

NATIONAL INTEGRITY INDEX 2022

PUBLIC SECTOR BODIES, PART II

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SUMMARY

Transparency International (TI) Ireland's National Integrity Index on Public Sector Bodies aims to assess how well prepared a range of State organisations are to address corruption-related risks through an evaluation of their policies and public disclosure practices in five categories: anti-corruption and anti-bribery programmes; financial transparency; open governance; responsible political engagement; and whistleblowing policies.

The research has been carried out as part of TI Ireland's National Integrity Index (NII) series, a multi-year project based on Transparency International's National Integrity Systems toolkit for assessing the overall robustness of a country's institutions and systems when it comes to prevention of corruption.¹ The aim of the project is to highlight good practices in the disclosure of information to the public, to identify areas requiring greater transparency, to recommend measures to safeguard against corruption and bribery, and to equip people working in various sectors with resources and information. TI Ireland carried out studies on local authorities and the private sector in Ireland in 2018, 2019 and 2020, and a first NII report on the public sector (on semi-state organisations and public universities) in 2021.

For this second part of the public bodies study, TI Ireland assessed 40 organisations against 30 indicators across the five categories noted above.² Each indicator was worth a maximum of one point, awarded if the organisation had disclosed information satisfying that indicator's criteria on its website. Half a point was awarded if the information the organisation had made publicly available partially satisfied the relevant criteria, or if the organisation submitted documents satisfying the criteria to TI Ireland. Each organisation's overall score is the sum of points awarded, converted to a percentage. A detailed account of the methodology employed is outlined in Annex I and the rationale behind the indicators is set out in Annex II. The 30 individual indicators and the criteria to meet each can be found in the template scorecard at Annex III.

Bord Iascaigh Mhara, on 86%, achieved the highest score amongst its peers, followed by the Public Appointments Service on 80%. Seventeen other organisations achieved more than half of the available



The aim of the project is to highlight good practices in the disclosure of information to the public, to identify areas requiring greater transparency, to recommend measures to safeguard against corruption and bribery, and to equip people working in various sectors with resources and information.

points, and the average overall score was 49%. Scores for transparency were highest in connection with governance: the average score in the Open Governance category was 82%. Average scores in the other categories range from 28% in respect of Responsible Political Engagement measures to 58% in the Whistleblowing Policies category. The results closely echo those of Part I of the study on public bodies, in which organisations performed best in Open Governance and most poorly on transparency around political engagement. Full results and analysis, along with scores in each category, can be found in Sections 2 and 3 of this report.

The report's recommendations, which are expanded upon in Section 4, are that public bodies should:

1. Publish governance documents and make them easily accessible to the public online.
2. Make disclosure of policies meaningful through monitoring and reporting on performance.
3. Set the tone from the top with an unambiguous high-level commitment against corruption and bribery.
4. Equip staff with the training and resources needed to implement anti-corruption measures.
5. Publish a comprehensive, proactive, risk-based anti-corruption and anti-bribery programme.
6. Provide clear information on asset disposal and procurement procedures and disclose details of procurement contracts awarded.
7. Commit to greater transparency around political engagement and activities that could be perceived as lobbying.
8. Publish an internal protected disclosures/whistleblowing policy that meets the criteria of the Protected Disclosures Act 2014.

This report and the accompanying data are also available on TI Ireland's website, www.transparency.ie, alongside the other reports in the National Integrity Index series. Interactive tables showing scores and rankings both overall, and in each category as well as scorecards for each organisation (detailing the information gathered and score awarded for each indicator), can be viewed in detail on the website. TI Ireland aims to publish an update in due course, reflecting any changes after the publication of this report.

1. INTRODUCTION

Transparency International (TI) Ireland's National Integrity Index (NII) series is a multi-year project designed to assess how well prepared various sectors in Ireland are to address corruption-related risks, based on selected organisations' disclosure of relevant information to the public. The NII aims to highlight good disclosure practices, to identify areas requiring greater transparency, to recommend measures to safeguard against corruption and bribery, and to equip people working in various sectors with resources and information.

The NII concept is based on TI's National Integrity Systems toolkit for assessing the overall robustness of a country's institutions and systems aimed at stopping corruption.³ TI Ireland carried out NII studies on local authorities in 2018 and 2019, on the private sector in 2020, and on commercial semi-state bodies and public universities in 2021.

The 2021 study was the first in a two-part NII on public sector bodies. This report presents the findings of research on a sample of public bodies such as regulatory authorities, grant-giving bodies, and agencies working in law enforcement, health and social care, and infrastructure, among others. The 40 organisations assessed are:

- > An Bord Pleanála
- > Bord Bia
- > Bord Iascaigh Mhara
- > Central Bank of Ireland
- > Central Statistics Office (CSO)
- > Charities Regulatory Authority
- > Citizens' Information Board
- > Commission for Communication Regulation (ComReg)
- > Courts Service
- > Data Protection Commission
- > Enterprise Ireland
- > Environmental Protection Agency (EPA)
- > Fáilte Ireland
- > An Garda Síochána
- > Health Information and Quality Authority (HIQA)
- > Health Service Executive (HSE)
- > Higher Education Authority (HEA)
- > IDA Ireland
- > Irish Prison Service
- > Land Development Agency
- > Legal Aid Board
- > Local Government Management Agency
- > National Asset Management Agency (NAMA)
- > National Oil Reserves Agency
- > National Transport Authority (NTA)
- > National Treasury Management Agency (NTMA)
- > Office of Public Works (OPW)
- > Office of the Comptroller and Auditor General
- > Office of the Ombudsman
- > Property Registration Authority
- > Public Appointments Service
- > Revenue Commissioners
- > Science Foundation Ireland
- > State Examinations Commission
- > Sustainable Energy Authority of Ireland (SEAI)
- > Teagasc
- > Transport Infrastructure Ireland
- > Tusla (Child and Family Agency)
- > Údarás na Gaeltachta
- > Valuation Office



It should be noted that this study did not evaluate any organisation’s actual performance in stopping corruption, and the scores achieved are reflective of disclosure of relevant policies and procedures.

The Irish State Administration Database notes that ‘Deciding on what exactly constitutes a public body or organisation is a subject of some considerable debate. There is no consistent Irish definition’.⁴ Related research also notes that ‘No single classification of public agencies is in usage either nationally or internationally’.⁵ The Register of Public Sector Bodies compiled by the Central Statistics Office (CSO)⁶ includes several hundred bodies ‘for whose activities a Minister of government or other responsible person is accountable to the people through the Oireachtas’⁷ and was used as the basis for selecting the organisations assessed in both parts of the NII on public sector bodies. The 40 bodies assessed in Part II are a sample drawn from several hundred organisations on the Register of Public Sector Bodies and were chosen based on a range of factors including budget, size, area of operation, function, and risk profile. Although the 40 organisations vary in many ways, the common element is their remit to provide significant services to and on behalf of the public and the State, in many cases using significant public funds allocated by the Oireachtas or revenue generated from public fees. Given their role as public bodies, it is essential that they be proactive in communicating to the public their commitment to transparency and accountability and how they safeguard against and handle risks of corruption or other wrongdoing.

The study has assessed these organisations’ transparency, policies and reporting by awarding up to a point in respect of each of 30 indicators in five categories:

- > anti-corruption and anti-bribery programmes;
- > financial transparency;
- > open governance;
- > responsible political engagement; and
- > whistleblowing policies.

The primary objective of the study was to assess, as far as possible, the policies and reporting that organisations had actively disclosed online, which is reflected in the marking scheme: One point was awarded where information satisfying the indicator was published on the organisation’s website, half a point where information disclosed on the website partially satisfied the indicator, and a score of zero where no information had been disclosed. Preliminary scores based on initial desk research were shared with all the organisations assessed, which were then given an opportunity to publish relevant material on their websites prior to the finalisation of this report. Where relevant, these preliminary scores have been revised upwards to reflect this.

Each organisation’s scores have been aggregated, both by category and overall, and converted to percentages. These scores provide an indicative measure of an organisation’s level of disclosure related to anti-corruption policies and reporting. The scores are also used to fulfil a secondary objective of the study, which is to produce a ranking showing relative performance of each organisation, both overall and in each of the five areas assessed. The full results, analysis and ranking tables are set out in Sections 2 and 3 of this report. The methodology and indicators are set out in detail in the annexes to the report.

It should be noted that this study did not evaluate any organisation’s actual performance in stopping corruption, and the scores achieved are reflective of disclosure of relevant policies and procedures. The study has not assessed the implementation of policies or verified whether information disclosed on websites or in submissions is complete, correct or true. Verification of policies would require more extensive engagement and resources than the scope of the present study permitted. TI Ireland has therefore not evaluated any organisations’ actual performance

in addressing corruption, and as such this report draws no conclusions, either positive or negative, in that regard. Transparency around certain policies, procedures and reports instead gives a picture of an organisation's stated commitments to the controls required to guard against corruption and the measures they have in place to address it should it arise.

This report should also not be read as an evaluation of whether organisations have met their existing reporting and disclosure obligations under legislation or other guidelines. Although these have been taken into account in researching the context in which these organisations operate, and evidence of compliance or otherwise may have been found in gathering data, the objective of the study is to assess how the organisations' transparency and stated preparedness to address corruption risks measure up against internationally recognised best practice. In many cases, this bar is higher than that set by existing legal obligations.

The report concludes with a set of recommendations to assist organisations in making their efforts to counter corruption-related risks more robust and transparent, and highlights examples of good practice identified in the research. TI Ireland hopes that the report and its recommendations will be helpful to organisations in refining their policies and reporting, and embracing greater transparency for the benefit of all stakeholders. Ireland's public sector bodies can go some way to demonstrate that they adhere to the highest standards of integrity by adopting robust anti-corruption measures, and by committing to greater transparency in their adoption and implementation.

2. OVERVIEW OF RESULTS

It should be noted that scores awarded in this study are a measure of organisations' disclosure practices, either through their websites or in submissions to TI Ireland, of policies or reporting related to transparency and anti-corruption measures, and that address the criteria set out in detail in the scorecard at Annex III. The scores are not reflective of any organisation's actual performance in the areas assessed and this report does not draw any inferences in that regard.

The majority of the organisations assessed – 21 of 40 – scored fewer than half of the points available and the average overall score across the five indicators was 49%. Only ten organisations received full marks in any one category – six in the Open Governance category, and four others in the Whistleblowing Policies category. Several organisations failed to score any marks in the category on measures for Responsible Political Engagement.

Scores were on the whole strongest in the Open Governance category, in which the Central Bank, the Environmental Protection Agency, the Land Development Agency, The Office of Ombudsman, An Garda Síochána, and the Office of the Comptroller and Auditor General all scored full marks. The average score was 82%. This demonstrates a generally high degree of transparency about organisations' relationship with the State, the make-up and rules of their boards (or equivalent), and the independence of Audit and Risk Committees.

The second strongest category was Whistleblowing Policies, yet the average score was only 58%. Many organisations had not published an internal whistleblowing policy meeting the requirements of the Protected Disclosures Act 2014 on their websites. However, the Irish Prison Service, Property Registration Authority, Revenue Commissioners and Tusla each scored full marks, followed by seven other organisations on 88%.

The average score in the Financial Transparency category was 47%. Organisations generally had disclosed their financial statements but information on budgets and procurement was lacking. The National Asset Management Agency (NAMA) scored highest in this category, on 92%, with Bord Iascaigh Mhara following in second place on 86%. The Central Bank and the Commission for Communication Regulation (ComReg) share third place on 79%.

The weakest categories were Anti-Corruption and Anti Bribery Programmes and Responsible Political Engagement, with average scores of 33% and 28% respectively. Few organisations had disclosed details of anti-corruption programmes on their websites or even made a clear commitment against corruption. Similarly, information on responsible political engagement measures, including procedures governing 'revolving door' movements between employment in the public and private sectors, was not widely disclosed. There were, however, some outliers in these categories: Bord Iascaigh Mhara scored 94% in the Anti-Corruption and Anti-Bribery Programme category, and the Health Service Executive (HSE), Public Appointments Service and Sustainable Energy Authority were all joint second on 78%. The highest scores in the Responsible Political Engagement category went to the Higher Education Authority, the National Treasury Management Agency and Public Appointments Service, each on 75%.

After having been sent preliminary scores based on initial desk research, the organisations assessed were given the opportunity to publish information meeting the indicators on their websites, or to submit relevant material to TI Ireland. Where an organisation did so, its scores were revised upwards as appropriate. The results tables that follow show preliminary and final scores and indicate which organisations made submissions.

The revised scores show that in many cases, simple amendments or publication of existing policies would greatly improve transparency and anti-corruption frameworks. Overall, however, the results show that despite some strong performances in certain areas, all the organisations assessed could improve their disclosure practices.

More detailed category-by-category analysis and recommendations follow in the next sections of the report.

