

Code of Governance Framework



CONTENTS

1.	INTRODUCTION	3
2.	STANDING ORDERS	4
2.1	The Council and its Members (with reference to the Arts Act 2003)	4
2.2	The Chairperson	7
2.3	The Deputy Chairperson	8
2.4	The Director	8
2.5	The Deputy Director	9
2.6	The Council Secretary	9
2.7	Business of the Council	10
2.8	Meetings	11
2.9	Integrity and Conflicts of Interest	13
2.10	Information	16
2.11	Standing Committees	17
2.12	Audit and Risk Committee	18
2.13	Special Committees	19
2.14	Peer Panels	20
3.	CODES OF CONDUCT AND PERFORMANCE REVIEW	21
3.1	Council Members' Code of Conduct	21
3.2	Staff Code of Conduct	24
3.3	Council Performance Review	27
4.	COMMITTEES OF THE COUNCIL	28
4.1	Council Plenary and Other Committees of the Council	28
4.2	Audit and Risk Committee Terms of Reference	29
4.3	Business and Finance Committee Terms of Reference	32
4.4	Policy and Strategy Committee Terms of Reference	35
5.	RISK MANAGEMENT	38
5.1	Internal Control	38
5.2	Risk-management Policy	38
5.3	Internal Audit Charter	42
5.4	Whistleblowing Policy (Incorporating Good Faith Reporting)	45
5.5	Fraud Policy	49
5.6	Procurement	50
5.7	Procedure for Obtaining Independent Advice	50
6.	QUALITY CUSTOMER SERVICE	51
6.1	Appeals and Complaints	51
6.2	Customer Charter	52
7.	APPENDICES	53
7.1	Arts Act 2003	53
7.2	Ethics in Public Office Act	53
	APPENDIX A: Ethics in Public Office	53
	APPENDIX B Statement of Interests for the purposes of Section 17 of the Ethics in Public Office Act 1995	54
7.3	Code of Practice for the Governance of State Bodies	54

1. INTRODUCTION

The Arts Council (the 'Council') is the national agency for the promotion and development of the arts in Ireland. It was originally established by the 1951 Arts Act to stimulate public interest in, and to promote the knowledge, appreciation and practice of, the arts. It is now governed by the Arts Act 2003. The Council is an autonomous body, under the aegis of its parent department, and works closely with this department.

The Arts Council consists of twelve ordinary members (six male and six female) and a Chairperson, appointed by the relevant Minister. The term of membership is five years and members may be reappointed for a second term. The work of the Council is carried out by the Executive.

It is committed to operating to the highest standards of corporate governance and has adopted a corporate-governance regime in accordance with best practice. To this end the Council has put in place this Code of Governance Framework, which consists of a suite of governance documents setting out the policies, procedures and responsibilities that guide how the Council conducts its business. It includes documents under the following main headings:

Standing Orders

- which outline the responsibilities of Council and key office holders and ensure the orderly and effective conduct of the meetings of the Council

Codes of Conduct for Council Members and Staff

- which set down an agreed set of ethical principles

Committees and their Terms of Reference

- which describe the purpose and structure of each committee

Risk Management and Quality Customer Service

- which outline policies and processes in place

The Council believes that the policies stated in this document are consistent with the requirements of all applicable legislation and guidelines, including the Arts Act 2003 (the 'Act'), the Ethics in Public Office Act 1995, the Standards in Public Office Act 2001, the Code of Practice for the Governance of State Bodies, and the Charities Governance Code. However, in the event of any conflict with this or future legislation, any provision of this document is overridden to the extent it is inconsistent with such enactments.

This Corporate Governance Framework document was approved by Council on 27 April 2022. It will be reviewed and subsequently approved by Council every three years, or earlier should the need arise.

2. STANDING ORDERS

To ensure the orderly and effective conduct of business, the Council has approved the following standing orders, which set out the operating procedures of the Council. They include the key functions and powers of the Council, the responsibilities of the Chairperson, the Deputy Chairperson, the Director, the Deputy Director and the Council Secretary, the business of the Council and the conduct expected at meetings of the Council. They shall be applicable to all meetings of the Council, plenary and committee, and the Chairperson of each meeting has the responsibility for conducting the meeting in accordance with these standing orders.

In exceptional circumstances, with the consent of the Chairperson of the meeting and subject to compliance with its statutory obligations, Council may suspend temporarily the application of any standing order if it believes that this is necessary for the efficient conduct of its business.

2.1 The Council and Its Members (With Reference to the Arts Act 2003)

Section 9 of the Act sets out the following key functions (i.e. duties and powers) of the Council:

- (1) *The general functions of the Council shall be to:*
 - a) *stimulate public interest in the arts;*
 - b) *promote knowledge, appreciation and practice of the arts;*
 - c) *assist in improving standards in the arts;*
 - d) *advise the Minister in relation to the performance of any of his or her functions under this Act, when so requested by the Minister;*
 - e) *assist the Minister in the performance of his or her functions under this Act and the implementation of Government policies and objectives in relation to the arts, when so requested by the Minister;*
 - f) *furnish advice or information to a Minister of the Government (including the Minister) in relation to any matter in connection with its functions, whenever the Council considers it appropriate or is requested to do so by the Minister;*
 - g) *furnish advice or information to a public body in relation to any matter connected with its functions, whenever the Council considers it appropriate or is requested to do so by the Public Body concerned; and*
 - h) *co-operate with a public body in relation to any matter connected with its functions, whenever the Council considers it appropriate.*
- (2) *The Council may make such recommendations to the Minister in relation to matters connected with its functions as it considers appropriate.*
- (3) *The Council shall have all such powers as are necessary or expedient for the performance of its functions.*
- (4) *The Council may perform any of its functions through or by a member of the staff of the Council duly authorised by the Council to act in that behalf.*

Thus, the Council may delegate authority to members of the senior management team. The Council may designate any member of the senior management group as Deputy or Acting Director, whether on a temporary or long-term basis.

Section 11 deals with the appointment of the members of the Council by the relevant Minister ('the Minister'):

- (1) *The Council shall consist of the following members, that is to say:*
 - a) *a Chairperson*
 - b) *12 ordinary members, each of whom shall, in the opinion of the Minister, have a special interest or knowledge in relation to the arts or matters connected with the functions of the Council under this Act.*
- (3) *The Minister shall ... designate one of the ordinary members of the Council to be Chairperson of the Council.*
- (4) *The Chairperson of the Council shall hold office for 5 years from the date of his or her appointment.*
- (5) *... the ordinary members of the Council shall hold office for 5 years from the date of their appointment.*
- (7) *Of the members of the Council, not less than 6 of them shall be men and not less than 6 of them shall be women.*
- (8) *Subject to subsection (9), a member of the Council whose term of office expires by the effluxion of time shall be eligible for reappointment to Council.*
- (9) *A person to whom subsection (8) applies shall not be eligible for reappointment to the Council where he or she has served 2 consecutive terms of office as a member of the Council.*

Sections 12, 13 and 17 deal with the disqualification or resignation of members and with casual vacancies:

Section 12

- (1) *The Minister may at any time remove from office a member of the Council for the stated reasons.*
- (2) *A member of the Council may resign from office by notice in writing given to the Minister and the resignation shall take effect on the date on which the Minister received the notice.*
- (3) *A member of the Council shall cease to be qualified for office and shall cease to hold office if:*
 - a) *he or she is adjudicated a bankrupt*
 - b) *he or she makes a composition or arrangement with creditors*
 - c) *he or she is convicted of an indictable offence in relation to a company*
 - d) *he or she is convicted of an offence involving fraud or dishonesty, whether in connection with a company or not*

- e) he or she is the subject of an order under section 160 of the Companies Act 1990 (now replaced by Part 14, Chapter 4 of the Companies Act 2014), or*
- f) he or she is sentenced to a term of imprisonment by a court of competent jurisdiction.*

Section 13

- (1) If a member of the Council dies, resigns, ceases to be qualified for office and ceases to hold office or is removed from office, the Minister may appoint a person to be a member of the Council to fill the casual vacancy so occasioned in the same manner as the member of the Council occasioned the casual vacancy was appointed.*

Note: The Minister now appoints members from a shortlist provided by the Public Appointments Service (PAS).

- (2) A person appointed to be a member of the Council pursuant to this section shall hold office for that period of the term of office of the member who occasioned the casual vacancy concerned that remains unexpired at the date of his or her appointment and shall be eligible for reappointment as a member of the Council on the expiry of the said period.*

Section 17

- (1) Where a member of the Council or a member of a committee established under Sections 21 or 22 is:*
 - a) nominated as a member of Seanad Éireann*
 - b) elected as a member of either House of the Oireachtas or to be a representative in the European Parliament, or*
 - c) regarded pursuant to Part XIII of the Second Schedule to the European Parliament Elections Act 1997 as having been elected to that Parliament, he or she shall thereupon cease to be a member of the Council or a member of the committee concerned.*

Section 24 deals with the award of grants:

- (1) The Council may, for the purposes of:*
 - a) stimulating public interest in the arts,*
 - b) promoting knowledge, appreciation or practice of the arts, or*
 - c) improving standards in the arts, or*
 - d) otherwise assisting in the development or advancement of the arts,*

advance such amount of moneys as it determines to such persons or in respect of such activities as it considers appropriate out of moneys at its disposal upon such terms and conditions as it determines.

- (2) The Council shall be independent in the performance of its functions under this section.*

Sections 25 and 26 deal with the annual accounts and annual report:

Section 25

- (1) The Council shall keep in such form and in respect of each financial year all proper and usual accounts of moneys received or expended by it, including an income and expenditure account, a cash flow statement and a balance sheet, and, in particular,*

shall keep in such form as aforesaid all such special accounts as the Minister may, with the consent of the Minister for Finance, from time to time direct.

- (2) *Accounts kept in pursuance of this section shall be submitted not later than 3 months after the end of the financial year to which they relate by the Council to the Comptroller and Auditor General for audit, and immediately after the audit, a copy of the accounts, statement and balance sheet and of such other (if any) accounts kept pursuant to this section as the Minister, after consultation with the Minister for Finance, may direct, and a copy of the report of the Comptroller and Auditor General on the accounts shall be presented to the Minister who shall cause copies thereof to be laid before each House of the Oireachtas.*

Section 26

- (1) *The Council shall not later than 3 months after the end of the financial year prepare and submit to the Minister a report (in both the Irish language and the English language) on its activities during the immediately preceding financial year and the Minister shall, as soon as may be, cause copies of the report to be laid before each House of the Oireachtas.*

Note: The Arts Council's Annual Report includes both the accounts as per Section 25 and the report as per Section 26. The Annual Report is submitted to the Minister within one month of the Comptroller and Auditor General issuing its report.

- (2) *A report to which subsection (1) applies shall include particulars of all gifts received by the Council during the financial year to which the report relates.*
- (3) *Each of the Chairpersons of the standing committees established under section 21 shall prepare or cause to be prepared a report on the activities of the standing committee of which he or she is Chairperson during the immediately preceding financial year and each such report shall be included in the report under subsection (1) that relates to that financial year.*

2.2 The Chairperson

The Chairperson's principal duties are to:

- ensure that the Council has clear objectives, strategies and plans;
- ensure the orderly operation of the Council, including compliance with its statutory obligations and accepted best practice;
- be the primary link between the Council and the Director and between the Council and the relevant Minister;
- advise the Minister whenever the Chairperson is of the view that specific skills are required on the Council;
- promote a culture of openness and debate by facilitating the effective contribution of key management and all Council members;
- determine under Section 18 (3) of the Act whether a member of Council has a disclosable interest in a matter coming before Council;
- ensure the Council receive accurate, timely and clear information;
- ensure effective communication with all stakeholders and to represent the Council publicly.

2.3 The Deputy Chairperson

- 2.3.1 The statutory role of the Deputy Chairperson is to chair Council meetings in the absence of the Chairperson.
- 2.3.2 The Deputy Chairperson shall also otherwise deputise for the Chairperson if so requested by the Chairperson or, exceptionally, where this is appropriate.

2.4 The Director

Section 15 of the Act deals with the appointment and role of the Director:

- (1) *There shall be a chief executive officer of the Council (who shall be known as and is referred to in this Act as the 'Director').*
- (2) *The Director shall carry on and manage, and control generally, the administration of the Council and perform such other functions (if any) as may be determined by the Council.*
- (3) *The Director shall be appointed, and may be removed from office, by the Council, with the consent of the Minister.*
- (4) *The Director shall hold office upon and subject to such terms and conditions (including terms and conditions relating to remuneration and allowances) as may be determined by the Council with the consent of the Minister and the Minister for Finance.*
- (5) *The Director shall not hold any other office or employment or carry on any business without the consent of the Council.*
- (6) *The Director shall not be a member of the Council.*
- (7) *The Director may attend meetings of the Council and may make submissions, orally or in writing, to, and otherwise advise, the Council at such meetings in accordance with the procedures of the Council under section 16(5).*

- 2.4.1 The Director's key responsibility is to ensure, to the extent practicable given available resources, that the Council achieves its objectives by conducting its business:

- with the highest propriety (i.e. it complies with its statutory obligations and with best practice guidelines);
- effectively (i.e. it achieves its objectives);
- efficiently (i.e. it achieves value for money).

- 2.4.2 In particular, the Director shall:

- in cooperation with the Chairperson, plan and manage the business of the Council, with due regard to its public responsibilities and accountability;
- advise the Council on policy and strategy and make related recommendations;
- direct and manage the Council's staff;
- be accountable to the Council for his/her own performance and for the staff's performance;
- keep the Council adequately informed on all matters relevant to their duties and responsibilities;
- share with the Chairperson, on an agreed basis, the role of spokesperson for the Council;
- normally attend Council meetings, subject to the right of the Chairperson to restrict the

meeting to members only or in accordance with 2.8.13;

- in co-operation with the Chairperson, be responsible for the preparation and publication of the Council's annual report.

2.4.3 When requested by the Revenue Commissioners under Sections 484 or 848a of the Taxes Consolidation Act 1997 or any other relevant legislation, the Director will give an opinion in the Council's name, having regard to the guidelines and directions of the relevant Minister or of the Oireachtas.

