

TI Ireland National Integrity Index 2022 – Public Bodies

OCAG general overall score: 17/28*, 61%

*This study assessed organisations against 30 indicators. However, 'N/A' is recorded in the score column where an indicator is not relevant to this organisation. The overall score has been calculated based on the number of remaining indicators.

Anti-corruption and anti-bribery programmes, 4/9		
AC1 Has the organisation made a public commitment against corruption and bribery?		
Marking scheme	Score and justification	OCAG explanation
<p>1 point: A specific commitment to a zero-tolerance stance on bribery and corruption was available through the organisation's website, either posted on a webpage or published in corporate governance documents/publications such as annual reports and stakeholder relations material.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided TI Ireland researchers with documentary evidence that this commitment to a zero-tolerance approach to bribery and corruption specifically had been made in documents available internally.</p>	<p>1</p> <p>The C&AG's website carried a statement that 'The Office of the Comptroller and Auditor General operates a zero tolerance attitude to wrongdoing and fraud, including bribery and corruption'.</p> <p>https://www.audit.gov.ie/en/disclosures/protected-disclosures.html</p>	<p>N/a — full point scored.</p>
AC2 Has the senior management and the Board (where relevant) publicly shown support against corruption and bribery?		
Marking scheme	Score and justification	OCAG explanation
<p>1 point: A statement from the Board or senior management committing to support measures against corruption</p>	<p>0</p>	<p>Response provided to TI</p> <p>In our response to TI, we referred to the Office Speak-Up policy on the Office website which was approved by the Audit Board and will be reviewed annually. We noted how, in the policy,</p>

and bribery, and/or evidence that a senior executive has responsibility for the anti-corruption and anti-bribery programme, was available through the organisation's website, either posted on a webpage or published in corporate governance documents/publications such as annual reports and investor relations materials. 0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence that relevant material available internally demonstrated high-level support for the anti-corruption and anti-bribery programme.	No information was available on the website at the time of assessment.	staff are encouraged to speak up to senior management including the Deputy Director for Central Services, Directors, the Secretary and the Comptroller and Auditor General. We also referred to the The Deputy Director for Central Services's presentation to all staff at our annual Office Conference in May 2022.
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AC3 Has the organisation published a risk-based anti-corruption and anti-bribery programme?

<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: A comprehensive anti-corruption and anti-bribery programme was available through the organisation's website and included details of how it is monitored. (The programme may form part of an overall risk management plan or code of conduct, but must contain concrete provisions sufficiently addressing corruption and bribery risks specifically).</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided TI Ireland researchers with documentary evidence that an anti-corruption and anti-bribery programme meeting the criteria outlined was in place.</p>	<p>0.5</p> <p>An anti-bribery and anti-corruption programme (or similar) could not be found on the website at the time of assessment. The C&AG shared details of its anti-corruption programme in a submission to TI Ireland, which met some of the criteria under this indicator.</p>	<p>Response provided to TI</p> <p>In our response to TI, we referred to the following measures being part of the Office's anti-corruption and anti-bribery programme</p> <ul style="list-style-type: none"> - compliance with the Civil Service Code of Standards and Behaviour and ethics legislation - the employee handbook with sections on Office values and professional conduct. - Staff induction training - the Office's risk management policy and framework, the risk management committee and the annual risk workshops involving staff - the appointment of a Monitoring and Ethics (M&E) Director and the annual report of the M&E Director presented to the Audit Board and the Audit Committee and published on the Office intranet. - staff guidance in the financial audit manual on the intranet (Reference Chapter 7 on Quality Monitoring and Chapter 8 on Applying Ethical Standards) - annual declarations of interest by senior management and designated officers. - declarations by audit staff for each audit, that they are aware of the Office's ethical requirements and that no conflicts of interest or threats to independence arise with the audit. - staff rotation policy to address risks of familiarity on audits. - Speak-up policy, available to all staff on the intranet.

AC4 Does the organisation require specific adherence to its programmes against corruption and bribery by all its directors and employees?

