

**Corporate Governance Framework
in the
Office of the Comptroller and Auditor
General**

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Governance Principles

Foreword by the Accounting Officer

Governance in the Office of the Comptroller and Auditor General is based on a long established management structure that has functioned effectively for many years with great stability and with accepted and clearly defined roles for Accounting Officers, senior civil servants and staff.

Governance is concerned with developing the appropriate structures and processes for directing and managing an organisation so that stakeholders can be assured that the organisation is operating effectively and efficiently. Governance arrangements help to ensure good management, good performance, good stakeholder engagement and good outcomes. Achieving good outcomes is, in essence, how success will be measured.

Good governance is about delivering priorities, achieving objectives, behaving with integrity and acting in the public interest, and in ways that are consistent with legal and regulatory obligations.

The 'International Framework: Good Governance in the Public Sector' suggests a number of high level governance principles which should underpin the governance arrangements in any civil service organisation.

The following table outlines these governance principles that are appropriate to our Office. They also form the basis for the governance arrangements outlined in this framework. These principles support the fundamental function of good governance which is to ensure we deliver on our mandate and achieve intended outcomes.

Governance Principles
<ol style="list-style-type: none">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.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 practice in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.3. Good governance means developing the Office's capacity, including the capability of the leadership team, management and staff.4. Good governance means managing risks and performance through robust internal

control systems and effective performance management practices.

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

We all have an important role to play in ensure that good governance is in place and the establishment of this framework will ensure that structures, policies and processes are in place to deliver on these obligations.

Andrew Harkness
Accounting Officer

March 2016

The Purpose of this Framework

The purpose of this Governance Framework (GF) is to provide a clear and comprehensive summary of the principal aspects of corporate governance within the Office of the Comptroller and Auditor General.

Corporate governance is vitally important for the Office in effectively discharging its statutory obligations. It ensures that a framework of structures, policies and processes are in place to deliver on these obligations and it also allows for an objective assessment of management and corporate performance.

The GF focuses on key areas of governance and it also points to sources of more detailed guidance and includes within the appendices, key governance documents addressing assurance, compliance, planning and oversight arrangements. It is envisaged that the GF will be further developed over time as the governance agenda and needs of the Office and its stakeholders evolve.

This document sets out a framework for the governance of the Office so that it can best deliver on our objectives in a professional, fair and balanced manner. The Audit Board will formally review the operation of this framework annually. It is planned that the Office's governance framework will be available on our website www.audgen.gov.ie and will allow staff seeking guidance on procedures to have a reference point available for their needs.

The purpose of this chapter is to provide an overview of the mission of the Office, the values, behaviours and culture, senior management and organisational structures, and to briefly outline the strategic and business planning process. It will also outline the internal communication arrangements, the engagement with external stakeholders and a review of the effectiveness of this framework.

Role of the Comptroller and Auditor General

- 1.1 The Comptroller and Auditor General (C&AG) is appointed by the President on the nomination of Dáil Éireann. He or she holds office under Article 33 of the Constitution.
- 1.2 The C&AG is responsible for auditing the public accounts, undertaking examinations on the management and use of public resources and reporting the results of the work to Dáil Éireann.

Mission of the Comptroller and Auditor General

- 1.3 In this regard, the C&AG's mission is to provide independent assurance that public funds and resources are used in accordance with the law, managed to good effect and properly accounted for and to contribute to improvement in public administration.

Responsibilities

- 1.4 The C&AG is required by law to
 - issue opinions on the accounts of government departments and public bodies which are audited by him
 - publish reports on important matters selected at his discretion relating to value for money and the administration of public funds
 - authorise, under the Comptroller function, the release of public money from the Exchequer for purposes specified by law.

Role of the Office of the Comptroller and Auditor General

- 1.5 The Office assists the C&AG in his statutory functions and is staffed by civil servants.
- 1.6 The management team of the Office leads and manages the implementation of the systems, processes and behaviours necessary to promote good corporate governance across the organisation so that all staff of the Office work together as a high performing team.

Values, Behaviours and Cultures

- 1.7 The Office recognises that good outcomes of audit depend on the skills, values and behaviours of its management and staff. The Office commits to work hard to embed the following values in its working culture.
- 1.8 The Office's aim is to sustain and foster a culture and related values that exemplify ethical behaviour and effective governance.
- 1.9 Independence, objectivity, professionalism, and excellence are core values to which the Office subscribes and these are aligned with the standards reflected in
- the Civil Service Code of Standards and Behaviours,
 - professional auditing and ethical standards
 - ethics legislation.
- 1.10 The following are our declared values which we will work hard to embed in every aspect of our work, in our dealings with clients and in our relationships with each other.

Objective and independent in our work

- select issues for examination which are important in the context of the management of public funds
- audit in accordance with applicable standards
- ensure that our reports are fair and balanced.

Constructive and helpful in our dealings with audited bodies

- communicate our requirements and expectations so as to assist audited bodies achieve the finalisation of the accountability process in a timely way
- recognise the legitimate needs of audited bodies to discharge their accountability in a timely manner
- issue post-audit correspondence which assists organisations in improving their control and management
- attend key meetings of the audit committees of audited bodies.

Excellence in the conduct of our work

- perform all our work to the highest standards of public service
- adopt the most cost-effective audit methodologies and computer-assisted approaches

- develop our staff so that they can make the optimum contribution to the delivery of public audit services while advancing their own public service careers.

In our dealings internally

- foster a positive work environment where staff are empowered to contribute
- reinforce a performance-driven work culture
- take initiative to address issues proactively, accept constructive feedback as aid to continuous improvement.

1.11 These values are communicated to all staff. Staff are expected to familiarise themselves with all the relevant codes, rules and legislation governing the Civil Service including the application of the requirements of confidentiality in dealing with public organisations.