2.4.4 The Director will take appropriate professional advice, make submissions and give opinions to planning authorities, An Bord Pleanála, the Office of the Planning Regulator and others in relation to matters which the Planning and Development Act, 2000 to 2018 or any subsequent legislation place within the Council's remit. Such submissions will be consistent with any relevant policy guidelines approved by the Council.

2.4.5 In consultation with the Council, the director shall determine the organisational structure of the Council's management and staff, including the involvement of artform advisers.

2.4.6 The Director shall be responsible for the selection and removal of all management, staff and consultants, subject to;

- assurance to the Council of compliance with applicable law and public service procedures;
- the participation of a Council member nominated by the Chairperson in the selection of senior management team and artform advisers;
- the agreement of the Council or of a designated Council committee or designated Council member to the appointment of consultants in accordance with Section 2.7 Business of the Council;
- the agreement of the Chairperson to the termination of the employment of a senior executive and assurance to the Council of compliance with statutory and other legal requirements;

2.4.7 The principles and procedures outlined in Integrity and Conflicts of Interest (Section 2.9) apply also to the Director and to all of the employees of the Council.

2.5 The Deputy Director

2.5.1 The Deputy Director shall support the Director in accordance with Section 2.4 and otherwise deputise for the Director if so requested by the Council or, exceptionally, where this is appropriate.

2.6 The Council Secretary

2.6.1 The Council Secretary is not a statutory 'officer' role within the Arts Council. The Council Secretary shall inter alia be the Council's 'corporate governance officer' and in this capacity shall in particular:

- advise and guide the Council and its members on their statutory obligations and monitor related compliance;
- advise the Chairperson and Council of any material breach of the Council's corporate governance policies of which he/she becomes aware;
- ensure Council is aware in a timely fashion of all material changes in relevant law and regulation;
- in co-operation with the Chairperson and Director, organise and administer Council meetings, take responsibility for the formal induction of new Council members, and organise mentoring for Council members where required;
- take responsibility for the care and use of the Council's seal.

- 2.6.2 There shall be a clear division of responsibilities between the Council Secretary and the providers of legal services to the Council.
- 2.6.3 Members shall have direct access to the Council Secretary in relation to Council business.

2.7 Business of the Council

- 2.7.1 Subject to the exceptions listed below, the Council delegates responsibility for managing the Council's operations to the Director, who, while retaining accountability, may in turn delegate such responsibility further to the leadership team and staff generally.
- 2.7.2 The consent of the Minister is required for the appointment or removal of the Director, acquisition or disposal of any interest in land or buildings, and for matters related to special committees.
- 2.7.3 The approval of the Council, or if the Council so decides, of the Chairperson, a designated member, a Council committee, an assessment panel, or a designated member of the Executive is normally required for the following matters:
- all grants;
 - such other matters as the Council may from time to time decide.
- 2.7.4 The Council's approval is required for the following 'reserved' matters:
- the Council's principal strategies, policies, codes and related plans;
 - the annual financial statements;
 - the annual budget/financial plan and revisions thereof;
 - the creation and dissolution of Council committees and their membership;
 - the appointment, performance review, removal and principal responsibilities of the Director and Council Secretary;
 - succession planning for the office of Director;
 - delegation of functions to members of the leadership team;
 - additions to the leadership team and changes to its structure;
 - the assurance of compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading and conditions of all staff, including remuneration and superannuation;
 - acquisitions of any interest in land or buildings, regardless of value;
 - disposal of any asset, regardless of value;
 - contracts for goods and services within the budget (and any revisions thereof) approved by the Council and in excess of €150,000 in cumulative value;
 - expenditure falling outside the approved budget (and any revisions thereof) and exceeding €25,000 in value;
 - advertising of requests for tenders in non-routine, complex or above-EU threshold procurements;
 - bank mandates and the opening of new bank accounts;
 - any other matters for which the Council's approval is required by law or by the Code of Practice for the Governance of State Bodies.
- 2.7.5 The Council is responsible for approving the award of the cnuas and the rules as to eligibility to apply for and receive the cnuas. Subject to the relevant legislation and Government policies, the level of the cnuas and the eligibility criteria will be reviewed at regular intervals.
- 2.7.6 All other matters are deemed to be delegated to the Director, who should, however, exercise judgement in deciding whether particular issues not 'reserved' should nevertheless be referred

to Council.

- 2.7.7** For so long as the Director is absent from duty or is otherwise unable to perform the functions of that office the Deputy Director appointed by the Council shall perform those functions.
- 2.7.8** Individual members of the Council may request independent professional advice regarding discharge of their responsibilities. Requests should be made in accordance with the Council's procedure for obtaining professional advice.

2.8 Meetings

Section 16 of the Act deals with the conduct of meetings:

- (1) The Council shall hold such and so many meetings as may be necessary for the due fulfilment of its functions.*
- (2) At a meeting of the Council—*
 - a) the Chairperson of the Council shall, if present, be the Chairperson of the meeting, or*
 - b) if and so long as the Chairperson of the Council is not present or if that office is vacant, the Deputy Chairperson of the Council shall be Chairperson of the meeting, and a meeting of the Council shall not be held if and so long as the Chairperson of the Council and Deputy Chairperson of the Council are not present, or if those offices are vacant.*
- (3) Every question at a meeting shall be determined by a majority of the votes of the members of the Council present and voting on the question and, in the case of an equal division of votes, the Chairperson of the meeting shall have a second or casting vote.*
- (4) The Council may act notwithstanding one or more vacancies among its members.*
- (5) Subject to the provisions of this Act, the Council shall regulate its procedure by rules or otherwise.*
- (6) Subject to subsection (2), the quorum for a meeting of the Council shall be 5.*

- 2.8.1** Section 16 (2) (b) has been consistently interpreted by Councils to mean that a valid meeting requires the presence of either the Chairperson or the Deputy Chairperson, despite the provision that '*... a meeting of the Council shall not be held if the Chairperson and Deputy Chairperson of the Council are not present*'. The word 'and' here is interpreted to really mean 'or' on the basis that this is what was intended by the Act, especially taking into account the references to these offices being vacant.
- 2.8.2** The Council shall hold as many meetings as the Chairperson deems necessary and normally not fewer than nine annually ('regular' meetings). The programme for such meetings shall normally be agreed by Council at least six months in advance.
- 2.8.3** Meetings other than regular meetings shall normally be convened by the Chairperson, in consultation with the Director, and at least two weeks' notice shall be given of such meetings except in circumstances which the Chairperson considers justify shorter notice. Such 'short notice' meetings shall deal only with matters that in the opinion of the Chairperson cannot be deferred to a 'regular' meeting. With the Chairperson's agreement, Council meetings may be held by videoconference or teleconference, or may be hybrid meetings where some of the members are present together in person and others participate by videoconference or teleconference.

- 2.8.4 Exceptionally, and provided the Chairperson has failed to do so at their request, the Director, the Council Secretary or a minimum of four members may also convene a Council meeting, at not less than two weeks' notice, to review a specific topic or topics. Such a meeting shall be convened through the Council Secretary. Except with the agreement of the Council Chairperson, such a meeting may consider only matters notified and papers made available to members at least one week in advance.
- 2.8.5 Committees shall hold as many meetings as the relevant Chairperson deems necessary.
- 2.8.6 Unless a member requests otherwise, all notices and papers for Council and committee meetings may be sent electronically.
- 2.8.7 The agenda for Council and standing committee meetings will normally be determined by the relevant Chairperson, in consultation with the Director and the Council Secretary, and will be normally be circulated at least one week in advance, together with related papers. A revised agenda or further papers may be circulated at any time with the agreement of the relevant Chairperson. The Chairperson will normally accede to a request by the Director, the Council Secretary or a minimum of four members to place additional items on the agenda for a Council meeting.
- 2.7.8 All Council and committee agendas, and related papers, will normally be published to a secure document-management system when they are being circulated to the relevant members. The Chairperson of the Audit and Risk Committee may restrict papers for that committee to its members.
- 2.8.9 When a Council member's term of office expires, all documentation obtained during membership should be returned to the Company Secretary. Alternatively, members may indicate in writing to the Secretary that all such documentation in their possession, both hard and electronic copies, has been disposed of in an appropriate manner. In the event that former members require access to Council papers from the time of their term on the Council, this may be facilitated by the Company Secretary on a discretionary basis.
- 2.8.10 As specified in the Act, the quorum for all Council meetings shall be five members. Unless otherwise specified in the committee's terms of reference, the quorum for meetings of standing committees shall be three.
- 2.8.11 Exceptionally, and with the relevant Chairperson's agreement, members may participate in Council or committee meetings by videolink or telephone, unless specified otherwise in the committee's terms of reference. Such members shall be counted in the quorum and may vote.
- 2.8.12 The minutes of meetings shall record attendance, papers presented, matters discussed, decisions and any other material which the Chairperson or Council Secretary believes appropriate. The contributions or votes of individual members will normally be recorded only if the Chairperson so decides at the request of the member.
- 2.8.13 The Chairperson and members shall meet informally at least twice a year without the presence of the Director and staff. Minutes of such meetings are not required. A decision reached at such a meeting shall not be effective until ratified at a subsequent regular Council meeting, when the Director and other senior management would be asked to leave the room.

2.9 Integrity and Conflicts of Interest

Section 18 of the Act addresses disclosure and management of interests by members. Apart from these statutory duties, members of Council and staff should have regard to the obligations of integrity and ethical conduct set out in the codes of conduct which apply to them respectively (see Section 3 below).

(1) Where at a meeting of the Council, any of the following matters arises, namely

- a) an arrangement to which the Council is a party or a proposed such arrangement, or*
- b) a contract or other agreement with the Council or a proposed such contract or other agreements,*

then, any member of the Council present at the meeting who otherwise than in his or her capacity as such a member has an interest in the matter shall –

- (i) at the meeting disclose to the Council the fact of such interest and the nature thereof*
- (ii) neither influence, nor seek to influence, a decision to be made in relation to the matter*
- (iii) absent himself or herself from the meeting or that part of the meeting during which the matter is discussed*
- (iv) take no part in any deliberation of the Council relating to that matter and*
- (v) not vote on a decision relating to the matter.*

(2) Where an interest is disclosed pursuant to this section, the disclosure shall be recorded in the minutes of the meeting concerned and added to the Arts Council register of conflicts, and for so long as the matter to which the disclosure relates is being dealt with by the meeting, the member by whom the disclosure is made shall not be counted in the quorum for the meeting.

(3) Where at a meeting of the Council a question arises as to whether or not a course of conduct, if pursued by a member of the Council, would constitute a failure by him or her to comply with subsection (1), the question may be determined by the Chairperson of the meeting, whose decision shall be final, and where such a question is so determined, particulars of the determination shall be recorded in the minutes of the meeting.

(4) Where the Minister is satisfied that a member of the Council has contravened subsection (1), the Minister may, if he or she thinks fit, remove that member from office and, in the case a person is removed from office pursuant to this subsection, he or she shall thenceforth be disqualified for membership of the Council.

2.9.1 When dealing with Council business, Council members, in addition to their obligations under the Act, have the following duties:

- to act in good faith in what they consider to be the interests of the Council;
- to act honestly and responsibly in relation to the conduct of the affairs of the Council;
- not to use the Council's property, information or opportunities for their own or anyone else's benefit;
- to exercise due care, skill and diligence;
- Members should not use, or give the appearance of using, their Council membership to further their private interests or for the benefit of persons or organisations with whom they have a close personal, employment or business connection.

- 2.9.2 'Interest' is not defined in the Act but can reasonably be assumed to have the same meaning as it has in the Ethics and Public Office Acts 1995 and 2001 (these Acts and the Arts Act are referred to below as 'the relevant Acts') – i.e. an 'interest' arises when a Council decision may confer or withhold a 'substantial financial benefit' to or from the member, or a spouse, or a civil partner or a child of either. Such interests are deemed to arise in a number of ways, including because of investments, employment, directorships or service contracts.

Council members have a statutory obligation to furnish an annual declaration of such interests which could materially influence them in relation to the performance of their duties. Where a Council member is in doubt as to whether he/she has an obligation to declare any such conflicts, he/she should seek advice from the Standards in Public Office Commission.

A conflict of interest also includes any situation where a Council member has other personal interests which might be perceived to compromise his/her impartiality and independence in any matter relevant to his/her duties. Personal interest includes an interest of his/her spouse or civil partner, a child of the person, or a child of a spouse or civil partner.

- 2.9.3 Members shall comply with the relevant Acts and the principles stated above. Accordingly, members:
- shall declare all interests under the relevant Acts on joining the Council;
 - shall make an annual declaration of such interests in the appropriate form;
 - shall notify the Chairperson and the Council Secretary on a timely basis if new interests arise.

Detailed guidance on the disclosure of members' interests is set out in Guidelines and Compliance with the Provisions of the Ethics in Public Office Acts 1995 and 2001.

- 2.9.4 In addition to such formal compliance, members should always bear in mind;
- their overriding responsibility to act at all times in the interests of the Council;
 - that not only should the Council and its members act fairly and objectively, but that it is desirable that they should be seen to do so by the arts community and by the public generally.

- 2.9.5 Because of the nature of the Council's work, conflicts may also arise – but not necessarily – when a member, or someone close to a member;
- is an actual or potential beneficiary of Council funding or is a significant competitor of such a beneficiary;
 - is or has recently been a director or employee of an actual or potential Council beneficiary or of a significant competitor of such a beneficiary;
 - is or has recently been a director or employee of a significant supplier to such a beneficiary or to the Council even if neither the member nor the person close to the member has an interest of the type defined in the relevant Acts.

Where a member or someone close to them has been a Director or employee in the circumstances outlined above, they shall declare the interest for a period of one year following cessation of the relationship.

In pursuance of good governance, Council Members shall not during their term of office serve on boards of any organisations that apply for or receive funding from the Arts Council.

