



Fiosrú

Oifig an
Ombudsman
Póilíneachta

Office of
the Police
Ombudsman

Corporate Governance Framework

February 2026

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1. Foreword

The purpose of this document is to provide a clear and comprehensive summary of the principal aspects of corporate governance within Fiosrú. Fiosrú – *Office of the Police Ombudsman*, is a new statutory body, established in primary legislation on 2 April 2025 - the Policing, Security and Community Safety Act 2024 (PSCS Act).

Fiosrú is required by the legislation to prepare this governance framework. In doing so, our primary aim in publishing this document is not one of mere compliance but a public commitment by the organisation to the governance arrangements put in place to ensure that we meet our statutory obligations while acting in the public interest at all times.

Fiosrú is committed to achieving the highest possible standards of corporate governance and will be guided by a number of high-level principles set out below to ensure that all its activities, whether referenced specifically in this document or not, meet those standards.

1.1. Guiding Principles

Good governance supports a culture and ethos that ensures behaviour with integrity, a strong commitment to ethical values, and respect for the rule of law.

Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits. It means implementing good practice in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.


Good governance means developing the Office's capacity, including the capability of the leadership team, management and staff across the organisation.

Good governance means managing risks and performance through robust internal control systems and effective performance management practices.

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



Emily Logan
Police Ombudsman



Sheila McClelland
Chief Executive Officer

2. Overview of Fiosrú

Fiosrú is an independent statutory body established in primary legislation on 2 April 2025, under the Policing, Security and Community Safety Act 2024 (PSCS Act).

The PSCS Act introduces a new model of governance, consisting of two office holders, the Police Ombudsman, Deputy Police Ombudsman, appointed by the President of Ireland and the Chief Executive Officer as Accounting Officer.

The Ombudsman is independent in her statutory functions for which she accounts to the Oireachtas. The Deputy Ombudsman is independent in his functions for which he accounts to the Oireachtas. The Deputy Ombudsman may perform the functions of the Police Ombudsman during any period when the Police Ombudsman is unable to perform her functions. In practice, this is largely through absence.

Both Ombudsman and Deputy Ombudsman have an executive function to deliver on the statutory functions under Part 6 of the PSCS Act.

The Chief Executive Officer is the Accounting Officer, accountable to the Dáil Committee of Public Accounts in relation to the appropriation accounts of the Office of the Police Ombudsman for the purposes of the Comptroller and Auditor General Act 1866 to 1998. The role of the Chief Executive Officer is anchored in the delivery of Part 5 of the PSCS Act, 2024.

The primary function of the Police Ombudsman is to receive complaints by members of the public concerning Garda personnel¹. The PSCS Act has enhanced the powers of Fiosrú, as recommended by the Commission on the Future of Policing Report (2018). One of the key changes is that all complaints are now routed through Fiosrú. Fiosrú determines whether an admissible complaint should be either resolved by An Garda Síochána or warrants an investigation by the Police Ombudsman.

In addition, Fiosrú may undertake investigations of matters referred to it by An Garda Síochána, the Minister for Justice, Home Affairs and Migration, the Policing and Community Safety Authority, or matters meriting investigation in the public interest.

Fiosrú additionally investigates protected disclosures which is detailed in section 5.3

The PSCS Act 2024 provides that Fiosrú must ensure that its functions are performed in a timely, efficient and effective manner and in accordance with fair procedures.

2.1. Legal Framework

The PSCS Act 2024 came into effect on 2 April 2025 and entailed replacing the former three-person Garda Síochána Ombudsman Commission ('GSOC') with two office holders, the Police Ombudsman and Deputy Police Ombudsman. The Chief Executive Officer is the Accounting Officer.

The Garda Síochána Act 2005, as amended, although repealed, will continue to apply to complaints and investigations deemed admissible before the commencement of the PSCS Act 2024. Outstanding open investigations commenced under the Garda Síochána Act 2005 will be continued and completed by Officers of Fiosrú under the Garda Síochána Act 2005, as amended.

¹ At the time of writing the regulation does not apply to civilian staff of An Garda Síochána.

2.2. Functions and powers of Fiosrú

Under the PSCS Act, the Police Ombudsman has the following objectives;

- to promote public confidence in the processes for resolving complaints made by members of the public and in investigations under Part 6;
- to improve public understanding of the role and functions of the Police Ombudsman; and
- to ensure that his or her functions are performed in a timely, efficient and effective manner and in accordance with fair procedures.

The PSCS Act 2024 also outlines the statutory functions of the Police Ombudsman, Fiosrú, is independent in the exercise of these functions², which include but are not limited to;

- to receive complaints by members of the public, in accordance with such systems and procedures as he or she may specify under subsection (4), concerning members of Garda personnel;
- to receive—
 - i) referrals under sections 202(3), 203(1) and 205(7) and notifications under section 204(1), from the Garda Commissioner,
 - ii) requests under section 205(2) and referrals under section 205(3), from the Minister,
 - iii) referrals from the Authority under section 205(5), and
 - iv) disclosures of relevant wrongdoing referred to in paragraph (a) or (b) of section 206(1);
- to carry out the duties and exercise the powers conferred on the Police Ombudsman under Part 6 in relation to the matters referred to in paragraphs (a) and (b);
- to undertake, in accordance with Part 6, investigations of other matters concerning members of garda personnel or the Garda Commissioner;
- to engage with An Garda Síochána to promote public understanding in respect of arrangements under section 201(1) for the handling of complaints suitable for resolution by An Garda Síochána;
- to report the results of investigations under Part 6 (including making such recommendations as are appropriate) to the Garda Commissioner, the Minister or the Authority, as the case may be;
- where section 214(1) applies, to report the results of investigations under Part 6 to the Director of Public Prosecutions and send him or her a copy of each investigation file;
- to undertake research and analysis in order to identify trends and patterns arising from the performance of his or her functions under Part 6;
- to ensure that the Office of the Police Ombudsman has appropriate policies, plans and actions in place to enable compliance with its obligations under section 42 of the Irish Human Rights and Equality Commission Act 2014;

² Section 173, PSCS Act 2024

- to make arrangements for the sharing of information by him or her with such other public bodies as he or she considers appropriate;
- to perform any other functions that are assigned to him or her by or under this Act or any other enactment.

2.3. Our Vision

Independent, accessible and effective policing oversight that has the trust and confidence of the public, the Oireachtas and Gardaí.

2.4. Our Mission

To deliver independent policing oversight, that is accessible to all and has the confidence of the public, through quality investigations that are timely, efficient, effective and fair.