Marking scheme	Score and justification	OCAG explanation
<p>1 point: The organisation included a specific requirement that all employees and directors adhere to its anti-corruption and anti-bribery programme in relevant material available through its website.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided TI Ireland researchers with documentary evidence showing that relevant material available internally required employees' and directors' adherence to an anti-corruption and anti-bribery programme.</p>	<p>0.5</p> <p>In a submission to TI Ireland, the C&AG provided regarding an annual report by the Monitoring and Ethics Director which is brought to the attention of the Office's Audit Committee but a programme meeting the criteria of this indicator was not available on the website.</p>	<p>Response provided to TII</p> <p>In our response to TII, we referred to the requirement for all staff to comply with the Civil Service Code of Standards and Behaviour and with ethics legislation. We also referred to</p> <ul style="list-style-type: none"> - the declarations completed by staff on audit confirming they are aware of the Office's ethical requirements and that no conflicts of interest or threats to independence arise with the audit - annual declarations of interest completed by senior management and designated officers - the requirements with regard to conflicts of interest as noted in the terms of reference of Audit Board, the Management Board and the Audit Committee - conflicts of interest being a standing agenda item at Governance fora meetings

AC5 Does the board undertake to monitor the anti-corruption programme for its suitability, adequacy and effectiveness, taking into account the results of risks assessments, and implement reviews/improvements as appropriate?

Marking scheme	Score and justification	OCAG explanation
<p>1 point: Information published by the organisation outlined how the anti-corruption programme is monitored and reviewed for effectiveness in countering evolving corruption risks on a regular basis.</p> <p>0.5 points: The organisation was either partially compliant with the indicator, or provided TI Ireland researchers with documentary evidence showing that material available internally outlined procedures for the regular monitoring and review of the anti-corruption programme.</p>	<p>0.5</p> <p>In a submission to TI Ireland, the C&AG provided regarding an annual report by the Monitoring and Ethics Director which is brought to the attention of the Office's Audit Committee but a programme meeting the criteria of this indicator was not available on the website at the time of assessment.</p>	<p>Response provided to TII</p> <p>In our response to TII, we referred to regular monitoring and review by way of the</p> <ul style="list-style-type: none"> - Office's quality assurance programme - annual report of the Monitoring and Ethics Director which is brought to the attention of the Office's Audit Committee.

AC6 Has the organisation disclosed details of an anti-corruption training programme for its employees and directors?		
Marking scheme	Score and justification	OCAG explanation
<p>1 point: The organisation made details of an anti-corruption and anti-bribery training programme for its employees and directors (or a specific reference to its implementation) available through its website.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that the organisation had in place a training programme on countering corruption and bribery for management and relevant staff.</p>	<p>0</p> <p>No information was available on the website at the time of assessment.</p>	<p>Response provided to TII</p> <p>In our response to TII, we referred to the Civil Service Code of Standards and Behaviour brought to staff attention at recruitment stage and its accessibility through the Office's intranet.</p>
AC7 Has the organisation disclosed a policy and procedures on gifts, hospitality and expenses?		
Marking scheme	Score and justification	OCAG explanation
<p>1 point: The organisation had published on its website a policy and procedures to ensure that gifts, hospitality and expenses are reasonable and legitimate and prohibiting the offering, giving, soliciting or receiving of gifts, hospitality or expenses whenever they could influence, or could reasonably be perceived to influence, the outcome of transactions or activities.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that it has in place an internally circulated policy and procedures to</p>	<p>0.5</p> <p>The C&AG had a document on 'Applying Ethical Standards' on its website, which states that staff 'should not receive benefits of any kind from a third party which might reasonably be seen to compromise their personal judgement or integrity. The same principle applies to the acceptance of hospitality. Every care must be taken to ensure that any acceptance of hospitality does not influence, or is seen to influence, the discharging of official functions' (p. 2). The document notes that '[a]dditional policies regarding the receipt of gifts and hospitality are set out in the section</p>	<p>Response provided to TII</p> <p>Our response noted the document on our website entitled 'Applying Ethical Standards' as referenced by TII in the justification of the score given for this criteria. Full marks were not given due to a lack of detailed procedures, definitions and thresholds.</p>