2.9.6 Council Members can, and do, play a key role in promoting arts practice and assisting in the improvement of standards. A member's special knowledge of, or participation in, an artform does not in itself create a conflict of interest. However, members should bear in mind that, although they may have been appointed to the Council because they are practitioners or have special knowledge of an artform, they are not in the context of the Council a representative of such artform and should not act as such. They should not carry out consultancy or advisory work, paid or unpaid, for arts organisations while serving on Council if, by doing so, they take a stance on matters within Council's sphere of confidential deliberation. Providing advice or training on Council policy or information which is already in the public domain does not necessarily give rise to such a conflict. Members of Council should under no circumstances provide advice, paid or unpaid, to applicants for funding if the advice relates in any way, whether directly or indirectly, to the application.

2.9.7 In cases not covered by the relevant Acts, members should thus make careful judgements as to whether they have a conflict in a particular instance. Members who are in doubt as to whether a conflict exists should discuss the matter with the Chairperson. However, responsibility for declaring conflicts rests ultimately with the member. *

** One test is whether the member honestly believes that he or she can participate objectively and without unreasonable prejudice in discussions and decisions on the matter at issue. Another test is what the arts community or the public generally might reasonably think.*

** Any form of personal interest which may impinge, or might reasonably be perceived by others to impinge, on a member's impartiality in any matter relevant to his or her duties should be disclosed to the Arts Council.*

2.9.8 Members who have a conflict of interest in regard to a specific matter, whether or not the conflict has been disclosed previously:

- shall withdraw from Council or committee meetings while the matter is being discussed or decided;
- shall not have access to related information and papers unless such information is publicly available or is of a general nature related to the artform or is available to them as representatives of the relevant organisation;
- shall not engage in unreasonable advocacy on the matter with members or the Council's staff or advisers;
- shall not discuss the matter with outside parties;
- or disclose related information to them.

2.9.9 Where a matter relating to the interests of the Chairperson arises, the Deputy Chairperson will chair the meeting or the other Council members attending the meeting must choose a member present to chair the meeting. The Chairperson shall withdraw from the Council meeting while the matter is being discussed or decided.

2.9.10 The Council Secretary shall maintain appropriate records of declared conflicts of interest and withdrawals from meetings. Details of all conflicts of interest are recorded in the Arts Council's register. Access to the register is restricted to the Chairperson, Company Secretary and persons specifically nominated by the Company Secretary.

- 2.9.11** As some members of Council may have special knowledge that could materially assist the deliberations of the Council or a committee, the Chairperson of any such meeting, whose decision shall be final, shall have the discretion to permit such a member with a conflict to take part in a related discussion, provided that;
- such member does not thereby have access to documents that would otherwise be withheld from the member;
 - the conflict is disclosed to the meeting;
 - the member does not vote on any connected recommendation;
 - no provision of the relevant Acts is breached.
- 2.9.12** The Arts Council welcomes and supports the inclusion of artists, arts practitioners and other experts of various backgrounds among its members. Their involvement gives the work of Council a diverse and well-informed perspective. A policy that completely prohibited Council members from applying for Arts Council funding would deter many artists from seeking membership. The aim must be to balance safeguarding the integrity of Council's decisions with creating the necessary conditions to attract artists and arts workers in sufficient numbers to apply for membership. As a general rule, members should not have any involvement in applications for grants awarded by Council, save that members who are practising artists, arts workers or other experts may be part of any such application, whether as an employee or subcontractor of the applicant, provided that they take the appropriate steps outlined in Section 18 (1) of the Act.
- 2.9.13** Members shall neither solicit nor accept material gifts, hospitality, preferential treatment or benefits that might affect or appear to affect their ability to make unbiased judgements. This restriction does not prevent members from accepting minor unsolicited gifts of arts-related material (e.g. books or recordings), free tickets to arts events or incidental hospitality connected with such events. In general, members should buy their tickets to arts events and claim reimbursement according to the related Council procedures.
- 2.9.14** If a member has a doubt as to whether an interest should be disclosed pursuant to this code, he/she should consult with the Chairperson and/or Company Secretary. See also Section 18 (3) of the Act referred to above. Where any doubt or difference of opinion arises as to whether a member has a conflict of interest, the decision of the Chairperson shall be final and binding.

2.10 Information

Section 20 of the Act deals with confidentiality:

- (1)** *A person shall not disclose confidential information obtained by him or her while performing functions as:*
- a)** *a member or member of the staff of, or an adviser or consultant to, the Council, or*
 - b)** *a member of a committee established under section 21 or 22 unless he or she is duly authorised by the Council to do so.*
- (2)** *A person who contravenes subsection (1) shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding €3,000*
- (3)** *In this section, 'confidential information' includes:*

- a) *information that is expressed by the Council to be confidential either as regards particular information or as regards information of a particular class or description, and*
- b) *proposals of a commercial nature or tenders submitted to the Council by contractors, consultants or any other person.*

Accordingly, Council members, committee members and staff shall:

- maintain absolute confidentiality as to Council and committee proceedings and papers;
- recognise the Council's protocols in regard to public communication, which generally restrict to designated persons the right to speak on the Council's behalf or to communicate information on its decisions;
- respect the confidentiality of private information held by the Council, such as:
 - a) commercially sensitive information;
 - b) personal information;
 - c) information received in confidence;
 - d) policy papers;
 - e) information supporting grant applications.
- take all necessary steps to keep confidential information safe and secure from theft, corruption, interception or accidental loss.

Taking into account general public-policy principles, Council as a body shall:

- ensure that the public has appropriate access to general information on the Council's activities;
- ensure appropriate prior consultation with third parties where, exceptionally, it is proposed to release sensitive information in the public interest;
- comply with the Freedom of Information Act and honour its principles;
- establish and periodically review protocols regarding the release of information and the designation of spokespersons.

2.11 Standing Committees

Section 22 of the Act permits the Council to establish committees:

- (1) *The Council may establish committees (other than committees to which Section 21 applies) to advise it in relation to the performance of any or all of its function and may determine the terms of reference and regulate the procedure of any such committee*
- (2) *A committee established under this section may include persons who are not members of the Council*
- (3) *A member of a committee established under this section may be removed from office at any time by the Council*
- (4) *The Council may at any time dissolve a committee established under this section*
- (5) *The Council may appoint a person to be Chairperson of a committee established under this section*
- (6) *There may be paid by the Council to members of a committee established under section 21 or this section such allowances for expenses (if any) incurred by them as the Council may, with the consent of the Minister and the Minister for Finance, determine.*

2.11.1 Under this provision of the Act, the Council shall set up such standing committees as it considers necessary to improve the effectiveness or efficiency of its operations. Such committees shall normally exist indefinitely and deal with matters that require continuous attention. Standing committees may include members who are not members of Council if this is considered necessary to ensure independence or provide particular competencies. There are currently three standing committees, namely, Audit and Risk, Business and Finance, and Policy and Strategy.

2.11.2 In the case of a standing committee:

- a) the terms of reference and delegated authority – if any – of the committee shall be approved by the Council and reviewed on a regular basis;
- b) members of committees, and the committee Chairperson, shall be approved by Council on the nomination of the Council Chairperson;
- c) Council shall receive regular reports from the committee Chairperson;
- d) all relevant Council protocols concerning the operation of the Council shall apply, including those dealing with conflicts of interest;
- e) the agenda, papers and minutes of committee meetings will normally be posted on the members' website, subject to the right of the Chairperson of the Audit and Risk Committee to restrict the agenda and papers for that committee to its members;
- f) with the agreement of the committee Chairperson, any Council member may attend and contribute to a meeting of a committee;
- g) the Director and the relevant senior executives will normally attend committee meetings, as will other staff when so requested by the committee Chairperson;
- h) with the relevant Chairperson's agreement, Council or committee members may attend and contribute to committee meetings by videoconference or teleconference unless specified otherwise in the committee's terms of reference;
- i) attendees who are not members of the committee shall not vote or be part of the quorum, unless the committee Chairperson decides to waive this provision where the meeting would otherwise be inquorate, in which case all Council members attending shall be deemed to be members of the committee for that meeting;
- j) the Council Secretary shall have the same obligations in relation to standing committees as to the Council but, while retaining accountability, may delegate such matters as minute taking.

2.12 Audit and Risk Committee

2.12.1 The Council shall maintain an Audit and Risk Committee at all times. The terms of reference of this committee are set out under terms of reference in Section 4 below.

2.12.2 The Chairperson shall not be a member of the Audit and Risk Committee.

2.12.3 The Chairperson of the Audit and Risk Committee shall be a suitably qualified person who is independent of the Council.

2.13 Special Committees

Section 21 of the Act empowers the Minister to direct the Council to establish special committees to advise it on specific arts-related matters:

- (1)
 - a) *The Minister may, by direction in writing, require the Council to establish one or more than one committee to advise it on such matters relating to the arts as are specified in the direction, and a committee established pursuant to such a direction is hereafter in this section referred to as a 'special committee'.*
 - b) *The number of special committees standing established, for the time being, shall not exceed 3.*
 - c) *A special committee shall continue in being for such period as may be specified in the direction pursuant to which it was established.*
 - d) *The Council shall comply with a direction under this subsection.*
- (2) *A special committee shall consist of the following members, that is to say*
 - a) *A Chairperson who shall be appointed from among the members of the Council by the Minister, and*
 - b) *4 ordinary members, of whom—*
 - (i) *2 shall be appointed by the Minister, and*
 - (ii) *2 shall be appointed by the Council.*
- (3) *A special committee may include ordinary members who are not members of the Council.*
- (4) *A member of a special committee who is also a member of the Council shall, upon ceasing to be a member of the Council, cease to be a member of the special committee concerned.*
- (5)
 - a) *If a member of a special committee (other than a member to whom paragraph (b) refers) dies or resigns, a person shall be appointed to be a member of the special committee to fill the casual vacancy so occasioned in the same manner as the member who occasioned the casual vacancy was appointed.*
 - b) *If a member of a special committee who is also a member of the Council ceases to be a member of the Council, another member of the Council shall be appointed to be a member of the special committee concerned to fill the casual vacancy so occasioned in the same manner as the member who occasioned the casual vacancy was appointed.*
- (6) *A person appointed to be a member of a special committee shall hold office for that period of the term of office of the member who occasioned the casual vacancy concerned that remains unexpired at the date of his or her appointment and shall be eligible for reappointment to that special committee on the expiry of the said period.*
- (7) *A member of a special committee shall hold office as a member of that committee for such period as the Minister and the Council shall determine.*
- (8)
 - a) *A member of a special committee appointed by the Minister may resign from office by notice in writing given to the Minister and the resignation shall take effect on the date on which the Minister received the notice.*

b) A member of a special committee appointed by the Council may resign from office by notice in writing given to the Council, and the resignation shall take effect on the date on which the Council received the notice.

(9) The Council may publish any advice received by it from a special committee in such manner as it considers appropriate.

(10) The Council shall in the performance of its functions take into account any advice given to it by a special committee in so far as it relates to any such function.

2.13.1 The terms of reference and modus operandi of special committees are thus determined by the Minister, who also nominates the committee Chairperson (from the Council membership) and appoints two of the four ordinary members. Council appoints the other two ordinary members from the Council membership.

2.13.2 Except as otherwise determined by the Minister in the exercise of his/her statutory powers, the procedures for a special committee shall be as outlined for standing committees.

2.13.3 The Council shall give careful consideration to any advice or recommendations from a special committee, but it is not obliged to implement such recommendations.

2.14 Peer Panels

The Arts Council uses Peer Panels to ensure that a significant element of the decision-making process on grants is carried out with the assistance of the arts community itself. Standardised guidelines and governance procedures are in place to ensure the effective operation of these panels.

3. CODES OF CONDUCT AND PERFORMANCE REVIEW

In order to comply with the Code of Practice for the Governance of State Bodies, members and staff of the Arts Council have agreed to adhere to the following codes of conduct. Each Council/ staff member is furnished with the relevant code of conduct and is required to acknowledge receipt of the code and their commitment to act in accordance with it in writing.

The Council will also review its own performance, that of its committees and individual members on an annual basis.

3.1 Council Members' Code of Conduct

The purpose of the code of conduct is to

- a) set down an agreed set of ethical principles;
- b) promote and maintain a high level of confidence and trust in the Arts Council;
- c) prevent the development or acceptance of unethical practices;
- d) meet the requirements of the Code of Practice for the Governance of State Bodies;
- e) comply with the requirements of relevant legislation.

1. General Principles

The Code of Conduct relates both to the internal and external activities of the Arts Council and its members.

The code requires that members act so as to ensure that the Council's business is conducted effectively, efficiently and objectively in the public interest, in a manner consistent with the highest standards of integrity and accountability, and in accordance with the relevant legislation and guidelines.

This document deals with the general principles arising from these duties. Detailed procedures for compliance are included in Sections 2.8 to 2.10 of the standing orders.

When dealing with Council business, members have

- a fiduciary duty to act to the best of their ability;
- a common law duty to act fairly and objectively;
- a statutory duty to fulfil their obligations under the relevant legislation.

The Chairperson will ensure that all members present at a meeting have a reasonable opportunity to contribute to Council deliberations and that no member exercises excessive influence on them.

2. Integrity

Board members and employees of state bodies are expected to act and be seen to act with integrity and exclusively in the public interest.

Accordingly, members undertake to:

- observe the highest standards of personal and professional integrity at all times;
- make objective decisions in the public interest and strive to bring an independent and objective judgement to bear on all issues reviewed by Council, especially on its priorities, strategy, allocation of resources, appointments and grant decisions;
- disclose in writing any conflict of interest as defined in the relevant legislation (Appendix A) and the Council's standing orders (Section 2.9);

- complete and return declarations of interest in accordance with the Ethics in Public Office Act 1995 and 2001 (Appendix B);
- not participate in discussions or decisions involving conflicts of interest;
- accept the decision of the meeting Chairperson in relation to conflicts of interest;
- neither solicit nor accept gifts, hospitality or benefits that might affect or reasonably appear to affect the ability of the member to make an independent judgement on Council matters.

3. Conflicts of Interest

It is critically important for its reputation, credibility and influence that all the Council's decisions

- are taken fairly, objectively and without bias and;
- do not improperly benefit or give the appearance of benefiting members or persons or organisations connected with them;

and that the Council is seen to act in this way by the arts community, the government, the relevant department and the public generally. Section 2.9 of the standing orders sets out the detailed provisions for dealing with conflicts of interest.