TABLE 1. OVERALL SCORES (%) AND RANKING

RANK	ORGANISATION	PRELIMINARY	SCORE (%)
1	Bord Iascaigh Mhara*	38	86
2	Public Appointments Service*	45	80
3	Central Bank of Ireland*	69	72
3	Commission for Communication Regulation (ComReg)*	33	72
5	Tusla (Child and Family Agency)*	36	69
6	Sustainable Energy Authority of Ireland (SEAI)*	31	66
7	Health Service Executive (HSE)	62	62
8	Office of the Comptroller and Auditor General*	32	61
9	Office of the Ombudsman*	37	59
9	An Garda Síochána*	45	59
9	Irish Prison Service*	33	59
12	Environmental Protection Agency (EPA)*	38	57
13	National Asset Management Agency (NAMA)*	48	55
13	Science Foundation Ireland*	38	55
15	National Treasury Management Agency (NTMA)*	45	54
16	Higher Education Authority (HEA)*	37	53
17	Health Information and Quality Authority (HIQA)*	38	50
17	Land Development Agency*	47	50
17	Revenue Commissioners*	43	50
20	An Bord Pleanála	47	47
20	Office of Public Works*	30	47
22	Charities Regulatory Authority*	36	46
23	Citizens' Information Board*	38	43
24	Courts Service	42	42
25	Data Protection Commission*	30	41
26	Legal Aid Board	40	40
26	State Examinations Commission	40	40
26	Bord Bia*	40	40
26	Teagasc	40	40
26	Transport Infrastructure Ireland*	26	40

RANK	ORGANISATION	PRELIMINARY	SCORE (%)
31	Valuation Office*	27	38
32	Property Registration Authority*	37	37
33	Enterprise Ireland	34	34
33	IDA Ireland*	33	34
33	Údarás na Gaeltachta*	28	34
36	Central Statistics Office (CSO)*	33	33
37	Fáilte Ireland*	29	32
37	National Oil Reserves Agency	31	32
39	Local Government Management Agency	31	31
39	National Transport Authority (NTA)*	31	31

*Indicates that an organisation made submissions to TI Ireland during the feedback phase of the research.

TABLE 2. AVERAGE SCORES (%)

CATEGORY	AVERAGE (%)
Overall (30 indicators)*	49
Anti-Corruption and Anti-Bribery Programmes (9 indicators)	33
Financial Transparency (7 indicators)	47
Open Governance (6 indicators)	82
Responsible Political Engagement (4 indicators)	28
Whistleblowing Policies and Procedures (4 indicators)	58

*Organisations to which certain indicators do not apply have been scored out of the total number of remaining indicators.

OVERALL RESULTS

0/40

organisations achieved the maximum score available.

19/40

organisations scored more than half of the points available.

4/40

organisations scored fewer than a third of the marks available.

ANTI-CORRUPTION AND ANTI-BRIBERY PROGRAMMES

0/40

organisations achieved the maximum points available.

3/40

organisations did not disclose any relevant information and received zero points.

19/40

organisations did not disclose any detail of a specific anti-corruption and anti-bribery programme.

FINANCIAL TRANSPARENCY

0/40

organisations achieved the maximum points available.

0/40

organisations did not disclose any relevant information and received zero points.

35/40

organisations had published audited financial reports for the previous financial year.

OPEN GOVERNANCE

6/40

organisations achieved the maximum points available.

0/40

organisations did not disclose any relevant information and received zero points.

25/40

organisations published profiles of their Board members (or equivalent), with professional history and affiliations.

RESPONSIBLE POLITICAL ENGAGEMENT

0/40

organisations achieved the maximum points available.

8/40

organisations did not disclose any relevant information and received zero points.

36/40

organisations did not disclose any details about the diary of the Chief Executive or equivalent.

WHISTLEBLOWING POLICIES

4/40

organisations achieved the maximum points available.

0/40

organisations did not disclose any information and received zero points.

33/40

organisations published data on whistleblowing reports the previous year in line with the Protected Disclosures Act 2014.

3. FINDINGS AND ANALYSIS

3.1 ANTI-CORRUPTION AND ANTI-BRIBERY PROGRAMMES

The first category assessed included nine indicators on anti-corruption and anti-bribery policies and procedures. The average score was 33%. As can be seen in the ranking table on anti-corruption programmes, one organisation, Bord Iascaigh Mhara, scored significantly higher than the rest, on 94%. The top performing organisations in this category, with scores ranging from 67% up, were the only organisations assessed that had published a dedicated anti-corruption policy on their websites. The research also looked at

related policies – for instance codes of conduct and corporate governance frameworks – for elements of an anti-corruption programme but specific references to corruption risks were generally not found. Three organisations scored no marks in this category. It should be stressed that low scores in this category do not indicate high levels of corruption or abuse of public resources; nor do high scores indicate that there are no such abuses. Instead, the scores are reflective of the information organisations have disclosed about the systems they have in place to control these risks and mitigate against any incidents of corruption.

TABLE 3. ANTI-CORRUPTION PROGRAMME, SCORES (%) AND RANKING

RANK	ORGANISATION	PRELIMINARY	AC (%)
1	Bord Iascaigh Mhara*	17	94
2	Health Service Executive (HSE)	78	78
2	Public Appointments Service*	39	78
2	Sustainable Energy Authority of Ireland (SEAI)*	22	78
5	An Garda Síochána*	61	72
5	Commission for Communication Regulation (ComReg)*	11	72
7	Tusla (Child and Family Agency)*	11	67
8	Central Bank of Ireland*	50	50
9	Environmental Protection Agency (EPA)*	22	44
9	Health Information and Quality Authority (HIQA)*	17	44
9	Land Development Agency*	44	44
9	Office of the Comptroller and Auditor General*	17	44
13	Bord Bia*	39	39
13	Legal Aid Board	39	39
13	Office of the Ombudsman*	0	39
13	Science Foundation Ireland*	11	39
13	Transport Infrastructure Ireland*	22	39
18	Irish Prison Service*	0	33

RANK	ORGANISATION	PRELIMINARY	AC (%)
18	National Treasury Management Agency (NTMA)*	28	33
20	National Asset Management Agency (NAMA)*	28	28
21	Higher Education Authority (HEA)*	11	22
21	National Oil Reserves Agency	22	22
21	Teagasc	22	22
24	An Bord Pleanála	17	17
24	Charities Regulatory Authority*	17	17
24	Citizens' Information Board*	17	17
24	Enterprise Ireland	17	17
24	Fáilte Ireland*	17	17
24	National Transport Authority (NTA)*	17	17
24	Office of Public Works*	0	17
24	Údarás na Gaeltachta*	11	17
32	Courts Service	11	11
32	Data Protection Commission*	11	11
32	IDA Ireland*	11	11
32	Local Government Management Agency	11	11
32	State Examinations Commission	11	11
32	Valuation Office*	11	11
38	Central Statistics Office (CSO)*	0	0
38	Property Registration Authority*	0	0
38	Revenue Commissioners*	0	0

*Indicates that an organisation made submissions to TI Ireland during the feedback phase of the research.

Only sixteen organisations were found to have made an unambiguous public commitment against corruption and bribery. As noted, the majority gave no public indication as to whether an anti-corruption programme is in place. The lack of disclosure of such policies made it difficult to assess the degree to which anti-corruption measures are taken seriously and fostered in organisations: 30 organisations had disclosed no information on anti-corruption training and 38 had no information on due diligence procedures undertaken when engaging in transactions with third parties.

In contrast, 37 organisations had disclosed some information on their procedures for gifts and hospitality,

and 37 had also disclosed procedures for handling conflicts of interest. The Ethics in Public Office Act 1995 includes requirements for certain public officials to disclose 'registrable interests', which may have influenced the inclusion of these elements in organisations' policies and procedures. Revised anti-corruption legislation, i.e., the Criminal Justice (Corruption Offences) Act 2018, may provide a similar impetus for organisations to address the dynamic nature of corruption risks by implementing risk-based, monitored anti-corruption programmes. Furthermore, making anti-corruption programmes publicly available sends a clear message about an organisation's commitment to high ethical standards.

3.2 FINANCIAL TRANSPARENCY

The seven indicators in this category examined the transparency of organisations' reporting and policies on their financial activities, including publication of accounts, budgets, asset disposal procedures, procurement policies, details of contracts awarded and their progress, and charitable/community donations. The average score in the category was 47%. NAMA performed best, on 92%, followed by Bord Iascaigh Mhara on 86%, with the Central Bank and ComReg in third place on 79%.

Four of the bodies assessed did not meet the most basic indicator of financial transparency and failed to publish audited financial statements for the previous financial year (2020). Only eight organisations had published any detail of their budgets for the forthcoming year (2022) and only eight had published details of their asset disposal procedures. Only five publicly provided some information on charitable donations.

Information on procurement procedures and how to access details of tenders could be found on the websites of 33 of the organisations assessed, but these varied from detailed procedural manuals to a bare minimum of content. Publication of information on contracts awarded and their progress was limited. This is despite the requirement that public bodies that are subject to Freedom of Information (FoI) legislation (except those operating under the Utilities Directive) publish details in tabular format of public contracts valued at over €25,000 awarded on a quarterly basis, including contract type, contractor, value, award date, duration and brief description, as well as details of payment orders over €20,000.⁸ All but one of the bodies assessed are subject to this requirement; nonetheless, there is no reason why such information should not be published by all public sector bodies. Although publishing procurement procedures outlines the framework within which procurement is carried out, public disclosure of reporting on contracts awarded and their progress (including milestones and payments) provides transparency about procurement in practice.

TABLE 4. FINANCIAL TRANSPARENCY, SCORES (%) AND RANKING

RANK	ORGANISATION	PRELIMINARY	FT (%)
1	National Asset Management Agency (NAMA)*	57	92
2	Bord Iascaigh Mhara*	36	86
3	Central Bank of Ireland*	64	79
3	Commission for Communication Regulation (ComReg)*	36	79
5	Public Appointments Service*	29	71
6	Office of the Comptroller and Auditor General*	43	67
6	Office of the Ombudsman*	43	67
6	Science Foundation Ireland*	50	67
9	An Bord Pleanála	64	64
9	Irish Prison Service*	29	64
11	National Treasury Management Agency (NTMA)*	43	58
12	Environmental Protection Agency (EPA)*	43	57
12	Health Service Executive (HSE)	57	57
14	Citizens' Information Board*	50	50
14	Higher Education Authority (HEA)*	43	50

RANK	ORGANISATION	PRELIMINARY	FT (%)
14	IDA Ireland*	43	50
14	Office of Public Works*	29	50
14	Revenue Commissioners*	43	50
14	Tusla (Child and Family Agency)*	29	50
20	Central Statistics Office (CSO)*	43	43
20	Courts Service	43	43
20	Enterprise Ireland	43	43
20	Health Information and Quality Authority (HIQA)*	43	43
24	Fáilte Ireland*	36	42
24	Sustainable Energy Authority of Ireland (SEAI)*	21	42
24	Valuation Office*	29	42
27	Bord Bia*	36	36
27	Property Registration Authority*	36	36
27	State Examinations Commission	36	36
27	Transport Infrastructure Ireland*	29	36
31	Charities Regulatory Authority*	29	33
31	Data Protection Commission*	14	33
33	Údarás na Gaeltachta*	7	29
34	National Oil Reserves Agency	25	25
35	An Garda Síochána*	14	21
35	Legal Aid Board	21	21
35	Local Government Management Agency	21	21
35	National Transport Authority (NTA)*	21	21
35	Teagasc	21	21
40	Land Development Agency*	14	17

*Indicates that an organisation made submissions to TI Ireland during the feedback phase of the research.

3.3 OPEN GOVERNANCE

The Open Governance category had the highest average score, at 82%. Central Bank, the Environmental Protection Agency, the Land Development Agency, The Office of Ombudsman, An Garda Síochána, and the Office of the Comptroller and Auditor General each scored full marks.

The majority of the organisations assessed, 39 out of 40, had published information on their relationship with the State, e.g., the relevant government department, and 39 had also published the rules by which its board (or equivalent) operates. The same number had disclosed documents confirming the independence of the Audit and Risk Committee. All but one of the organisations had also published details of the membership of its board (or equivalent). However, in several cases there was no information about members beyond their names and roles or current employment. Without more detailed information, such as brief biographies, stakeholders cannot readily make an informed assessment of a person's likely interests, qualifications and associations.

Performance in this category was less consistent when it came to publication of minutes of the meetings of the board (or equivalent). Only 16 bodies had

published these, and six of those had failed to do so recently. Like reporting on the progress of contracts, regular publication of these meeting minutes helps build confidence in the organisation's commitment to transparency around its activities in a way that policies alone cannot.

Just two thirds (30) of the organisations had a dedicated corporate ethics or governance section on their websites. Such information could in many cases be found dispersed across various documents such as annual reports, corporate strategies, governance frameworks or compliance documents. Nevertheless, this is less accessible than grouping such information together in a section of the website dedicated to governance. Many organisations instead published material according to the document format rather than by theme, e.g., in a section titled 'Publications', including all documents from financial statements to press releases. This can make it difficult to identify specific types of information. Others had categorised material according to legislative and other functions, e.g., in a section outlining the organisation's compliance with Freedom of Information guidelines, often linked through a website footer. Members of the public may not be acquainted with these guidelines or know to look in this section for general information.

TABLE 5. OPEN GOVERNANCE, SCORES (%) AND RANKING

RANK	ORGANISATION	PRELIMINARY	OG (%)
1	An Garda Síochána*	50	100
1	Central Bank of Ireland*	100	100
1	Environmental Protection Agency (EPA)*	83	100
1	Land Development Agency*	92	100
1	Office of the Comptroller and Auditor General*	67	100
1	Office of the Ombudsman*	100	100
7	Higher Education Authority (HEA)*	75	92
7	National Treasury Management Agency (NTMA)*	92	92
7	Public Appointments Service*	92	92
7	Tusla (Child and Family Agency)*	75	92
11	Irish Prison Service*	75	90

RANK	ORGANISATION	PRELIMINARY	OG (%)
12	An Bord Pleanála	83	83
12	Bord Iascaigh Mhara*	83	83
12	Central Statistics Office (CSO)*	83	83
12	Charities Regulatory Authority*	83	83
12	Commission for Communication Regulation (ComReg)*	75	83
12	Courts Service	83	83
12	Health Information and Quality Authority (HIQA)*	83	83
12	Health Service Executive (HSE)	83	83
12	National Asset Management Agency (NAMA)*	83	83
12	National Transport Authority (NTA)*	83	83
12	Revenue Commissioners*	83	83
12	Science Foundation Ireland*	83	83
12	Sustainable Energy Authority of Ireland (SEAI)*	67	83
12	Údarás na Gaeltachta*	83	83
26	Bord Bia*	75	75
26	Citizens' Information Board*	75	75
26	Data Protection Commission*	75	75
26	IDA Ireland*	75	75
26	Legal Aid Board	75	75
26	National Oil Reserves Agency	75	75
26	Office of Public Works	75	75
26	State Examinations Commission	75	75
26	Teagasc	75	75
35	Enterprise Ireland	67	67
35	Fáilte Ireland*	58	67
35	Local Government Management Agency	67	67
35	Valuation Office*	58	67
39	Property Registration Authority*	58	58
40	Transport Infrastructure Ireland*	33	50

*Indicates that an organisation made submissions to TI Ireland during the feedback phase of the research.