2.5. Our Values

Independence

We will deliver our functions in a manner that is free from the influence of others. We will be independent in our evidence gathering, independent in our analysis of that evidence, independent in our evidence led decision making and independent in our reporting.

Impartiality

We will act in a balanced, unbiased manner in undertaking our statutory functions.

Integrity

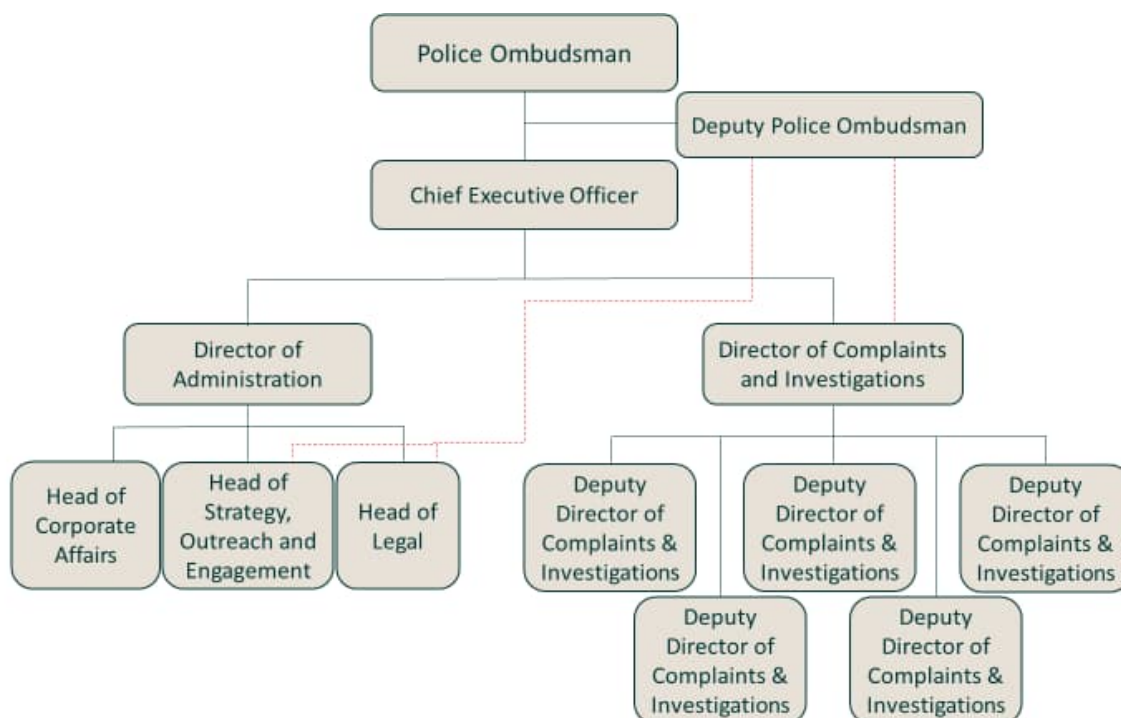
We will act honestly, ethically, fairly and will adhere to the highest standards of behaviour in accordance with our Code of Ethics and the Civil Service Code of Standards of Behaviour.

Trusted

We will build confidence in our work through high professional standards and the high quality of our work.

2.6. Governance Structure

Fiosrú's governance structure is illustrated below.



2.7. Strategic Planning, Decision Making and Performance Management.

Strategy Statement

The Fiosrú Strategy Statement will outline high level priorities which will be reflected in the annual work programme. This Strategy Statement was launched for public consultation in Summer 2025, following this it was then finalised and submitted to the Minister for Justice, Home Affairs and Migration. The Minister lays the Strategy Statement before both Houses of the Oireachtas. It is publicly available on the Fiosrú website.

Business Planning

The annual work programme will provide clarity on roles and responsibilities for the delivery of the Strategy Statement. Fiosrú has a public sector business planning framework, colloquially referred to as annual business plans, which provide guidance and clarity for staff, by team, throughout the organisation.

The annual business plan is developed and implemented by the Chief Executive Officer, following approval by the Ombudsman and Deputy Ombudsman. The Chief Executive Officer reports on the implementation of the business plan and Strategy Statement through the Fiosrú Executive Board meetings on a bi-monthly basis.

The business plan is systematically led by the Senior Leadership Team, under the guidance and direction of the Chief Executive Officer.

Workforce Planning

Fiosrú has a workforce plan in place which sets out a structured, evidence-based approach to developing and sustaining Fiosrú's workforce over the period 2026–2029. It provides a clear framework to ensure that staffing capacity, capability and agility continue to align with Fiosrú's statutory functions, strategic objectives, and service delivery priorities.

Performance Management

Fiosrú will be evaluated in performance terms by business planning, establishment of key objectives, targets, financial statements, measurements of complaints and the monitoring of their achievement. Targets will be dynamic to ensure optimal organisational performance and productivity. An information system is also in place to track key performance indicators at an operational level. As per the requirements of the Code of Practice for the Governance of State Bodies, Fiosrú has an agreed Performance Delivery Agreement with the Department of Justice, Home affairs and Migration.

At Fiosrú, the management of staff performance is achieved through the Performance Management and Development System (PMDS). PMDS is a key component of business planning at Fiosrú, enabling a process of goal setting, with the agreement of tasks and learning goals at an individual level. Senior staff utilise the LEADS system of performance management. All processes complement our business planning process by linking tasks and needs from the PMDS process directly with our responsibilities under the PSCS Act, 2024.

It is the responsibility of every member of staff to ensure that their goal setting form is current and complete. Managers at all levels are responsible for ensuring full adherence to the PMDS process. The Senior Leadership Team (SLT) is responsible for ensuring the effective operation of performance management across Fiosrú.

2.8. Annual Reports

Under section 185 of the Act, the Police Ombudsman must prepare an Annual Report outlining her activities during the year under review. The annual report is the legal mechanism through which the Ombudsman reports to the Oireachtas for her statutory functions under the Act.

The annual report, is a comprehensive report of the State body's activities throughout the preceding year. In addition, the annual report provides information regarding Fiosrú's activities and financial performance. The annual report must include a statement of the organisation's arrangements for implementing and maintaining adherence to the Governance Framework of the Office of the Police Ombudsman.

The Police Ombudsman is required no later than 3 months after the end of each year, to prepare and submit an annual report to the Minister for Justice, Home Affairs and Migration on Fiosrú's activities during the preceding year. The Minister then arranges for a copy of the annual report to be laid before both Houses of the Oireachtas as soon as practicable after he or she receives it.