Members are thus required

- on appointment, to advise the Secretary of the Council in writing of any such 'statutory' or 'non-statutory' conflicts as defined in the relevant legislation (Appendix A) and the Council's standing orders (Section 2.9);
- to declare in writing, to the Secretary, any new conflict that arises during their membership (Appendix B);
- to declare the conflicts at the commencement of any relevant meetings and comply with the procedure for dealing with conflicts;
- to declare any unanticipated conflict immediately should it arise during a meeting;
- to return all documentation relating to any unanticipated conflict to the Company Secretary at their earliest opportunity;
- to accept the decision of the Chairperson of the meeting as to whether they may participate in discussions or decisions on the related issues.

The Council and in particular the Chairperson of relevant meetings will act to prevent conflicts from unreasonably impacting its decisions. However, Council recognises that it may benefit from the special expertise a member may have in regard to a particular issue. The Chairperson of the relevant meeting is thus given some discretion in dealing with such issues, provided that no provision of the relevant legislation is breached.

While holding Council membership, a member shall not enter into any discussion or arrangement in relation to future employment or board appointment in an organisation that is in receipt of Council funding. Such discussions necessitate resignation from the Council.

4. Confidentiality

Section 20 of the Act states: *'A person shall not disclose confidential information obtained by him or her while performing functions as a) a member or member of staff of, or adviser or consultant to, the Council or b) a member of a committee ... unless he or she is duly authorised to do so'.*

Accordingly, members are required to:

- respect, both during and after membership, the confidentiality of all information received by the Council that is not in the public domain. This includes personal, private or commercially sensitive information which has been received in confidence by the Arts Council;
- respect the confidentiality of decisions made by Council until the decision is made public;
- respect at all times the confidentiality of the deliberations of the Council and its committees;
- return or destroy all documents (hard and electronic copies) received during Council membership when their term of office expires.

5. Obligations and Responsibilities

In conducting the affairs of the Arts Council, members undertake to:

- familiarise themselves and act in accordance with the relevant legislation and government circulars;
- fairly share the Council's workload with other members;
- attend plenary meetings and meetings of committees of which they are members on a regular basis and prepare themselves by reading the relevant papers in advance;
- ensure that the Council operates effectively (achieves its objectives), efficiently (provides value for money) and in the public interest;
- attend events and keep up to date with subjects that are relevant to the Council's work and regularly update their skills and knowledge with appropriate training as required;
- represent the Council when and if required and recognise that only designated persons are authorised to speak on the Council's behalf or communicate its decisions;
- share corporate responsibility for decisions taken by Council as a whole – excessive influence on Council decision-making by individual members should be avoided;
- understand and respect the respective roles of the Council, the Chairperson, the Director and the Council's staff and advisers, and treat all of them with courtesy and respect at all times.

6. Equality, Work Practices and the Environment

As a state body, the Council must comply with all relevant legislation and best practice in regard a range of issues related to its employees, the public generally, equality principles and the environment.

Accordingly, members undertake to:

- strive to ensure that the Council complies with legislation and best practice in regard to employment, equality and health and safety issues;
- treat fairly the Council's employees, grant applicants and the arts community generally, and strive to ensure that Council does likewise;
- strive to minimise any detrimental impact the Council's operations may have on the environment.

7. Code of Conduct Review

The Arts Council will review the code of conduct for Council members as part of this suite of documents, or more frequently if required.

3.2 Staff Code of Conduct

1. Context and Purpose

The Arts Council is committed to operating to the highest standards of corporate governance as outlined in the Code of Governance Framework (refer www.artscouncil.ie). The staff code of conduct is part of and supports this framework. It is the guide for staff in relation to expectations and appropriate conduct in undertaking our work and day-to-day interactions to ensure that the highest standards are maintained.

The purpose of the staff code of conduct is to:

- provide a framework to guide us in meeting our obligations as Arts Council staff;
- set down an agreed set of ethical principles;
- promote and maintain a high level of confidence and trust in the Arts Council;
- prevent the development or acceptance of unethical practices;
- form part of the Arts Council's Code of Governance Framework;
- meet the requirements of the Code of Practice for the Governance of State Bodies;
- ensure staff compliance with the Arts Act and with all other relevant legislation.

2. Applicability

The staff code of conduct applies to all Arts Council employees.

Agency staff, interns/work-experience students, contractors and companies/individuals providing services to the Arts Council are expected to familiarise themselves with the code as transposed for their role/the service they are providing, and the key principles therein apply to them also.

3. General Principles

The code of conduct relates both to internal and external activities of the Arts Council and its staff. Staff are required to ensure that business is conducted and managed effectively, efficiently and objectively in the public interest, in a manner consistent with the highest professional standards of accountability and responsibility, and in accordance with the relevant legislation and guidelines. The code and principles outlined below provide guidance on conduct in both carrying out day-to-day business activities and dealing with colleagues and all stakeholders.

4. Integrity

Public servants are expected to act, and be seen to act, with integrity. No staff member may allow a situation to arise where there is a conflict or potential for conflict between his/her own interests and the interest of the Council.

In this regard, staff of the Arts Council are expected to:

- observe the highest standards of personal and professional integrity at all times;
- disclose in writing any conflict/potential conflict of interest which may arise (see section on conflicts of interest below for further detail and procedure);
- conduct their roles with objectivity and not allow bias, conflict of interest or undue influence of others to override artistic, professional or business judgments;
- avoid the giving or receiving of corporate gifts, hospitality, preferential treatment or benefits that might affect or appear to affect the ability of the recipient or donor to make an independent judgement on Arts Council decisions or transactions (see also policy on receipt of gifts);
- commit to act efficiently, ethically and honestly in Arts Council duties;
- refrain from using Arts Council resources or time for personal gain or for the benefit of

persons/organisations unconnected with the Arts Council;

- commit not to acquire business information through inappropriate means;
- conduct the purchasing of goods and services in accordance with best practice and in compliance with relevant regulations;
- ensure that the Arts Council accounts and reports accurately reflect performance, and are not misleading or designed to mislead.

5. Conflicts of Interest

It is critically important for its reputation, credibility and influence that all Council decisions

- are taken fairly, objectively and without bias and;
- do not improperly benefit or give the appearance of benefiting members, staff or advisers or persons or organisations connected with them.

and that the Council is seen to act in this way by the arts community, the government, the parent department and other relevant departments and the public generally.

Sections 2.4.7 and 2.9 of the Code of Governance Framework set out staff obligations in respect of conflicts of interest and the detailed provisions for dealing with both 'statutory' and 'non-statutory' conflicts of interest.

Staff are also required to comply with Section 19 of the Arts Act 2003, quoted below:

(1) Where a member of staff of the Council has an interest, otherwise than in his or her capacity as such a member, in any contract, agreement or arrangement, or proposed contract, agreement or arrangement, to which the Council is a party, that person shall –

- *disclose to the Council his or her interest and the nature thereof;*
- *take no part in the negotiation of the contract, agreement or arrangement or in any deliberation by the Council or members of the staff of the Council in relation thereto and*
- *neither seek to influence nor seek to influence a decision to be made in the matter nor make any recommendation in relation to the contract, agreement or arrangement.*

(2) Subsection (1) shall not apply to contracts or proposed contracts of employment of members of the staff of the Council with the Council

(3) Where a person contravenes this section, the Council may make such alterations to the person's terms and conditions of employment as it considers appropriate or terminate the person's contract of employment.

Staff shall thus be required:

- on appointment to advise the Secretary of the Council and their manager in writing of any conflicts of interest as defined in the relevant legislation – see Ethics in Public Office Acts 1995 and 2001 and the Council's Code of Governance Framework (Section 2.9);
- to declare in writing to the Council Secretary and their manager any new conflict that arises during their employment;
- to declare any conflict of interest at the beginning of any meeting and comply with the procedure for dealing with conflicts of interest;
- to declare any conflict of interest in line with procedures set out for panel meetings.
- to declare any unanticipated conflict that may arise during the course of a meeting or application assessment.

6. Information and Confidentiality

The Arts Act 2003 states: *'A person shall not disclose confidential information obtained by him or her while performing functions.'* Staff are required to:

- respect the confidentiality of information received by the Arts Council. This includes commercially sensitive information, personal information and any other information that has been received in confidence by the Arts Council; this applies both during and after employment with the Arts Council;
- discuss offers of future employment with a senior manager and/or director where the potential for conflict of interest arises;
- respect the confidentiality of decisions made by the Council until the decision is made public;
- respect the confidentiality of the decision-making process at all times;
- observe appropriate prior consultation procedures with third parties where exceptionally it is proposed to release sensitive information in the public interest; refer to the Freedom of Information Act 2014;
- support the provision of access by the Arts Council to general information relating to the Arts Council's activities in a way that is open and that enhances its accountability to the general public;
 - comply with the relevant statutory provisions relating to the access of information – e.g. Data Protection and Freedom of Information legislation.

7. Obligations and Responsibilities

In conducting the affairs of the Arts Council, all staff are expected at all times to:

- act in accordance with the Arts Act 2003 and other relevant legislation;
- attend work as required and perform their official duties honestly, faithfully and efficiently, respecting the rights of the public and their colleagues;
- cooperate with regulatory and statutory bodies where required and ensure that the Arts Council is compliant with all obligations;
- familiarise themselves and comply with any statutory obligations that are relevant to their role;
- familiarise themselves and comply with Arts Council processes and procedures;
- comply with tendering and purchasing procedures and with the prescribed levels for sanctioning expenditure;
- not engage in fraud and ensure that there are adequate controls in place to prevent fraud.

8. Fairness

Staff members are expected at all times to:

- comply with employment equality and equal-status legislation;
- avoid behaviour that might endanger or cause distress to their colleagues, or otherwise contribute to disruption of the workplace;
- commit to fairness in all Arts Council dealings;
- treat all clients, suppliers and stakeholders fairly and respect the principle of non-discrimination and equal treatment for all.

9. Work/External Environment

Staff members are expected at all times to:

- have due regard for the safety, health and welfare of colleagues and others in the use of Arts Council property and resources;
- refrain from harassing, bullying or otherwise intimidating colleagues or others with whom they come into contact in the course of their work;
- minimise any potential detrimental impact Arts Council operations may have on the environment.

10. Compliance

All new staff must sign an acknowledgement form confirming that they have read the staff code of conduct and agree to abide by its provisions. All staff will be required to undertake refresher training on its contents and make similar acknowledgements on a periodic basis. Staff are expected to seek guidance (see Section 12 below) when they have questions regarding the application of the code and/or how to act. Failure to read the code or sign the acknowledgement form does not excuse an individual from compliance with the code.

Breach of the staff code of conduct is an offence and may result in disciplinary action up to and including termination of employment. A breach of the staff code of conduct will be dealt with in accordance with the Arts Council's disciplinary policy and procedure.

11. Code of Conduct Review

The Council will review the staff code of conduct as part of the Code of Governance Framework suite of documents or earlier if appropriate.

12. Questions/Concerns

If a staff member has questions on the code of conduct and its application, they should speak, in confidence, with their manager, a member of the senior management team, the Company Secretary or the HR Manager.

If a staff member wishes to raise concerns of possible unethical behaviour, they should speak, in confidence, with their manager, a member of the senior management team, the Company Secretary or the HR Manager. Alternatively, they may refer to the Whistleblowing Policy and follow the procedure contained therein.

3.3 Council Performance Review

Council and Members' Performance

On an annual basis, each Council member will complete an assessment of both their own performance and that of the Council as a whole. The results will feed into an overall report on Council and individual members' performance, thereby providing Council with an insight into its effectiveness. The process will identify the strengths of Council and highlight any weaknesses, such as gaps in performance or skills, or other areas where potential improvements/amendments could be made.

The Council will engage the services of an external facilitator to assist with the review of its performance and, if so required, the performance of its committees, every three years.

4. COMMITTEES OF THE COUNCIL

4.1 Council Plenary and Other Committees of the Council

Plenary

The business of the Council is conducted at plenary meetings. The Council may hold as many of these as deemed necessary, but normally there are no fewer than nine and no more than twelve per annum. Funding decisions on grant awards that do not have delegated authority are decided at plenary.

Committees

As per Section 22 of the Arts Act 2003, the Council may establish standing committees to improve the effectiveness or efficiency of its operations (see Section 2.11 of standing orders). The Arts Council currently has three such committees: namely, the Audit and Risk, Business and Finance and Policy and Strategy committees. Membership is approved by the Council and may include persons who are not members of Council.

The terms of reference outlining the scope and structure of each committee are set out in Sections 4.2, 4.3 and 4.4 below.

Additionally, Working/Advisory Groups may also be established by Council to further advice in relation to the performance of its functions. Formation, terms of reference and membership require Council approval.

Audit and Risk Committee

The Council is obliged to have an Audit and Risk Committee in order to comply with the Code of Practice for the Governance of State Bodies. The committee meets approximately four times per year and membership is made up of both members of Council and non-Council members. The principal role of the committee is to review the financial statements of the Council and make appropriate recommendations, to set the internal audit programme, to meet with both internal and external auditors, and to monitor and review business risk.

Business and Finance Committee

The primary role of this committee is to oversee and monitor the financial operations of the Council. This is done through periodic reviews of the management accounts and participation in the annual budgetary process. The members of this committee are appointed from within the membership of the Council.

Policy and Strategy Committee

This committee is concerned with policy-making and issues of strategic priority. Members review research and related initiatives directed at informing Council policy on the arts, and also propose policy priorities to Council that may affect funding and other decisions. Membership is drawn from within the Council.

Special Committees

From time to time the relevant minister may direct the Council to establish one or more special committees to advise on matters relating to the arts. Such committees are known as special committees (see Section 21 of the Arts Act 2003). Since the commencement of the Arts Act 2003, there have been two such committees: one on traditional arts and one on education.

4.2 Audit and Risk Committee Terms of Reference

1. Duties

Approval of the statutory financial statements is a responsibility of the Council.

The principal duty of the Audit and Risk Committee is to review drafts of these statements together with all relevant information available to it, including the views of the external auditors, and to make appropriate recommendations to the Council.