3.4 RESPONSIBLE POLITICAL ENGAGEMENT

This category, assessing transparency around political engagement, lobbying, representative groups and ‘revolving door’ movements between the public and private sector, was the weakest, with eight organisations having scored no points and an average score of 28%. The Higher Education Authority and Public Appointments Service scored best, both on 75%, followed by the Revenue Commissioners on 63%. No other organisation scored more than 50%.

The majority of the organisations assessed are classed as ‘public service bodies’⁹ under the Regulation of Lobbying Act 2015 and are thus considered exempt from lobbying as long as communications are in the normal course of business. Therefore, this NII study, unlike previous studies, did not assess whether organisations had disclosed a lobbying policy. The majority of organisations assessed also do not have

Designated Public Officials under the Lobbying Act and were exempted from an indicator on this category.

This category assessed whether organisations had disclosed information on other activities where informal or formal lobbying may arise, e.g., by publishing details of involvement with special interest or advocacy groups or think tanks, as well as the meeting diaries of the chief executive (or equivalent). One of the bodies assessed had given details of any involvement with advocacy groups and only two had published meeting diaries.

Almost half (16) of the organisations had not disclosed any details of restrictions on employment after leaving the public body. Such measures can guard against the improper use of connections and information for the benefit of the individual or another organisation. Publishing details confirming how an organisation implements these measures can instil confidence that public bodies are not allowing staff move through a ‘revolving door’ between public and private sectors without adequately addressing the risk of conflicts of interest.

TABLE 6. RESPONSIBLE POLITICAL ENGAGEMENT, SCORES (%) AND RANKING

RANK	ORGANISATION	PRELIMINARY	PE (%)
1	Higher Education Authority (HEA)*	50	75
1	National Treasury Management Agency (NTMA)*	33	75
1	Public Appointments Service*	38	75
4	Revenue Commissioners*	25	63
5	Bord Iascaigh Mhara*	17	50
5	Central Bank of Ireland*	50	50
5	Commission for Communication Regulation (ComReg)*	17	50
5	Data Protection Commission*	38	50
5	National Asset Management Agency (NAMA)*	38	50
5	Office of the Ombudsman*	25	50
11	Legal Aid Board	38	38
11	State Examinations Commission	38	38
13	Office of the Comptroller and Auditor General*	25	33
13	Science Foundation Ireland*	17	33
13	Teagasc	33	33
13	Tusla (Child and Family Agency)*	0	33

RANK	ORGANISATION	PRELIMINARY	PE (%)
17	Central Statistics Office (CSO)*	25	25
17	Charities Regulatory Authority*	0	25
17	Courts Service	25	25
17	Irish Prison Service*	17	25
17	Office of Public Works	0	25
17	Property Registration Authority*	25	25
17	Valuation Office*	25	25
24	An Bord Pleanála	17	17
24	Citizens' Information Board*	17	17
24	Enterprise Ireland	17	17
24	Environmental Protection Agency (EPA)*	0	17
24	Health Information and Quality Authority (HIQA)*	17	17
24	National Transport Authority (NTA)*	17	17
24	Sustainable Energy Authority of Ireland (SEAI)*	17	17
24	Transport Infrastructure Ireland*	17	17
24	Údarás na Gaeltachta*	17	17
33	An Garda Síochána*	0	0
33	Bord Bia*	0	0
33	Fáilte Ireland*	0	0
33	Health Service Executive (HSE)	0	0
33	IDA Ireland*	0	0
33	Land Development Agency*	0	0
33	Local Government Management Agency	0	0
33	National Oil Reserves Agency	0	0

*Indicates that an organisation made submissions to TI Ireland during the feedback phase of the research.

3.5 WHISTLEBLOWING POLICIES

The final category contains four indicators examining whistleblowing policies and reporting on protected disclosures received. The average score in this category was 58% but the mode was 25%, scored by a quarter of the organisations assessed – 10 of 40. At the top of the ranking in this category, the Irish Prison Service, Property Registration Authority, Revenue Commissioners and Tusla achieved 100%, followed by seven organisations on 88%.

Of the 40 bodies assessed, half had not published an internal whistleblowing policy meeting one of the primary requirements of the Protected Disclosures Act 2014 (PDA), i.e., assuring all workers that no penalisation or detriment will result from whistleblowing. Several of the organisations assessed are ‘designated persons’ under the Act, to which whistleblowers in particular areas of employment may make a disclosure; many of these had published procedures for handling such disclosures but not a policy covering disclosures made within the organisation itself.

The majority of organisations, 39 of 40, had published a report on protected disclosures received the previous year, as required under Section 22 of the PDA.¹⁰

The Section 22 report was in some cases not fully compliant; for instance, having been published after the 30 June deadline specified in legislation. In several cases it was not immediately evident when the report had been published. Organisations are advised to date the report and, ideally, to publish it in a timestamped page on the website. In some cases, organisations had published a report but failed to give details of actions taken in response to disclosures, which is also required under Section 22.

Little detail had been disclosed publicly about other aspects of whistleblowing that can help foster an environment where employees feel secure in speaking up. For instance, only seven organisations provided details of both internal and external contacts to which they could report concerns and only four confirmed in material available online that they train staff to handle protected disclosures.

TABLE 7. WHISTLEBLOWING POLICIES, SCORES (%) AND RANKING

RANK	ORGANISATION	PRELIMINARY	WB (%)
1	Irish Prison Service*	75	100
1	Property Registration Authority*	100	100
1	Revenue Commissioners*	100	100
1	Tusla (Child and Family Agency)*	75	100
5	An Garda Síochána*	88	88
5	Bord Iascaigh Mhara*	38	88
5	Central Bank of Ireland*	88	88
5	Charities Regulatory Authority*	50	88
5	Office of Public Works	63	88
5	Public Appointments Service*	25	88
5	Sustainable Energy Authority of Ireland (SEAI)*	25	88
12	Land Development Agency*	75	75
13	Citizens' Information Board*	25	63
13	Commission for Communication Regulation (ComReg)*	25	63

RANK	ORGANISATION	PRELIMINARY	WB (%)
13	Courts Service	63	63
13	Data Protection Commission*	25	63
13	Local Government Management Agency	63	63
13	State Examinations Commission	63	63
13	Teagasc	63	63
13	Valuation Office*	13	63
21	An Bord Pleanála	50	50
21	Environmental Protection Agency (EPA)*	25	50
21	Health Information and Quality Authority (HIQA)*	25	50
21	Health Service Executive (HSE)	50	50
21	Higher Education Authority (HEA)*	13	50
21	Office of the Comptroller and Auditor General*	0	50
21	Office of the Ombudsman*	25	50
21	Science Foundation Ireland*	25	50
21	Transport Infrastructure Ireland*	25	50
30	Bord Bia*	25	25
30	Central Statistics Office (CSO)*	25	25
30	Enterprise Ireland	25	25
30	Fáilte Ireland*	25	25
30	IDA Ireland*	25	25
30	Legal Aid Board	25	25
30	National Asset Management Agency (NAMA)*	25	25
30	National Oil Reserves Agency	25	25
30	National Treasury Management Agency (NTMA)*	25	25
30	Údarás na Gaeltachta*	25	25
40	National Transport Authority (NTA)*	13	13

*Indicates that an organisation made submissions to TI Ireland during the feedback phase of the research.

3.6 COMPARISON WITH NII ON PUBLIC SECTOR BODIES, PART I

Although, the methodology was amended for Part II of this study to take into account information disclosed after public bodies were notified of their preliminary scores, the final scores for both studies are worthy of comparison.

Open Governance was the highest scoring category in both parts, although the average score was higher in Part I – 90% as opposed to 82% in Part II. Transparency around organisations' relationship with the State, relevant minister, etc., was generally strong, as was disclosure of board composition (or equivalent) and the rules by which they operate.

The category on whistleblowing policies was the second-highest scoring category in both parts of the public bodies study, albeit with a sharp drop from the top category score to an average score of 47% in Part I and 58% in Part II. One point of distinction between Part I and Part II is that 83% of the semi-states and public universities assessed in Part I had disclosed some form of whistleblowing policy while only 70% of the public bodies in Part II had. On the other hand, 98% of the organisations in Part II had published a protected disclosures annual report in comparison to 67% in Part I.

The average score in Financial Transparency in Part II, 47%, is notably higher than the equivalent in Part I, which was 31%. Organisations in both parts of the study performed similarly in terms of their disclosure of financial statements but overall, there was a lack of information on budgets and reporting on procurement. Similarly, the average score on Responsible Political Engagement for organisations in Part II at 28% is significantly higher than the equivalent score for organisations in Part I at 15%. In both parts of the study, there was a lack of information provided on access to decision-makers and the 'revolving door' movement of staff from the public to private sectors.

Those public bodies covered in Part I of the study, performed better in the Anti-Corruption and Anti-Bribery Programmes category. The average score of semi states and universities (38%) was five points higher than that of those public bodies included in Part II (33%). Half of the organisations in Part I had published some form of anti-corruption programme, whereas 35% of the organisations in Part II had done so. This may reflect the fact that many of the organisations in Part I, which focussed on commercial semi-state bodies (and public universities), are operating in traditional business sectors such as energy or communications, where anti-corruption programmes are more the norm among their private sector competitors.



Organisations in both parts of the study performed similarly in terms of their disclosure of financial statements but overall, there was a lack of information on budgets and reporting on procurement.

TABLE 8. COMPARISON OF PART I AND PART II SCORES (%)

CATEGORY		PART I	PART II
Overall	 Top	77	86
	 Bottom	22	31
	 Average	43	49
Anti-Corruption and Anti-Bribery Programmes	 Top	100	94
	 Bottom	0	0
	 Average	38	33
Financial Transparency	 Top	58	92
	 Bottom	14	17
	 Average	31	47
Open Governance	 Top	100	100
	 Bottom	70	50
	 Average	90	82
Responsible Political Engagement	 Top	70	75
	 Bottom	0	0
	 Average	15	28
Whistleblowing Policies and Procedures	 Top	88	100
	 Bottom	0	13
	 Average	47	58

4. RECOMMENDATIONS AND GOOD PRACTICE

This section sets out eight recommendations for improvements to transparency and anti-corruption frameworks in public bodies generally, based on the findings of the sample assessed in this study. Given the strong overlap in performance between Parts I and II of the public sector NII, this section repeats and reinforces several of the recommendations already made. The first four recommendations are cross-cutting, and the remaining four highlight specific practices or policies that could be improved. Each recommendation is accompanied by an example of good practice. Where possible, these examples have been drawn from among the bodies assessed in this study.

1. PUBLISH GOVERNANCE DOCUMENTS AND MAKE THEM EASILY ACCESSIBLE TO THE PUBLIC ONLINE.

It is a truism that ‘corruption thrives in the dark’. As stressed throughout this report, the disclosure of information sheds light on organisations’ activities, allowing the public and all stakeholders to assess whether they are meeting the standards expected of them. It is a powerful deterrent to unlawful and unethical conduct. Organisations should therefore be proactive in disclosing how they mitigate and address corruption risks, and how they work to foster a culture of organisational integrity. Public sector bodies should therefore publicly share information on the following:

- > Code of conduct
- > Corporate governance
- > Anti-corruption and anti-bribery programme
- > Third party/supplier due diligence
- > Conflicts of interest
- > Gifts, expenses, hospitality and entertainment
- > Charitable donations and community contributions
- > Responsible political engagement, lobbying and/or political neutrality
- > Whistleblowing/protected disclosures
- > Financial statements
- > Budgets and budget commentary

It is also not sufficient for public bodies to require the public to seek out governance-related information from disparate sources on multiple platforms. Information should be easily accessible online and in machine-readable format where possible. All policies, procedures and reporting should also be made available through a dedicated webpage that can be readily accessed in an instinctive and user-friendly way.

Good practice example:

The Central Statistics Office had a ‘Corporate Governance & Transparency’ section on its website, with relevant information organised under subheadings including Organisation & Corporate Governance, Regulation of Lobbying, Procurement, Financial Information, and Protected Disclosures. Although the full range of documents was not published (e.g., a whistleblowing policy could not be found), the areas covered, organisation, and user-friendly interface are a useful model for other organisations.