The Chief Executive Officer, as Accounting Officer is required to submit a comprehensive report to the Minister in accordance with the specific reporting requirements set out in paragraph 1.9 of Code of Practice for the Governance of State Bodies – Business and Financial Reporting Requirements. The comprehensive report is a letter from the Chief Executive Officer to the Minister of the parent Department. It includes items such as affirmation that Government policy in relation to business and financial management is being complied with, significant post balance sheet events, a statement on the

system of internal control and an outline of all commercially significant developments affecting the State body in the preceding year.

GSOC's previous annual reports up to 2025 can be found [here](#). Following the commencement of Fiosrú on 2 April 2025, its annual reports will be laid before the Houses of the Oireachtas, following submission to the Minister and, published on Fiosrú's [website](#).

2.9. Engagement with the Houses of the Oireachtas

The Police Ombudsman and Deputy Police Ombudsman account to the Oireachtas for the statutory functions of Fiosrú under the PSCS Act, 2024. The Police Ombudsman and Deputy Ombudsman account for the statutory functions to the Oireachtas through the annual report, which is laid before each House of the Oireachtas by the Minister for Justice, Home Affairs and Migration, as soon as practicable after he or she receives it.

As office holders, both the Police Ombudsman and Deputy Police Ombudsman must appear before Oireachtas committees at their request.

Fiosrú responds to parliamentary questions of relevance, as a body under the aegis of the Department of Justice, Home Affairs and Migration. Additionally, Fiosrú may respond directly to a TD or Senator, as appropriate, in response to representations made by members of the Oireachtas. The CEO, as accounting officer, is accountable to the Dáil Committee of Public Accounts.

2.10. External Stakeholder Engagement

In order to achieve our statutory objectives under the PSCS Act 2024, Fiosrú is committed to delivering as open and transparent a service as possible to members of the public and to stakeholders, notwithstanding the legal impediments that may sometimes apply.

Fiosrú's statutory objectives under the PSCS Act 2024 include to promote public confidence and to improve public understanding of the roles and functions of the organisation. This is delivered through a range of participatory methods including media, as outlined in the strategy statement.

Engagement with the Department of Justice, Home Affairs and Migration

Fiosrú is an independent statutory body.

The PSCS Act 2024 outlines a number of functions where Fiosrú is required to consult or inform the Minister for Justice, Home Affairs and Migration on our performance and activities.

These functions include, but are not limited to;

- Under section 173 (6) to, '*furnish to the Minister such information regarding the performance of her functions as the Minister may, from time to time, request*';
- Under section 173 (7) to, '*keep the Minister informed of matters relevant to the accountability of the Government to the Houses of the Oireachtas*';
- Under section 185 (1) to, '*not later than 3 months after the end of each year, prepare and submit to the Minister a report on his or her activities during the preceding year*' (annual report); and

- Under section 185 (3), The Police Ombudsman may submit to the Minister reports, in addition to an annual report, on matters she considers appropriate to draw to the attention of the Minister that have come to the notice of the Police Ombudsman and that, in her opinion, require, due to the gravity of matters or other exceptional circumstances, a special report to the Minister.
- As per the requirements of the Code of Practice for the Governance of State Bodies, Fiosrú has an agreed Oversight Agreement and an Annual Performance Delivery Agreement with the Department of Justice, Home Affairs and Migration.

Engagement with An Garda Síochána.

As an independent statutory body with responsibilities of police oversight, it is essential we develop and maintain working relations with An Garda Síochána.

Under the PSCS Act, 2024, there are a number of functions which require engagement with An Garda Síochána. The Garda Commissioner when requested, is required to provide the Police Ombudsman or Deputy with any information and documents required in the performance of their statutory functions. In addition, the PSCS Act, 2024 requires protocols be agreed and implemented between An Garda Síochána and Fiosrú and the Act also provides for the sharing of information between An Garda Síochána and Fiosrú for the performance of functions.

The 'Memorandum of Understanding, Protocols and Agreement on Operational Matters' will provide a detailed overview of our engagement.

Engagement with the Office of the Director of Public Prosecutions

Fiosrú, as an independent statutory body, investigates complaints including involving allegations that Garda personnel may have committed criminal offences. Where the Ombudsman or Deputy Ombudsman is of the opinion that the investigation discloses that an act or omission by a member of An Garda Síochána may constitute an offence, the Ombudsman or Deputy sends a report together with the investigation file to the Office of the Director of Public Prosecutions (ODPP). Where a prosecution is directed, Fiosrú engages with the ODPP until the conclusion of the case. Fiosrú also engages with the ODPP on an ongoing basis to ensure that protocols and agreements are in place to allow for the performance of statutory functions.

Engagement with the Coroner's Office

Where Fiosrú, as an independent statutory body, is investigating a complaint that involves the death of a person, the Ombudsman may direct Fiosrú officers to perform functions pursuant to the Coroners Acts 1962 to 2020 and to provide, at the request of the coroner, assistance in relation to the holding of an inquest such as summoning a jury. If required, Fiosrú officers also prepare a report based on the Fiosrú investigation for the Coroner.

Key engagement

As an independent statutory body with accountability for police oversight, we recognise the importance and value of developing and maintaining effective and collaborative relations with many organisations across the criminal justice system and the wider public service as well as within the NGO community and, at local level, with Local Community Safety Partnerships. For example, this is achieved through regular engagement with public service institutions such as key oversight bodies and Ombudsman Institutions.

2.10. Effectiveness of the Framework

Fiosrú's Governance Framework will be regularly reviewed to ensure it is effective and up to date. The governance framework will also be subject to periodic review by the Fiosrú Executive Board and the Audit and Risk Committee.

3. Roles and assignment of responsibilities

This section provides a summary of leadership and governance roles and responsibilities within Fiosrú.

3.1. Role of the Police Ombudsman

The Police Ombudsman is appointed by the President on the nomination of the Oireachtas for a fixed 6-year term of office. The Police Ombudsman is independent in her functions for which she accounts to the Oireachtas.

Within Fiosrú, the Police Ombudsman provides leadership with the goal of achieving the highest standards of public service, respectful of the rights and dignity of members of the public and members of garda personnel.

The Police Ombudsman's primary statutory function is to receive complaints from members of the public, in accordance with such systems and procedures as she may specify, concerning Garda personnel.

[Section 173](#) of the PSCS Act details the functions of the Police Ombudsman.

3.2. Role of the Deputy Police Ombudsman

The Deputy Police Ombudsman is appointed by the President on the nomination of the Oireachtas for a fixed 6-year term of office.

Within Fiosrú, the Deputy Police Ombudsman provides leadership with the goal of achieving the highest standards of public service, respectful of the rights and dignity of members of the public and members of garda personnel.