Organisation Structure

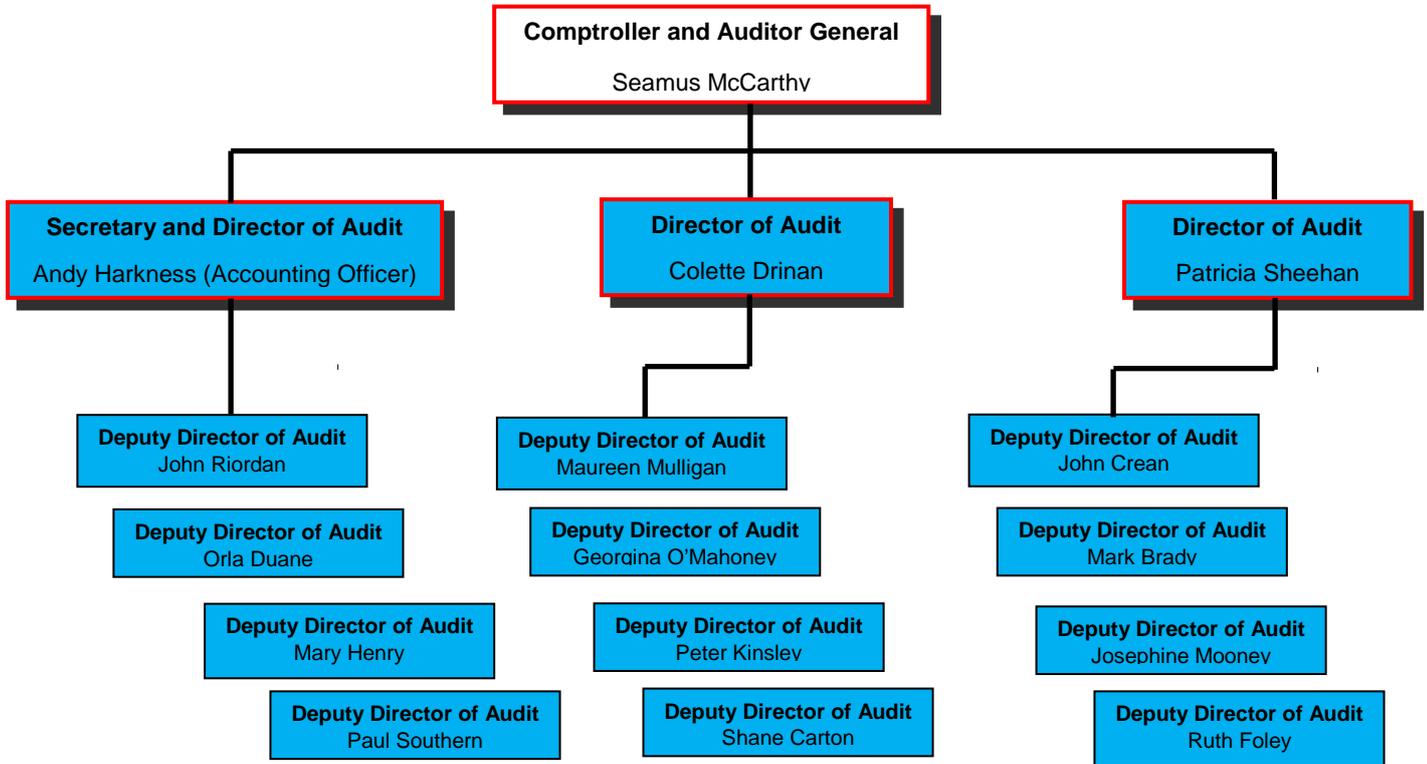
1.12 The Office is managed by

- an **Audit Board** – comprising the Comptroller and Auditor General, the Secretary and the Directors of Audit. The Audit Board oversees the development and implementation of strategy and reviews operational performance.
- a **Management Board** – comprising the Directors and Deputy Directors of Audit which co-ordinates the management and operation of the Office.

1.13 Organisational structure derives from our core job of providing an audit certification programme and a reporting programme. Divisions have been organised to report to individual members of the Management Board, who in turn, report to their Director, who are responsible for the day-to-day running of the Office.

1.14 The Office is organised into directorates headed by the three Directors of Audit based on audit and reporting work programmes. Within each directorate a number of divisions are assigned portfolios of work based on sectors operating within the public service.

The organisational structure is set out below



- Appropriation account audits
- Social Protection audit
- Audit of Finance Accounts
- Financial sector audits (e.g. NTMA, NAMA, Central Bank)
- Exchequer control
- Corporate strategy
- Finance, budgeting and corporate reporting
- Human resources function
- Partnership
- Accommodation and security
- ICT

- Revenue audit
- Education sector audit
- Appropriation account audits
- Reporting (annual and special)
- PAC liaison
- International
- C&AG report production
- Reporting guidelines

- Semi State audits
- Health sector audits
- Enterprise sector audits
- Audit standards unit
- Training
- Contracting of audits

Audit Board

Management Board

Strategic Planning, Decision Making and Performance Management

- 1.15 The Statement of Strategy outlines high level priorities and these priorities are reflected in the annual work programme.
- 1.16 In order to effectively deliver the annual work programme and bring clarity to roles and responsibilities at the level of the individual staff member, the Office has a Business Planning framework which provides for annual business plans for each division and unit in the Office. The annual business plans set out
- the key corporate objectives for the year
 - the principal risks to achieving those objectives
 - the available resources including the annual budget estimate, the estimate of available time, the resources required to deliver the various outputs, and the overall resource allocation.
- 1.17 The plan is systematically managed, supported and directed by the Management Board and is led by Deputy Directors. Progress against business plans is monitored by the Management Board regularly based on information prepared by Corporate Services.
- 1.18 Individual responsibilities are articulated through the system of divisional and unit business plans and the Performance Management and Development System (PMDS). An information system tracks performance indicators at project and audit level.

Internal Communications

- 1.19 Internal communication is significant in any organisation as it is the building block for the organisational culture. When every member of the organisation holds the same values, understands the work procedures and is focused on the same mission, there is more effective use of resources than in an organisation where there is a diffused interpretation. The main tools used in the Office are
- individual communication
 - staff meetings with teams, divisions and directorates and across the organisation
 - annual conference
 - training events
 - electronic communications such as email notices, electronic notice board containing manuals, procedures, minutes of key governance meetings
 - surveys
 - working groups/ forums.
- 1.20 A number of Committees such as the Partnership Committee operates in the Office which provide upward feedback on operational and other issues.

External Stakeholders

- 1.21 The number of external stakeholders is diverse from members of the Committee on Public Accounts (PAC) of Dáil Éireann, public bodies and the public. Reports on examinations and the Report on the Accounts of the Public Services are published on the Office's website (www.audgen.gov.ie).
- 1.22 Public bodies are responsible for publishing audited accounts which are laid before the Houses of the Oireachtas as required by law. The Houses of the Oireachtas has an online catalogue of digital scans of documents laid at <http://opac.oireachtas.ie/liberty/libraryHome.do>
- 1.23 The Office's customer charter sets out the service commitments. The Office seeks feedback and advice to help to improve that service. Customer, in the context of the Charter refers only to audit clients of the Office. The charter explains the role of the Office and the way in which it interacts with audited bodies to provide the best possible service to them while assisting Dáil Éireann in its role of holding to account, bodies funded by State grants or levies imposed by law. The charter was developed in consultation with the staff, the clients, and other stakeholders and is available on the Office website.
- http://www.audgen.gov.ie/viewdoc.asp?fn=/documents/aboutus/Customer_Charter_EN.htm

Effectiveness of the Framework

- 1.24 In the context of good governance, the effectiveness of our management systems, the control culture and control environment are subjected to regular review from internal audit, the Audit Committee, and our external auditors. Individual managers and staff also play a key role in ensuring management systems and control effectiveness through the Office's management assurance process

Chapter 2 Senior Management Roles and Assignment of Responsibilities

The purpose of this chapter is to provide an overview of senior management governance roles and responsibilities, including those relating to Comptroller and Auditor General and those who exercise a senior management role within the Office.