2. MAKE DISCLOSURE OF POLICIES MEANINGFUL THROUGH MONITORING AND REPORTING ON PERFORMANCE

Transparency International's *State-Owned Enterprises: Beacons of Integrity?* report notes that '[s]pin can hide corruption: Before the exposure of corruption, both Petrobras and Telia [companies involved in two of the world's biggest corruption scandals] professed to have high standards of ethics and anti-corruption programmes'.¹¹ Although the publication of policies and procedures provides stakeholders with some insight into an organisation's standards, regular monitoring and up-to-date reporting is required to determine whether those standards are being met in reality. Policies and procedures should therefore include clear details of how they are implemented and monitored, and what mechanisms are in place to review and adapt them in the face of changing circumstances and emerging risks. Organisations should publish up-to-date reporting on their implementation, data on incidents that arise, and any measures to adapt and improve procedures. Disclosing this information not only allows for real accountability but shows the public that policies and procedures are meaningful, living documents rather than tick-box exercises.

Good practice example:

Tusla's website sets out, in a section on anti-corruption and bribery measures, details of annual reviews of controls in place. These include an Annual Control Assurance Survey (for staff above a certain grade as well as 'others, where applicable, who have additional responsibilities with safeguarding against fraud, corruption, and bribery') and an Annual Assurance Report (completed by senior managers, committee chairs and department heads) 'to highlight any control weaknesses, progress made in the year, and any proposals for the following year'. An overall Annual Review of Effectiveness of Internal Controls is then reviewed and approved by the Board'.

3. SET THE TONE FROM THE TOP WITH AN UNAMBIGUOUS HIGH-LEVEL COMMITMENT AGAINST CORRUPTION AND BRIBERY

The OECD defines the 'tone from the top' as 'a clearly articulated mission statement or visible corporate policy that explicitly addresses the topic of integrity, ethics or anti-corruption and is integrated into the corporate strategy'.¹² Setting the correct tone from the top in terms of ethical behaviour makes clear 'the seriousness that the organisation attaches to countering corruption; the organisation's expectations of its employees; and the organisation's support for employees in carrying out the anti-corruption programme and in standing up to corrupt demands'.¹³ According to EY's *Global Integrity Report 2020*, there is a major disparity between boards' perception of the emphasis placed on business integrity and junior employees' perception thereof: 'Two-thirds (67%) of the board think[s] management frequently talks about the importance of behaving with integrity, but only 37% of junior employees think the same'.¹⁴ This underscores the need for boards and management to do more to promote and support ethical corporate behaviour, and be seen to do so.

Only fifteen of the public bodies assessed in Part II had evidence of a public, high-level anti-corruption commitment and in many cases this came in the form of operational sign-off of a policy rather than an unambiguous statement specifically committing the organisation to a zero-tolerance stance on corruption. A commitment not to tolerate bribery or corruption of any sort, signed by the Chair of the Board, should be published by each public sector body as a first step in setting the tone from the top. This could be included in an anti-corruption programme document, a memo, or in other corporate literature. Ideally, it would feature prominently on the dedicated ethics and governance webpage recommended under Recommendation #1. Other practical suggestions as to how to implement the tone from the top can be found in Transparency International's *Reporting Guidance on the 10th Principle Against Corruption*, developed with the UN Global Compact.¹⁵

Good practice example:

The Legal Aid Board's Corporate Governance Manual, which was available on the website, states that 'The Board is firmly committed to maintaining a culture that opposes irregularity, fraud and corruption and that ensures that staff and employees at all levels are confident enough to report allegations of irregularities, fraud or corruption without fear of ridicule or reprisal'.¹⁶

4. EQUIP STAFF WITH THE TRAINING AND RESOURCES TO IMPLEMENT ANTI-CORRUPTION MEASURES

Appropriate training is a key aspect of fostering a culture of ethical behaviour and demonstrating support for high standards, as well as a practical means of communicating procedures to employees and other parties. This also makes good operational sense: effective training means that resources invested in developing anti-corruption policies and procedures bear fruit in terms of staff behaviour, helping to protect organisations from the reputational, financial and legal risks associated with corruption and related misconduct. Publicly communicating details of anti-corruption training for all staff underlines an organisation's proactive commitment to operating to the highest standards. Only one of the organisations assessed in this cohort had publicly disclosed details of anti-corruption training.

A report by the OECD cautions against a situation where 'such [training] programmes are treated as check-the-box exercises, without being taken seriously'.¹⁷ Principle #8 of Transparency International's *10 Anti-Corruption Principles for State-Owned Enterprises* provides useful examples of areas on which training should focus and how it should be delivered to ensure it is effective in equipping staff with the skills they need to identify and prevent corruption. Organisations assessed in this study should also provide specialist training for employees and contractors who are involved in high-risk areas, for instance procurement, asset disposal or lobbying, as well as for those handling protected disclosures.

Good practice example:

The Public Appointments Service's Fraud and Anti-Corruption Policy, which was available on its website, states that: 'The Head of Corporate Services and other selected senior managers were trained in the awareness and investigation of fraud'.

5. PUBLISH A COMPREHENSIVE, PROACTIVE, RISK-BASED ANTI-CORRUPTION AND ANTI-BRIBERY PROGRAMME

Regular risk assessment should inform a comprehensive, proactive anti-corruption and anti-bribery programme that incorporates all relevant compliance and legislative requirements, as well as 'beyond-compliance' policies and procedures, and which includes procedures for monitoring and review. A comprehensive anti-corruption and anti-bribery programme is a valuable resource for employees and other agents of an organisation, providing a framework within which to identify corruption risks and devise controls to guard against them and a central reference and set of guidelines for an increasingly complex aspect of governance and employee responsibility.

A strong anti-corruption programme may also protect an organisation should corruption arise: section 18(2) of the Criminal Justice (Corruption Offences) Act provides that 'it shall be a defence for a body corporate [...] to prove that it took all reasonable steps and exercised all due diligence to avoid the commission of the offence'.¹⁸ Furthermore, a best practice, 'beyond-compliance' anti-corruption programme should also 'exceed the requirements of most laws... out of a desire to behave ethically and with integrity'.¹⁹ To this end, Transparency International's *State-Owned Enterprise Healthcheck* is an anti-corruption assessment tool that any organisation may find useful in measuring the robustness of its anti-corruption programme or as a basis for devising one.²⁰

An OECD study analysing responses and data from almost 350 state-owned enterprises in 34 countries found that not all of them incorporated corruption into their risk assessment frameworks and that, of those that did, organisations 'that ran risk assessments of corruption risks every two to three years were more likely to see corruption than those that do so on an annual basis'.²¹ Although the organisations assessed in this study are not classed as 'state-owned enterprises', ongoing risk assessment that is adaptive to changing circumstances is nonetheless the basis for any effective anti-corruption and anti-bribery programme.

Good practice example:

The HSE had published a Policy on Fraud and Corruption on its website, outlining a risk-based approach, implementation plan, and an undertaking to monitor and review the document. Revision is scheduled to be carried out every two years. However, as noted above an annual policy review is more effective.

6. PROVIDE CLEAR INFORMATION ON ASSET DISPOSAL AND PROCUREMENT PROCEDURES AND DISCLOSE DETAILS OF PROCUREMENT CONTRACTS AWARDED

There are few activities that ‘create greater temptations or offer more opportunities for corruption’ than public procurement.²² Along with asset disposal, these processes usually involve large financial transactions and complex procedures with a significant degree of official discretion. They therefore present significant incentives and opportunities for corruption at all steps of the process. For this reason, it is vital that public bodies maintain records and be transparent about all the stages of these processes, from needs assessment to the signing of contracts and the delivery of goods and services. Although the majority of public sector bodies are governed by overarching public procurement policies and procedures, each organisation should be proactive in sharing information about how it puts these into practice and demonstrate that rigorous controls are in place to ensure fairness and accountability.

Allowing for any limitations due to commercial sensitivity or security, each organisation should publish details of contracts awarded (including the name of the successful bidder, nature of the goods and services procured, the value of the contract, and the delivery timeframe), to equip the public and other stakeholders with information to make an independent assessment of the organisation’s spending. Public bodies that are subject to the Freedom of Information (Fol) Acts (except those operating under the Utilities Directive) are obliged to publish details of public contracts over €25,000 awarded on a quarterly basis. In addition, all public sector bodies subject to Fol are obliged to publish details of purchase orders/ payments ‘by category with a total value of more than €20,000’.²³

Public bodies might also find it useful to draw from Transparency International’s *Curbing Corruption in Public Procurement, A Practical Guide*. This guidance analyses corruption risks that might arise in procurement; sets out a range of standards that organisations should strive to meet to ensure that integrity, transparency, accountability, fairness, efficiency, and professionalism are upheld at all stages in the procurement process; and provides a practical checklist of actions to take.²⁴

Good practice example:

The Citizens’ Information Board’s Code of Practice, which was on its website, sets out a procedure for the disposal of assets, including different thresholds outlining where responsibility for approval lies based on the value of the assets.



Each organisation should publish details of contracts awarded (including the name of the successful bidder, nature of the goods and services procured, the value of the contract, and the delivery timeframe), to equip the public and other stakeholders with information to make an independent assessment of the organisation’s spending.

7. COMMIT TO GREATER TRANSPARENCY AROUND POLITICAL ENGAGEMENT AND ACTIVITIES THAT COULD BE PERCEIVED AS LOBBYING

The majority of the organisations assessed in this study are classed as ‘public service bodies’ under the Regulation of Lobbying Act 2015 and are thus exempt from lobbying registration and reporting requirements as long as communications are in the normal course of business. Therefore, this NII study, unlike previous studies, did not assess whether organisations had disclosed a lobbying policy. The majority of organisations assessed also do not have Designated Public Officials under the Lobbying Act and were exempted from an indicator on this point. Nonetheless, organisations should consider developing and publishing policies and information indicating the procedures in place dealing with circumstances where they might be perceived to be lobbied and how they can address any compliance risk or perception of impropriety.

Each organisation should maintain and actively disclose records (subject to GDPR and FoI restrictions) detailing engagements that could reasonably be interpreted by the public as lobbying, such as meetings with third parties like interest representatives, potential suppliers or beneficiaries. Records could include, for instance, retrospective publication of the chief executive’s diary. Where an organisation holds a position or makes submissions to government aimed at influencing public policy, this should be made public where possible. Likewise, where an organisation is affiliated with an interest group, think tank, or other advocacy organisation, this should be publicly declared. Public bodies should also publish procedures detailing post-employment restrictions that safeguard against the misuse of privileged access and information.

Good practice example:

The diaries of the Chief Executive of the National Treasury Management Agency and the Governor of the Central Bank of Ireland were published on the organisations’ respective websites. The Higher Education Authority had published a policy and procedures restricting the ‘acceptance of outside appointments and of consultancy engagement following expiry of office, resignation or retirement’ for a period of twelve months where a potential conflict of interest may arise, and confirming that the acceptance of appointments will be monitored.²⁵

8. PUBLISH AN INTERNAL PROTECTED DISCLOSURES/WHISTLEBLOWING POLICY THAT MEETS THE CRITERIA OF THE PROTECTED DISCLOSURES ACT 2014

Section 21 of the Protected Disclosures Act 2014 (PDA) stipulates that ‘Every public body shall establish and maintain procedures for the making of protected disclosures... and for dealing with such disclosures’.²⁶ Publishing this document on the internet demonstrates to the public that the organisation takes disclosures and the protection of whistleblowers seriously, and helps to engender a culture that supports reports of wrongdoing. Several organisations that are ‘prescribed persons’ under the legislation had published their procedures for handling disclosures from whistleblowers working in particular sectors but had not disclosed their procedures for handling protected disclosures internally.

It should be noted that the PDA does not require that an individual making a protected disclosure do so in ‘good faith’. The use of this phrase in whistleblowing policies can be a source of confusion for workers and set a higher test for potential whistleblowers than is required by Irish law. This is especially so since UK case law has equated the term with a worker’s motivation in speaking up.²⁷ However, Section 5(7) of the PDA states that ‘The motivation for making a disclosure is irrelevant to whether or not it is a protected disclosure’.²⁸ Public bodies should therefore take care not to include this phrase in their whistleblowing policies.

Good practice example:

The Property Registration Authority had published a comprehensive protected disclosures policy on its website, covering workers including former staff, contractors, interns and people on work experience (p. 5) and undertaking to protect a person making a protected disclosure from penalisation (pp. 14-15).²⁹

ANNEX I: METHODOLOGY

BACKGROUND AND DEVELOPMENT

The National Integrity Index 2022 – Public Sector Bodies, Part II builds on Transparency International's ongoing work internationally to combat corruption and promote best practice in governance and transparency. The methodology is drawn from Transparency International's Transparency in Corporate Reporting (TRAC) tool, which has been applied by Transparency International and TI national chapters in a variety of research projects since 2008.³⁰ The TRAC approach aims to distil the elements of a robust anti-corruption system into a set of concrete indicators against which organisations' transparency can be objectively measured. By adapting the indicators as appropriate, the methodology can be tailored to a particular sector or context and has been applied in TI studies on multinational corporations, emerging-market multinationals, and the private sector in a particular country or region.

TI Ireland has adapted this methodology for use in its National Integrity Index studies carried out since 2018 on local authorities and the private and public sectors. In adapting the TRAC tool to the Irish context, TI Ireland has consulted international experts and examined applicable legislation on anti-corruption,³¹ lobbying³² and protected disclosures,³³ as well as, in this instance, various guidelines governing public bodies. This study on public bodies assessed the selected organisations against 30 indicators in five categories, as follows:

- > Anti-corruption and anti-bribery programmes (9 indicators)
- > Financial transparency (7 indicators)
- > Open governance (5 indicators)
- > Responsible political engagement (5 indicators)
- > Whistleblowing policies (4 indicators)

The rationale for focussing on these categories is outlined in Annex II and the scorecard template in Annex III lists each individual indicator and provides an explanation for its inclusion.