In carrying out its duties, the committee shall act according to current best practice for such committees, and, inter alia, shall:

- review effectiveness of internal financial, operational and compliance controls;
- monitor compliance with relevant corporate governance standards, statutory obligations and regulations;
- inform the Council, on an annual basis, of its responsibilities in relation to the preparation of the statutory financial statements, including the matters covered by the Statement of Internal Control;
- agree an internal audit programme and ensure that the internal audit function is adequately resourced, internally or by use of external resources;
- advise on anti-fraud policies and protected-disclosure processes;
- advise on tendering for internal audit services;
- review the findings of internal audit and other financial investigations and management's response;
- monitor the effectiveness of internal audit activities;
- ensure that efficient, effective and value-for-money principles are being adhered to;
- communicate any matters of internal control, risk management and governance arising to the Audit and Risk Committee;
- communicate internal audit/audit items that relate to the Council's area of responsibility to the Council as soon as they arise;
- monitor and review business risk;
- ensure that there is a mechanism by which the external auditors and the internal audit function can interact;
- ensure that management maintains a risk register and that a risk management strategy is in place. The committee shall periodically review the risk register. Implementation of the risk management strategy shall be a matter for Council;
- review annually the nature and scope of the external audit and invite the external auditors to meet with the committee annually;
- review issues arising from the external audit, in the absence of management where this is judged appropriate by the chairperson of the committee (the 'Committee Chairperson');
- consult with the external auditors with regard to the operation of the internal audit function;
- review the 'management letter' and management's response;
- make appropriate recommendations to the Council on the draft statutory financial statements;
- bring any matters it considers appropriate to the attention of the Chairperson of the Council (the 'Chairperson');
- investigate any matter coming within these terms of reference and any other appropriate matter where requested by the Council.

2. Membership

The Audit and Risk Committee, on the nomination of the Chairperson, shall be appointed by the Council. It should have an appropriate range of skills to perform its functions. At least one member shall have recent and relevant financial experience.

Its membership shall consist of:

- the Committee Chairperson, who should be a member of Council, with relevant qualifications and experience;
- at least two but not more than three external members, with relevant qualifications and experience;
- the Chairperson of the Business and Finance Committee;
- not more than two other members of the Council.

The Chairperson shall not be a member of the committee. External members shall be appointed for a term of thirty months and their appointment may be renewed for a second term of thirty months, as the Chairperson shall decide after consulting with the Committee Chairperson. External members shall serve no more than two terms.

It is recommended that the external member appointed as Committee Chairperson shall at the time of his/her appointment be a serving member of the committee, where practicable.

Members other than external members shall be appointed for a renewable term of thirty months. Any such member whose term of office expires shall be eligible for reappointment to the committee save where he/she has served two consecutive terms as a member of the committee. The Council may consult with the Committee Chairperson before appointing new members. The Council shall have regard for the need for continuity in appointing committee members and also the need for a full range of appropriate skills and expertise. The appointment of Council members to the committee shall terminate if they are no longer members of the Council.

External members shall be provided with formal induction shortly after their initial appointment.

Committee Chairperson

The Committee Chairperson shall be appointed by the Council on the nomination of the Chairperson and shall hold office for a term of thirty months. The appointment may be renewed by the Council for a second term of thirty months. In the event that the Committee Chairperson is an existing committee member at the time of his/her appointment, his/her term of office as Committee Chairperson is deemed to be inclusive of the time already spent on the committee. The appraisal of the Committee Chairperson shall be overseen by the Chairperson.

Attendance at Meetings by Non-members

Members of Council who are not members of the Audit and Risk Committee may attend and speak at meetings of the Audit and Risk Committee but may not vote on any matter that is put to a vote. A non-member wishing to attend a meeting shall notify the Committee Chairperson in advance and shall ensure that he/she is fully briefed on the matters on the agenda for the meeting. Any non-member in attendance may make recommendations to the Committee Chairperson. The Committee Chairperson may at his/her discretion ask non-members to absent themselves from any part of a meeting. The Committee Chairperson may ask staff members to attend and assist the Audit and Risk Committee on any particular matter.

Secretary

The Secretary of the Audit and Risk Committee shall be the Secretary of Council or his/her nominee and shall be responsible for the committee's governance matters.

3. Business of Committee

Frequency/Quorum/Voting

- meetings shall be held as frequently as the Committee Chairperson shall decide but not less than four times a year;
- the quorum shall be one member of the Council and one external member;

- at the discretion of the Committee Chairperson, meetings may take place by videoconference or teleconference;
- either the internal auditor or the external auditors may request a meeting of the committee if they consider it appropriate;
- the Director and Finance Director shall normally attend meetings;
- a representative of the external auditors may attend any meeting by invitation of the Committee Chairperson and will normally attend the meeting at which the final review of the statutory financial statements takes place;
- the head of internal audit and the representative of external audit will have free and confidential access to the Chairperson of the Audit and Risk Committee;
- the committee shall normally meet once annually with the external auditors without the presence of staff members;
- the Finance Director shall service the committee and provide it on a timely basis with all material relevant to its role, including all material provided to the Business and Finance Committee;
- where practicable, each Council plenary meeting shall receive a draft of the minutes of any Audit and Risk Committee meeting held since the previous plenary;
- following consultation with the Chairperson, the Audit and Risk Committee may co-opt specialist members and appoint external advisers to carry out work on its behalf where it considers such work to be necessary or desirable and the expense to be reasonable.

In line with Section 18 of the Arts Act 2003, any member of the committee present at a meeting who otherwise in his/her capacity as such a member has an interest in the matter shall:

- at the meeting disclose to the committee the fact of such interest and the nature thereof;
- neither influence, nor seek to influence, a decision to be made in relation to the matter;
- absent himself/herself from the meeting or that part of the meeting during which the matter is discussed;
- take no part in any deliberation of the meeting relating to that matter; and
- not vote on a decision relating to the matter.

All protocols regarding conflicts of interest as outlined in Standing Orders Section 2.9 shall apply.

Papers and Agenda

The Committee Chairperson, supported by the Secretary, is responsible for setting the agenda of the committee. The Committee Chairperson may consult with other committee members on items to include on the agenda, and shall endeavour to strike a balance between governance, risk management, internal control and financial reporting. The agenda, with supporting papers, should be given to committee members at least five days in advance of a committee meeting where feasible. At the Committee Chairperson's discretion, late papers may be added.

Communication with Council

The Committee Chairperson shall be the spokesperson to the Council. The members of the Audit and Risk Committee will direct their communication to the Council via the Committee Chairperson. Members shall observe absolute confidentiality in relation to committee matters.

Relationship with Council

The minutes of each Audit and Risk Committee meeting shall, when approved by the Committee Chairperson, be circulated to all Audit and Risk Committee members and, once approved by the committee, to all other Council members. At least one member of the Audit and Risk Committee shall normally attend each meeting of Council and make recommendations in relation to the matters under its remit.

Subcommittees

The Audit and Risk Committee may delegate any of its duties to subcommittees or working groups. Any subcommittee or working group so formed shall consist of a Chairperson and members appointed by the Chairperson. The conduct of the business of a subcommittee or working group shall conform as closely as possible to the rules herein for the business of the Audit and Risk Committee. Decisions or recommendations of a subcommittee or working group shall be brought to the Audit and Risk Committee for consideration and approval.

Review of Committee Performance

At the end of each year, the Audit and Risk Committee shall prepare a report on its role and responsibilities and the actions it has taken to discharge those responsibilities for inclusion in a report to Council. Such a report should specifically include:

- the number of Audit and Risk Committee meetings and attendance by each Audit and Risk Committee member;
- a summary of the work plan put in place for the year and a report on implementation of the plan;
- any matters of concern.

The Audit and Risk Committee shall review its terms of reference and its own effectiveness every three years or more frequently if the need arises, and shall recommend any changes necessary to the Council.

4.3 Business and Finance Committee Terms of Reference

1. Duties

On behalf of the Council, the committee shall:

- oversee and coordinate the annual budgetary process, including recommendation of the annual budget for approval to Council;
- review and monitor the financial operations of the Council through periodic review of the management accounts, including budget variance analysis and annual forecasting;
- consider, advise on and recommend proposals related to the Council's financial resources;
- receive regular updates and monitor progress of the HR (people and skills) function, including strategic HR planning;
- monitor the performance and delivery of the ICT function both from a developmental and business-as-usual viewpoint;
- monitor the efficient, effective and economic use of resources inter alia through ensuring procedures for public procurement are in operation. In particular, recommend approval to Council for the following reserved matters:
 - capital or non-routine expenditures exceeding €25,000;
 - disposals exceeding €25,000 for any one item or related items;
 - appointment of service providers or consultants where the cumulative value of the contract exceeds €50,000 or is expected to do so;
- review ongoing operation of property-and-facility-management matters including lease negotiations and strategic property advice;
- review FOI reporting on a regular basis;
- oversee operation of trusts in terms of investment and usage;
- support risk management, inter alia through review of the risk register two times per year, bringing matters to the attention of the Audit and Risk Committee as appropriate.

The committee is not concerned with matters assigned to the Audit and Risk Committee.

2. Membership

The committee shall be appointed by the Council on the nomination of the Chairperson of the Council (the 'Chairperson'), from among its members. It shall consist of not less than four members of the Council, one of whom shall be the Chairperson of the Audit and Risk Committee. Members shall be appointed for a renewable term of thirty months.

A member whose term of office expires shall be eligible for reappointment to the committee save where he/she has served two consecutive terms as a member of the committee. The Council shall have regard for the need for continuity in appointing committee members.

Committee Chairperson

The chairperson of the committee (the 'Committee Chairperson') shall be appointed by the Council on the nomination of the Chairperson and shall hold office for a term of thirty months. The appointment may be renewed by the Council for a second term of thirty months. In the event that the Committee Chairperson is an existing committee member at the time of his/her appointment, his/her term of office as Committee Chairperson is deemed to be inclusive of the time already spent on the committee.

Attendance at Meetings by Non-members

Members of Council who are not members of the committee may attend and speak at meetings of the committee but may not vote on any matter that is put to a vote. A non-member wishing to attend a meeting shall notify the Committee Chairperson in advance and shall ensure that he/she is fully briefed on the matters on the agenda for the meeting. Any non-member in attendance may make recommendations to the Committee Chairperson. The Committee Chairperson may at his/her discretion ask non-members to absent themselves from any part of a meeting.

Secretary

The Committee Secretary shall be the Secretary of Council or his/her nominee and shall be responsible for the committee's governance matters.

3. Business of the Committee

Frequency/Quorum/Voting

Meetings shall be held at the discretion of the Committee Chairperson but not less than four times a year. If the Committee Chairperson is unavailable for a meeting, he/she may nominate, with the agreement of the Chairperson, an acting Committee Chairperson in his/her stead.

A quorum shall be the Committee Chairperson or his/her nominee plus two other members. If within ten minutes after the time appointed for the start of a meeting a quorum is not present, one or, if necessary, two non-members in attendance who are members of Council may be appointed by agreement between the Chairperson and the Committee Chairperson to take part in the meeting as alternate committee member(s) in place of the absent member(s) and any person so taking part shall be counted in the quorum and shall have the same rights of speaking and voting at the meeting, and shall owe the same duties, as the committee member in whose place he/she takes part in the meeting. The appointment of an alternate committee member shall cease on termination of the meeting.

If notwithstanding the foregoing a quorum cannot be established, the Committee Chairperson may adjourn the meeting.

At the discretion of the Committee Chairperson, meetings may take place by videoconference or teleconference.

The Director and Finance Director shall normally attend meetings; other staff shall be invited to join meetings as required by the Committee Chairperson.

The Finance Director shall service the committee and provide it on a timely basis with all material

relevant to its role, including all material provided to the Audit and Risk Committee.

Where practical, draft minutes of the committee meetings shall be circulated to the next plenary meeting and the committee, or his/her nominee, shall in any event give an oral report to that meeting on the committee's work.

In line with Section 18 of the Arts Act 2003, any member of the committee present at a meeting who otherwise in his/her capacity as such a member has an interest in the matter shall:

- at the meeting disclose to the committee the fact of such interest and the nature thereof;
- neither influence, nor seek to influence, a decision to be made in relation to the matter;
- absent himself/herself from the meeting or that part of the meeting during which the matter is discussed;
- take no part in any deliberation of the meeting relating to that matter; and
- not vote on a decision relating to the matter.

All protocols regarding conflicts of interest as outlined in Standing Orders Section 2.9 shall apply.

Papers and Agenda

The Committee Chairperson, supported by the Secretary, is responsible for setting the agenda of the committee. The Committee Chairperson may consult with other committee members on items to include on the agenda. The agenda, with supporting papers, should be given to committee members at least five days in advance of a committee meeting where feasible. At the Committee Chairperson's discretion, late papers may be added.

Communication with Council

The Committee Chairperson shall be the spokesperson to the Council. The members of the committee will direct their communication to the Council via the Committee Chairperson. Members shall observe absolute confidentiality in relation to committee matters.

Relationship with Council

The minutes of each committee meeting shall, when approved by the Committee Chairperson, be circulated to all committee members and, once approved by the committee, to all other Council members. At least one member of the committee shall attend each meeting of Council and make recommendations in relation to the matters under its remit.

Subcommittees

The committee may delegate any of its duties to subcommittees or working groups. Any subcommittee or working group so formed shall consist of a Chairperson and members appointed by the Chairperson. The conduct of the business of a subcommittee or working group shall conform as closely as possible with the rules herein for the business of the committee. Decisions or recommendations of a subcommittee or working group shall be brought to the committee for consideration and approval.

Review of Committee Performance

At the end of each year, the committee shall prepare a report on its role and responsibilities and the actions it has taken to discharge those responsibilities for inclusion in a report to Council. Such a report should specifically include:

- the number of committee meetings and attendance by each committee member;
- a summary of the work plan put in place for the year and a report on implementation of the plan;
- any matters of concern.

The committee shall review its terms of reference and its own effectiveness every three years or more regularly if the need arises, and shall recommend any changes necessary to the Council.

4.4 Policy and Strategy Committee Terms of Reference

1. Duties

The Policy and Strategy Committee will allow Council members to give time and consideration to organisation strategy, strategic policies and art form/arts practice policies.