The Deputy Police Ombudsman's primary statutory function is to support the Ombudsman in receiving complaints from members of the public, in accordance with such systems and procedures as the Ombudsman may specify concerning members of garda personnel.

The Deputy Police Ombudsman, subject to the provisions of the PSCS Act 2024, is independent in the performance of their functions. Their role is to support the Police Ombudsman in her functions outlined in section 3.1. The Police Ombudsman may delegate any of her functions, other than section 210 of her functions, to the Deputy Police Ombudsman. However, the Deputy may perform all of the functions, including section 210, of the Ombudsman during any period when the Police Ombudsman is unable to perform their functions, in practice this is largely through absence.

3.3. Role of the Chief Executive Officer

Under section 178(7) of the PSCS Act 2024, the Chief Executive Officer (CEO) for Fiosrú has a number of functions. She is responsible for the implementation of the policies and decisions of the Police Ombudsman and controlling generally, the staff, administration and business of Fiosrú. The CEO may also be assigned to perform other functions as may be determined by the Police Ombudsman or as may be authorised under the PSCS Act 2024.

In addition, section 178(8) of the PSCS Act 2024 provides for the accountability of the CEO to the Police Ombudsman through making available to the Police Ombudsman such information, including financial information, in relation to the performance of his or her functions referred to in subsection (7), as the Police Ombudsman may require.

The CEO is also the Accounting Officer in relation to the appropriation accounts of Fiosrú for the purpose of the Comptroller and Auditor General Acts 1866 to 1998. As Accounting Officer for Fiosrú, the CEO has a number of responsibilities³, including but not limited to:

- The safeguard of public funds and assets under their control;
- The regularity and propriety of all the transactions in the Appropriation Account bearing their signature;
- Economy and efficiency in the administration of Fiosrú. This includes ensuring that there are adequate financial management systems in place to support the proper administration of the organisation in an economic and efficient way;
- The adequacy of arrangements within the organisation to ensure the correctness of all payments under their control and the prompt and efficient recovery and bringing to account of all receipts connected with Fiosrú's Vote (Vote 45), or with any fund for which Fiosrú is responsible;
- Ensuring that Department of Public Expenditure, Infrastructure, Public Services Reform and Digitalisation sanction for expenditure has been obtained, as required, and for the maintenance of a central record of both delegated and specific sanctions;
- Responsibilities for internal audit, including regularly reviewing the internal audit function to ensure there is the desired quality of assurance on the adequacy, reliability and efficiency of the organisation's internal control system.

Accounting Officer Obligations

In addition to the above, while the CEO can put in place arrangements to assist with the aspects of the following governance obligations, as Accounting Officer they cannot delegate accountability to subordinate officers. These obligations are as follows:

- The preparation of and presentation of the organisation's Annual Appropriation accounts. This Account must be signed by the Accounting Officer who is responsible for its preparation and presented for Audit to the Comptroller and Auditor General;

³ Outlined in the [Role and Responsibilities of Accounting Officers – Memorandum for Accounting Officers](#) issued by DPER, 2011.

- To supply a Statement of Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Accounts;
- Under section 19 of the Comptroller and Auditor General (Amendment Act) 1993, Accounting Officers must, when required, appear before the Public Accounts Committee (PAC);
- The implementation of an Internal Audit function for Fiosrú;
- The establishment of an Audit and Risk Committee for Fiosrú;
- The approval of the award of major contracts for Fiosrú.

3.4. Role of Fiosrú Executive Board

The Fiosrú Executive Board is constituted as follows:

- Police Ombudsman (Chair)
- Deputy Police Ombudsman
- Chief Executive Officer

Other members of the Fiosrú management structure may attend a Fiosrú Executive Board meeting by invitation when matters relevant to their areas of responsibility are the subject of discussion.

They are responsible for the following matters (non-exhaustive):

- Promoting the success of Fiosrú through active leadership and direction of Fiosrú's activities;
- Monitoring and supervising the discharge of Fiosrú's legislative functions;
- Setting the organisation's mission and strategy;
- Implementation of delegated authority levels, financial management policies and risk management policies;
- Developing and overseeing the implementation of the organisation's strategic priorities as outlined in Fiosrú's strategy statement;
- Developing and overseeing the implementation of the organisation's annual business plans;
- Developing and agreeing the annual key performance indicators for Fiosrú and monitoring their achievement in-year;
- Developing, promoting and overseeing the implementation of policies and programmes in line with the organisation's strategic direction;
- Monitoring financial and activity performance against corporate plans, budgets, targets and key performance indicators;
- Overseeing the strategic management of the Fiosrú's staff, finance, information and physical resources;
- Establishing and overseeing the implementation of the Office's corporate governance arrangements;
- Acting on a fully informed and ethical basis, in good faith, with due diligence and care, and in the best interest of Fiosrú, subject to the objectives set by Government;

- Approval of significant acquisitions, disposals and retirement of Fiosrú's assets;
- Production of Fiosrú's Annual Reports and accounts;
- Consideration and approval of capital projects;
- Consideration and approval of terms of major contracts with a life-time value beyond €200k;
- Overseeing the successful delivery of key strategic projects – specifically but not exclusively when they require Capital funding;
- Consideration and approval of annual internal budgets within the funding envelope provided through the annual national Budget;
- Promoting the development of the capacity of Fiosrú including the capability of its leadership and staff;
- Evaluating recommendations made by the Audit and Risk Committee and ensuring appropriate action is taken; and
- Holding the Senior Leadership Team (SLT) to account for the effective performance of its delegated functions and responsibilities.

3.5. Role of Senior Leadership Team

The purpose of the Senior Leadership Team is to ensure delivery on the organisation's strategy through effective governance, management structures, culture and the appropriate use of the organisation's resources leading to the delivery of its legislative remit.