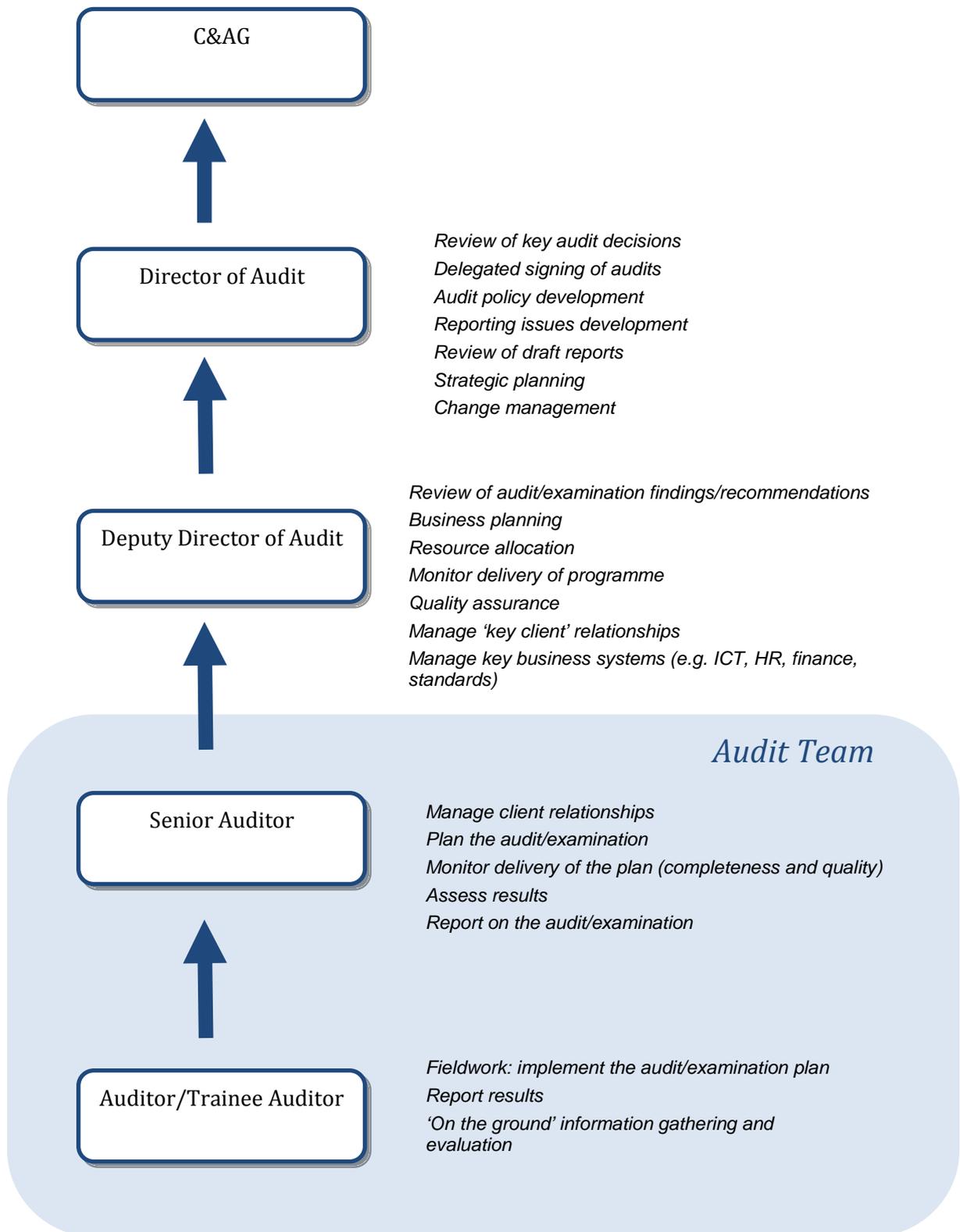
Authority of the Comptroller and Auditor General

- 2.1 The C&AG holds office under Article 33 of the Constitution. He has the statutory power to regulate the business of the Office and accordingly, is the ultimate approval authority for audit policy and the overall work programme.
- 2.2 The principal legislative provisions governing the powers and duties of the C&AG are set out in the Comptroller and Auditor General Act 1923 and the Comptroller and Auditor General (Amendment) Act 1993.
- 2.3 Section 6 of the 1923 Act provides for the regulation by the C&AG of the conduct of the internal business of the Office. Section 16 of the 1993 Act permits the C&AG to delegate functions to an officer (other than the audit of the appropriation accounts of government departments and the making of certain reports).

Roles and Responsibilities

- 2.4 Staff are assigned roles and responsibilities by the C&AG or under his authority in accordance with the legislation. A description of the various roles for each grade is set out on the following page.
- 2.5 In accordance with the terms of the Civil Service Regulation Act 1956 (as amended) the C&AG and the Secretary and Director of Audit are the appropriate authorities (as the case may be) with regard to the regulation of civil servants of the Office.
- 2.6 The Secretary and Director of Audit is responsible for the overall administration of the Office including human resources, finance functions, facilities and information and communications technology. As Accounting Officer he or she is accountable for the use of resources of the Office.
- 2.7 Directors of Audit have delegated authority to provide the audit opinion on behalf of the C&AG on the accounts of certain public bodies. A director may also have the delegated authority to grant credits on the Exchequer on foot of requisition for or on behalf of the Minister for Finance.

2.8 The roles and responsibilities at each level is set out below.



Role of the Accounting Officer

- 2.9 The Secretary and Director of Audit, in his capacity of Accounting Officer, is responsible for the administration of funds and the system of internal financial control. He or she is assigned the responsibility for preparing the annual Appropriation Account of the Office by the Minister for Public Expenditure and Reform in accordance with Section 22 of the Exchequer and Audit Departments Act 1866.¹
- 2.10 The role of Accounting Officer is set in more detail in Chapter 3.

Governance Role of all Staff

- 2.11 In addition to the specific governance roles discussed above, other staff have a specific role to play in assuring good governance within the Office in corporate and other functional areas such as human resources, risk management, procurement, data protection, health and safety, finance, Freedom of Information, Protected Disclosures, etc.
- 2.12 Furthermore all staff members in the Office have an important role to play in collectively committing to the good governance of the Office through the requirements of this framework, Office notices and policies, civil service circulars and adhering to the relevant codes of conduct in the performance of their duties.

¹ The Appropriation Account must be prepared and presented by the Accounting Officer for audit by 1 April of the year following that to which the account relates.

Whereas the previous chapter concentrated on governance roles and responsibilities, the purpose of this chapter is to set out the remit and main terms of reference of the Audit Board, Management Board, Committees and other management structure.

Background to Governance Structure

- 3.1 As set out in Chapter 2 the C&AG has the statutory power to regulate the business of the Office. In discharging this responsibility he is assisted by an Audit Board and Management Board.
- 3.2 The Audit Board and Management Board are core elements of corporate governance arrangements, agreeing the range of other elements and, through their scrutiny roles, overseeing the policies, plans and effectiveness of those other elements. Each Board operates under terms of reference which are reviewed regularly.
- 3.3 The overall governance structure is set out in the diagram below. Other elements of the governance and assurance framework such as the Audit Committee, Risk Management Committee and Security Forum are set out in Chapter 4.