The aim of the TRAC approach is to assess proactive transparency. As such, data collection focussed on each organisation's website, which is the primary channel of communication to stakeholders. The primary focus of the research was the information relevant to each indicator that organisations had actively made available through publication on their websites. Active disclosure of information was weighted more heavily in the scoring scheme than information subsequently submitted to TI Ireland but not published online.

It should be noted that this study did not evaluate any organisation's actual performance in stopping corruption, and the scores are reflective of disclosure of relevant policies and procedures. The study has not assessed the implementation of policies or verified whether information disclosed on websites or in submissions is complete, correct or true. Verification of policies would require more extensive engagement and resources than the scope of the present study permitted. TI Ireland has therefore not evaluated any organisations' actual performance in addressing corruption, and as such this report draws no conclusions, either positive or negative, in that regard. Transparency around certain policies, procedures and reports instead gives a picture of an organisation's stated commitments to the controls required to guard against corruption and the measures they have in place to address it should it arise.

This report should also not be read as an evaluation of whether organisations have met their existing reporting and disclosure obligations under legislation or other guidelines. Although these have been taken into account in researching the context in which these organisations operate, and evidence of compliance or otherwise may have been found in gathering data, the objective of the study is to assess how the organisations' transparency and stated preparedness to face corruption risks measure up against internationally recognised best practice. In many cases, this bar is higher than that set by existing legal obligations.

INITIAL ONLINE DATA COLLECTION

The online research phase for this second part of the public bodies index took place in April and May 2022. This involved searching each organisation's website for material satisfying each of the 30 indicators, including statements on webpages, documents hosted on the website, and/or links to relevant material. Documents consulted included, *inter alia*, annual reports, codes of conduct, anti-corruption/anti-fraud policies, whistleblowing policies, protected disclosure annual reports, and corporate governance webpages. TI Ireland took all reasonable steps to obtain data pertinent to each indicator from the relevant website, including manual searches and consultation of site maps and footers, and use of website search functions as well as search engines. Links to relevant material were recorded, and copies of materials and screenshots saved where relevant.

CONSULTATION WITH ORGANISATIONS ASSESSED

A preliminary 'scorecard' (see template at Annex III) was tailored to each organisation assessed based on the data collected through initial online research. TI Ireland contacted each organisation by email to introduce the study and share the relevant preliminary scorecard. Email addresses that organisations had made available online were used to contact them. Organisations were invited to an online workshop presenting further information on the NII project and the indicators were also given the opportunity to discuss the research further by email or video/phone call by request.

The organisations were given two and half weeks to submit any feedback; in case, for instance, of a relevant document on the website having been overlooked during the online research phase, or to correct any errors of fact. They were also invited to publish on their websites any previously undisclosed documents satisfying the indicators, or to submit any relevant documents for consideration by TI Ireland that they had not made available publicly.

TI Ireland contacted all of the organisations assessed a number of times before the publication of this report. Ten of the organisations assessed did not respond to contact from TI Ireland during the research and feedback phases. Nonetheless, all of the organisations that were assessed were sent both preliminary and final versions of their scorecards and were given the opportunity to provide feedback before publication of this report. Organisations that made submissions to TI Ireland are identified on the ranking tables.

SCORING

In respect of each of the 30 indicators:

- > One point was awarded where information satisfying the requirements was available on/ through the organisation's website, either during the online research phase or before the feedback deadline.
- > Half a point was awarded where the information on the organisation's website partially satisfied the indicator, or where organisations submitted unpublished material satisfying the indicator to TI Ireland.
- > A score of zero was assigned if no information satisfying the indicator was available, either via the relevant website or through disclosure to TI Ireland.
- > 'Not Applicable' was entered against any indicator that did not apply to a particular organisation.

The overall score for each organisation is the sum of points converted to a percentage and rounded to the nearest whole number. In cases where an indicator was found not to apply to an organisation, the score awarded has been calculated on the basis of the number of remaining applicable indicators (e.g., 29 overall, or three rather than four in a particular category) and converted to a percentage on that basis. Organisations' scores in each category are calculated on the same principle. The data collected and scores allocated have been checked for accuracy and consistency.

The ranking tables in this report (overall ranking, and rank in each of the five categories) list the organisations assessed by the final percentage achieved, from highest-scoring to lowest-scoring. Organisations with the same score have been assigned the same ranking, but the rank available to the next highest-scoring organisation(s) is based on the number of organisations at the previous rank, i.e., if four organisations are ranked in position 1, the next rank available is 5. Interactive tables, along with each organisation's scorecard, can be found on the Transparency International Ireland website, www.transparency.ie.

ANNEX II: BACKGROUND AND RATIONALE

This study aimed to assess how well-prepared Ireland’s public sector bodies are to address corruption risks by examining 30 indicators in five key areas: anti-corruption and anti-bribery programmes; financial transparency; open governance; responsible political engagement; and whistleblowing policies. The rationale behind focussing on each of these areas and the aspects of each that the study set out to assess are set out in this section, a version of which was originally included in Part I of the NII Public Sector Bodies study (commercial semi-state bodies and public universities), which was published in 2021. All 30 individual indicators across the five categories can be found in the template scorecard at Annex III.

World Bank studies have found that corruption not only makes a country less attractive for foreign investment but also distorts competition within domestic markets. In addition, corrupt practices – often involving business representatives and public officials – can weaken the rule of law and lead to state or regulatory capture.³⁴ In recognition of these risks, Ireland has ratified a number of international anti-corruption instruments, including the United Nations Convention against Corruption (2003), OECD Anti-Bribery Convention (1997), and the Council of Europe Criminal Law Convention on Corruption (1999),³⁵ and introduced domestic legislation such as the Criminal Justice (Corruption Offences) Act 2018, which created new offences where an officer, employee, agent or subsidiary of a company commits an offence with the intention of benefiting the company.³⁶

Despite these measures to reform the anti-corruption landscape in Ireland, Transparency International’s Global Corruption Barometer – European Union 2021 revealed that 35% of those surveyed in Ireland believe corruption more generally is a ‘quite big’ or ‘very big’ problem here, and 39% believe the government is ‘doing badly’ in tackling it.³⁷ An even greater proportion of people in Ireland – 72% – believe that corruption is likely a factor in the awarding of lucrative public contracts.³⁸ In their own direct experience, 28% reported having used ‘personal connections’ in accessing public services in the previous 12 months.

Public sector bodies can be particularly vulnerable to corruption risks, given that they are responsible for delivering public services, shaping and influencing public policy, and generating and spending large volumes of public funds. These factors create the incentives for abuse and, unless they are addressed by continuous monitoring and measures aimed at promoting transparency and accountability, will give rise to opportunities for fraud or corruption.



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DETERMINING THE RISK OF CORRUPTION

Drawing on the research of academics in anti-corruption and white-collar crime such as Donald R Cressey and Robert Klitgaard, TI Ireland suggests that the risk of corruption can be determined by a combination of factors. It can be calculated as a function of incentive, opportunity and inclination which is limited by external oversight (the possibility that a person will be held to account for his/her behaviour) and the individual's and society's own commitment to living by ethical values (integrity). In other words:



It usually follows that the biggest risk of corruption lies where there are significant financial incentives and little chance of being detected. The risks are increased where institutions and laws are ill-equipped to prevent corruption or hold the corrupt officials to account.

Robust anti-corruption and risk management programmes are needed to address incentives and opportunities for corruption. International experience supports this: Organisations with effective corruption risk management frameworks are more likely to detect and effectively address corruption-related incidents and mitigate associated reputational, financial and legal risks.³⁹ However, these need to be complemented with efforts to address cultural and attitudinal factors that create the environment in which such abuses can occur. EY's Global Integrity Report 2020 notes that organisations that also prioritise an 'integrity agenda' will 'have a much greater chance of bridging the gap between intentions and actual behaviour'.⁴⁰

In addition, communication of anti-corruption programmes and other related procedures is key to demonstrating a commitment to integrity. Active transparency around policies and reporting allows the public to hold these bodies accountable and demonstrates a commitment to ethical behaviour that enhances an organisation's reputation. Not only can corporate transparency demonstrate to stakeholders that corruption is not tolerated; it is itself a vital tool in preventing corruption and should be integrated into the organisation's anti-corruption strategy from the outset. As noted in Transparency International's 10 Anti-Corruption Principles for State-Owned Enterprises, 'The most effective check [...] against corruption is transparency'.⁴¹

Furthermore, given Ireland's commitment to the Sustainable Development Goals (SDGs), all public bodies should strive to meet the targets of SDG 16, which addresses strong institutions. Not only does this goal call on all states to 'substantially reduce corruption and bribery in all their forms' (16.5), but to 'develop effective, accountable and transparent institutions at all levels' (16.6) and to 'ensure public access to information' (16.10). The level of transparency recommended in this report, if adopted, would help fulfil these targets in a meaningful way and make this sector a model for other sectors in Ireland and internationally.

Aside from the benefits already outlined, transparency is also a significant marker of overall performance, as recognised by the European Commission among others:

*Transparency leads to better performance. This is true not only about disclosure of financial information, but also as regards information on environmental and social matters. Transparent companies perform better over time, have lower financing costs, attract and retain talented employees, and are ultimately more successful.*⁴²

Organisations of all kinds should embrace transparency not only because it is the right thing to do but because it is in their broader interest.

ANTI-CORRUPTION AND ANTI-BRIBERY PROGRAMMES

This category focused on the disclosure of organisations' anti-corruption policies and procedures and includes indicators assessing whether they had made a public commitment against bribery and corruption and had made their anti-corruption programmes available. It also looked at whether those policies addressed corruption risks arising from the receipt of gifts and conflicts of interest.

Various TI anti-bribery and anti-corruption guides recommend that organisations make public commitments against corruption and bribery. Publicly committing to a zero-tolerance stance on bribery and corruption is an important aspect of an organisation's communication of its ethical standards to external stakeholders - including investors, suppliers and the public. Moreover, a publicly available anti-bribery and anti-corruption programme, with concrete provisions for identifying risks, implementing controls and monitoring performance, lends credibility to an organisation's anti-corruption and anti-bribery commitments. The higher burden of responsibility on public sector bodies 'should be translated into a clear anti-corruption policy and a best practice anti-corruption programme to ensure their business practices and relations with their governments are free from corruption'.⁴³ Such a programme should clearly articulate and detail all of an organisation's anti-corruption efforts, including its values and detailed policies and procedures around governance, risk management, internal and external communications, training and guidance, advice and whistleblowing channels, internal accounting controls, monitoring, evaluation and improvement efforts.

This category also examined whether available documents demonstrated an attempt to instil anti-corruption values throughout the organisation, i.e., through requiring adherence to policies and procedures by all directors and employees and showing that there is support for anti-corruption policies from the board level down. By explicitly requiring all employees and directors to adhere to its anti-corruption and anti-bribery programme, an organisation makes clear that it expects compliance at all levels, regardless of seniority or activity. This requirement sends a clear message that embedding a culture of integrity is a priority for the organisation. Similarly, the 'tone from the top' is a 'critical driver' of an organisation's anti-corruption programme, as noted in Principle 1.4 of Transparency International's *10 Anti-Corruption Principles for State-Owned Enterprises*. It demonstrates a high-level commitment to the organisation's anti-corruption

efforts, which builds staff confidence in implementing the organisation's anti-corruption measures and provides reassurance that acting on procedures will be supported.

Another important element of an anti-corruption programme is regular, risk-based anti-corruption training. This serves the practical function of communicating corruption risks and procedures to guard against them to staff, but also serves to foster a culture of integrity within an organisation.

FINANCIAL TRANSPARENCY

The five indicators in this category were designed to examine each organisation's level of transparency around a range of key financial activities where risks of corruption are present: asset disposal, procurement, and community and charitable donations. It also assessed whether organisations disclosed basic financial documents such as annual reports and budgets.

At its most basic, financial transparency requires the publication of financial reporting, i.e., an organisation's audited annual financial statements. In the case of public sector bodies, this enables the public to see how the State's resources are being managed, be it in terms of the use of public funds or the operation of State-owned companies. This should be one aspect of a two-pronged approach, the other being the publication of an organisation's budget and budget commentary. This enables the public to see how public funding is being spent, can shine a light on any discrepancies between budgeted and actual expenditure, and show how an organisation is performing according to expectations.

Asset disposal and public procurement can be vulnerable to kickbacks, collusion and bid-rigging, influence-peddling, bribery, cronyism and other corrupt practices through which parties on either side of the transaction may seek to abuse the process for private gain. In such cases, public funds are often squandered, the exchequer loses much-needed revenue and the quality of goods or services frequently suffers. The indicators in this category therefore looked at whether organisations were transparent about their procedures for asset transactions and procurement, understood to include information on how the organisations carries out all stages of the process, such as business case development, tendering, bid evaluation, and decision-making. In the case of procurement, this would also include details of how the progress of projects/orders is monitored.

This category also includes an indicator on whether the organisations disclose comprehensive information on contracts awarded. As noted earlier, the disclosure of financial data, alongside procedural and contractual information allows the public and other stakeholders to determine whether the public body is securing value for public money and that transactions have been conducted in the prescribed manner. It should be noted that public sector bodies that are subject to Freedom of Information (Fol) legislation (except those operating under the Utilities Directive) are obliged to publish details of public contracts over €25,000 awarded on a quarterly basis. As well as this, all public sector bodies subject to Fol are obliged to publish details of purchase orders/payments ‘by category with a total value of more than €20,000’.

OPEN GOVERNANCE

Open governance means that the public knows who is making decisions as well as the rules governing them. It also implies that there is clarity surrounding ownership structures and relationships between institutions, their directors and management. The more opaque these structures are, the more difficult it is to hold those working within them to account.