prevent corruption through the use of gifts, hospitality and expenses.	dealing with Fees, Remuneration and Evaluation Policies, Litigation, Gifts and Hospitality'. This section (p. 6) includes further stipulations on not accepting gifts from audit bodies; the giving of gifts; and acceptance of hospitality but detailed procedures, definitions and thresholds were not included.	
AC8 Has the organisation disclosed a policy and procedures on conflict of interests?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation had published a policy and procedures outlining how conflicts of interest are managed on its website.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that it had in place an internally circulated policy and procedures to manage conflicts of interest.</p>	<p>1</p> <p>The C&AG had a document on 'Applying Ethical Standards' on its website, which sets out the policy and procedures involved in managing conflicts of interest (e.g., see table on p. 4).</p>	N/a — full point scored.
AC9 Has the organisation undertaken to exercise mandatory, properly documented, risk-based anti-corruption due diligence on third parties before entering a contract or transaction?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation must have published details of its due diligence measures in respect of third-party contracts/transactions on its website.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that it had in place sufficiently robust third-party due diligence measures.</p>	<p>0</p> <p>No information was available on the website at the time of assessment.</p>	<p>Response provided to TI</p> <p>In our response to TI we noted that tendering and procurement is carried out under a framework agreement of the Office of Government Procurement (OGP) or using the eTenders procurement process. We referred to the European Single Procurement Document which must be completed and submitted by suppliers to the OGP or contracting authority as appropriate. Part III of the form deals with grounds for exclusion and includes questions on corruption, fraud, money laundering etc.</p>

Financial Transparency, 4/6

FT1 Has the organisation published audited financial statements for 2020, including information on annual revenues?

Marking scheme	Score and justification	OCAG explanation
<p>1 point: The organisation must have published its audited financial statements for 2020 on its website.</p> <p>0.5 points: The organisation was partially compliant with the indicator.</p>	<p>1</p> <p>C&AG had published its financial statements for 2020 on the website.</p> <p>https://www.audit.gov.ie/en/about-us/corporate-information/appropriation%20accounts/</p>	<p>N/a — full point scored.</p>

FT2 Has the organisation made the annual budget and budget commentary for 2021 available online?

Marking scheme	Score and justification	OCAG explanation
<p>1 point: The organisation's budget and budget commentary for this financial year must have been available via its website.</p> <p>0.5 points: The organisation was partially compliant with the indicator.</p>	<p>1</p> <p>The C&AG had published the relevant section of the Revised Estimates on its website.</p>	<p>N/a — full point scored.</p>

FT3 Had the organisation disclosed a procedure to ensure asset disposal follows a transparent process and is in accordance with market values?

Marking scheme	Score and justification	OCAG explanation
<p>1 point: The organisation must have published on its website a detailed procedure outlining how asset disposal is handled and protected from corrupt intervention.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI</p>	<p>0</p> <p>No information was available on the website at the time of assessment.</p>	<p>Response provided to TII</p> <p>In our response, we referred TII to Note 2.1 of the Office Appropriation Accounts which details the capital assets owned by the Office. These comprise furniture and fittings with a written down value of €661k and office equipment with a written down value of €80k at end December 2020. We also referred to our ICT assets: location and disposal policy which is available to all staff on the Office intranet.</p>