The Senior Leadership Team includes the CEO, and staff at PO or Director level in Fiosrú. General responsibilities of the Senior Leadership Team comprise of;

- The achievement of key organisation wide objectives as will be specified in the Fiosrú's Strategy Statement and managing cross-divisional efforts to that end;
- Ensuring a focus across Fiosrú on long-term strategic policy issues;
- Supporting the Police Ombudsman, Deputy Police Ombudsman and Chief Executive Officer in relation to strategic planning for the organisation and the implementation of the business plan, including new ways of working;
- Mobilising the organisation to respond to key issues of particular urgency / importance;
- Overseeing the day-to-day management of the business of the directorates;
- Advising the Fiosrú Executive Board on strategic direction, the formulation of policy and the implementation generally of relevant organisation policies;
- Ensuring delivery (within the limits of resources provided) of the outputs determined by the Fiosrú Executive Board;
- Managing the overall performance of the area and the general management and development of staff in the directorate;
- Preparing the relevant elements of the Strategy Statement and associated progress reports for approval by the Fiosrú Executive Board;

- Strategic planning for the directorate/team in line with the strategic objectives of the directorate/team and the organisation;
- Contributing to dialogue with other Departments, representative bodies and interested organisations, as well as at EU and international forums;
- Ensuring the proper use of resources, including effective financial management, and the provision of cost-effective public services appropriate to the area;
- Ensuring the maintenance of appropriate systems and structures to support the work of the organisation;
- Taking appropriate steps to ensure the effective management of risk in the directorates;
- Ensuring the co-ordination and alignment of the areas' activities with those of other areas within the directorate and between directorates, as appropriate; and
- Participation, as required, on the Fiosrú Executive Board and other internal management and governance groups.

3.6. Roles and Responsibilities

Section 176 of the PSCS Act 2024 provides for the appointment of Officers of the Police Ombudsman. Officers of the Police Ombudsman are civil servants in the Civil Service of the State.

For the purposes of performing any function under Part 6 of the PSCS Act 2024, the Police Ombudsman can appoint officers to be "Designated Officers" under section 177 of the Act. The Police Ombudsman can then further appoint any Designated Officer to be a "Senior Designated Officer", providing them a warrant card identifying the officer and specifying whether they are a Designated Officer or Senior Designated Officer.

Section 209 of the Act outlines that when a Designated Officer is appointed under section 208(1) to conduct an investigation, they have for the purposes of undertaking, or assisting in, the investigation concerned and any matters ancillary or consequential to such an investigation, all the powers, immunities and privileges conferred, and all the duties imposed, on any member of An Garda Síochána by or under any enactment or the common law. Section 209(2) outlines that a reference in an enactment to a member of An Garda Síochána not below the rank of inspector shall be construed as a reference to a senior designated officer.

Section 179 of the PSCS Act 2024 defines, among other things, the functions of the Police Ombudsman that may be delegated to Fiosrú staff members.

Any function, except for the search of a Garda Station under section 210, may be delegated by the Police Ombudsman. The Police Ombudsman has approved a list of powers to be delegated, based on roles and grades within the Office.

A senior overview of Fiosrú's organisation structure is illustrated in section 2.5. The previous sections of this chapter, outline the specific accountabilities allocated to Senior Fiosrú staff. These responsibilities form the foundation for the overall management and governance of Fiosrú.

4. Governance Structures

The purpose of this chapter is to outline the remit and terms of reference of the core elements of the organisation's governance.

As outlined in Chapter 3, the Police Ombudsman and the Deputy Police Ombudsman have the statutory power to investigate complaints made concerning Garda personnel. In this responsibility, they are assisted by the Fiosrú Executive Board and Senior Leadership Team.

4.1. Fiosrú Executive Board

The purpose of the Fiosrú Executive Board is to oversee the development and implementation of strategy and to review operational performance against the Strategy Statement. The Fiosrú Executive Board provides leadership on the control and direction of the organisation, through effective governance, management structures, culture and appropriate use of Fiosrú resources, leading the organisation to deliver on its legislative remit.

The Fiosrú Executive Board meets bimonthly. The responsibilities of the Fiosrú Executive Board are detailed in section 3.4.

4.2. Senior Leadership team

As outlined in section 3.5.

4.3. Audit and Risk Committee

See section 5.1.

4.4. ICT Steering Committee

The ICT Steering Committee has a responsibility of strategic leadership, governance, and oversight of the organisation's ICT environment and service provision. In this role the ICT Steering Committee;

- Sets key priorities, goals and objectives for the organisation's ICT environment.
- Monitors the performance in the delivery of ICT strategic objectives;
- Ensures ICT systems and service provision are fit for purpose, developed and managed in accordance with achieving the organisation's strategic objectives.

The membership of the ICT Steering Committee comprises of the CEO as Chairperson, Directors, a designated Deputy Director of Complaints and Investigations, the Principal Officers of Administration, Head of Finance, Head of Data Protection, FOI and Governance and Head of Information and Communications Technology. Representatives from other business units in the organisation may be called to attend as required. In addition, the ICT Steering Committee may invite external attendees to attend as required as subject matter experts.

The ICT Steering Committee meet on a quarterly basis and report to the Fiosrú SLT and Audit and Risk Committee.

4.5. Departmental Council

An officer of the Police Ombudsman, under section 176(3) is a civil servant in the Civil Service of the State. In recognition of this, Fiosrú has a Departmental Council. The Council is comprised of management and staff representatives with the purpose of advancing strategic goals and aiding in the innovation of Fiosrú through collaboration and partnership of all stakeholders. The council meets on a quarterly basis.

4.6. Complaints and Investigations

The Complaints and Investigations Directorate within Fiosrú is responsible for executing the Police Ombudsman's statutory functions in relation to the investigation of complaints concerning Garda personnel. Its functions under the PSCS Act 2024 include; -

- To receive, record and acknowledge receipt of complaints concerning Garda personnel.
- To consider complaints and associated information, and make determinations regarding the admissibility of the complaints in accordance with section 198 of the PSCS Act 2024.
- Where a complaint is determined to be admissible, to further determine whether the complaint is suitable for resolution by An Garda Síochána or warrants an investigation.
- To conduct investigations into matters referred by the Garda Commissioner which indicate that the act or omission of a member of An Garda Síochána may have resulted in the death, or serious harm, to a person in accordance with section 203 of the PSCS Act 2024.
- To conduct investigations into incidents of concern which relate to the commission of an alleged offence and which the Ombudsman determines, warrants investigation in accordance with section 204 of the PSCS Act 2024.
- To conduct investigations in the public interest pursuant to section 205 of the PSCS Act 2024.
- To receive disclosures of relevant wrongdoing relating to An Garda Síochána made in the manner specified by the Protected Disclosures Act 2014 or transmitted by the ODPC or another prescribed person in accordance with section 206 of the PSCS Act 2024, and to undertake an investigation where it is in the public interest to do so.
- To conduct investigations into admissible complaints pursuant to section 208 of the PSCS Act 2024.
- To continue to investigate complaints commenced under the Garda Síochána Act 2005, as amended, pursuant to section 228 of the PSCS Act 2024.
- To investigate an offence under Part 6 of the PSCS Act 2024 such as the offence of providing false or misleading information to the Ombudsman or to An Garda Síochána.

