

2024

Corporate Governance Framework



Corporate Governance Framework

Our Vision

Safe and trustworthy food for everyone

Our Mission

We protect consumers and raise compliance through partnership, science and food law enforcement

Our Values

Integrity, respect, passion, transparency,
teamwork and collaboration

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Supporting Documentation

1. Code of practice for the Governance of State Bodies 2016
2. The Food Safety Authority of Ireland Act, 1998
3. Human Resources Policies and Procedures
4. Official boards of the FSAI
5. FSAI Board Standing Orders
6. FSAI Risk Management Policy and Corporate Risk Register
7. Audit Committee Charter and Terms of Reference
8. FSAI Finance Policies and Procedures
9. FSAI Code of Conduct
10. FSAI Anti-Corruption Policies
11. Declaration and Statement of interest forms
12. Schedule of Matters Reserved for the Board
13. Corporate Governance Framework Acknowledgement Form

Some of these documents are on Ourspace. Access to the remaining documents can be found by contacting the Corporate Affairs function. The board has access to these documents in their entirety via the board app.

Glossary

DoH	Department of Health
DPER	Department of Public Expenditure and Reform
EFSA	European Food Safety Authority
FSAI	Food Safety Authority of Ireland
OA	Oversight Agreement
PDA	Performance Delivery Agreement
The Code	The Code of Practice for the Governance of State Bodies (2016)

Foreword

Corporate governance is vitally important for the FSAI in effectively completing its statutory obligations. It ensures that a framework of structures, policies and processes are in place to deliver on these obligations and it also allows members to objectively and effectively assess management and corporate performance. At its most basic level, corporate governance is about how the FSAI does its work and how it holds itself answerable to its stakeholders.

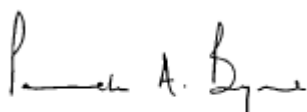
Organisations with good corporate governance have the capacity to maintain high-quality services and to deliver continuous improvement. Good corporate governance is fundamental to any effective organisation. It is credited with improving organisational efficiency and accountability as well as enhancing openness and transparency within stakeholder groups.

Corporate governance can be defined as the framework of rules, practices and policies by which an organisation can ensure accountability, fairness and transparency in an organisation's relationship with its stakeholders.

For the Food Safety Authority of Ireland, these values lie at the core of our mission and has developed this framework in line with Government policy and [the revised Code of Practice for the Governance of State Bodies \(2016\)](#). The FSAI, as a regulator and a consumer protection agency, must constantly strive to ensure that it operates to the highest appropriate governance standards. Agencies with good corporate governance have the capacity to maintain high-quality services and to deliver continuous improvement.

This governance framework is based upon expert advice from the Institute of Public Administration (IPA) and took into account various legal, regulatory and professional obligations and guidance. Following consultation and research, this Code of Governance reflects the current standards, policies and procedures within the FSAI. The corporate governance framework was originally approved by the Board of the FSAI in March 2010 with this revised version approved in April 2020. It is published on the FSAI's website as part of our commitment to openness and accountability.

The Corporate Governance Framework outlines the appropriate systems, processes and principles which underpin a high performing and well governed organisation. The FSAI recognises that standards need to be responsive to the changing environment and will continue to develop and update the framework over time as both the public and State sector governance frameworks evolve.



Dr Pamela A Byrne
Chief Executive Officer

Introduction

This Corporate Governance Framework aspires to provide a clear outline of the workings of corporate governance within the Food Safety Authority of Ireland. This Framework is drafted in line with the [Code of Practice for the Governance of State Bodies \(2016\)](#). It documents the governance in place for the authority which is guided by the five governance principles.

The purpose of this framework is to provide a clear and comprehensive summary of the principal aspects of corporate governance for the Board members and Senior Management of the FSAI.

This framework focuses on key areas of corporate governance which are of direct and particular relevance to the FSAI as a State body. It also points to sources of more detailed guidance and includes key governance documents and pronouncements. It is envisaged that this framework will be developed over time as the governance agenda and needs of the FSAI and its stakeholders evolve.

The content is designed to reflect best practice in corporate governance and focuses on practical responses to the specific corporate governance requirements of the FSAI. Effective corporate governance is important because it provides clarity in relation to role, authority and responsibility and it supports prudent decision making with appropriate audit, assignment and compliance arrangements.

Translating the ‘Code’ into Action

At all times this framework should provide a comprehensive foundation on which the authority’s policies and actions develop in accordance with these principles of good governance. The Framework also sets out the elements against which compliance with the Corporate Governance Standard will be measured.

This document is set out in accordance with the Standard established by the Department of Public Expenditure and Reform (DPER) in its 2016 publication [‘Code of Practice for the Governance of State Bodies’](#).

As such, the chapters of this framework are in accordance with the principles, guidelines and associated documentation set out within the [‘Code of Practice for the Governance of State Bodies’](#) that have been established to provide overarching governance guidance for State bodies.

Overview

This document will look at the following organisational aspects in regard to corporate governance:

- Chapter one provides an overview of the authority's mission, values and functions.
- Chapter two explains the governance structure of the authority and the responsibilities bestowed upon it.
- Chapter three delineates the business planning, management and financial control processes present within the organisation.
- Chapter four outlines the risk management framework in place within the authority.
- Chapter five outlines the standards of behaviour held by the Authority.
- Chapter six outlines the relationship in place between the authority, the minister for health and the Oireachtas.
- The final chapter outlines the documents supporting documentation which are available on the [FSAI Board Application](#).

Chapter 1: Overview of the Food Safety Authority of Ireland

1.1 Introduction

This first chapter of the FSAI Corporate Governance Framework provides an overview of the authority in terms of its mission, strategy and values.