Ireland that it had in place an internally circulated procedure on prevention of corruption in asset disposal.		
FT4 Does the organisation disclose comprehensive information on its procurement policy and procedures on its website (except information that is legally protected for reasons such as national security, the protection of intellectual property or other confidentiality criteria)?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation must have published a comprehensive procurement policy and procedures on its website.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that it had in place a procurement policy and procedures that meets the criteria outlined.</p>	<p>1</p> <p>C&AG's website had a page on procurement confirming that it follows the OGP National Public Procurement Policy Framework and including a link to that as well as the eTenders website.</p> <p>https://www.audit.gov.ie/en/procurement/</p>	N/a — full point scored.
FT5 Does the organisation disclose comprehensive information on contracts awarded?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation must have published, through its website, detailed information on contracts awarded.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland of contracts awarded.</p>	<p>0.5</p> <p>The C&AG's website did not at the time of assessment directly publish details of contracts awarded but had provided a link to the eTenders platform, which publishes some details of contracts awarded.</p> <p>https://www.audit.gov.ie/en/procurement/</p>	<p>Response provided to TI</p> <p>TI referred to the link to the eTenders platform which is made available on OCAG website and which provides some details of contracts awarded.</p>
FT6 Does the organisation disclose information regarding progress and payments of contracts awarded (including dates) on a regular basis?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation must have published on its website information on the progress of contracts awarded, including dates for milestones and</p>	<p>0.5</p> <p>The C&AG had published details of purchase orders over €20,000 on a quarterly basis, from which some</p>	<p>Response provided to TI</p> <p>TI referred to the Office publication of purchase orders over €20,000 on a quarterly basis.</p>

<p>deliverables and details of payments made, including amounts and dates.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland regarding the progress of contracts awarded.</p>	<p>information relevant to this indicator could be derived, but full progress details were not available.</p> <p>https://www.audit.gov.ie/en/procurement/</p>	
FT7 Does the organisation publish information on charitable donations and community contributions, including procedures, and reporting on those made?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation must have disclosed on its website specific data on its charitable donations and/or community contributions.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland of its charitable donations and/or community contributions.</p>	<p>N/A</p> <p>The Office of the C&AG confirmed in a submission to TI Ireland that it does not make charitable or community contributions.</p>	<p>N/a — not relevant to OCAG.</p>

Open governance, 6/6

OG1 Has the organisation published comprehensive information about the relationship with the State and government?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation must have disclosed on its website details regarding the nature of its relationship and interactions with the State government.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland.</p>	<p>1</p> <p>The C&AG's Corporate Governance Framework, which was published on its website, outlines the legislative basis and relationship with the Oireachtas etc. (pp. 6, 11-12).</p>	<p>N/a — full point scored.</p>

OG2 Has the organisation disclosed information on the composition of its board (or equivalent) and members' profiles or, where there is no board, information on senior management?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation must have disclosed on its website the names and relevant background details of each board member (or equivalent) or members of senior management.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland of the composition of its board (or equivalent) or similar information on senior management.</p>	<p>1</p> <p>The C&AG's website included a list of members of the Audit Board, which oversees the development and implementation of strategy and reviews operational performance, with profiles.</p> <p>https://www.audit.gov.ie/en/about-us/about-the-office/about-the-office.html</p>	N/a — full point scored.
OG3 Has the organisation/body disclosed the rules by which its board makes decisions (where relevant) or its corporate governance framework or similar?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation must have disclosed the rules governing high-level decision-making on its website.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland of the rules that were in effect at that time.</p>	<p>1</p> <p>The C&AG's Corporate Governance Framework, which was published on its website, sets out the rules around decision-making and governance structures.</p>	N/a — full point scored.
OG4 Does the organisation publish the minutes of its board meetings (or equivalent)?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation must have published minutes of the meetings of its board (or equivalent) up to the last quarter.</p>	<p>1</p> <p>The minutes of meetings of the C&AG's Audit Board were published on the C&AG's website up the last quarter.</p>	N/a — full point scored.

<p>0.5 points: The organisation was partially compliant with the indicator.</p>	<p>https://www.audit.gov.ie/en/about-us/corporate-information/audit-board-minutes/</p>	
<p>OG5 Do available documents indicate that the Audit & Risk Committee enjoys full operational independence?</p>		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation must have disclosed through its website sufficient details regarding the composition of the Audit and Risk Committee (or equivalent) to indicate that enjoys operational independence.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that it had at that time measures in place to ensure the independence of the Audit and Risk Committee (or equivalent).</p>	<p>1</p> <p>The C&AG's Corporate Governance Framework, which was published on its website, confirms that the audit committee is composed of four external members (p. 20).</p>	<p>N/a — full point scored.</p>
<p>OG6 Does the organisation have a comprehensive up-to-date page on its website dedicated to ethics and/or governance?</p>		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation must have had a page dedicated to ethics or governance as part of its website.</p> <p>0.5 points: The organisation was partially compliant with the indicator.</p>	<p>1</p> <p>The C&AG had a webpage headed Corporate Information, which included material such as the corporate governance framework, information on regulation of lobbying, and purchase orders over €20,000.</p> <p>https://www.audit.gov.ie/en/about-us/corporate-information/</p>	<p>N/a — full point scored.</p>

Responsible Political Engagement, 1/3

PE1 Does the organisation disclose information on regulation of lobbying?

