In line with the requirements of the Code of Practice, the Annual Report also includes:

- (a) The names of the Chairperson, the Garda Commissioner and all Board members;
- (b) Statement of how the Board operates, including a high-level statement of which types of decisions are taken by the Board and which are delegated to management;
- (c) The number of Board and committee meetings held and the attendance of members;
- (d) Statement of Internal Control, including confirmation that there has been a review of the effectiveness of the system of internal control within the organisation;
- (e) Confirmation that the Board has carried out an assessment of the principal risks of An Garda Síochána, including a description of these risks and where appropriate, mitigation measures or strategies;
- (f) Statement setting out the agreement with the Department of Justice, Home Affairs and Migration regarding An Garda Síochána compliance with the code of practice, and explaining whether there are any derogations or variations to any requirements;
- (g) Confirmation from the Chairperson that An Garda Síochána is adhering to the public spending code;
- (h) Statement confirming the Garda Commissioner is responsible for the preparation of the Annual Report; and
- (i) Details regarding the performance evaluation of the Board and its committee(s), and how this has been conducted.

8.1.4 The Office of Corporate Communications in An Garda Síochána is responsible for the collation of the Annual Report, on behalf of the Garda Commissioner, and co-ordinates the submissions from the various divisions and units within the organisation to obtain the required information. The Office of Corporate Communications are also responsible for making the various updates to the Annual Report which may be requested by the Garda Commissioner, Board or the Minister.

8.2 Comprehensive Report to the Minister

8.2.1 In conjunction with the submission of the Annual Report, the Chairperson must also submit a Comprehensive Report to the Minister in accordance with the specific provisions set out in Appendix B (Business and Financial Reporting Requirements) of the Code of Practice for the Governance of State Bodies 2016. The purpose of this Report is to provide assurance that the necessary systems of internal control, risk management and other areas of compliance are operating effectively within An Garda Síochána.

8.2.2 The report is a confidential letter that includes items such as:

- (a) Statement of Internal Control (refer to Section 7.2.1 for more details);
- (b) Outline of all commercially significant developments affecting An Garda Síochána in the prior year;
- (c) Summary of significant post-balance sheet events and any off-balance sheet financial transactions not disclosed in the appropriation accounts;
- (d) Affirmation that Government policy is being complied with (such as pay guidelines, travel policies, the public spending code);
- (e) Schedule of fees and expenses paid to Board members;
- (f) Affirmation that all appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposals are being carried out;
- (g) Affirmation that Codes of Ethics and Conduct for the Board and Garda personnel is in place and adhered to;
- (h) Confirmation that procedures are in place for the making of protected disclosures and confirmation that the annual report on protected disclosures has been published;
- (i) Confirmation that An Garda Síochána had complied with its obligations under tax law;
- (j) Details of legal disputes involving other State Bodies;
- (k) Confirmation that the Code of Practice has been adopted by An Garda Síochána and the extent to which it is in compliance with the code;
- (l) Affirmation of adherence to the relevant procurement policy and procedures and the development and implementation of the corporate procurement plan; and
- (m) Details of non-competitive procurement.

8.3 Appropriation Account

8.3.1 As Accounting Officer for An Garda Síochána, the Garda Commissioner is responsible for ensuring that the annual Appropriation Account for An Garda Síochána is prepared in accordance with the Exchequer and Audit Departments Act, 1866 (as amended by the Comptroller and Auditor General (Amendment) Act, 1993), the accounting rules and procedures laid down by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and the related circulars and guidance issued periodically by Department of Public Expenditure, National Delivery Plan and Reform.

8.3.2 For the avoidance of any doubt, it is these annual accounting obligations and not those referenced in subsections 1.1-1.5 of Appendix B (Business and Financial Reporting Requirements) of the Code of Practice for the Governance of State Bodies 2016 that apply to An Garda Síochána as a vote-holding body.