This category looked at whether organisations disclosed details of their respective relationships with the State, e.g., the government minister or department under which they operate, and also examined transparency around the make-up and activities of the organisations’ boards (or equivalent). Most fundamentally, the public should know who is serving on the board, as well as relevant details of each member’s background and affiliations. In *Beyond the Balance Sheet: IFC Toolkit for Disclosure and Transparency*, the World Bank Group’s International Finance Group recommends that organisations ‘concisely present the relevant work experience, education, and other board positions currently held by each board member’, emphasising elements ‘that are particularly relevant in their board roles’.⁴⁴ This allows stakeholders to assess whether there may be any conflicts of interest but can also be an opportunity to provide assurances that board members are suitably qualified. The IFC advises that best practice is to link each board members skills to the functions of the board and the ‘wider strategy and purpose of the company’.⁴⁵ It is equally important that the rules by which the board or its equivalent operates are set out comprehensively, so that all stakeholders can verify that appropriate procedures are in place for the efficient management and monitoring of the organisation’s activities, including independent

oversight to mitigate against various risks. In line with this, this category also examined whether available material indicated that Audit and Risk Committees enjoy operational independence. Publication of the board meeting (or equivalent) minutes on a regular basis can give assurance to the public and other stakeholders that governance structures are operating as they should and provides transparency around high-level decision-making.

This category also included an indicator examining whether organisations’ websites included an up-to-date page dedicated to ethics or governance. Transparency means not just making information available, but making it readily available to the average person, who might not have the knowledge or expertise to look for information across disparate platforms and locations. A dedicated webpage that shows how the organisation operates according to its procedures and policies, reports, and codes, sends a clear statement of the organisation’s commitment to transparency and high ethical standards. In doing so, it presents a useful resource for the organisation’s own staff and directors in guiding their own conduct.

RESPONSIBLE POLITICAL ENGAGEMENT

Although corporate political engagement can be a legitimate activity, it carries clear risks of corruption and undue influence over public policy. This risk is all the more acute in the case of public sector bodies, which have ‘specific corruption-related vulnerabilities [due to the] close relationships between government, politicians, ... boards and senior management’.⁴⁶ These ‘may become a channel for trading in influence, illegal political donations [and] undue lobbying’.⁴⁷ Furthermore, third parties may seek access to decision-makers in public bodies to influence policies or procurement in their interest.

The majority of the organisations assessed in this study are classed as ‘public service bodies’ under the Regulation of Lobbying Act 2015 and are thus exempt from lobbying registration and reporting requirements as long as communications are in the normal course of business. The majority of organisations assessed also do not have Designated Public Officials under the Lobbying Act. Organisations should nevertheless consider developing and publishing policies and information indicating the procedures in place to avoid lobbying and being lobbied, especially given the narrow interpretation of lobbying set out in the Lobbying Act and the wider understanding held by the public. As a proxy for this, this category included indicators assessing each organisation’s transparency around engagement with interest groups and meetings held by the chief executive (or equivalent).

This category also included an indicator assessing whether organisations had disclosed a policy and procedures relating to so-called ‘revolving door’ movements of staff between the public sector and the private sector. This can give rise to risk of using connections or information and knowledge acquired in the previous role to confer an undue advantage on a new employer. There is also a risk that officers or employees may act out of consideration of a job offer in the private sector while still working for a public body. Procedures should therefore be put in place to avoid actual or perceived conflicts of interest and to prevent an individual from leveraging their previous position to the advantage of a third party. These will include ‘cooling-off’ periods that prohibit the person leaving office, resigning or retiring from assuming a paid role with a private sector employer where that employer might benefit or might have benefited from a decision made by the former employer.

WHISTLEBLOWING POLICIES

TI defines whistleblowing as ‘the disclosure of information related to corrupt, illegal, fraudulent or hazardous activities being committed in or by public or private sector organisations – which are of concern to or threaten the public interest – to individuals or entities believed to be able to effect action’.⁴⁸ An organisation that encourages the disclosure of wrongdoing and is seen to act on those concerns will be better placed to prevent as well as detect potential problems before they escalate: ‘By disclosing information about such misdeeds, whistleblowers have helped save countless lives and billions of dollars in public funds, while preventing emerging scandals and disasters from worsening’.⁴⁹ However, whistleblowing can carry a heavy personal and professional toll and a significant proportion of workers report that they have suffered for having exposed wrongdoing.

The Protected Disclosures Act 2014 (PDA) created extensive legal protections and immunities for workers reporting wrongdoing. These protections were also made available to categories of workers other than employees, including former employees, and contractors across the public and private sectors. Good international practice suggests that encouraging a culture of integrity requires that employers offer robust protection from any reprisal for speaking up and take action in response to concerns raised by their workers.

This category evaluated each organisation’s whistleblowing policy and procedures, requiring that at a minimum they include assurances to all employees, contractors, subcontractors, suppliers, agents and others that no penalisation or reprisal will result from whistleblowing, in line with the provisions of the PDA. Whistleblowing policies should also commit to taking appropriate action in response to concerns raised, demonstrating that the organisation takes reports seriously. Moreover, public bodies as defined under Section 3(1) of the PDA are required under Section 22 of the Act to publish an annual report on protected disclosures containing data on the number of disclosures received and any action arising from them.

This category also examined whether organisations provide adequate information on the disclosure channels available to workers. In certain circumstances, whistleblowers may feel constrained in reporting concerns internally. Organisations’ policies should therefore actively facilitate external disclosures by providing guidance on how, when and with whom to report or seek advice.

ANNEX III: TEMPLATE SCORECARD

The template scorecard includes the individual indicators with the marking scheme and an example of good practice for each one.

ANTI-CORRUPTION AND ANTI-BRIBERY PROGRAMMES

AC1 Has the organisation made a public commitment against corruption and bribery?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Publicly committing to a zero-tolerance stance on bribery and corruption is an important aspect of an organisation's communication of its ethical standards to external stakeholders, including contractors and the public, and bolsters an internal organisational culture of integrity. Various Transparency International anti-bribery and anti-corruption guides advise that organisations make public commitments against corruption and bribery, for example, both guidelines No. 5 of 'Business Principles for Countering Bribery: A Multi-Stakeholder Initiative led by Transparency International' and No. 5 of TI's 'State-Owned Enterprise Healthcheck'.</p>	<p>1 point: A specific commitment to a zero-tolerance stance on bribery and corruption was available through the organisation's website, either posted on a webpage or published in corporate governance documents/publications such as annual reports and stakeholder relations material.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided TI Ireland researchers with documentary evidence that this commitment to a zero-tolerance approach to bribery and corruption specifically had been made in documents available internally.</p>

Good practice example: A commitment stating that 'The HEA has a zero-tolerance stance on bribery and corruption' was published on the website of the Higher Education Authority: <https://hea.ie/about-us/public-sector-information/>

AC2 Has the senior management and the board (where applicable) publicly shown support against corruption and bribery?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>The 'tone from the top' is a critical driver of an organisation's anti-corruption programme. It demonstrates a high-level commitment to the organisation's anti-corruption efforts, which builds staff confidence in implementing the organisation's anti-corruption measures and provides reassurance that acting in line with anti-corruption policies and procedures will be supported.</p>	<p>1 point: A statement from the board (or equivalent) or senior management making a commitment to support measures against corruption and bribery, and/or evidence that a senior executive or similar has responsibility for the anti-corruption and anti-bribery programme, was available through the organisation's website (either posted on a webpage or published in corporate governance documents/publications such as annual reports and investor relations materials).</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence that relevant material available internally demonstrated high-level support for the anti-corruption and anti-bribery programme.</p>

Good practice example: ComReg's website carried a statement that 'ComReg, and its Commission, is committed to a zero-tolerance position in relation to bribery, corruption or fraud': <https://www.comreg.ie/about/what-we-do/>

AC3 Has the organisation published a risk-based anti-corruption and anti-bribery programme?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>A publicly available anti-bribery and anti-corruption programme, with concrete provisions for controls and monitoring, gives substance to an anti-corruption and anti-bribery commitment. Such a programme should articulate clearly and in detail all the organisation's anti-corruption efforts, including its values and detailed policies and procedures around governance, risk management, internal and external communications, training and guidance, advice and whistleblowing channels, internal accounting controls, monitoring, evaluation and improvement efforts.</p>	<p>1 point: A comprehensive anti-corruption and anti-bribery programme was available through the organisation's website and included details of how it is monitored. (The programme may form part of an overall risk management plan or code of conduct but must contain concrete provisions sufficiently addressing corruption and bribery risks specifically).</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided TI Ireland researchers with documentary evidence that an anti-corruption and anti-bribery programme meeting the criteria outlined was in place.</p>

Good practice example: The HSE's Policy on Fraud and Corruption, which sets out a risk-based approach and system of controls, was available through its website: <https://www.hse.ie/eng/staff/resources/hr-circulars/policy-on-fraud-and-corruption.pdf>

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

<i>Indicator background</i>	<i>Marking scheme</i>
<p>By explicitly requiring all employees and directors (or their equivalents) to adhere to its anti-corruption and anti-bribery programme, an organisation makes clear that it expects compliance at all levels and in all activities and transactions, regardless of scale. This requirement sends a strong message about the organisation's commitment to embedding a culture of ethics and integrity throughout the organisation.</p>	<p>1 point: The organisation included a specific requirement that all employees and directors adhere to its anti-corruption and anti-bribery programme in relevant material available through its website.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided TI Ireland researchers with documentary evidence showing that relevant material available internally required employees' and directors' adherence to an anti-corruption and anti-bribery programme.</p>

Good practice example: Bord Iascaigh Mhara's Anti-Bribery, Corruption, Fraud and Anti-Theft Policy, which was published on its website, extends to 'all staff, directors and others who transact business with BIM': https://bim.ie/wp-content/uploads/2022/05/Anti-Corruption-Bribery-Fraud-and-Theft-Policy_.pdf (p. 2)

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

<i>Indicator background</i>	<i>Marking scheme</i>
<p>The anti-corruption context is dynamic, with, on the one hand, changing levels and types of corruption risk and, on the other, increasing expectations around corporate integrity and more stringent regulations on activities. A commitment to ongoing monitoring of an anti-corruption programme, based on internal and external reviews and risk assessments, provides confidence that an organisation takes these issues seriously and is prepared to face new challenges with up-to-date, effective measures.</p>	<p>1 point: Information published by the organisation outlined how the anti-corruption programme is monitored and reviewed for effectiveness in countering evolving corruption risks on a regular basis.</p> <p>0.5 points: The organisation was either partially compliant with the indicator, or provided TI Ireland researchers with documentary evidence showing that material available internally outlined procedures for the regular monitoring and review of the anti-corruption programme.</p>

Good practice example: Tusla's website sets out, in a section on anti-corruption and bribery measures, details of annual reviews of controls in place. These include an Annual Control Assurance Survey (for staff above a certain grade as well as 'others, where applicable, who have additional responsibilities with safeguarding against fraud, corruption, and bribery') and an Annual Assurance Report (completed by senior managers, committee chairs and department heads) 'to highlight any control weaknesses, progress made in the year, and any proposals for the following year'. An overall Annual Review of Effectiveness of Internal Controls is then reviewed and approved by the Board': <https://www.tusla.ie/about/transparency/#1>

AC6 Has the organisation disclosed details of an anti-corruption training programme for its employees and directors?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Training on an organisation's anti-corruption and anti-bribery programme is a key means of communicating corruption risks and procedures to guard against them to staff. To foster an anti-corruption culture that is responsive to changing circumstances, this training should be delivered periodically (annually or biannually), either internally or externally. Given resource constraints, it may not be practicable to give all staff in-depth training. In such cases, TI Ireland recommends incorporating a risk profile assessment to the process of providing training to employees.</p>	<p>1 point: The organisation made details of an anti-corruption and anti-bribery training programme for its employees and directors (or equivalent), or a specific reference to its implementation, available through its website.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that the organisation had in place a training programme on countering corruption and bribery for management and relevant staff.</p>

Good practice example: The Public Appointments Service's Fraud and Anti-Corruption Policy, which was available on its website, gives details of relevant training for employees, management and the board: <https://www.publicjobs.ie/documents/Fraud%20and%20Anti%20Corruption%20Policy.pdf> (p. 6)

AC7 Has the organisation disclosed a policy and procedures on gifts, hospitality and expenses?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Although often a legitimate aspect of relationship-building and business courtesy, gifts, hospitality and expenses can also be used to circumvent prohibitions against bribes and corruption and to gain undue competitive advantage or favours. A policy and procedures prohibiting the offering, giving, soliciting or receiving of gifts or other benefits where they could influence, or reasonably be perceived to influence, transactions or activities is therefore an important aspect of an organisation's anti-corruption and anti-bribery measures. This should set out appropriate thresholds and approval processes to ensure that gifts are legitimate, and outline consequences for non-compliance. Such a policy not only provides guidance for employees but, when publicly disclosed, demonstrates to bidders and other stakeholders that the highest standards of propriety are expected and enforced.</p>	<p>1 point: The organisation had published on its website a policy and procedures to ensure that gifts, hospitality and expenses are reasonable and legitimate and prohibiting the offering, giving, soliciting or receiving of gifts, hospitality or expenses whenever they could influence, or could reasonably be perceived to influence, the outcome of transactions or activities.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that it has in place an internally circulated policy and procedures to prevent corruption through the use of gifts, hospitality and expenses.</p>

Good practice example: Transport Infrastructure Ireland's Code of Business Conduct, which was available on its website, sets out guidelines for giving and receiving gifts and entertainment, including thresholds and procedures to follow (e.g., a register of gifts): <https://www.tii.ie/about/about-tii/structure/Code-of-Business-Conduct.pdf> (p. 60)

AC8 Has the organisation disclosed a policy and procedures on conflict of interests?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>The impact of conflicts of interest, and perceived conflicts of interest, is particularly significant where any aspect of the public interest is at stake. Having a policy that defines conflicts of interest and procedures to identify, declare and manage them can provide direction to employees and others; protect an organisation's reputation; ensure compliance with legislation; and reinforce stakeholder and public trust.</p>	<p>1 point: The organisation had published a policy and procedures outlining how conflicts of interest are managed on its website.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that it had in place an internally circulated policy and procedures to manage conflicts of interest.</p>

Good practice example: The Office of Public Works published its Conflict of Interest policy on its website. The policy outlines several examples of conflicts of interest and sets out the procedure for disclosing and handling conflicts: <https://www.gov.ie/pdf/?file=https://assets.gov.ie/225012/81fab1db-9822-44d1-adff-ab7bca6727cc.pdf#page=null>

AC9 Has the organisation undertaken to exercise mandatory, properly documented, risk-based anti-corruption due diligence on third parties before entering a contract or transaction?