Marking scheme	Score and justification	OCAG explanation
<p>1 point: The organisation had a Regulation of Lobbying webpage including a link to the lobbying register and a list of DPOs.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence of its lobbying activities to TI Ireland.</p>	<p>1</p> <p>The C&AG website had a page on Regulation of Lobbying, including a list of DPOs and a link to lobbying.ie.</p> <p>https://www.audit.gov.ie/en/regulation-of-lobbying-act/</p>	<p>N/a — full point scored.</p>

PE2 Has the organisation made information available on its funding or membership of think tanks or representative or lobby groups?

Marking scheme	Score and justification	OCAG explanation
<p>1 point: The organisation had disclosed on its website details of its funding or membership of any think tanks or representative/lobby groups or confirmed that it has no such affiliations.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or subsequently provided relevant documentary evidence to TI Ireland.</p>	<p>N/A</p> <p>The C&AG confirmed in a submission to TI Ireland that it is not a member of any association relevant to this indicator.</p>	<p>N/a — not relevant to OCAG.</p>

PE3 Does the organisation publish the chief executive's diary?

Marking scheme	Score and justification	OCAG explanation
<p>1 point: The organisation had disclosed on its website the chief executive's diary for the previous month or quarter.</p>	<p>0</p> <p>No information was available on the</p>	<p>Response provided to TII</p> <p>In our response to TII we noted that The C&AG is a Constitutional Officer appointed by the President on the nomination of Dáil Éireann. His role is to provide independent assurance that public funds and resources are used</p>

0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that the chief executive's diary is made available.	website at the time of assessment.	in accordance with the law, managed to good effect and properly accounted for and to contribute to improvement in public administration. We noted that the C&AG has no role in policy development or in the provision of funding.
PE4 Does the organisation have a publicly available policy and procedures that manages 'revolving door' movements of directors and senior members of staff to and from public sector positions or roles elsewhere in the private sector?		
<i>Marking scheme</i>	<i>Score and justification</i>	OCAG explanation
<p>1 point: The organisation had disclosed on its website a policy and procedures in place to manage revolving-door movements.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that there was an internal policy and procedures managing revolving-door movements</p>	<p>0</p> <p>No information was available on the website at the time of assessment.</p>	<p>Response provided to TII</p> <p>In our response to TII we referred to Section 20 of the Civil Service Code of Standards and Behaviour which applies to all civil servants – 'Acceptance of outside appointments and of consultancy engagement following resignation or retirement'. We noted how its provisions are designed to foster a culture in which civil servants are fully aware of the potential for conflict of interest in accepting positions outside the Civil Service. Section 20 states</p> <p><i>'Any civil servant intending to be engaged in or connected with (i) any outside business with which he or she had official dealings or (ii) any outside business that might gain an unfair advantage over its competitors by employing him or her, must inform the appropriate authority of such an intention. Additionally, civil servants who hold positions which are "designated positions" for purposes of the Ethics Acts shall not, within twelve months of resigning or retiring from the service: • accept an offer of appointment from an employer outside the Civil Service or • accept an engagement in a particular consultancy project, where the nature and terms of such appointment or engagement could lead to a conflict of interest, without first obtaining approval from the appropriate authority'.</i></p>