The organisation strategy sets the ambitions and goals for the Arts Council. The Committee will develop the framework for delivery of the strategy through each three-year plan. It will also keep the Council's current strategy under review and will identify and propose strategic priorities for the Arts Council as a whole. It will make adequate and timely proposals to Council for modifications to the strategy as seem appropriate; it will also consider and propose new strategic priorities in a changing environment.

This committee provides a mechanism for the monitoring of the implementation of policies, for the consideration of changes to policies when and if appropriate, and for the development and proposal of new policies. The committee will also oversee research and policy reviews as appropriate.

Strategy Role

The committee will focus on:

- the role of the Arts Council in demonstrating and facilitating the important contribution the arts make to the social and economic well-being of Ireland;
- the strategic mechanisms available to Council to give effect to its organisation strategy, policies in artforms and arts practices as well as to its wider corporate policy priorities;
- the potential for promoting convergence between arts policy and the development policies of other state and non-state agencies.

Policy Role

The committee will consider, debate and make recommendations to Council on policies within the areas of Council work. Key areas of work will include:

- the ongoing review of existing policies to ensure their relevance and effectiveness and impact– to include proposals for modification where appropriate;
- develop policy informed by evidence and identified needs and opportunities
- identify policy gaps and recommend proposals for the development or updating of policies.

Research and Policy Development

The committee will examine existing and planned research and other policy development initiatives and will make proposals for new such work in the future.

2. Membership

Members

The committee shall be appointed by the Council, on the nomination of the Chairperson of the Council ('the Chairperson'), from among its members. It shall consist of not less than five members of the Council. Members shall be appointed for a renewable term of thirty months. A member whose term of office expires shall be eligible for reappointment to the committee save where he/she has served two consecutive terms as a member of the committee. The Council shall have regard for the need for continuity in appointing committee members.

Committee Chairperson

The Chairperson of the committee (the 'Committee Chairperson') shall be appointed by the Council on the nomination of the Chairperson and shall hold office for a term of thirty months. The appointment may be renewed by the Council for a second term of thirty months. In the event that the Committee Chairperson is an existing committee member at the time of his/her appointment, his/her term of office as Committee Chairperson is deemed to be inclusive of the time already spent on the committee.

Attendance at Meetings by Non-members

Members of Council who are not members of the committee may attend and speak at meetings of the committee but may not vote on any matter that is put to a vote. A non-member wishing to attend a meeting shall notify the Committee Chairperson in advance and shall ensure that he/she is fully briefed on the matters on the agenda for the meeting. Any non-member in attendance may make recommendations to the Committee Chairperson. The Committee Chairperson may at his/her discretion ask non-members to absent themselves from any part of a meeting.

Secretary

The Committee Secretary shall be the Secretary of Council or his/her nominee and shall be responsible for the committee's governance matters.

3. Business of the Committee

Frequency/Quorum/Voting

Meetings shall take place as required by the Committee Chairperson and normally no less than four times a year. At the discretion of the Committee Chairperson, meetings may take place by videoconference or teleconference. If the Committee Chairperson is unavailable for a meeting, he/she may nominate, with the Agreement of the Chairperson, an acting Chairperson in his/her stead.

A quorum shall be the Committee Chairperson or his/her nominee plus two other members. If within ten minutes after the time appointed for the start of a meeting a quorum is not present one or, if necessary, two non-members, in attendance, who are members of Council may be appointed by agreement between the Chairperson and the Committee Chairperson to take part in the meeting as alternate committee member(s) in place of the absent member(s) and any person so taking part shall be counted in the quorum and shall have the same rights of speaking and voting at the meeting, and shall owe the same duties, as the committee member in whose place he/she takes part in the meeting. The appointment of an alternate committee member shall cease on termination of the meeting. If notwithstanding the foregoing a quorum cannot be established, the Committee Chairperson may adjourn the meeting.

The Director and the Arts Director shall normally be invited to attend meetings. Other staff and external contributors shall be invited to join meetings as required by the Committee Chairperson.

A designated Arts Director shall service the committee and provide it on a timely basis with all material relevant to its role.

Where practicable, draft minutes of the committee meetings shall be circulated to the next plenary meeting, and the Chairperson of the committee, or their nominee, shall in any event give an oral report to that meeting on the committee's work.

- absent himself/herself from the meeting or that part of the meeting during which the matter is discussed;
- take no part in any deliberation of the meeting relating to that matter; and
- not vote on a decision relating to the matter.

All protocols regarding conflicts of interest as outlined in Standing Orders Section 2.9 shall apply.

Papers and Agenda

The Committee Chairperson, supported by the Secretary, is responsible for setting the agenda of the committee. The Chairperson may consult with other committee members on items to include on the agenda. The agenda, with supporting papers, should be given to committee members at least five days in advance of a committee meeting where feasible. At the Chairperson's discretion, late papers may be added.

Communication with Council

The Committee Chairperson shall be the spokesperson to the Council. The members of the committee will direct their communication to the Council via the Chairperson of the Committee. Members shall observe absolute confidentiality in relation to committee matters.

Relationship with Council

The minutes of each committee meeting shall, when approved by the Chairperson, be circulated to all committee members and, once approved by the committee, to all other Council members. At least one member of the committee shall attend each meeting of Council and make recommendations in relation to the matters under its remit.

Subcommittees

The committee may delegate any of its duties to subcommittees or working groups. Any subcommittee so formed shall consist of a Chairperson and members appointed by the Chairperson. The conduct of the business of a subcommittee or working group shall conform as closely as possible to the rules herein for the business of the committee. Decisions or recommendations of a subcommittee or working group shall be brought to the committee for consideration and approval.

Review of Committee Performance

At the end of each year, the committee shall prepare a report on its role and responsibilities and the actions it has taken to discharge those responsibilities for inclusion in a report to Council. Such a report should specifically include:

- the number of committee meetings and attendance by each committee member;
- a summary of the work plan put in place for the year and a report on implementation of the plan;
- any matters of concern.

The committee shall review its terms of reference and its own effectiveness every three years or more regularly if the need arises, and shall recommend any changes necessary to the Council.

5. RISK MANAGEMENT

5.1 Internal Control

The Arts Council is responsible for ensuring that effective systems of internal control are instituted and implemented and include risk management, financial, operational and compliance controls.

In compliance with the Code of Practice for the Governance of State Bodies, the Council monitors and reviews on an ongoing basis the effectiveness of these systems to ensure that all aspects of risk management and internal control have been considered for the year under review and up to the date of approval of the annual report and financial statements.

The Arts Council is required to form its own view on effectiveness of internal-control systems based on the information and assurances provided.

The annual report includes a statement on internal control and a confirmation that a review of the effectiveness of internal controls has been carried out. The statement outlines which controls are adequate and operating and what, if any, actions are required to address any deficiencies arising.

The Arts Council has taken steps to provide an effective internal-control environment by:

- clearly defined management responsibilities and evidence of reaction to control failures;
- regular communication of monitoring and results reviews to Council members, committees and senior management;
- processes to identify business risks and to evaluate their implications;
- procedures for addressing the implications of major business risks, including delegation and accountability.

In particular, the internal-control system includes:

- a) a comprehensive budgeting system with an annual budget that is reviewed and agreed by the Arts Council members;
- b) regular reviews by the Council and its committees of periodic and annual reports which indicate financial performance against targets;
- c) establishing and enforcing extensive standard procedures and provisions under which financial assistance may be made available to projects, individuals and organisations;
- d) undertaking periodic and independent reviews of the grant process.

The Arts Council has also established an internal audit function. An accounting firm is appointed to perform the internal audit process.

5.2 Risk-management Policy

Risk management and internal control are important and integral parts of the Arts Council's management system. It is crucial that all operational systems and processes are proactively monitored and updated to reduce the likelihood of significant risks occurring. The new Code of Practice for the Governance of State Bodies clearly places the focus on state agencies to have an effective and robust risk-management system in place.

The purpose of the risk-management policy is to provide a framework for management to identify, assess and rate risks, and to develop strategies to deal with risks so as to provide reasonable assurance that the Arts Council's strategic objectives will be achieved.

A Chief Risk Officer has been appointed to oversee the Arts Council's risk management policy. The Arts Council classifies risks into the following categories: external/strategic, operational and related to change. A risk register process together with the work of internal audit is used to identify and reduce/eliminate control weaknesses.

Risk management is not solely about managing risks; it is also about identifying and taking opportunities. Some of the benefits associated with risk management include:

- transparent processes and good practice;
- support for management decisions;
- improved public accountability;
- increased quality and efficiency in processes;
- immediate risk prioritisation;
- positive attitude to implementing risk controls.

The policy sets out the following:

- definitions;
- roles and responsibilities;
- risk-management framework;
- risk monitoring and reporting.

Definitions

Risk may be defined as the Arts Council not benefiting from opportunities available or not achieving its objectives due to an internal or external event. Risks, by their nature, may or may not occur and fall into a variety of categories. The Council's risk categories are as follows:

- **External/strategic risks:** the inability to achieve the Arts Council's strategic and operational objectives as set out in the Strategic Plan, and also not availing of opportunities when they arise; exposure to losses arising as a result of bad press, negative public image and the need to improve stakeholder relationship management.
- **Operational risks:** the inability to prevent a loss resulting from people, processes and systems involved in programme or project delivery; exposure to losses arising as a result of the need to improve the management of the Arts Council's financial systems and procedures;
- **Related-to-change risks:** failure to maintain effective change processes and procedures;

Risk identification: the process of determining what can happen, why and how.

Risk analysis: the systematic use of available information to determine the likelihood of specific events occurring and the magnitude of their consequences/impact on the Arts Council.

Risk assessment: risks are assessed and prioritised on the combined basis of their likelihood of occurrence and the resulting impact should they materialise.

Risk register: a register for recording and monitoring risks.

Risk appetite: the amount of risk the Arts Council is prepared to accept. Risk associated with proposed or actual transactions or activities within the Arts Council generally fall into three categories: risks that are trivial and therefore acceptable and do not need to be actively managed; risks that are acceptable and routinely arise in certain types of activity that will need to be managed; risks that are unacceptable and therefore the transaction or activity should not proceed.

Roles and Responsibilities

Overall responsibility for the management of risk within the Arts Council lies with the Council. The Council will approve the Arts Council's risk-management policy, will satisfy itself through its Business and Finance Committee and Audit and Risk Committee that an adequate risk-management framework is in place in the Arts Council and that risks are being managed appropriately by the Executive as overseen by the Chief Risk Officer.

Audit and Risk Committee

The role of the Audit and Risk Committee is to monitor and review business risks and approve the Arts Council's Risk Register and also to review and approve the report on internal controls. The Risk Register comprises part of this report. In providing the required level of assurance to Council, the Audit and Risk Committee will:

- ensure that assurance provided by the Comptroller and Auditor General and the internal auditor is appropriate;
- report to Council on its review of business risk and the adequacy of the risk-management framework.

Business and Finance Committee

The role of the Business and Finance Committee is: (i) to consider business risk on an ongoing basis; (ii) as appropriate, to highlight matters for the attention of the Audit and Risk Committee; (iii) to assure Council that ongoing risk review and assessment is in place.

In providing the required level of assurance, the Business and Finance Committee will:

- keep under review, and advise on, the operation and effectiveness of the Arts Council's Risk Management Framework;
- ensure that assurance provided by management is appropriate;
- monitor and review business risks;
- report to the Audit and Risk Committee on its findings in relation to risk management and the adequacy of the Risk Management Framework on an ongoing basis.

Risk Management Function

The Chief Risk Officer has overall responsibility for ensuring that procedures and processes are in place to enable adherence to the risk-management policy. In addition, the Chief Risk Officer will:

- ensure the communication of the key elements of the Arts Council's Risk Management Framework;
- maintain the Arts Council's Risk Register, including its review and update on a quarterly basis;
- attend at meetings of the Business and Finance Committee and Audit and Risk Committee when the Risk Register is being considered.

The Executive

The Arts Council's Executive is responsible for:

- implementing the risk-management policy;
- identifying and monitoring risks;
- ensuring that each risk has a 'risk owner' responsible for its management;
- reviewing the Risk Register on a quarterly basis;
- monitoring the assessment and management of risks;
- encouraging a risk-management culture throughout the Arts Council so that risk is embedded as part of the Arts Council's decision-making and operation;
- critically reviewing the effectiveness of risk-management policies.

Internal Audit

Internal Audit is responsible for the review of internal controls within the Arts Council. In developing its annual Internal Audit plan, cognisance will be taken of the Risk Register. The Internal Audit reviews of the Arts Council functions/activities will include an assessment of the effectiveness of their respective risk-management policies and will provide independent assurance to the Council, through the Audit and Risk Committee, that risks are being managed appropriately.

Risk Management Framework

In its risk-management approach, the Arts Council uses the three-lines-of-defence model promoted by the Institute of Internal Auditors. The model is based on the premise of having:

- 1) a robust and standardised system of processes and procedures;
- 2) overseen by expert managers;
- 3) an effective internal audit function in place.

The three lines of defence are further reinforced by the work of the external auditor.

The Arts Council Audit and Risk Committee		
1st Line of Defence	2nd Line of Defence	3rd Line of Defence
Processes and Procedures	Artforms/Practices Corporate Services Finance Public Affairs and Communications Strategic Development	Internal Audit

Risk Management Framework is an iterative process consisting of steps that, when taken in sequence, enable continual improvement in decision-making. It constitutes a logical and systematic method of identifying, analysing, evaluating, treating, monitoring and communicating risks associated with any activity, function or process. Effective risk management focuses on understanding and measuring risk rather than necessarily avoiding or totally eliminating it, and is comprised of the following components:

Risk identification: the purpose of risk identification is to produce and prioritise a list of the potential risks (Risk Register) that could impact on the Arts Council achieving its objectives. Risks will be identified (using the four predefined categories as set out above). A formal risk identification-and-review exercise will be undertaken on a quarterly basis.

Risk assessment: the size of any risk can be measured using two dimensions: the effect on the Arts Council should the risk materialise (impact), and the probability of the event occurring (likelihood).