Audit Board

- 3.4 The remit of the Audit Board is to have overall responsibility for audit policy and all strategic and operational matters. In undertaking its role, it has regard to the work delegated to the Management Board.
- 3.5 The Audit Board comprises the Comptroller and Auditor General, the Secretary and the other Directors of Audit.
- 3.6 The Board meets a minimum of four times a year and as required. The business conducted at the Board, and actions required, are recorded in minutes which are published on the internal Office Notice Board. Other staff from the Office may be called to attend meetings as appropriate. The Secretariat is provided by a Deputy Director.
- 3.7 The Audit Board Terms of Reference can be found at Appendix I.

Management Board

- 3.8 The Management Board comprises of the Secretary (Chair), Directors and Deputy Directors. Other staff from the Office may be called to attend meetings as appropriate. Corporate Services provides the secretariat for the meetings.
- 3.9 The Management Board operates to the principles of shared participation and personal and corporate responsibility for the operational success of the entire Office in order to support the C&AG, the Accounting Officer and the other Directors in the fulfilment of their statutory and Office roles.
- 3.10 Under the general guidance and direction of the Audit Board, the Management Board's remit is to
 - make proposals to the Audit Board in regard to the strategic direction for the Office, including its mission, vision, values and strategic objectives
 - develop, promote and oversee the implementation of policies and programmes in line with the Office's strategic direction
 - develop and oversee the implementation of the strategic and annual business plans
 - monitor performance against corporate plans, budgets and targets
 - oversee the strategic management of staff, finance, information, and physical resources
 - establish and oversee the implementation of corporate governance arrangements
 - recommend to the Audit Board responses to external reports where appropriate and
 - consider any other matters as deemed appropriate.
- 3.11 The Board advises the Audit Board on all key matters affecting the Office. Matters are normally reserved for collective discussion and agreement by the Board.

- 3.12 Another role of the Board is as a communications forum. The Board is central to the delivery of effective internal communication. Where appropriate, information circulated at the Board should be communicated through the wider senior management structures and cascaded throughout the entire organisation.
- 3.13 The Management Board's terms of reference are set out in Appendix II.

Role of the Accounting Officer

- 3.14 The Secretary and Director of Audit in his or her role as Accounting Officer is responsible to Dáil Éireann (through the PAC) for the proper expenditure of funds by the Office. Each Accounting Officer is personally responsible for the safeguarding of public funds and property under his or her control, for the regularity and propriety of all the transactions in each Appropriation Account bearing his or her signature and also for the efficiency and economy of administration in his or her Department. An Accounting Officer cannot delegate this responsibility to subordinate officers.
- 3.15 An Accounting Officer is also responsible for ensuring that sanction from the Minister for Public Expenditure and Reform for expenditure has been obtained.
- 3.16 The Accounting Officer must, when called upon, appear before the PAC to answer any questions arising from his or her responsibilities. In giving evidence to the PAC, the Accounting Officer may not express an opinion on the merits of any policy or on the merits of the objectives of such a policy.

Other Management Structures

- 3.17 As explained in Chapter 2 the Secretary and Director of Audit is responsible for the overall administration of the Office including human resource, finance functions, facilities and information and communications technology. The following management structures are in place to assist him or her in discharging this role.

Finance Manager

- 3.18 The role of the Finance Unit which is headed by the Finance Manager is to assist with the overall management of the financial affairs of the Office. This includes embedding a system of financial controls, segregation of duties and accountability, the monitoring, analysing and reporting on expenditure against agreed budgets and preparing accounts at the end of each financial year for audit by the External Auditors.
- 3.19 The Finance Manager also prepares the monthly statement of expenditure against profiled budget and submits it to the Department of Public Expenditure and Reform as part of the budgetary monitoring process.

Personnel Officer

3.20 The Deputy Director (Corporate Services) acts as the Personnel Officer and is assisted by the Human Resource Manager. Their role is to ensure that terms and requirements of applicable legislation and circulars from the Department of Public Expenditure and Reform are applied in the Office.

Procurement Officer

3.21 The Deputy Director (Corporate Services) acts as the Procurement Officer whose role is to ensure that the Office's procurement policy, procedures, and practices comply with EU law and National Guidelines.

3.22 The Procurement Officer also provides support and advice as and when required to staff and to ensure procurement is compliant with EU law and National Guidelines.

Health and Safety

3.23 The Secretary holds overall responsibility for health and safety within the Office. The Office has a Safety Statement as required by section 20 of the Safety, Health and Welfare at Work Act 2005. The primary focus of health and safety is to prevent workplace accidents, illnesses and dangerous occurrences. All staff are made aware of the safety statement and their responsibilities.

3.24 The day to day responsibility for the operation of the Office's health and safety procedures is the responsibility of the Facilities Manager (security officer).

Data Protection

3.25 The Office is committed to ensuring that all employees comply with the Data Protection Acts 1988 and 2003 regarding:

- the processing and confidentiality of any personal data held by the Office
- the privacy rights of individuals under the legislation.
- the minimizing of threats and risks associated with e-mail, voicemail, telephone text and the Internet and by ensuring that the best personal and professional standards underpin the usage of these technologies are in place and that staff are informed about their rights and responsibilities in this regard.
- the procedures in the event of a data security breach
- the exceptions to the provisions of the Data Protection Acts.

3.26 The Office's management of records and data complies with the National Archives Act 1986, the Data Protection Acts and the Freedom of Information Act 2014. The Office also maintains a file registry system which records all files to ensure that records are maintained in accordance with statutory requirements. In addition to general legislative requirements, staff are required to adhere to Data and Information Security and Acceptable Use policies and procedures.

- 3.27 The ICT Manager is responsible for the first line of defence in relation to electronic data protection by establishing appropriate controls and facilities in the ICT environment (firewalls, data drop box, etc) to enable the safeguarded and protection of data.
- 3.28 A file registry system is in operation which allows the recording and tracking of paper files and which is overseen by the facilities manager.
- 3.29 The day to day safeguarding of data (both electronic and paper based) is the responsibility of every individual in the Office.
- 3.30 The Security Officer is responsible for investigating any data security incidents and reporting the results to the Security Forum (see Chapter 4).

Freedom of Information Officer

- 3.31 The Freedom of Information Act 2014 asserts the right of the public to obtain access to official information to the greatest extent possible consistent with the public interest and the right to privacy of individuals. Section 42 of the Act provides that it does not apply to a record relating to an audit, inspection or examination carried out by the C&AG. Information on how to make a Freedom of Information request is published on the Office's website together with the postal and email address to which these requests should be sent. (www.audgen.gov.ie)

Protected Disclosures

- 3.32 The Office has adopted policies and procedures for staff reporting wrongdoing as set out in the Protected Disclosures Act 2014. Guidance has been communicated to staff which
- provides a definition of wrongdoing (including fraud)
 - given the risks associated with fraud, the document gives specific attention and guidance to all staff on their duties and responsibilities in connection with fraud and suspected cases of fraud in relation to the Office's resources
 - outlines the steps and safeguards whereby staff may, in confidence, raise concerns regarding wrongdoing, suspected or actual fraudulent activity
 - sets out the statutory protections for staff raising such concerns and the Office's internal procedures for dealing with protected disclosures.
- 3.33 The day-to-day responsibility for the prevention and detection of wrongdoing including fraud rests with line managers who are responsible for
- identifying the risks to which systems, operations and procedures are exposed,
 - developing and maintaining effective controls to prevent and detect fraud,
 - ensuring that controls are being complied with,

- providing induction and regular training for employees involved in internal control systems to ensure that their responsibilities are regularly highlighted and reinforced, and
- ensuring segregation of duties, supervisory checks and keeping the rotation of employees under review.