Indicator background

Third parties engaged to carry out activities on behalf of, or to provide services or goods to, the public and State sector may not always be bound by to the same high standards and these transactions can present a corruption risk due to opportunities for money laundering, manipulation of bids, false invoicing or kickbacks. All organisations should have in place procedures to carry out thorough, transparent due diligence on contracted third parties to ensure that their anti-corruption standards and controls are sufficiently robust, and to safeguard against any corruption vulnerabilities.

Marking scheme

1 point: The organisation must have published details of its due diligence measures in respect of third-party contracts/ transactions on its website.

0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that it had in place sufficiently robust third-party due diligence measures.

Good practice example: Bord Iascaigh Mhara's Anti-Bribery, Corruption, Fraud and Anti-Theft Policy, which was published on its website, outlines due diligence measures for third parties, including that BIM engages a 'company search provider' to assess suppliers who submit tenders. Successful suppliers are monitored 'on an ongoing basis': https://bim.ie/wp-content/uploads/2022/05/Anti-Corruption-Bribery-Fraud-and-Theft-Policy_.pdf (p. 6)

FINANCIAL TRANSPARENCY

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

<i>Indicator background</i>	<i>Marking scheme</i>
<p>As noted by the Code of Practice for the Governance of State Bodies (p. 31), ‘The publication of an annual report and audited financial statements is a primary expression of public accountability’, which holds true across all sectors and organisations. Audited financial statements are an important tool for stakeholders, including the public, to monitor the organisations’ activities, both in terms of their commitment to furthering the public interest and, where relevant, their use of public funds. Although the Office of the Comptroller and Auditor General publishes accounts for bodies within its remit, organisations should also publish or link to these in the interests of making the information readily accessible to interested parties. Where feasible, the accounts can be published as part of the organisation’s annual report.</p>	<p>1 point: The organisation must have published its audited financial statements for 2020 on its website.</p> <p>0.5 points: The organisation was partially compliant with the indicator.</p>

Good practice example: Several organisations including Science Foundation Ireland published their annual report, including financial statements, on their websites: <https://www.sfi.ie/research-news/publications/annual-reports/SFI-Annual-Report-2020-English.pdf>

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

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Budget transparency is critical to enabling the public to see that public resources and, where relevant, public funds are being managed in the public interest. In addition to budget figures themselves, supporting commentary provides vital context as to the aims and objectives of the organisation. The publication of budget details also provides a benchmark against which stakeholders can monitor actual performance and any deviation from planned expenditure.</p>	<p>1 point: The organisation’s budget and budget commentary for this financial year must have been available via its website.</p> <p>0.5 points: The organisation was partially compliant with the indicator.</p>

Good practice example: The Health Service Executive’s National Service Plan for 2022, which sets out the budget in detail by service area/business unit (pp. 117-122), was available on the HSE website: <https://www.hse.ie/eng/services/publications/serviceplans/hse-national-service-plan-2022.pdf>

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

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Asset disposal can pose a high corruption risk to all kinds of public sector and State bodies. Values may be manipulated and assets bought or sold at non-market values to favour officials’ associates or officials themselves. Bribes and benefits may be offered to officials, politicians or political parties with perceived influence over transactions. Any perception of such activities erodes public trust in institutions and enterprises that are supposed to be handled for the public good. This perception and the risks themselves can be countered by implementing a robust and transparent set of procedures around asset disposal, including requirements for rigorous business cases, ringfencing of functions, due diligence on interested parties, and independent monitoring and review.</p>	<p>1 point: The organisation must have published on its website a detailed procedure outlining how asset disposal is handled and protected from corrupt intervention.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that it had in place an internally circulated procedure on prevention of corruption in asset disposal.</p>

Good practice example: The Citizens’ Information Board’s Code of Practice, which was on its website, sets out a procedure for the disposal of assets: https://www.citizensinformationboard.ie/downloads/foi/code_of_practice.pdf (pp. 27-29)

FT4 Does the organisation disclose comprehensive information on its procurement policy and procedures on its website (except information that is legally protected for reasons such as national security, the protection of intellectual property or other confidentiality criteria)?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Procurement carries a significant corruption risk, with the possibility of bribes and kickbacks offered to officials and politicians to award inflated tenders or overlook siphoning of funds. The costs of corruption in procurement are not only financial: It can mean reduced quality and sustainability and poor value in the goods and services delivered, all of which erodes public confidence in institutions. Public sector and State bodies should proactively disclose their public procurement procedures so that all stakeholders, from bidders to members of the public, can have confidence that the mechanisms in place for selecting contractors and suppliers are legitimate and conform to requirements and good practice. In line with this, the organisation should publicise forthcoming opportunities, including details of the tendering procedure, transparently and in good time. Such practice indicates that it is committed to open competition and equal treatment of potential bidders. At a minimum, the website should direct those seeking information to details on how to access tendering documents, the timeline of the procedure and relevant contact information.</p>	<p>1 point: The organisation must have published a comprehensive procurement policy and procedures on its website.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that it had in place a procurement policy and procedures that meets the criteria outlined.</p>

Good practice example: The Valuation Office published its procurement policy on its website, including guidelines, procedures, thresholds and information on [etenders.gov.ie](https://valoff.ie/en/publications/corporate-governance-documents/valuation-office-procurement-policy.pdf): <https://valoff.ie/en/publications/corporate-governance-documents/valuation-office-procurement-policy.pdf>

FT5 Does the organisation disclose comprehensive information on contracts awarded?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>As well as being transparent about procedures at the tendering stage, public and State bodies should subsequently disclose details of contracts awarded, including information such as the name of the contractor, the value of the contract, date awarded, signing date, delivery timeline/milestones, and a public version of the contract itself, insofar as possible given commercial sensitivities. This allows stakeholders to scrutinise procurement procedures and their outcomes in a concrete way and to identify the ultimate beneficiaries of public contracts.</p>	<p>1 point: The organisation must have published, through its website, detailed information on contracts awarded.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland of contracts awarded.</p>

Good practice example: The website of the Environmental Protection Authority had a Public Contracts Award Register updated on a quarterly basis, including contracts worth above €25,000 with a description of the contract, name of the contractor, start and end dates, and value: <https://www.epa.ie/who-we-are/access-to-information/freedom-of-information-publication-scheme/public-contracts-awarded/>

FT6 Does the organisation disclose information regarding progress and payments of contracts awarded (including dates) on a regular basis?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Transparency regarding tendering procedures and contracts awarded, as outlined in respect of indicators FT4 and FT5, allows for public accountability at the tendering and awarding stages, but disclosing information on progress and payments made allows stakeholders to monitor the actual performance of contractors and demonstrates accountability through to the completion of a project. The OECD Recommendation on Public Procurement states that there should be free, online access not only to procurement regulations, tenders, and award announcements, but also to information on the performance of the public procurement system, such as benchmarks and monitoring of results.</p>	<p>1 point: The organisation must have published on its website information on the progress of contracts awarded, including dates for milestones and deliverables and details of payments made, including amounts and dates.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland regarding the progress of contracts awarded.</p>

Good practice example: Several of the organisations assessed in this study disclosed certain details of payments on a quarterly basis but none had published information on milestones, benchmarks and monitoring of procurement outcomes.

FT7 Does the organisation publish information on charitable donations and community contributions, including procedures, and reporting on those made?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Charitable donations and community contributions, although often a legitimate and important aspect of corporate social responsibility, can be used as a means of bypassing prohibitions on contributions to gain undue advantages. To guard against such activities, or the perception of such activities, all semi-state and public sector organisations should publicly disclose any charitable contributions and sponsorships. Although this information is sometimes given in narrative or aggregate format in annual reports or dedicated webpages, a specific data table detailing specific charitable donations and/or community contributions provides greater transparency and concrete information.</p>	<p>1 point: The organisation must have disclosed on its website specific data on its charitable donations and/or community contributions.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland of its charitable donations and/or community contributions.</p>

Good practice example: ComReg’s website carried a statement confirming that it does not make any charitable donations: <https://www.comreg.ie/about/what-we-do/corporate-governance/>

OPEN GOVERNANCE

OG1 Has the organisation published comprehensive information about the relationship with the State and government?

Indicator background

There should be clarity regarding structures of ownership and relationships between institutions and organisations. The more opaque these structures are, the less the organisation's stakeholders are able to hold it to account. Public and State bodies should therefore disclose details of their respective relationships with the State, e.g. the government minister or department under which they operate; funding etc.

Marking scheme

1 point: The organisation must have disclosed on its website details regarding the nature of its relationship and interactions with the State government.

0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland.

Good practice example: Fáilte Ireland's 2020 annual report, which was available on the website, outlines its statutory basis and relationship with the relevant government minister: <https://online.flippingbook.com/view/9881831/> (p. 34)

OG2 Has the organisation disclosed information on the composition of its board (or equivalent) and members' profiles or, where there is no board, information on senior management?

Indicator background

Most fundamentally, the public should know who is serving on the board of an organisation, as well as relevant details of each member's background and affiliations. In *Beyond the Balance Sheet: IFC Toolkit for Disclosure and Transparency*, the World Bank Group's International Finance Group recommends that organisations 'concisely present the relevant work experience, education, and other board positions currently held by each board member', emphasising elements 'that are particularly relevant in their board roles'. This allows stakeholders to assess whether there may be any conflicts of interest but equally can be an opportunity to provide assurances that board members are suitably qualified. The IFC advises that best practice is to link each board members skills to the functions of the board and the 'wider strategy and purpose' of the organisation (p. 62). Where an organisation does not have a board or some equivalent, senior management should be similarly identified.

Marking scheme

1 point: The organisation must have disclosed on its website the names and relevant background details of each board member (or equivalent) or members of senior management.

0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland of the composition of its board (or equivalent) or similar information on senior management.

Good practice example: Údarás na Gaeltachta had a webpage listing its board members with profiles for each one: <https://udaras.ie/en/about/who-we-are/our-board/>. An Garda Síochána, an example of an organisation without a board, included a page on its 'Senior Leadership Team', including members' profiles, on its website: <https://www.garda.ie/en/about-us/senior-leadership-team/>

OG3 Has the organisation/body disclosed the rules by which its board makes decisions (where relevant) or its corporate governance framework or similar?

Indicator background

All public and State bodies should be operated in accordance with the highest standards of governance and with procedures in place to ensure effective and responsible management of the organisation's affairs in the public interest. They should be transparent about the rules governing decision-making, to demonstrate public accountability, appropriate autonomy, and a commitment to ethical practices.

Marking scheme

1 point: The organisation must have disclosed the rules governing high-level decision-making on its website.

0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland of the rules that were in effect at that time.

Good practice example: Teagasc's 2020 annual report, which was published on its website, contains details of the rules governing the board (p. 73 on) and confirms that the board has 'adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code' (p. 78): <https://www.teagasc.ie/media/website/publications/2021/Annual-Report-2020-and-Financial-Statements.pdf>. The Office of the Ombudsman, an example of an organisation without a board, had published its Corporate Governance Framework, which sets out the rules around decision-making and governance structures: <https://www.ombudsman.ie/corporate-governance-framework/Corporate-Governance-Frame.pdf>.

OG4 Does the organisation publish the minutes of its board meetings (or equivalent)?

<i>Indicator background</i>	<i>Marking scheme</i>
Publication of minutes of the meetings of the organisation's board (or equivalent) provides transparency around its high-level decision-making and is an important channel through which to communicate the rationale behind decisions to stakeholders.	1 point: The organisation must have published minutes of the meetings of its board (or equivalent) up to the last quarter. 0.5 points: The organisation was partially compliant with the indicator.

Good practice example: The National Transport Authority had published board meeting minutes up to the quarter before this study was carried out on its website: <https://www.nationaltransport.ie/about-us/board/>

OG5 Do available documents indicate that the Audit & Risk Committee enjoys full operational independence?

<i>Indicator background</i>	<i>Marking scheme</i>
The credibility of an Audit and Risk Committee as a safeguard against corruption and other misconduct in an organisation's operations rests on its independence from the executive functions of the organisation. The Audit and Risk Committee should be sufficiently independent to be able to challenge management and highlight corruption risks and other deficiencies or vulnerabilities, without the interference (or perception of interference) of any conflicting allegiance or interest. For instance, the Code of Practice for the Governance of State Bodies stipulates that the Audit and Risk Committee should be composed of 'at least three independent non-executive board members, or in the case of smaller State bodies (less than 20 employees) two independent non-executive board members'. For organisations that do not have a board, analogous arrangements should be put in place to ensure independence.	1 point: The organisation must have disclosed through its website sufficient details regarding the composition of the Audit and Risk Committee (or equivalent) to indicate that enjoys operational independence. 0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that it had at that time measures in place to ensure the independence of the Audit and Risk Committee (or equivalent).