Documented processes and procedures: the Risk Management Framework is supported by documented processes and procedures covering: strategy development; business planning; and strategic projects.

Risk Monitoring and Reporting

Risk management is a standing item on the agenda for the weekly senior management meetings. The Executive meets on a quarterly basis to consider and update the Risk Register. The updated risk register is presented to the Audit and Risk Committee for approval at least four times a year. The decisions made are presented to Council for approval. Additionally, on an annual basis the Audit and Risk Committee, through its report on internal controls, updates Council on the adequacy of its risk-management policies and systems.

Review of Policy

The Council will review its risk-management policy, including the risk appetite statement, on an annual basis.

5.3 Internal Audit Charter

The Internal Audit Charter of the Arts Council ('the Council') aims to provide independent and objective assurance, to the Audit and Risk Committee, on the effectiveness of the system of internal control. It also assists the Council in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

1. Terms of Reference for the Internal Audit

Function Objectives

- To provide assurance on the adequacy of control within the Council's internal-control systems and activities: that is, to:
 - comment on and recommend changes to the systems and activities;
 - follow up the implementation of agreed actions;
 - bring deficiencies therein to the notice of management and ultimately the Audit and Risk Committee;
- to facilitate the Council in the corporate-governance reporting process;
- to carry out such audit, investigation and review work as may be requested by the Audit and Risk Committee;
- to highlight opportunities to reduce costs through greater economy and efficiency within systems and activities;
- to carry out value for money (VFM) audits as appropriate.

Scope of Work

Audit work will cover all systems and activities throughout the Council. Work will be prioritised by the Audit and Risk Committee following consideration of risk, the judgement of the Internal Auditor and requests from Council and senior management.

Independence

Internal audit in the Council is outsourced. The Internal Auditor reports directly to the Audit and Risk Committee. The internal audit function has no executive or managerial responsibilities except those relating to the internal audit function, and has no authority over, or responsibility for, the activities audited. The Internal Auditor will have no direct responsibility, authority or involvement in the activities they review and the internal audit staff will neither develop nor install procedures. The implementation of operational and control recommendations, whether generated singularly by Internal Audit or jointly by Internal Audit and management, will be the responsibility of management, following approval by the Audit and Risk Committee.

Management will be afforded the opportunity of responding to audit findings. Management shall not amend Internal Audit reports nor cause them to be amended before they are presented to the Audit and Risk Committee.

Access

Internal auditors shall have free and unfettered access to all management information (manual or electronic), physical properties and personnel related to a review needed to carry out their work.

A holder of highly confidential or sensitive information is entitled to allow access to the Internal Auditor alone. Documents and information given to Internal Auditors will be handled with the same standard of confidentiality and prudence as that exercised by normally accountable employees.

Internal auditors shall have full right of access to all Council members, the Director, employees, contractors, suppliers, customers and external auditors, all of whom will be required to cooperate fully with the internal audit function.

2. Internal Auditor

General Summary

The Internal Auditor will manage and direct the activities of the internal audit function. Those activities are concerned with independent internal audits of the Council. The work of the Internal Auditor is conducted independently within established Council policies and procedures and within professional guidelines for internal auditing and financial and management accounting.

Principal Duties and Responsibilities

Internal Audit will, by reference to the risk-management policy applied by the Council, examine and evaluate the adequacy, efficiency and effectiveness of the organisation's management-control structure. Internal Audit, without limitation:

- determines, plans and supervises the work of auditing professionals and other employees in the performance of internal audits;
- confers with management and the Audit and Risk Committee on policies, programmes and activities of the internal audit function;
- makes recommendations regarding specific areas of responsibility;
- develops and updates audit programmes and checklists;
- plans and monitors audit work schedules;
- develops and recommends implementation of forms, systems and procedures to carry out responsibilities and accomplish goals of the internal audit function;
- ensures that accepted accounting and audit principles and policies are followed, and evaluates the adequacy and effectiveness of internal-accounting procedures and operating systems and controls;
- meets with the Audit and Risk Committee and senior management, as necessary, to discuss audit plans and results, and makes recommendations to resolve audit findings requiring corrective action;
- performs special audit-related projects as assigned;
- performs other duties as assigned;
- agrees and periodically updates an Internal Audit Charter in consultation with the Audit and Risk Committee.

In fulfilling its responsibilities, Internal Audit:

- i will design and execute audit plans that reflect both risk and cost effectiveness;
- ii will provide reports to management that identify control issues, and make practical, cost-effective recommendations for improvement;
- iii will follow up on audit issues to ensure that identified problems have been resolved;
- iv will ensure the effectiveness and quality of the internal auditing effort.

Reporting and Accountability

A written report, with an opinion on management controls, will be issued by Internal Audit for each audit and review. The report will address issues, recommendations and implementation plans relevant to the review. Meetings will be held with management of the Council and line management in the area under review prior to issuing any final report. The line manager of the activity, section or department to which the report is addressed will respond in writing, within a reasonable time frame, indicating what actions are being taken in support of the recommendations included in the report.

A final copy of the report, including management's response, will be provided to the Audit and Risk Committee.

On an annual basis, Internal Audit will submit a summary report of its activities and any issues highlighted during the course of the audit programme to the Audit and Risk Committee. This reporting arrangement will specifically address the audit coverage, risks and controls in terms of the risk-management policy, and provide assurance with regard to the system of internal control.

Relationship with the External Auditor

The Council is subject to an independent external audit whose aim is to provide an opinion on the fairness of information included in the Council's financial statements. The objectives of Internal Audit are different and focus on the effectiveness of systems and the accuracy of management information rather than on the certification of financial statements. There will, however, be some overlap between the work of the two parties, and therefore the Finance Director will coordinate the activities of both Internal and External Audit to ensure optimum audit coverage.

Fraud

Although it is the responsibility of management to ensure that appropriate arrangements are in place to minimise the potential for fraud, Internal Audit will take a proactive role in the prevention and detection of any irregularities. This will primarily take the form of an examination of the control environment applied by the Council to mitigate against the risk of fraud, and will be driven by the Internal Audit plan. Internal Audit will also carry out special investigations initiated by the Audit and Risk Committee.

All suspected irregularities or other serious matters discovered by Internal Audit, or brought to Internal Audit's attention, will be promptly reported to management in the first instance.

Control

To ensure that Internal Audit provides the optimum service, in terms of both performance and value, the professional standards of the Institute of Internal Auditors will be applied to all engagements.

To facilitate a regular performance review against these standards, Internal Audit will:

- (i) establish performance measures in conjunction with the Audit and Risk Committee;
- (ii) have formal debriefs with senior management regarding the quality of specific audit work and reporting;
- (iii) have annual debriefs with the Audit and Risk Committee regarding the overall service being provided to the Council.

5.4 Whistleblowing Policy (incorporating Good Faith Reporting)

What Is Whistleblowing?

Whistleblowing, otherwise referred to as raising a protected disclosure, occurs when a worker discloses relevant information which in the reasonable belief of the worker tends to show one or more relevant wrongdoings which has come to their attention in connection with work.

This policy is intended to encourage and enable workers to raise concerns within our workplace rather than overlooking a problem or “blowing the whistle” externally. Under this policy a worker is entitled to raise concerns or disclose information without fear of penalisation or threat of less favourable treatment, discrimination or disadvantage.

Our Commitment

The Arts Council (‘the Council’) is committed to maintaining an open culture with the highest standards of honesty and accountability, where our workers can report any concerns in confidence.

Who does this policy apply to?

This policy applies to all “workers” as defined in section 3 of the Protected Disclosures Act 2014 – 2022 (the “Act”) and includes any individual who is or was an employee of the Council as well as independent contractors, consultants, trainees and agency workers. The Act also extends the term “worker” to include shareholders, directors, executive members, job applicants, volunteers and those involved in recruitment and pre-contract negotiations with the Council.

It is important to note that should you have a concern exclusively in relation to your own employment, workplace relationships or personal circumstances in the workplace, it should be dealt with by way of the Council’s Grievance Procedure or other appropriate procedure.

It is also important to note that this policy does not replace any legal reporting or disclosure requirements. Where statutory reporting requirements and procedures exist, these must be complied with fully.

Aims of the Policy

- To encourage you to feel confident and safe in raising concerns and disclosing information;
- To provide avenues for you to raise concerns in confidence;
- To ensure that you receive a response where possible to your concerns and information disclosed;
- To reassure you that you will be protected from penalisation or any threat of penalisation.

What types of concerns can be raised?

A concern or disclosure made under this policy should contain specific factual information that tends to show a “*relevant wrongdoing*”, as defined under the Act, such as possible fraud, crime, danger or failure to comply with any legal obligation that has come to your attention a work-related context with the Council and about which you have a reasonable belief of relevant wrongdoing.

Relevant wrongdoings which fall within the scope of this policy are defined by the Act as:

- (a) an offence, has been, is being or likely to be committed;
- (b) a person has failed, is failing, or likely to fail to comply with any legal obligation other than under the worker’s contract of employment;
- (c) that a miscarriage of justice has occurred etc.;
- (d) that the health or safety of any person has been, is or is likely to be endangered;
- (e) that the environment has, is being or likely to be damaged;
- (f) that an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has, is or is likely to occur;
- (g) that an act or omission by or on behalf of a public body is oppressive, discriminatory or

grossly negligent or constitutes gross mismanagement; or

- (h) that a breach of specified EU law set out in the Directive 2019/1937 has occurred, is occurring or is likely to occur; or
- (i) that information tending to show any matter falling within any of the preceding paragraphs has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information

What types of concerns should not be raised under this procedure?

This policy is intended to deal with reports of relevant wrongdoing as defined within the Act. This policy is not intended to cover personal complaints or personal grievances or matters otherwise falling under a worker's personal contract of employment or engagement. A personal concern, for example, a grievance around your own contract of employment or issues in relation to workplace relationships would not be regarded as a whistleblowing concern and would be more appropriately processed through our Grievance Procedure, Policy on Employment Equality, Health and Safety Policy or other appropriate policy.

Safeguards and Penalisation

A worker who makes a disclosure in the manner set out under the Act and has a reasonable belief of relevant wrongdoing will not be penalised by the Council, even if the concerns or disclosure turn out to be unfounded.

Penalisation means any direct or indirect act or omission which occurs in a work-related context. It is prompted by the making of a report and can include:

- suspension, lay off or dismissal;
- demotion, loss of opportunity for promotion or withholding of promotion;
- transfer of duties, change of place of work, reduction in wages or change in working hours;
- the imposition or administering of any discipline, reprimand or other penalty;
- coercion, intimidation, harassment or unfair treatment;
- injury, damage or loss;
- threat of reprisal;
- withholding of training;
- a negative performance assessment or employment reference;
- failure to convert a temporary employment contract into a permanent one where a legitimate expectation was held;
- failure to renew or early termination of a temporary employment contract;
- harm to the worker's reputation;
- black listing;
- early termination or cancellation of goods and services;
- cancellation of a licence or permit;
- or psychiatric or medical referrals.

If you believe that you are being subjected to penalisation as a result of making a disclosure under this procedure, you should inform the **Company Secretary** immediately.

Workers who penalise or retaliate against those who have raised concerns under this policy will be subject to disciplinary action.

Workers are not expected to prove the truth of an allegation. However, they must have a reasonable belief that the information disclosed shows, or tends to show, a relevant wrongdoing as outlined at clause 5 above. The motivation for making a disclosure is not relevant to whether or not it is protected. All disclosures will be dealt with by the Council regardless of the worker's motivation for making the disclosure, and the worker will be protected so long as the worker reasonably believes that the information disclosed tended to show a relevant wrongdoing.

While the Council welcomes the submission of all genuine disclosures, it will nevertheless view very seriously any false, malicious, frivolous or vexatious allegations that are made under this policy. It should be noted that appropriate disciplinary action will be taken against any worker who is found to have raised a concern or raised a disclosure with malicious intent.

Confidentiality

The Council is committed to protecting the identity of the worker raising a concern and ensures that relevant disclosures are treated in confidence. The focus will be on the wrongdoing rather than the person making the disclosure. A person to whom a report is made or transmitted under this policy shall not, without the explicit consent of the reporting person, disclose to another person, other than such persons deemed necessary pursuant to and in accordance with section 16 of the Act, the identity of the reporting person or any information from which the identity of the reporting person may be deduced.

However there are circumstances, as outlined in the Act, where confidentiality cannot be maintained particularly in a situation where the worker is participating in an investigation into the matter being disclosed. Should such a situation arise, we will make every effort to inform the worker that their identity may be disclosed.

Raising a Concern Anonymously

A concern may be raised anonymously. However, on a practical level it may be difficult to investigate such a concern. We would encourage workers to put their names to allegations, with our assurance of confidentiality where possible, in order to facilitate appropriate follow-up. This will make it easier for us to assess the disclosure and take appropriate action, including an investigation if necessary. It is also important to note that persons who report a concern anonymously cannot obtain redress under the Act without identifying themselves as part of the process of seeking redress.

Procedure: Raising a Concern

(a) Who should you raise your concern with?

As a first step, appropriate concerns should be raised with the **Company Secretary**. If, however, your concern relates to the Company Secretary, you should raise your concern with a member of the Senior Management Team. The Company Secretary or the Senior Management Team will endeavour to ensure that the confidentiality of the identity of the reporting person and any third party mentioned in the report is protected and shall prevent access thereto unless deemed relevant in the context of investigation and enquiry.

Note: *Concerns should be raised with the Company Secretary in the first instance (or a member of the senior management team if the concern relates to the Company Secretary). If you are unhappy with the outcome and wish to appeal, this will be escalated to the Director for review.*

(b) How to raise a concern

Concerns may be raised verbally or in writing. Should you raise a concern verbally, we will keep a written record of our conversation and provide you with a copy after our meeting. Should you raise a concern in writing, we would ask you to give the background and history of the concern, giving relevant details, insofar as is possible, such as dates, sequence of events and description of circumstances. *Any conflict of interest in the matter should be disclosed at the outset.*

The earlier you express the concern, the easier it will be for us to deal with the matter quickly.