Partnership Committee

3.34 The Committee comprises management and staff representatives with the purpose of advancing strategic objectives and contributing to the modernisation of the Office through consultation and the participation and co-operation of all concerned.

3.35 The terms of reference of the Committee are set out in Appendix III.

The preceding chapters have set out governance roles and responsibilities and management structures. The purpose of this chapter is to set out the organisation of functions within the Office which support the delivery of our objectives, the audit and assurance arrangements and compliance framework.

Reporting on Internal Controls

- 4.1 A Statement on Internal Financial Control is produced each year in conjunction with the Office's Appropriation Account. It is subject to independent audit review. In this statement the Accounting Officer acknowledges his responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.
- 4.2 He also acknowledges that maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under on-going review. As part of the process, an audit committee and internal audit function is in place.

Audit Committee

- 4.3 Arising from the recommendations of the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers (Mullarkey Report) each civil service department or office is required to establish an Audit Committee. The Audit Committee advises the Accounting Officer on all matters relating to risk management, internal control, governance and external reporting and also seeks to foster generally the development of best practice in the conduct of internal audit, risk management and external reporting in the Office.
- 4.4 The Audit Committee is comprised of four external members. The Secretary and Directors of Audit attend each meeting to support the Committee's work.
- 4.5 The Committee operates under a written charter which is agreed with the Accounting Officer.
- 4.6 The Committee supports the accountability regime in the Office by offering independent advice and, in particular, through its
 - general oversight of the internal audit function and advice to the Accounting Officer in relation to the operation and development of that function
 - review of the Office's risk management procedures and advice thereon
 - continuous monitoring of the Office's risk register and ICT related issues
 - review and comment on the annual financial and performance reports of the Office
 - assessing the implementation of agreed corrective actions.

Internal Audit

- 4.7 Internal audit services are supplied under contract by a firm of accountants. A separate written charter agreed by the Audit Committee and the Accounting Officer governs the work of Internal Audit. A medium term plan of assignments is agreed with the Committee based on issues and risks identified. The plan is reviewed annually in the light of emerging or changing risks and amendments to the plan may be made where required.
- 4.8 The areas to be examined by internal audits are commissioned by the Accounting Officer, with the process being supervised by the Audit Committee.

Risk Management

- 4.9 The Office has a risk management framework which operates in accordance with the guidelines issued by the Department of Public Expenditure and Reform.
- 4.10 Each division has a responsibility to manage risk including the identification and assessment of risks, taking appropriate mitigating actions and an ongoing monitoring and reporting of development in relation to risks.
- 4.11 The Risk Management Committee, comprising the Directors of Audit, keeps the effectiveness of the risk management process under ongoing review. The Management Board consider risk management at its monthly meetings and revisions are made on an on-going basis to the risk register, risk treatment plan and the risk management policy, as matters arise.
- 4.12 The Risk Management Committee prepare and present an annual report of its activities and assessment of the principle risks facing the Office to the Audit Committee.

Security Forum

- 4.13 Information security is monitored by an Information Security Officer who reports to a Security Forum comprising the Secretary and Director of Audit, three Deputy Directors of Audit and the ICT Manager. The forum oversees the implementation of security policies and plans.
- 4.14 A security policy is in place which describes the overall objectives of the Office in relation to dealing with security risks, the assignment of roles and functions in relation to security and high-level security requirements. The policy and security plans are reviewed every two years, or sooner if changes occur impacting on security risks or the security environment.
- 4.15 The Security Forum is responsible for:

- proposing security policies and plans to the Management Board
- defining specific roles and responsibilities
- reviewing the adequacy of existing security policies and procedures
- overseeing the implementation of those policies and procedures
- undertaking a periodic security risk assessment exercise and preparation of a risk treatment plan which establishes the required controls for effective security management
- ensuring that appropriate responsibility is assigned for the identification of and compliance with all legislative requirements (e.g. Data Protection Acts, Health and Safety Acts, National Archives Acts, Freedom of Information Acts, etc.) and relevant official and professional codes of practice
- ensuring security awareness of Office staff and other users
- promoting the visibility of business support for security
- reviewing the investigation and reporting of security incidents and monitoring the action is taken in response to security incidents.

4.16 The members of the Security Forum also carry out the relevant responsibilities under the Information Security Management System established for purposes of ISO 27001 certification.²

4.17 The Security Forum meet every three months, or as required. It may delegate specific tasks as appropriate and may review performance of these at its regular meetings.

External Audit

4.18 The Appropriation Account of the Office is audited on behalf of the C&AG by a firm of auditors appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act 1993. Accrual based financial statements are also produced and are audited by the same firm. The Appropriation Account and accrual based financial statements are published on the Office's website www.audgen.gov.ie

Ethics and Monitoring Director

4.19 Ethical requirements arise from ethics legislation, civil service codes and from the ethical requirements of professional audit standards. Guidelines on the application of the various ethical requirements to the Office are included in the financial audit manual which is communicated to staff.

² ISO 27001 Information Security Management Systems is the international best practice standard for information security. ISO 27001 provides a set of standardised requirements for an information security management system. ISO 27001 certification was introduced into the Office in 2009. The standard is especially suitable where the protection of information that is critical for the day to day operation of the organisation.

- 4.20 Under ethics legislation, senior management (deputy director and above) as well as other designated officers (for example, procurement managers) are required to make annual declarations of interests as well as ad hoc declarations where potential conflicts of interest arise. The Secretary ensures that all the required annual declarations are completed.
- 4.21 Audit staff are required under professional standards, for each audit on which they are involved, to make a declaration that they are aware of the Office's ethical requirements and to confirm that they are not aware of any conflicts of interest or other threats to their independence on that audit.

Financial Rules Compliance

- 4.22 In common with Government Departments and other State Offices, the Office is funded by way of moneys voted annually by Dáil Éireann. The voted moneys are supplemented by audit fees charged for certain categories of audits. The total funding provides for salaries and staff expenses together support costs. Audit fees are charged to non-government department audits and make up over 40% of the gross budget.
- 4.23 The Finance Unit is responsible for transaction processing, the appropriation and accrual accounts, the budgeting process, the banking process, invoicing clients, budgeting, performance reporting and internal control mechanisms.
- 4.24 A budget holder is appointed by the Accounting Officer to manage each of the main categories of expenditure. The budget holder outlines the expenditure profile at the start of the year and thereafter reports variances against the profile on a monthly basis.
- 4.25 The Finance Unit reports to the Accounting Officer and the Management Board on a regular basis, setting out spend compared to budget, projections to year end, details of emerging expenditure pressures/ savings.
- 4.26 On an on-going basis, the Finance Unit reviews expenditure under each of the categories and engages with relevant Budget holders with regard to significant variances.