Good practice example: CSO's Corporate Governance Standard, which was on its website, confirms the composition and independence of the Audit Committee: https://www.cso.ie/en/aboutus/lgdp/cgt/ocg/corporategovernancestandard/chapter_5/

OG6 Does the organisation have a comprehensive up-to-date page on its website dedicated to ethics and/or governance?

<i>Indicator background</i>	<i>Marking scheme</i>
Transparency means not just making information available but making it readily available to the average person, who may not have the frame of reference or expertise to search for information among a wide range of documents and online locations. A dedicated webpage that shows how the organisation operates, including its procedures and policies, reports, Code of Conduct etc., is not only valuable for external stakeholders, but is a useful resource for the organisation's own people, as well as a clear statement of the organisation's commitment to transparency and high ethical standards.	1 point: The organisation must have had a page dedicated to ethics or governance as part of its website. 0.5 points: The organisation was partially compliant with the indicator.

Good practice example: Bord Bia had a webpage on corporate governance, with links to the Code of Practice for the Governance of State Bodies, Bord Bia's code of conduct and material on protected disclosures, FoI, procurement etc.: <https://www.bordbia.ie/about/governance/corporate-governance/>

RESPONSIBLE POLITICAL ENGAGEMENT

PE1 Does the organisation disclose information on regulation of lobbying?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Many of the organisations assessed for this index have designated public officials (DPOs), i.e., high-level officials who may be lobbied as defined by the Regulation of Lobbying Act 2015. Section 6(4) of the Lobbying Act requires each public body to which it is relevant to publish a list of designated public officials of the body. The Standards in Public Office Commission, which is the lobbying regulator, has requested that all such organisations 'create a dedicated page entitled "Regulation of Lobbying" [...] in the "About Us" section of their website', include a link on this page to lobbying.ie (the online register of lobbying), and 'publish and maintain [...] an up-to-date list of the organisation's DPOs'.</p>	<p>1 point: The organisation had a Regulation of Lobbying webpage including a link to the lobbying register and a list of DPOs.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence of its lobbying activities to TI Ireland.</p> <p>N.B. Only those bodies that have designated public officials (DPOs) have been scored on this indicator.</p>

Good practice example: The Valuation Office's website had a page on Regulation of Lobbying, including a list of DPOs and a link to lobbying.ie: <https://www.valoff.ie/en/about-us/corporate-policies/regulation-of-lobbying-act-2015/>

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

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Think tanks and representative/lobby groups typically seek to advance certain positions on policy matters and may engage in lobbying as defined under the Regulation of Lobbying Act 2015. All organisations should disclose whether they are affiliated with any such bodies or confirm that they have no such affiliations.</p>	<p>1 point: The organisation had disclosed on its website details of its funding or membership of any think tanks or representative/lobby groups or confirmed that it has no such affiliations.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or subsequently provided relevant documentary evidence to TI Ireland.</p>

Good practice example: ComReg's website carried a statement confirming its membership of IBEC (Irish Business and Employers' Confederation): <https://www.comreg.ie/about/what-we-do/corporate-governance/>. The Higher Education Authority published the following statement on its website: 'The HEA is not a member of any think tanks, lobbying or representative groups nor does it fund any': <https://hea.ie/about-us/public-sector-information/>

PE3 Does the organisation proactively publish the diary of the chief executive (or equivalent)?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>The Department of Public Expenditure and Reform's FOI Model Publication Scheme recommends the publication of ministerial diaries with details of events and meetings attended. This allows the public to see which groups and individuals are communicating with the Minister and to gain an insight into access and potential influence on decision-making. Although chief executives (or the equivalent) of public bodies are not required to publish their diaries, this is best practice in terms of transparency and public accountability.</p>	<p>1 point: The organisation had disclosed on its website the chief executive's diary for the previous month or quarter.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that the chief executive's diary is made available.</p>

Good practice example: The Central Bank had published the Governor's diary on an annual basis up to June 2022: <https://www.centralbank.ie/about/freedom-of-information/freedom-of-information-publication-scheme/foi-disclosure-log/appointment-diaries>. Board diaries had been published on the website of the Revenue Commissioners up to June 2022: <https://www.revenue.ie/en/corporate/information-about-revenue/governance/board-diaries.aspx>.

PE4 Does the organisation have a publicly available policy and procedures that manages ‘revolving door’ movements of directors and senior members of staff to and from public sector positions or roles elsewhere in the private sector?

Indicator background

In the public sector, there may be movement between the organisation and the State administration, or movement between the organisation and the private sector. In either case, procedures should be put in place to avoid actual or perceived conflicts of interest and to prevent an individual from leveraging her previous position and access to the untoward advantage of any party. These may include ‘cooling-off’ periods or provisions prohibiting the relevant individual from working on projects that overlap with previous roles. Although the relevant provisions of the Civil Service Code of Standards and Behaviour may apply, organisations should have a policy and procedures in place showing how these are applied.

Marking scheme

1 point: The organisation had disclosed on its website a policy and procedures in place to manage revolving-door movements.

0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland that there was an internal policy and procedures managing revolving-door movements.

Good practice example: The Higher Education Authority’s Code of Business Conduct, which was published on the website, includes an appendix setting out the policy on appointments after leaving the employment of the Higher Education Authority, where a potential conflict of interest may arise: <https://hea.ie/assets/uploads/2017/04/Framework-for-a-Code-of-Business-Conduct-rev-emp-v-2-Oct-18.pdf>

WHISTLEBLOWING POLICIES AND PROCEDURES

WB1 Has the organisation published a comprehensive protected disclosures policy and procedures, specifically including assurances to employees, contractors, subcontractors and suppliers, agents and other intermediaries that no penalisation or reprisal will result from whistleblowing?

Indicator background	Marking scheme
<p>Transparency International defines whistleblowing as ‘the disclosure of information related to corrupt, illegal, fraudulent or hazardous activities being committed in or by public or private sector organisations – which are of concern to or threaten the public interest – to individuals or entities believed to be able to effect action’ (A Best Practice Guide for Whistleblowing Legislation, 2018). Whistleblowers are invaluable in exposing corruption, fraud and mismanagement, but blowing the whistle can carry personal and professional risks. The organisation’s whistleblowing policy should therefore, inter alia, include assurances that whistleblowers will not suffer penalisation of any kind as a result of raising concerns in the workplace and that action will be taken in response to those concerns where warranted, as well as information on their rights and responsibilities consistent with Irish law. In particular, organisations should take care not to link protections for whistleblowers to a ‘good faith’ requirement. Although the Protected Disclosures Act 2014 requires that a person making a protected disclosure have a ‘reasonable belief’ that it is true, the term ‘good faith’ is distinct and is not used in the legislation. ‘Good faith’ has been interpreted in case law as referring to a person’s motivation, which the Act states is irrelevant.</p>	<p>1 point: The organisation had publicly disclosed on its website a whistleblowing policy that covers all employees and relevant third parties and undertakes to protect whistleblowers from any reprisal for speaking up.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland researchers that a whistleblowing policy meeting the criteria was in place internally.</p>

Good practice example: The Land Development Agency had published its Protected Disclosures Policy on its website. The policy applies to ‘current and former workers of the Agency whether permanent or temporary, retired workers, ex-workers, independent contractors, consultants, trainees and agency workers’ (p. 5) and states that ‘penalisation of employees who make a disclosure will not be tolerated’ (p. 10): <https://lda.ie/wp-content/uploads/2021/06/Policy-on-Protected-Disclosures.pdf>

WB2 Has the organisation disclosed details of internal and external channels available to workers who wish to make a protected disclosure?

Indicator background	Marking scheme
<p>Placing the burden on a concerned party to judge which internal reporting channel is most appropriate, or requiring that contact first be made with another section of the organisation to receive contact details, may have a chilling effect on the making of protected disclosures. Whistleblowing policies should therefore provide information on the channels available to report wrongdoing. Furthermore, details of how to discuss protected disclosures through external channels (including contact details), which is allowed for under the Act (‘a procedure the use of which by the worker is authorised by the worker’s employer’), shows a real commitment to facilitating the reporting of concerns. Sharing details of internal and external channels publicly should ensure that relevant third parties, contractors etc. have access to the necessary details. It also demonstrates that an organisation actively encourages a culture where the highest ethical standards are prioritised.</p>	<p>1 point: The organisation had publicly disclosed on its website details of internal and external channels available to make protected disclosures.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland researchers that information on channels available to make protected disclosures was available internally.</p>

Good practice example: The Land Development Agency’s internal whistleblowing policy, which was published on its website, outlines internal and external channels to make a protected disclosure: <https://lda.ie/wp-content/uploads/2021/06/Policy-on-Protected-Disclosures.pdf>

WB3 Had the organisation published an annual report by 30 June detailing the number of protected disclosures made and actions taken the previous year?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Whistleblowing policies should commit to taking appropriate action in response to concerns raised, demonstrating that the organisation takes reports seriously and will not brush legitimate concerns under the carpet. One aspect of transparency in this area is the annual report on protected disclosures that is required under the Protected Disclosures Act 2014. Recording and disclosing the number of reports and actions taken in response to them, as outlined in Section 22 of the Act, provides an objective measure of an organisation's willingness to act on information received through whistleblowing.</p>	<p>1 point: The organisation had publicly disclosed on its website by 30 June an annual report on the number of protected disclosures received and actions taken during the preceding year, as required under Section 22 of the Protected Disclosures Act 2014.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland researchers that it had kept statistics on protected disclosures received and action taken during the preceding year.</p>

Good practice example: Tusla publishes its protected disclosures annual reports on a dedicated page of its website, with details of the number of disclosures received and actions taken: <https://www.tusla.ie/staff/protected-disclosures/protected-disclosures-annual-reports/>

WB4 Has the organisation undertaken to train relevant staff on handling whistleblowing reports?

<i>Indicator background</i>	<i>Marking scheme</i>
<p>Organisations should train relevant staff on the receipt, investigation and handling of whistleblowing reports. Such a training programme should be delivered regularly, either internally or externally, and ideally be tailored to accommodate different lines of business within the organisation.</p>	<p>1 point: The organisation had disclosed on its website a commitment to training relevant management and employees on how to process, assess and, where relevant, investigate whistleblowing reports as well as any legal responsibilities arising from them.</p> <p>0.5 points: The organisation was either partially compliant with the indicator or provided documentary evidence to TI Ireland researchers regarding its commitment to train relevant staff on how to handle, process, assess and, where relevant, investigate whistleblowing reports as well as any legal responsibilities arising from them.</p>

Good practice example: The Central Bank's whistleblowing policy, which was published on the Central Bank website, states that training on the policy will be given to the management teams of all divisions: <https://www.centralbank.ie/docs/default-source/careers/policies/internal-whistleblowing-policy.pdf?sfvrsn=10>

ANNEX IV: RESOURCES AND TOOLS

SELECTED IRISH LEGISLATION AND GUIDELINES

- > Code of Practice for the Governance of State Bodies, <https://www.gov.ie/pdf/?file=https://assets.gov.ie/138835/1d213280-29b8-41ec-92c4-ca8974db5224.pdf#page=null>
- > Criminal Justice (Corruption Offences) Act 2018, <https://www.irishstatutebook.ie/eli/2018/act/9/enacted/en/print.html>
- > Freedom of Information Model Publication Scheme, <https://foi.gov.ie/download/model-publication-scheme-guidance-october-2015/>
- > Protected Disclosures Act 2014, <http://www.irishstatutebook.ie/eli/2014/act/14/enacted/en/print.html>
- > Regulation of Lobbying Act 2015, <http://www.irishstatutebook.ie/eli/2015/act/5/enacted/en/print.html>

TRANSPARENCY INTERNATIONAL

- > Curbing Corruption in Public Procurement, A Practical Guide, <https://www.transparency.org/en/publications/curbing-corruption-in-public-procurement-a-practical-guide>
- > State-Owned Enterprise Healthcheck, <https://www.transparency.org/en/publications/state-owned-enterprise-healthcheck>
- > 10 Anti-Corruption Principles for State-Owned Enterprises, <https://www.transparency.org/en/publications/10-anti-corruption-principles-for-state-owned-enterprises>

ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT

- > Guidelines on Anti-Corruption and Integrity in State-Owned Enterprises, <https://www.oecd.org/daf/ca/Guidelines-Anti-Corruption-Integrity-State-Owned-Enterprises.pdf>
- > State-Owned Enterprises and Corruption: What Are the Risks and What Can Be Done?, https://www.oecd-ilibrary.org/governance/state-owned-enterprises-and-corruption_9789264303058-en

WORLD BANK GROUP / INTERNATIONAL FINANCE CORPORATION

- > Beyond the Balance Sheet: IFC Toolkit for Disclosure and Transparency, https://www.ifc.org/wps/wcm/connect/topics_ext_content/ifc_external_corporate_site/ifc+cg/resources/toolkits+and+manuals/beyond+the+balance+sheet+++ifc+toolkit+for+disclosure+and+transparency
- > Corporate Governance of State-Owned Enterprises: A Toolkit, <https://openknowledge.worldbank.org/bitstream/handle/10986/20390/9781464802225.pdf?sequence=1&isAllowed=y>
- > Leadership Training Toolkit for State-Owned Enterprises: Boards and Owners, https://www.ifc.org/wps/wcm/connect/9882a886-10ba-4d4c-bff8-e0efe0457a93/WBG_SOE_Leadership_Toolkit.pdf?MOD=AJPERES&CVID=nDihxtC

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