8.3.3 The Appropriation Account is also shared with the Board for information prior to submission to the Minister.

8.3.4 The Appropriation Account is audited by the Office of the Comptroller and Auditor General ('C&AG'). Following the audit and review of the draft Annual Report, the C&AG is required to report to the Garda Commissioner with his/her opinion on whether the accounts give a true and fair view of An Garda Síochána income and expenditure and whether the accounts are in agreement with the underlying accounting records. The C&AG will furnish An Garda Síochána with a management letter if they find evidence of any significant weaknesses in internal controls during an audit. The Audit Committee shall review the management letter once An Garda Síochána has provided a response to each issue, and will subsequently monitor actions taken to address the control issues. The most recent Appropriation Accounts of An Garda Síochána can be found on the website of the C&AG: www.audit.gov.ie.

8.4 Three yearly Review of An Garda Síochána Performance

8.4.1 Section 63 of the Act provides for the Garda Commissioner when preparing the Strategic Plan, to undertake a review and evaluation of the performance of An Garda Síochána of its functions as prescribed by the Act, over the previous three years (except in the case of the first plan).

8.4.2 Where reasonably practical, the proposed measurement of outcomes is included within the body of the Strategic Plan.

8.5 Organisational Performance

8.5.1 A key function of the Board is to monitor the implementation of organisational performance. An Garda Síochána Executive, supported by the Senior Leadership Team shall report to the Board on the organisation's performance against the Strategic Plan, Annual Service Plan and Budget Estimates.

8.6 Performance Delivery Agreement

8.6.1 The Code of Practice for the Governance of State Bodies 2016 provides for a Performance Delivery Agreement ('PDA') to be agreed between non-commercial State bodies and the relevant Minister/parent department. The PDA acts as a performance contract with the parent department in which an agreed level of performance/service is formalised.

8.6.2 A performance delivery agreement between the Department and An Garda Síochána is not considered appropriate given the nature of the oversight framework established under the Act to include external oversight provided by the Department, the Authority and the Police Ombudsman as well as internal oversight provided by the Board.

8.7 Other Reporting Requirements for the Garda Commissioner

8.7.1 Under Section 36 of the Act, the Garda Commissioner has a general duty to keep the Minister and Secretary General fully informed of:

- (a) Matters relating to significant developments concerning:
 - i. The preservation of peace and public order in the State;
 - ii. The protection of life and property in the State; or
 - iii. The protection of the security of the State;
- (b) Significant developments that might reasonably be expected to adversely affect public confidence in An Garda Síochána;
- (c) Matters relevant to the accountability of the Government to the Houses of the Oireachtas; and

(d) Any other matters that, in the Garda Commissioner's opinion, should be brought to the Minister's attention.

8.7.2 Whenever required by the Minister, the Garda Commissioner must submit a report on any matters connected with the provision of policing services or security services by An Garda Síochána or the performance of such of the Garda Commissioner's functions as may be specified by the Minister. The Department of Justice, Home Affairs and Migration also monitors policing and security performance more generally as part of its relationship with An Garda Síochána and meets with the Garda Commissioner on a regular basis to discuss governance-related matters.

8.7.3 Under Section 62 of the Act, the Garda Commissioner is required to inform the Minister, in such form and frequency as agreed with the Minister, on the measures taken to achieve the performance targets set out under the security principles, and the outcomes of those measures.

8.7.4 Under Section 75 of the Act, the Garda Commissioner is also responsible for ensuring that the Audit Committee is provided with An Garda Síochána audit reports, audit plans and monthly reports on expenditure, and report to it on matters relating to suspected fraud or misappropriation of Garda assets.

8.7.5 Under Section 133, the Garda Commissioner is required to report to the Authority with regard to policing services in order to facilitate the Authority's performance of its functions. Whenever requested by the Authority, the Garda Commissioner must submit a report on any matters connected with policing services or the performance of the Garda Commissioner's functions relating to such services. The performance by An Garda Síochána in delivering policing priorities and targets is closely monitored by the Authority. The Garda Commissioner also reports to the Authority in relation to policing services generally, including at public meetings.

8.7.6 Under Section 201, the Garda Commissioner is required to establish and maintain arrangements for the handling of complaints, deemed suitable for resolution by An Garda Síochána. Whenever requested by the Police Ombudsman, the Garda Commissioner must provide a report on any matters connected with the operation of such arrangements.

8.7.7 Under the Act, the Garda Commissioner must also inform the Board and other key stakeholders of certain matters, in addition to those set out above, as and when required.