Appropriation Accounts

- 4.27 The Office is required to prepare an Appropriation Account which is submitted for audit to an external audit firm. The account is published as part of the Annual Report of the C&AG on the Accounts of the Public Services. The Office also prepares a set of accrual accounts. Both accounts are available at www.audgen.gov.ie
- 4.28 The Appropriation Accounts are required to comply with the requirements of *Public Financial Procedures* and other directions of the Minister for Public Expenditure and

Reform. In undertaking these duties the Accounting Officer is personally responsible for the safeguarding of public funds and property under his control, for the efficiency and economy of administration in the Office and for the regularity and propriety of all transactions in the Appropriation Account.

Provision of Shared Services

- 4.29 The Accounting Officer relies on letters of assurance from the Accounting Officer responsible for the National Shared Services Office in relation to the provision of Human Resources shared services and Payroll shared services. The letters provide assurances that the appropriate controls are exercised in the provision of shared services to this Office.

Performance Management

- 4.30 A Performance Management Development System (PMDS) is in operation in the Office. The aim of PMDS is to help managers and jobholders to manage and improve performance.
- 4.31 PMDS is a two-way collaborative process which encourages staff and their managers to think about, discuss and agree what needs to be done to strengthen individual performance, the performance of the Office and the services provided. PMDS is designed to be a fair and effective way of measuring and developing performance, through regular open, honest and constructive discussions between managers and staff.
- 4.32 The key elements of PMDS, i.e. setting goals, selecting competencies, learning goals and formal reviews of performance, are all fundamental aspects of managing performance. Effective performance management requires constant and ongoing, evidence-based review and feedback on performance throughout the year.

The Office's Compliance Framework

- 4.33 The Office's compliance framework builds on the various elements of the governance and management structures and provides an overview of all compliance assurance activity in the Office. The framework identifies who is responsible for each activity.
- 4.34 It operates as a separate framework in order to focus on and provide greater detail of the subset of governance standards that are required to be met by statute, on foot of government decisions, by professional standards or significant administrative commitments.
- 4.35 The framework is an important element in ensuring the significant risks faced by the Office are addressed through the assignment of appropriate personnel with

responsibility to manage individual areas. Those individuals can highlight any issues through the appropriate governance structure to ensure that emerging risks are recorded and actioned.

- 4.36 The Office has identified the key compliance requirements and the individual assigned responsibility together with the compliance arrangements that have put in place. These are set out in Appendix IV.

Context

The Comptroller and Auditor General is responsible by law for the conduct of the business of the Office including the power to delegate certain functions³. He has the authority for staff appointments and regulation⁴.

A Board has been established to oversee audit policy⁵ and all strategic and operational matters.

In the Office, the responsibilities of an Accounting Officer set out in Public Financial Procedures are exercised by the Secretary of the Office. As part of the overall organisation, and in order to support the C&AG, a Management Board has been established to assist in discharging these responsibilities. The operation of the Management Board is subject to guidance and direction of the Audit Board.

The Audit Board and Management Board are core elements of corporate governance arrangements, agreeing the range of other elements and, through their scrutiny roles, overseeing the policies, plans and effectiveness of those other elements.

Membership

The Audit Board comprises:

- The Comptroller and Auditor General
- the Secretary and other Directors of Audit.

Attendance by Others

Other staff from the Office may be called to attend meetings as appropriate. The Secretariat is provided by a Deputy Director.

Remit

The Audit Board has overall responsibility for audit policy and all strategic and operational matters.

In undertaking its role it will have regard to the work delegated to the Management Board.

Meetings

The Board will meet a minimum of four times a year and as required.

Conflicts of Interest

Board members are responsible for advising the Audit Board of any external interests which may conflict with duties and responsibilities.

³ Section 6 and 5 of the Comptroller and Auditor General Act 1923 and section 16 of the Comptroller and Auditor General (Amendment) Act 1993

⁴ Section 4 of the Comptroller and Auditor General Act 1923 as amended, and the Civil Service Regulation Acts 1956 as amended

⁵ Audit policy includes all issues relating to the Comptroller and Auditor General's mandate, financial audit, examinations and inspections.

Declaration of conflicts of interest is a standing item on the Board's agenda.

Minutes of Meetings

The business conducted at the Board, and actions required, are recorded in minutes which are published on the Office Notice Board.

Review/Evaluation

These terms of reference are subject to the approval of the Comptroller and Auditor General and will be reviewed annually.

Context

The responsibilities of an Accounting Officer set out in Public Financial Procedures provide that he/she has personal responsibility for the overall organisation, management and staffing of a Department/Office (the term Office will be used throughout) and for Office wide procedures, where these are appropriate, in financial and other matters. In the Office of the Comptroller and Auditor General, the Accounting Officer is the Secretary of the Office. As part of the overall organisation, and in order to support the Comptroller and Auditor General, a Management Board has been established. This document sets out the membership, role and responsibilities of the Management Board. (Note – the term Board refers to the Management Board. The Audit Board is referred to using its full title).

The Board assists the Secretary to meet his responsibilities to establish and oversee the corporate governance arrangements of the Office. The Board itself is a core element of corporate governance arrangements, agreeing the range of other elements and, through its scrutiny role, overseeing the policies, plans and effectiveness of those other elements.

1 Membership

The Board comprises:

- the Secretary (chair)
- the other Directors of Audit
- the Deputy Directors

2 Attendance by Others

Other staff from the Office may be called to attend meetings as appropriate. Central Services provides the Secretariat for the meetings.

3 Remit

Under the general guidance and direction of the Audit Board⁶, the Board's remit is to:

- make proposals to the Audit Board in regard to the strategic direction for the Office, including its mission, vision, values and strategic objectives

⁶ The Audit Board comprises the Comptroller and Auditor General, the Secretary and the other two Directors.

- develop, promote and oversee the implementation of policies and programmes in line with the Office's strategic direction
- develop and oversee the implementation of the Office's strategic and business plans
- monitor performance against corporate plans, budgets and targets
- oversee the strategic management of the Office's staff, finance, information, and physical resources
- establish and oversee the implementation of the Office's corporate governance arrangements
- recommend to the Audit Board responses to external reports where appropriate and
- consider any other matters as deemed appropriate.

4 Matters Reserved for the Board

The Board advises the Audit Board on all key matters affecting the Office. Matters are normally reserved for collective discussion and agreement by the Board. The Board may decide to delegate decisions as considered appropriate. The range of matters reserved for the Board include:

- Annual resource allocations (subject to Audit Board approval)
- Office resource monitoring/Financial Control Reports
- Corporate risks
- Corporate report
- Corporate human resources/planning
- Corporate accommodation matters
- Corporate business plans
- Corporate performance [Public Service Agreements (e.g. Verification Group) and other Business Plan targets]
- Corporate governance arrangements/issues
- Oversight of reports and matters arising from any sub-committees established
- Expenditure/Significant Investment decisions.