4.7. Governance Role of all Staff

Fiosrú staff also have an important role to play in collectively committing to the good governance of the Office through the requirements of this framework, corporate policies, directives, codes, procedures,

circulars and office notices. The Governance Framework is an essential document for all Fiosrú staff in establishing responsibilities and operational standards.

In addition to the specific governance roles discussed throughout this chapter, additional staff have specific roles to play in assuring good governance within the Office's corporate functions such as Human Resources, Risk Management, Procurement, ICT, Communications, Learning and Development, Data Protection, Finance, Legal Services, Freedom of Information and Protected Disclosures.

5. Risk Management, Compliance, Audit and Assurance

This chapter provides an overview of the risk management practices, compliance arrangements, audit and scrutiny functions and assurance arrangements within Fiosrú. These arrangements support the organisation in the achievement and delivery of our objectives.

5.1. Audit and Risk Committee

The Audit and Risk Committee is part of Fiosrú's control environment, and is tasked with providing independent advice and guidance to the Accounting Officer and Police Ombudsman regarding the suitability and robustness of Fiosrú's internal controls, internal audits, risk management and governance systems and procedures. The Committee is authorised by the Accounting Officer to seek any information to enable it to carry out its functions.

The Audit and Risk Committee comprises of four (external) members. The Secretary, Deputy Police Ombudsman, Directors, Deputy Directors, Principal Officers of Administration and Head of Finance attend each meeting to support the Committee's work.

The Audit and Risk Committee operates under a written charter which is signed and agreed with the Accounting Officer.

The Audit and Risk Committee advises the Accounting Officer on:

- Strategic processes for risk and internal control;
- The scope and the effectiveness of the internal control frameworks implemented by management, including information technology, security and control;
- Reviewing and advise on the programme of work for Internal Audit;
- Assessing whether internal control recommendations made by internal and/or external auditors have been implemented by management;
- Adequacy of management responses to issues identified by audits conducted;
- Reviewing of Risk Management procedures and continuous monitoring of the Risk Register;
- Reviewing the management letter of the Office of the Comptroller and Auditor General (OCAG), reviewing the Fiosrú responses and engaging directly with a representative of the OCAG on an annual basis;
- Reviewing draft financial statements before recommending their adoption by the Accounting Officer and assessing whether issues raised by the OCAG have been dealt with appropriately; and

- Evaluating its own performance and prepares an annual report reviewing its operations.

5.2. Risk Management

Fiosrú regards the management of risk as a key aspect of its governance framework and has a Risk Management system in place. This system identifies, assesses and mitigates risk and it ensures the ongoing review and improvement of the approach to Risk Management in a dynamic operational environment.

Risk Management Policy

Fiosrú has a Risk Management Policy in place, this policy describes the context of risk management within Fiosrú and sets out;

- the Risk Management objectives, framework and processes;
- structures, roles and responsibilities; and
- assurance arrangements that constitute how Fiosrú manages Risk.

This policy ensures that Fiosrú operates in accordance with the guidelines issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. Risk management is the responsibility of all Fiosrú staff. The Risk Management Policy outlines how Fiosrú staff can report potential risks.

Risk Register

The Risk Register is the primary tool used by Fiosrú to record risk and to track its management in the organisation. It is also a key document in informing strategic thinking and decision-making and the provision of assurance regarding its interactions with the environment in which it operates.

The Risk Register is frequently reviewed in liaison with business area representatives in line with Fiosrú's Risk Management Policy. The Risk Monitoring Group will facilitate incremental development and assist in ensuring regular engagement by stakeholders across the organisation.

Risk Monitoring Group

The Fiosrú Risk Monitoring Group is comprised of a balance of staff from both Administration and Complaints and Investigations. The Risk Monitoring Group meet on a quarterly basis. The Risk Monitoring Group, in conjunction with the Senior Leadership Team and the Chief Risk Officer, is responsible for ensuring that the Risk Management system (Policy and Risk Register) is subject to ongoing review with the aim of providing assurance that;

- the system is in line with best practice;
- it is applied consistently throughout the organisation;
- Risk Management processes are effective;
- where necessary, further action to mitigate risks is identified; and
- account is taken of the changing risk profile of the organisation.

5.3. Ethics Monitoring

Code of Standards and Behaviour for Civil Servants

The Standards in Public Office Commission (SIPO) produces the Civil Service Code of Standards and Behaviour, which outlines the standards required of all Civil Servants in the conduct of their duties, and forming part of their conditions of employment. A copy of this code is provided to all new recruits in Fiosrú.

Fiosrú Code of Ethics

Under section 186 of the PSCS Act 2024 all Fiosrú personnel, advisers and consultants are required to abide by the organisation's code of ethics. The Fiosrú Code of Ethics is currently under development, upon its completion all Fiosrú staff and new recruits will be presented with a copy.

Ethics in Public Office

SIPO has published guidelines under the Ethics in Public Office Act 1995 and Standards in Public Office Act 2001 ("the Ethics Acts") for prescribed public servants in addition to office holders to ensure compliance by them with the requirements of the legislation. At Fiosrú, we abide by the requirements of the Ethics Acts set out as follows.

Annual Return of Statements of Interest

Fiosrú staff who occupy designated positions as prescribed under the Ethics Acts are required to complete and return a statement of interests to the Chief Executive Officer. An annual notification to staff is issued in relation to the submission of statements of interests and an up-to-date register is maintained by Governance and Compliance within Fiosrú.

Statements of material interest

Where an official function of a designated position of employment falls to be performed and a person who occupies that position or a 'connected' person (e.g. a relative, civil partner or a business associate) has a material interest in the matter, the person must not perform the function and must furnish a statement of the facts to the Chief Executive Officer. If the person intends to perform the function, because there are compelling reasons to do so, they must provide a statement of the compelling reasons to the Chief Executive Officer.

5.4. Compliance Arrangements

Data Protection

Fiosrú is committed to ensuring that all staff comply with Data Protection legislation, within the meaning of the General Data Protection Regulation (GDPR), Law Enforcement Directive (LED) and the Data Protection Act (2018) regarding:

- The safeguarding of personal data collected, processed and stored relating to individuals (data subjects);
- The provision of privacy rights to individuals under the legislation;
- Our legal obligations regarding confidentiality and privacy;

- Minimising the risk associated with daily activities, such as email correspondence, attachments, and postal correspondence;
- Ensuring that appropriate technical and security measures are in place to safeguard an individual's personal data; and
- Procedures in the event of a data security breach.