Having raised your concern with us, we will confirm and acknowledge receipt within 7 days of a disclosure being received. Thereafter we will nominate an impartial person or persons who will maintain communication, provide feedback and where necessary, seek further information from you. We will conduct an initial assessment of the concern raised to determine whether there is prima facie evidence that a relevant wrongdoing may have occurred and if it should be treated as a protected disclosure, having regard to the provisions of the Act. All reports shall be treated as being a protected disclosure until we are satisfied that they are not.

We may arrange a meeting to discuss the matter with you on a strictly confidential basis, normally within ten working days of receipt of your disclosure. The purpose of the meeting is to enable you to explain your concern and discuss the circumstances surrounding it. The meeting will also enable us to clarify whether there is prima facie evidence that a relevant wrongdoing may have occurred or if it is a matter more appropriate to our other procedures, for example our Grievance Procedure.

You can choose whether or not you want to be accompanied by a colleague or a trade union representative. In regard to confidentiality, it is important that there should be an awareness of respecting sensitive Council information, which, while unrelated to the disclosure, may be disclosed in the course of a consultation or investigation process.

(c) How we will deal with your disclosure

Having met with you in regard to your concern and clarified that the matter is in fact appropriate to this procedure, we will carry out an initial assessment to examine what actions we need to take to deal with the matter. This may involve simply clarifying certain matters, clearing up misunderstandings or resolving the matter by agreed action without the need for an investigation.

If, on foot of the initial assessment, we conclude that there are prima facie grounds for concern that a relevant wrongdoing may have occurred which cannot be dealt with at this point, we will conduct an investigation which will be carried out fairly and objectively. The form and scope of the investigation will depend on the subject matter of the disclosure. We may, at our discretion, engage the services of a suitably skilled external third party to assist with the investigation.

Disclosures may, in the light of the seriousness of the matters raised, be referred immediately to the appropriate authorities. Likewise, if urgent action is required (for example, to remove a health and safety hazard), this action will be taken.

It is important to us that you feel assured that a disclosure made by you under this policy is taken seriously and in this regard we undertake to communicate with you as follows:

- we will acknowledge receipt of your disclosure and arrange to meet with you as outlined above;
- where possible, we will inform you of how we propose to deal with the matter and keep you informed of actions, including the outcome of any investigation. However, it is important to note that sometimes the need for confidentiality and legal considerations may prevent us from giving you specific details of an investigation;
- we will inform you of the likely time scales in regard to each of the steps being taken, but in any event we commit to dealing with the matter as quickly as practicable. We will provide feedback within 3 months following the date of acknowledgement of receipt of your disclosure and/or at such 3-month intervals until such time as the procedures relating to your disclosure are closed.

It is possible that in the course of an investigation you may be asked to clarify certain matters. To maximise confidentiality, such a meeting can take place off site, and you can choose whether or not to be accompanied by a colleague or trade union representative.

Where a concern is raised or a disclosure is made in accordance with this policy but the allegation is subsequently not upheld by an investigation, no action will be taken against the worker making the disclosure and the worker will be protected against any penalisation. It is important to note that, if an unfounded allegation is found to have been made with malicious intent, then disciplinary action may be taken.

(d) How the matter can be taken further

The aim of this policy is to provide an avenue within this workplace to deal with concerns or disclosures in regard to wrongdoing. We are confident that issues can be dealt with 'in house' and we strongly encourage workers to report such concerns internally.

We acknowledge that there may be circumstances where an employee wants to make a disclosure externally, and the legislation governing disclosures, the Protected Disclosures Act 2014 - 2022, provides for a number of avenues in this regard.

It is important to note, however, that while you need only have a reasonable belief as to relevant wrongdoing to make a disclosure internally, if you are considering an external disclosure, different and potentially more onerous obligations apply depending on to whom the disclosure is made.

Communication, Monitoring and Review

This policy will be communicated as appropriate and will be subject to regular monitoring and review in consultation with our workforce. At all times legislation will take precedence where relevant over the provisions made in this policy and the associated procedures

5.5 Fraud Policy

The Arts Council is committed to maintaining the highest ethical and professional standards in the performance of its functions. This policy sets out the responsibilities of Council members and staff where fraud or suspected fraud has been identified and the procedures to prevent fraud in the first instance.

The policy covers:

- Definition of fraud;
- General principles;
- Procedures for preventing fraud.

1. Scope

This policy relates to fraud involving the Council's funds and assets.

Members of staff should ensure that they are familiar with all relevant Arts Council policies, procedures and regulations, including:

Whistleblowing Policy
Staff Code of Conduct

2. Definition

The term 'fraud' is used to describe acts of dishonesty, such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, false pretence, false accounting and collusion in the foregoing. For the purposes of this policy, the term 'fraud' includes attempted fraud.

For practical purposes, fraud may be defined as the use of deception to obtain an advantage or to attempt to obtain an advantage, to avoid an obligation or to cause loss to another party.

It is not possible to give an exhaustive listing of the activities and behaviours that constitute fraud. However, below is a sample of fraudulent behaviours:

- knowingly creating false or misleading financial reports;
- offering or accepting gifts or hospitality in return for favourable decisions;
- claiming payment for goods not received or services not performed;
- claiming payment for time not worked;

- submitting false or exaggerated claims for reimbursement of expenses;
- forging or altering documents;
- purchasing items for personal use with Arts Council funds;
- theft, misappropriation or unauthorised use of Arts Council property.

3. General Principles

Cases of actual or suspected fraud should be reported as outlined in the whistleblowing policy. It is the Arts Council's policy to investigate all cases of suspected fraud according to the procedures set out in the whistleblowing policy.

4. Reducing the Potential for Fraudulent Activity

The Arts Council recognises that the deliberate nature of fraud can make it difficult to detect and deter. Therefore, in order to reduce the potential for fraudulent activity the Arts Council is committed to minimising the opportunities to commit fraud by ensuring that a sound system of internal control is in place. To this end a number of written policies outlining expected procedures for transactions, decisions, etc. and for providing for sufficient segregation of duties have been developed.

Members of staff with management or supervisory responsibilities should ensure that all members of staff who report directly to them are aware of the relevant policies and procedures, and that these policies and procedures are adhered to at all times.

5. Review

This document will be reviewed every three years, or more regularly if required, as part of this suite of documents.

5.6 Procurement

The Arts Council is committed to ensuring that the requirements for public procurement are adhered to and that staff involved in purchasing goods and services are fully conversant with the current value thresholds for the application of EU and national procurement rules while delivering optimum value for money through best-practice methodology and procedures. The type of competitive process can vary depending on the size and characteristics of the contract to be awarded. Current EU thresholds are available on the government procurement website [etenders](#) and should be checked in advance.

The Council ensures that the public-procurement function observes the EU Treaty principles of non-discrimination, equal treatment, transparency, mutual recognition, proportionality, freedom to provide service and freedom of establishment.

The Arts Council Corporate Procurement Plan sets out a clear framework for procurement throughout the organisation. The Arts Council will work with suppliers and other public agencies, such as the Office of Government Procurement, to maximise improvement in procurement solutions/performance.

The Arts Council reviews its procurement policy and procedures on a regular basis and maintains a central procurement register for each department of the Arts Council.

5.7 Procedure for Obtaining Independent Professional Advice

The Arts Council recognises that, notwithstanding the relevant skills and expertise of Council members and professional staff, there may be occasions where additional external professional advice is required to enable the Council to carry out its responsibilities.

The following procedure sets out how Council members may collectively or individually request such advice, as per standing orders Section 2.7.7.

Procedure

Any member of the Council who has a particular concern or question regarding the discharge of his/her responsibilities as a member of Council and who wishes to obtain additional independent advice, at the expense of the Council, should discuss the matter with the Chairperson of the Council in the first instance, outlining in writing the rationale behind the request. Wherever possible, questions concerning potential conflicts of interest should be referred to the Standards in Public Office Commission for advice.

The Chairperson shall inform the Secretary and the Director of the request and the circumstances involved.

A written acknowledgement of the request will be given to the requester by the Secretary.

The Chairperson, the Secretary and the Director will consider with the requester all available options for resolving the concern.

If the concern remains unresolved, the decision on whether or not to fund the request for independent advice will be communicated to the requester without undue delay.

Approval shall not be unreasonably denied, and the rationale for the decision must be outlined in the notification.

Any advice received under this process will be made available to the Chairperson who, having consulted with the requester and having due regard for solicitor/client confidentiality, shall arrange for the advice or a summary of the advice to be circulated to all Council members prior to the next plenary meeting.

Unresolved Concerns

If, having received independent professional as outlined above, the concern of the Arts Council member(s) remains unresolved, it shall, if so requested by the concerned member, be noted as such in the plenary minutes.

6. QUALITY CUSTOMER SERVICE

6.1 Appeals and Complaints

The Arts Council is a service provider. It has set up an appeals and complaints system that is designed to offer members of the public the chance to voice their concerns about the Council's service provision and decision-making.

Appeals (in respect of funding decisions)

Applicants – an individual or organisation – may appeal against a funding decision on the basis of an alleged infringement or unfair application of, or a deviation from, the Council's published procedures – i.e. the applicant must show that they have reason/s to believe that their application was assessed or dealt with in a way incompatible with the standard procedures for administration and assessment outlined when the applicant applied for funding.

Appeals are heard throughout the year and are considered by an Appeals Panel consisting of an independent Chairperson and two Council members (or two former members where no current members are eligible). The Director and the Operations Director or the appropriate Arts Director also attend but are not part of the decision-making process. The conclusions and recommendations of the panel are forwarded to the next plenary meeting of the Council for final decision.

The Council's appeals procedure does not automatically provide for the restitution of funding or additional funding to supplement or replace the original decision that has been appealed. The possibility of securing additional funds following an appeal will depend on the Council's own financial position. The Arts Council is committed to providing an open, accountable and accessible system of procedures and processes in relation to all areas of its work.

Complaints

Complaints regarding any aspect of the Arts Council's service may be made by contacting the Arts Council or the manager of the service in question. The manager will discuss your concerns with you and, if you are still unhappy, a formal complaint may be made in writing within one month of the date of the alleged incident. If a complaint is submitted by fax, it must be followed by a signed hard copy.

The Arts Council has committed to:

- acknowledging any letters of complaint within ten working days;
- having the incident investigated by an appropriate senior member of the Arts Council staff;
- responding in writing to the complainant within four working weeks/twenty working days of receipt of the complaint.

Further information on complaints and appeals is available

[Arts Council/Complaints](#)

The Arts Council is subject to the Ombudsman (Amendment) Act 2012 (effective 1 May 2013). For further details see

[Ombudsman](#)

6.2 Customer Charter

Customer Charter

Our Customer Charter is a statement that outlines the nature and quality of service that our customers can expect, and is available on our intranet and website. Link to our website below:

[Arts Council/Customer Charter](#)

Customer Action Plan

Our Customer Action Plan describes in detail how the commitments and standards set out in our Customer Charter, together with other customer-service improvements, will be delivered and evaluated by the Arts Council. Our Customer Action Plan is also available on our website. Link to our website below:

[Arts Council/Customer Service Action Plan](#)

7. APPENDICES

7.1 Arts Act 2003

[Irish Statute Book](#)

7.2 Ethics in Public Office Act

APPENDIX A

Ethics in Public Office

Extract from glossary of terms relating to Ethics in Public Office Acts 1995 and 2001.

Connected Person

Any question as to whether a person is connected with another shall be determined in accordance with the following provisions (any provision that one person is connected with another person being taken to mean also that that other person is connected with the first-mentioned person):

- i a person is connected with an individual if that person is a relative of the individual;
- ii a person, in his/her capacity as a trustee of a trust is connected with an individual who or any of whose children or as respects whom anybody corporate which he or she controls is a beneficiary of the trust;
- iii a person is connected with any person with whom he/she is in partnership;
- iv a company is connected with another person if that person has control of it or it that person and persons connected with that person together have control of it;
- v any two or more persons acting together to secure or exercise control of a company shall be treated in relation to that company as connected with one another and with any person acting on the directions of any of them to secure or exercise control of the company.

For the purposes of determining matters concerning ethics and conflicts of interests under any rule of law or enactment:

- a) with respect to a person, a reference to a 'connected person' or a 'connected relative' of that person shall be construed as including the person's civil partner and the child of the person's civil partner who is ordinarily resident with the person and the civil partner, and
- b) a declaration that must be made in relation to a spouse of a person shall also be made in relation to a civil partner of a person.

Material Interest

A person or a connected person has a material interest in a matter if the consequence or effect:

- a) of the performance by the person of a function of his/her office, or
- b) of any decision made in relation to or in the course or as a result of the performance of such a function by the person, concerning that matter may be to confer on or withhold from the person or the connected person a significant benefit or impose on the person a significant loss, liability, penalty, forfeiture, punishment or other disadvantage without also conferring it on, withholding it from or imposing it on persons in general or a class of persons which is of significant size having regard to all the circumstances and of which the person or the connected person is a member.

APPENDIX B

Statement of Interests for the purposes of Section 17 of the Ethics in Public Office Act 1995

To comply with the provisions of the above Acts, designated Board members are required to complete a statement of interests in January each year. The first statement should cover the period from 1 January, or the date of your appointment in a particular year, if later, up to 31 December of the same year. Subsequent annual statements should be in respect of the year ending 31 December. Statements should be furnished not later than 31 January in the following year.

If your appointment ends during a year, you must furnish a statement covering the period from 1 January in that year, or the date of your appointment, if later, up to the date on which the appointment ended. This statement must be furnished within twenty-eight days of your appointment ending.

Statements should be made on the forms provided by the Standards in Public Office Commission, which are available from the Company Secretary. Disclosure is required only if the interests could materially influence a Board member in, or in relation to, the performance of the functions of his/her role by reason of the fact that such performance could so easily affect those interests as to substantial benefit. If there are no such interests, a 'nil' statement is requested.

7.3 Code of Practice for the Governance of State Bodies

[Code of Practice for the Governance of State Bodies](#)

Additional booklets with the Code:

[Audit and Risk Committee Guidance](#)

[Board Self-assessment Evaluation Questionnaire](#)

[Business and Financial Reporting Requirements](#)

[Remuneration and Superannuation](#)