5 Meetings

The Board normally meets once a month. A minimum of eight members of the Management Board, including at least one Director, must be present for the meeting to be deemed quorate.

In the absence of the Secretary, one of the other Directors chairs the meeting.

6 Conduct

When discussing issues that affect the whole Office, each member of the Board has a responsibility to act in the best interests of the Office as a whole.

Board members will be expected to take a corporate view of issues ahead of their specific area interests, insofar as this is not inconsistent with Accounting Officer responsibilities, to rigorously examine and challenge all corporate issues before the Board and to do so in a constructive way.

7 Conflicts of Interest

Board members are responsible for advising the Board secretariat of any external interests which may conflict with duties and responsibilities and these are recorded in a formal register of interests. The Board considers such conflicts in the following manner:

- the secretariat brings any new registered interests to the attention of the Board;
- the member with such an interest will explain the nature of the interest
- the Board will determine if a conflict does or may exist and if so in what circumstances;
- where it is possible to determine in advance of any instance when the conflict will come into play, the Board will agree on how the Board member's contribution to the Office matter should be handled (e.g. by not contributing to the decision in question). This will be recorded in the register of interests.

Declaration of conflicts of interest is a standing item on the Board's agenda.

8 Forward Work Plan

The Board will approve a forward work plan for the financial year, and a categorised agenda to which individual members contribute, is drawn up for each meeting.

9 Board Papers

Papers for consideration by the Board, which will be sponsored by a named Board Member, will normally be sent to the Board Secretariat a minimum of five working days before the meeting and issued to Members by the Board Secretariat a minimum of 3 working days before the meeting.

10 Written Procedure

Exceptionally, (e.g. where a Board-approved response to a request is required by a deadline which precedes the next Board meeting) a paper may be distributed by the Board Secretariat to Board members for agreement by 'written procedure'. The content need not be further discussed, but will be formally ratified at the next Board meeting.

11 Minutes of Meetings

The business conducted at the Board, and actions required, are recorded in minutes prepared by Central Services. Minutes are published on the Office Notice Board. Other papers may be published on the Notice Board with the agreement of the Board.

12 Other Committees

The Board may establish Sub-Committees to oversee and/or provide advice to the Board on, specific areas of work. The chairmanship and Terms of Reference of such committees are established by the Board. Committees can be either time-bound or permanent, depending on the nature of the work. The Board will receive regular reports from its sub-committees.

13 Review/Evaluation

These terms of reference are subject to the approval of the Comptroller and Auditor General and will be reviewed annually.

OBJECTIVES of PARTNERSHIP in OC&AG

To ensure that, through consultation and the participation and co-operation of all concerned, there is common ownership by management, unions and staff of the development and implementation of action programmes.

To advance the objectives of strategic management and contribute to the modernisation of OC&AG.

To facilitate OC&AG's effectiveness and speed of response to the challenges we face.

To provide continuous improvements in service delivery, resource management and organisational responsiveness.

To create workplace conditions and relations which are conducive to increasing the job satisfaction, motivation and commitment of staff.

To develop a new, participative approach to resolving issues and challenges generally.

VALUES

Courtesy and Consideration

We will at **all** times treat each other with courtesy and consideration

Openness and Trust

We will build a partnership based on trust involving openness, consultation, participation and mutual respect between management, staff and union representatives on matters of common interest and mutual gain.

Staff as Stakeholders

We will accept that staff as stakeholders, have rights and interests which will be taken into account in the context of major decisions affecting their work. We will foster an environment in which all points of view are listened to and appreciated.

Common Ownership of the Resolution of Challenges

We will ensure the common ownership of the resolution of challenges through the direct participation of management, staff and union representatives

Common Interest in Achieving Strategic Goals & Objectives

We will facilitate an active relationship between all concerned based on a common interest in achieving OC&AG's goals and objectives. We will endeavor to make the Partnership process work to the advantage of the organisation and all its stakeholders.

Continuous Innovation Quality and Efficiency

We will seek to continuously improve the way we work and the quality of service we provide by securing maximum efficiency and effectiveness and by creating a climate of participation through consultation, mutual involvement and partnership.

RIGHTS and RESPONSIBILITIES

	Rights	Responsibilities
Openness	We have a right to expect all participants to be open, and to treat each other with respect.	We have a responsibility to act at all times in an open and honest manner based on trust and respect for all participants.
Communication	All stakeholders are entitled to be made aware of the values, ethos, objectives and achievement partnership process.	We have a responsibility to implement an effective communication system that links all employees to the of the partnership process.
Training and Development	We have a right to expect training and development to equip participants with the skills necessary to facilitate full involvement.	We have a responsibility to ensure appropriate opportunities for necessary training and development will be available to all partnership participants to facilitate the greatest involvement in the process by all.
Input and Participation	We recognize the right of staff, union and management to have an input into shaping the modernization of OC&AG.	All members have a responsibility to actively participate in the process with a common interest of achieving the strategic goals and objectives of the Office.
Constructive and Open Disagreement	We recognize the right of participants to express their disagreement in an open and constructive manner.	Recognising that constructive and open disagreement may be helpful in generating ideas we have a responsibility to reach decisions in an open, fair manner based on consensus.
Industrial Relations (IR) Issues	We accept that participants retain the right to refer identified contentious Industrial Relations issues to an Industrial Relations forum.	We have a responsibility to deal with issues and challenges through the most appropriate mechanism for their effective resolution.
Consensus Decision Making	Participants have a right to participate in partnership decisions which will be made in an open and fair manner and on a consensus basis.	Participants have a responsibility to actively support decisions reached through consensus.
Public Interest	We recognize that from time to time management may need to take decisions at short notice in order to deal swiftly with issues in the public interest.	Management have a responsibility to ensure instances of short notice decision making will occur infrequently and only for compelling reasons.

**Transparent,
Flexible Structure**

Rights

Staff have the right to expect partnership structures which facilitate an open and participative approach in the workplace in the light of local developments and needs.

Responsibilities

Committee members will operate partnership structures in an open, participative and flexible manner in keeping with the spirit of partnership.

Appendix IV – Compliance Framework

Details are also provided of the Responsible Officer and the process in place.