Whistleblowing Policies and Procedures, 2/4		
WB1 Has the organisation published a comprehensive protected disclosures policy and procedures, specifically including assurances to employees, contractors, subcontractors and suppliers, agents and other intermediaries that no penalisation or reprisal will result from whistleblowing?		
<i>Marking scheme</i>	<i>Score and justification</i>	OCAG explanation
<p>1 point: The organisation had publicly disclosed on its website a whistleblowing policy that covers all employees and relevant third parties and undertakes to protect whistleblowers from any reprisal for speaking up.</p>	<p>0.5</p> <p>The C&AG had published its protected disclosures policy on the website. The policy covers 'all current and former employees, independent contractors, students and agency staff' (p. 2) and 'commits to ensuring that no staff member who makes a disclosure will suffer harassment, penalisation, retaliation or adverse employment consequence, as a result of raising the concern' (p. 4).</p>	<p>Response provided to TII</p> <p>TII were referred to a copy of our Speak- up policy available on the website.</p>

<p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland researchers that a whistleblowing policy meeting the criteria was in place internally.</p>	<p>However, this protection depends on a disclosure being made in 'good faith', which is not in keeping with Irish legislation under which a person's motivation for making a disclosure is irrelevant.</p> <p>https://www.audit.gov.ie/en/disclosures/policy-on-disclosures-to-the-office-of-the-cag.pdf</p>	
WB2 Has the organisation disclosed details of internal and external channels available to workers who wish to make a protected disclosure?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation had publicly disclosed on its website details of internal and external channels available to make protected disclosures.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland researchers that information on channels available to make protected disclosures was available internally.</p>	<p>1</p> <p>The C&AG's Speak Up policy, which was available on the website, outlines internal and external contacts.</p>	<p>N/a — full point scored.</p>
WB3 Had the organisation published an annual report by 30 June detailing the number of protected disclosures made and actions taken the previous year?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation had publicly disclosed on its website by 30 June an annual report on the number of protected disclosures received and actions taken during the preceding year, as required under Section 22 of the Protected Disclosures Act 2014.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland researchers that it had kept statistics on protected disclosures received and action taken during the preceding year.</p>	<p>0</p> <p>C&AG had published a protected disclosures annual report for 2020 on its website in its capacity as a prescribed person under the Protected Disclosures Act 2014 but had not published a report regarding internal disclosures (or confirmation of none). Where there have been no protected disclosures during the reporting period, a report stating this should be published.</p> <p>https://www.audit.gov.ie/en/about-us/corporate-information/policies%20and%20other%20publications/protected-disclosure-report-2020.pdf</p>	<p>Response provided to TII</p> <p>In our response to TII we noted that where internal disclosures are made, these are disclosed separately in the protected disclosures annual report. Our response confirmed that there were no internal disclosures since 2018 and had there been, the Office would have declared them. A link to the 2018 report by way of example was provided.</p>

WB4 Had the organisation undertaken to train relevant staff on handling whistleblowing reports?		
<i>Marking scheme</i>	<i>Score and justification</i>	<i>OCAG explanation</i>
<p>1 point: The organisation had disclosed on its website a commitment to training relevant management and employees on how to process, assess and, where relevant, investigate whistleblowing reports as well as any legal responsibilities arising from them.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland researchers regarding its commitment to train relevant staff on how to handle, process, assess and, where relevant, investigate whistleblowing reports as well as any legal responsibilities arising from them.</p>	<p>0.5</p> <p>The C&AG provided details of training in a submission to TI Ireland.</p>	<p><i>Response provided to TII</i></p> <p>In our response to TII we referred to the commitment by the Office to ensuring staff are fully aware of the processes for dealing with disclosures as set out in the Office's guidance document entitled '<i>Guidance and procedures on disclosures to the Office of the Comptroller and Auditor General</i>'.</p> <p>We referred to page 3 which states that</p> <p><i>'A structured staff training programme for dealing with disclosures will be implemented by the Human Resource Learning and Development Unit, both at induction and on an ongoing periodic basis. The Governance Support and Assurance Unit will issue an annual notification to all staff to remind them of the policy on disclosures and this guidance and procedures document and to raise awareness of the required protocol when approached by a discloser on a client's site'.</i></p> <p>We also noted that</p> <ul style="list-style-type: none"> - the Office is a member of the TII 'Integrity at work' programme and staff regularly attend integrity at work forums and workshops. - additional training is planned following transposition of the EU Whistleblowing Directive into legislation.