Fiosrú has a designated Data Protection Officer (DPO) whose role is to manage data subject access requests, data breach notifications or data loss incidents, provide advice to staff on data protection issues and oversee the provision of training for staff. The DPO is responsible for maintaining and updating all data protection policies and associated documents and monitoring compliance within the organisation in relation to the protection of personal data. The DPO advises the senior leadership team on compliance with the legislation and is also the point of contact for the Data Protection Commission.

Further information on how Fiosrú processes personal data is published on the Fiosrú website [here](#).

Records Management

Fiosrú is subject to the National Archives Act, 1986 and is aware of our responsibility in the management of records and compliance with legislation. The statutory responsibility for records management in the Civil Service rests with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPEIPSRD). Best practice and professional standards in records management are required to ensure organisational compliance with legislative, regulatory and audit requirements.

Freedom of Information

The Freedom of Information Act 2014 (FOI Act), enables members of the public to obtain access to records held by FOI bodies to the greatest extent possible, consistent with the public interest and the right to privacy.

Fiosrú is defined as a partially included agency, Schedule 1, Part 1 (y) of the FOI Act, meaning that only administrative records, statistical information or any other information not directly related to an investigation or examination may be released by Fiosrú. Records relating to complaints, case files and investigation files are not releasable.

Information on how to make a Freedom of Information Request is published on the Fiosrú website [here](#).

Human Rights and Equality

The Irish Human Rights and Equality Commission Act 2014 places a statutory duty on public bodies with regards to human rights and equality. Section 42, The Public Sector Equality and Human Rights Duty ("the duty"), imposes a legal obligation on public bodies such as Fiosrú to have regard to the need to eliminate discrimination, promote equality of opportunity, and protect the human rights of those they serve and employ in the services they provide. This integrates equality and human rights considerations into the core functions of public bodies.

The duty represents an ongoing obligation for public bodies such as Fiosrú requiring its integration into the overall strategic planning cycle of the organisation. Furthermore, Fiosrú is required to assess, address and account for the impact of its work in relation to human rights and equality in our strategic plan and annual reports.

Fiosrú is committed to delivering its human rights and equality responsibilities to complainants and Garda personnel, witnesses and our staff. By embedding a strong human rights and equality culture

within the organisation, this will ensure that the fundamental rights of everyone the organisation deals with are vindicated and that its decision making is balanced and thoroughly considered.

Health and Safety

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

Fiosrú is committed to providing a safe and healthy work environment for all our staff, visitors, contractors and members of the public in accordance with the Safety, Health & Welfare at Work Act 2005.

The Health and Safety Committee acts as an oversight and co-ordination committee for health and welfare in the organisation and reports to the Director of Administration.

The day to day responsibility for the operation of the Office's health and safety procedures is the responsibility of the Head of Corporate Services.

Regulation of Lobbying

The Regulation of Lobbying Act 2015 places a requirement on certain people contacting designated officials to provide details on the Register of Lobbying. The Chief Executive Officer is a designated official. Full details of the requirements of the legislation are available at www.lobbying.ie. Information in relation to designated officials at Fiosrú can be found on our website.

Public Procurement

We are committed to ensuring that Fiosrú adheres to the requirements for public procurement and is fully observant of the current value thresholds for the application of EU and national procurement rules. Fiosrú has a Procurement Policy and Procedure.

Fiosrú participates fully in ongoing initiatives by the Office of Government Procurement to achieve procurement savings and sourcing integration. Our Accounting Officer reports annually to the Comptroller and Auditor General outlining details of any contracts awarded which exceed a value of €50,000 (exclusive of VAT) that were not subject to a competitive tendering process, if they exist. Details of contracts awarded over €50,000 are advertised on www.etenders.gov.ie in line with Irish law and EU Directives.

Internal Protected Disclosures

The Protected Disclosures Act, 2014 and the Protected Disclosures (Amendment) Act 2022, requires public bodies to establish and maintain internal procedures for workers (as defined by the Acts) making a protected disclosure.

Fiosrú is committed to creating a workplace culture that encourages and supports the making of a protected disclosure and is committed to the highest standards in trust, integrity, respect and accountability.

Fiosrú has its own policy in place to guide workers on how to raise a concern they may have about possible wrongdoing in Fiosrú, which sets out the procedure for dealing with such disclosures and provides certainty to workers that concerns raised will be dealt with appropriately and confidentially, without fear of adverse treatment. The policy has been circulated to staff and is available on Fiosrú's intranet and website.

External Protected Disclosures

The Police Ombudsman is a prescribed person for the purpose of section 7 of the Protected Disclosures Act 2014. This means that any person in Ireland may make a protected disclosure to the Ombudsman regarding alleged wrongdoing or misconduct by a member of garda personnel.

Further information regarding how to make a Protected Disclosure to Fiosrú is available on our website [here](#).

Compliance Framework

To accompany Fiosrú's Governance Framework, a compliance framework will also be developed in due course. This will provide an overview of all assurance activity conducted within Fiosrú, which will be monitored and kept under review. Upon completion this framework will be published on the Fiosrú website.

5.5. Internal Audit

The primary role of Internal Audit is to give independent and objective assurance to the Accounting Officer and the Audit and Risk Committee on the overall adequacy and effectiveness of Fiosrú's framework of governance, risk management and control. This encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the organisation's governance, risk management and internal controls as well as the quality of performance in carrying out assigned responsibilities to achieve the organisation's stated goals and objectives. In achieving its objectives, internal audit's activity will include:

- Evaluating risk exposure relating to the achievement of the organisation's strategic objectives;
- Evaluating the reliability and integrity of information and the means used to identify, measure, classify and report such information;
- Evaluating the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations which could have a significant impact on the organisation;
- Evaluating the means of safeguarding assets and, as appropriate, verifying the existence of such assets;
- Evaluating the effectiveness and efficiency with which resources are employed;
- Evaluating operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned;
- Monitoring and evaluating governance processes;
- Monitoring and evaluating the effectiveness of the organisation's risk management processes;
- Performing consulting and advisory services related to governance, risk management and control, as appropriate for the organisation;
- Reporting periodically on internal audit activities, the purpose, authority, responsibility, and performance relative to the plan of internal audit;
- Reporting significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by the Fiosrú Executive Board; and
- Evaluating specific operations or undertaking specific investigations at the request of the Fiosrú Executive Board or SLT, as appropriate.

5.6. External Audit

The Comptroller and Auditor General is the external auditor of Fiosrú. The Fiosrú Audit and Risk Committee meets with representatives of the Comptroller and Auditor General directly as necessary and, at least, once per year.