COMPLIANCE OBLIGATIONS	RESPONSIBLE OFFICER	COMPLIANCE ARRANGEMENT
Appropriation Accounts	Secretary	<p>The Finance Unit prepares these accounts.</p> <p>The Appropriation Accounts are required to comply with statutory requirements and <i>Public Financial Procedures</i> and other directions of the Minister for Public Expenditure and Reform. In undertaking these duties the Accounting Officer is personally responsible for the safeguarding of public funds and property under their control, for the efficiency and economy of administration in their Departments and for the regularity and propriety of all transactions in the Appropriation Accounts.</p> <p>This is reviewed as part of the annual financial audit process. Financial systems may also be subject to internal audit review in line with its multi-annual programme of work.</p>
Audit Quality	<p>Secretary (Accounting Officer)</p> <p>DD (monitoring director)</p>	<p>The ultimate responsibility for the overall system of quality control operated within the Office rests with the Accounting Officer. As quality assurance director the Accounting Officer oversees the different elements and functions within the quality assurance system which are discharged by a number of individuals at Office level as distinct from the audit engagement level. He or she receives</p> <ul style="list-style-type: none"> (i) an annual report from the Monitoring Director concerning the operation of the system of quality control (ii) additional reports where significant issues arise during the course of the year (iii) an annual report from the Ethics Director on significant issues arising in that area and actions taken and additional reports where significant issues arise during the course of the year. <p>Based on these reports the Quality Assurance Director can make decisions on whether any adjustments are necessary to the quality control arrangements.</p> <p>The Monitoring Director (DD with non-financial audit role) has the responsibility for the ongoing consideration and evaluation of the quality control system, including a periodic inspection of a selection of completed engagements. The purpose of monitoring compliance with quality control policies and procedures is to provide an evaluation of: (i) Adherence to professional standards and regulatory / legal requirements; (ii) whether the quality control system has been appropriately designed and effectively implemented; and (iii) whether the Office's quality control policies and procedures have been appropriately applied, so that audit opinions that are issued are appropriate in the circumstances.</p> <p>The Monitoring director reports annually to the Accounting Officer. The report is presented and reviewed by the Audit Committee.</p>

COMPLIANCE OBLIGATIONS	RESPONSIBLE OFFICER	COMPLIANCE ARRANGEMENT
Data Protection Acts	ICT Manager/ Security Officer	<p>The ICT Manager ensures that appropriate ICT environment is in place as a first line of defence to safeguard personal information.</p> <p>The Security Officer ensures that information and guidance is communicated to staff on the safe processing of all personal data. The Security Officer also investigates any security incidents.</p> <p>They are regular reviews in line with the ISO27001 certification process.</p>
Disability Legislation	HR Manager/ Facilities Manager	The HR manager ensures that all disability legislation is complied with. The Facilities Manager sources and provides disability aids as and when deemed necessary.
Employment Law	Personnel Officer	Compliance with employment laws is a HR function. The HR Unit ensures that staff are treated fairly, equable and that the recruitment and promotion process complies with the law. Compliance may also be subject to internal audit review in line with its multi-annual programme of work.
Ethical Standards etc	Deputy Director (DD) – Ethics	The Ethics director (Personnel Officer) is responsible for the monitoring of the measures put in place to ensure that where relevant threats to the integrity, objectivity and independence are identified appropriate action is taken.
Ethics legislation	Secretary	The Secretary is responsible for ensuring that all senior staff and other designated officers complete the declarations required by the Ethics in Public Office Acts.
Freedom of Information (FOI)	HR Manager	The Office has published on its website a guide to FOI legislation and the ways to seek information. All FOI requests are reviewed and processed by the HR manager. Decisions can be reviewed by the Personnel Officer.
National Archives Act 1986	Facilities Manager	<p>The Office has a file management policy in place to ensure that files are properly registered and safeguarded.</p> <p>The Office maintains a file Central Registry System to assist in the management and tracking of all registered files. This system is managed by the Facilities Unit.</p>
Organisation of Working Time Act 1997.	HR Manager	All staff enters their time on a computer based time recording system. The time records of staff are managed and reviewed by the HR Unit.
Protected Disclosures (staff)	HR Manager	The Protected Disclosures Act 2014, provides a legislative framework protecting whistleblowers in all sectors of the economy. The legislation is intended to provide a statutory framework within which workers can raise concerns regarding potential wrongdoing that has come to their attention in the workplace in the knowledge that they can avail of significant employment and other protections

COMPLIANCE OBLIGATIONS	RESPONSIBLE OFFICER	COMPLIANCE ARRANGEMENT
		<p>if they are penalised by their employer or suffer any detriment for doing so.</p> <p>Day to day responsibility for staff reporting wrongdoing under the Office's "Reporting Wrongdoing" policy rests with the HR Manager. Protected disclosures are reported to the Deputy Director for corporate affairs or the Secretary.</p>
Protected Disclosures (public)	Private Secretary	<p>Disclosures to the Office about alleged wrongdoing in regard to the administration of public money may emanate from a range of sources such as</p> <ul style="list-style-type: none"> • Whistleblowers (i.e. employees of public bodies who make disclosures about alleged wrongdoing in their workplace) • Correspondence (or other forms of communication) from other parties – the disclosures may be from identified individuals or may be anonymous. <p>The C&AG is a prescribed person under the legislation (Statutory Instrument 339/2014). This means that disclosures about all matters relating to improper use of public funds and resources or matters concerning value for money in respect of entities that fall within the remit of the C&AG can be made to the Office.</p> <p>All such disclosures are reviewed at a senior level within the Office to determine the appropriate course of action.</p>
Procurement	Deputy Director – Corporate Services	<p>The Deputy Director acts as Procurement Officer. The Finance Unit</p> <ul style="list-style-type: none"> • manages the procurement and contracts function • ensures compliance with public procurement and tendering rules and internal financial procedures • ensures the processing of purchase orders in a timely manner • ensures ongoing development and implementation of procurement policies and procedures • ensures contracts register is maintained. <p>This is subject to review as part of the financial audit process. Procurement may also be subject to internal audit review in line with its multi-annual programme of work.</p>
Professional Standards	Deputy Director – Standards	<p>The Standards Unit ensures that professional standards are maintained and kept up to date with regular training with regular training and guidance. There are regular reviews by external providers.</p>
Safety, Health and Welfare at Work Act 2005.	Secretary/ Facilities Manager	<p>The Facilities Unit</p> <ul style="list-style-type: none"> • prepares a safety statement • outlines safe operational procedures which identify and take account of all relevant hazards; • carry out regular site inspections to check policies and

COMPLIANCE OBLIGATIONS	RESPONSIBLE OFFICER	COMPLIANCE ARRANGEMENT
		<p>procedures are being properly implemented;</p> <ul style="list-style-type: none"> • arranges participation in fire drills.
Scheme under the Official Languages Act 2003	Secretary	<p>The Office has published on its website the Irish Language Scheme. This scheme ensures that the Office details the services it provides through the medium of Irish, through the medium of Irish and English and through the medium of English.</p> <p>The Secretary keeps the operation of the scheme under review.</p> <p>The day-to-day operation of the Scheme, together with ongoing monitoring of the level of demand for services in Irish, is the responsibility of the Senior Auditors.</p>
Taxes legislation	Finance Manager	<p>The Finance Unit ensures that all tax legislation is implemented. They also ensure that all liabilities arising from such legislation are paid on or before the relevant due dates.</p> <p>This is subject to review as part of the financial audit process. Compliance may also subject to internal audit review in line with its multi-annual programme of work.</p>