Fiosrú is required to prepare an Appropriation Account on annual basis, which is submitted for audit to the Comptroller and Auditor General by 31 March of the following year. The Finance Unit assists Fiosrú's outsourced accountants to prepare the Appropriation Account, which are required to comply with the requirements of Public Financial Procedures and other directions of the Minister for Public Expenditure Infrastructure, Public Service Reform and Digitalisation. It must include a Statement on Internal Financial Control signed by the Accounting Officer. The Accounting Officer for Fiosrú appears before the Public Accounts Committee, as requested, to discuss the Appropriation Account, the associated statement of internal controls, and related matters.

5.7. Assurance

Financial Control Environment

After the end of the year, the Chief Executive of Fiosrú, in their role as Accounting Officer, must prepare an account of their expenditure and receipts (any moneys received as appropriations-in-aid during the year), known as the Appropriation Account. The Accounting Officer is responsible for having the Appropriation Account for Vote 45 and they are required to prepare and present for audit to the Comptroller and Auditor General (the C&AG) by 31 March of the year following that to which it relates.

The C&AG then audits each Appropriation Account, testing whether the receipts and expenditure recorded are supported by documentation, whether the expenditure was applied for the purposes intended by the Oireachtas and whether the transactions recorded conform with the authority for them. The C&AG then lays the Account before Dáil Éireann, together with their certificate that it properly records the receipts and expenditure of the Department or Office concerned (if they consider that the Account does not in fact do so they may qualify their certificate).

As part of this process, the Accounting Officer is required to sign a Statement of Internal Financial Control (SIFC) which accompanies the Appropriation Account.

This statement, which is a preface to the Appropriation Accounts, is a written acknowledgement on the part of the Accounting Officer of the role they have in ensuring that an effective system of internal financial control is in place within the Office.

The SIFC must contain confirmation that the control environment contains the following elements:

- Financial Control Environment – financial responsibilities have been assigned at management level with corresponding accountability;
- Administrative Controls and Management Reporting – a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability;

- Internal Audit and Audit Committee – that Fiosrú has an internal audit function with appropriately trained personnel, which operates in accordance with an approved written charter. Confirmation that an Audit Committee is in place to oversee the work of the Internal Audit function;
- Risk Management Function – Fiosrú has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks;
- The Statement concludes with a confirmation on the part of the Accounting Officer that Fiosrú has procedures in place to monitor the effectiveness of its risk management and control procedures. Internal control weaknesses identified during the year must be disclosed.

Maintenance of the system of internal financial controls is a continuous process and the system and its effectiveness should be kept under ongoing review. It is important to note that any such system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner.

In signing the SIFC, the Accounting Officer must place reliance on available evidence. Assurance is attained from a number of sources. The key elements of assurance in the Fiosrú context are as follows:

- Letter of assurance from Accounting Officer in the National Shared Services Office;
- Letter of assurance from Accounting Officer in Department of Justice, Home Affairs and Migration in respect of Financial Shared Services;
- Statement of Internal Financial Control Questionnaires;
- Outcomes from the Risk Management function;
- Internal Audit findings from the relevant year;
- Audit & Risk Committee Annual Report;
- C&AG's Management Letter and reports;
- Compliance reports and assurances; and
- Any other matters brought to the attention of the Accounting Officer from other sources.

ICT Governance

In the pursuit of Fiosrú's objectives and statutory functions, ICT governance forms a crucial component of assurance arrangements within the organisation. Fiosrú follows the Connecting Government 2030⁴ ICT Strategy issued by DPEIPSRD and uses this to inform ICT Governance in the organisation. In addition, the ICT steering Committee, public spending rules, circulars and internal ICT usage policy documents contribute to ICT governance arrangements within Fiosrú.

The ICT Steering Committee detailed in section 4.4. is also a key component of Fiosrú's ICT governance.

Cyber Security

Fiosrú has a Cyber Security Strategy which provides a programme for the enhancement of cyber security maturity in the organisation. This strategy improves analysis and management of Fiosrú's ICT

⁴ [Connecting Government 2030: A Digital and ICT strategy for Ireland's Public Service](#), DEIPSRD 2022

environment, enhances ICT security controls and supports a culture of security awareness throughout the organisation. This strategy equips Fiosrú with the ability to anticipate, withstand, respond to, and recover from cyber threats, ensuring continuity of its critical functions and maintaining public trust.

In delivering this strategy, Fiosrú's cyber security posture will be enhanced through the implementation of risk-informed, proportionate controls, that balance costs and benefit. These controls will enhance the protection of the organisation's estate and provide a structure for appropriately securing future technological initiatives.

To ensure a best practice approach, the organisation's information security management system will be aligned with globally recognised frameworks and adhere to the EU NIS2 Directive.

Appendix

Relevant Legislation

- i. [Policing, Security and Community Safety Act. 2024](#)
- ii. [Garda Síochána Act, 2005](#)
- iii. [Irish Human Rights and Equality Commission Act. 2014](#)
- iv. [Protected Disclosures Act. 2014](#)
- v. [Regulation of Lobbying Act. 2015](#)
- vi. [Ethics in Public Office Act. 1995](#)
- vii. [Standards in Public Office Act. 2001](#)
- viii. [Data Protection Act, 2018](#)
- ix. [Law Enforcement Directive \(EU\) 2016/680](#)
- x. [General Data Protection Regulation \(GDPR\)](#)
- xi. [Freedom of Information Act, 2014](#)
- xii. [National Archives Act, 1986](#)
- xiii. [Safety, Health and Welfare at Work Act 2005](#)
- xiv. [NIS 2 Directive \(EU\) 2022/2555](#)
- xv. [Comptroller and Auditor General \(Amendment\) Act, 1993](#)

Guidance, Codes and Standards

- i. [Better Public Services – A transformation strategy to deliver for the public and build trust](#), DPER 2023
- ii. [Civil Service Code of Standards and Behaviour](#), SIPO 2008
- iii. [Civil Service Renewal 2030 Strategy](#), DPER 2021
- iv. [Code of Practice for the Governance of State Bodies](#), DPER 2016
- v. [Connecting Government 2030: A Digital and ICT Strategy for Ireland's Public Service](#), DPER 2022
- vi. [Corporate Governance Standard for the Civil Service](#), DPER 2015
- vii. [Our Public Service 2020 Strategic Workforce Planning Guide](#), DPER 2020
- viii. [Public Financial Procedures](#), DPER 2012
- ix. [Public Spending Code, A Guide to Evaluating, Planning and Managing Public Investment](#), DPER 2019
- x. [Role and Responsibilities of Accounting Officers – Memorandum for Accounting Officers](#), DPER 2011