The FSAI is a statutory, independent and science-based public body established under the Food Safety Authority of Ireland Act, 1998 (the Act). This Act was enacted in July 1998 and came into effect on 1st January 1999.

It is governed by a ten-member Board and managed, operationally, by a six-member executive management group, led by the Chief Executive officer. The FSAI also has a member Scientific Committee to assist and advise the Board along with a member Food Safety Consultative Council. Therefore, decisions relating to food safety and hygiene take account of the latest and best scientific advice and information available. The FSAI is a public body under the aegis of the Department of Health. Further detail can be seen in the [FSAI corporate strategy](#).

Food Safety AUTHORITY OF IRELAND

Our Strategy

Our vision
Safe and trustworthy food for everyone

Our mission
To protect consumers and raise compliance through partnership, science and food law enforcement

Goal 1 Enforcement and compliance
To enforce food law and increase compliance, in collaboration with our regulatory partners, through a world-class food control system

Goal 2 Science, expertise and evidence
To advance food safety and integrity through independent science, expertise and a strong evidence base

Goal 3 Engagement and communication
To be a leader in the safety and integrity of food through communication, partnership, collaboration and advocacy

Goal 4 Organisational excellence
To empower our people, strengthen our systems, and develop our culture to achieve organisational excellence and maximise our impact

Figure 1 The FSAI Corporate Strategy

1.2 Mandate and responsibilities

Food Safety authority of Ireland act, 1998

The FSAI has been granted a range of duties and powers under the Food Safety Authority of Ireland Act, 1998. See the act in [full here](#). In addition, it represents Ireland on food safety issues in the European Union, liaising regularly with the European Commission, European Parliament, and the European Food Safety Authority (EFSA). The FSAI is named as a national focal point or EFSA ambassador in Ireland, which ensures a timely two-way exchange of relevant information.

In addition to this, a range of other national legislation influences how the FSAI is governed. These include employment legislation, the Safety, health and welfare at work act, 2005 Freedom of Information Act 2014, data protection acts, 1988-2018 and official languages act, 2003.

1.3 Organisational structure

The organisational structure is set out below:



Figure 2 The FSAI Corporate Structure

1.4 Values

The [FSAI Corporate Strategy 2019-2023](#) describes the values which underpin the work conducted by the FSAI on a daily basis.

Values are the beliefs or guiding principles that are core to an organisation and help to guide what we do and the decisions we make in order to achieve our mission. They are visible in our behaviour, how we interact with each other and do our business and can provide a framework for building a great culture. They underpin culture, approaches to strategy and how goals are achieved. They help define behaviours that are valued, incorporating the principles of ‘the way things are done around here’.

At FSAI we pride ourselves in having a friendly and open culture. It is this culture that enables us to work together, grow and develop. At the heart of everything we do are our six values:



Figure 3 The FSAI Values Framework

1.5 Performance Measures and Reporting

A core element of Government policy in public expenditure terms, since 1997, has been an agreed programme of expenditure reviews. This emanated from a recognised need for a systematic analysis and evaluation of what was being achieved by government spending, including the provision of or subventions to bodies and agencies within the annual voted government estimates.

The reviews are focussed on issues of economy, efficiency and effectiveness and the justification of exchequer spending. The specification of performance measures and indicators and the systematic reporting of performance is a priority area which allows for some validation, over time, of performance achievement. The measures and indicators should link closely with the corporate and business planning process being implemented across public bodies and should be consistent with the performance verification group reporting obligations.

The FSAI is working towards the establishment of an embedded performance indicator culture which will operate through the annual service plan, corporate priorities and the business planning process. Consistent with external reporting obligations, the FSAI aims to develop its own methods of measuring results (against targets set) so as to demonstrate enhancements to its efficiency and effectiveness. Comparisons with past performance and, sometimes with similar outside organisations are helpful in this regard.

In an effective information and financial management system, it is essential that the systems and organisational processes ensure that the achievement of results is properly measured and reported. Measures can be either mostly quantitative or qualitative by reference to service rendered. A key element of performance measurement is a system of internal reporting. As a matter of good practice, the FSAI aims to establish internal operational reports at various levels of the organisation (such as divisional levels) to measure and monitor performance, as part of business planning. The success of the FSAI in achieving the agenda established in its service plan will depend not only on the excellence of the plan but also on its ability to review, approve and monitor performance. For the FSAI, there are many dimensions to monitoring performance and it is crucial that it takes a holistic, rather than a narrow view.

The Chief Executive and Senior Management group of the FSAI have a number of responsibilities in relation to performance monitoring. These include the collation of data regarding the performance of the organisation for presentation to the Board and the ongoing assessment of the continued relevance and appropriateness of divisional and corporate performance measures and indicators.

In compliance with the [Code of Practice for the Governance of State Bodies \(the Code\)](#) there is an Oversight Agreement (OA) between the Department of Health (DoH) and FSAI. The OA outlines the existing legal framework; the operating environment; purpose and responsibilities of FSAI; expected level of compliance with the Code; details of the Performance Delivery Agreement; and governance arrangements including sanction for areas of expenditure. As part of the OA a Performance Delivery Agreement (PDA) is agreed with DoH.

The PDA, which contains annual and multi-annual targets, acts as a contract between FSAI and DoH and outlines an agreed level of service, with an aim to improve the efficiency and effectiveness in the delivery of FSAI's services. The PDA aligns the statutory framework of FSAI with the DoH's Statement of Strategy and Government policies for the reform and modernisation of the Public Service.

In an effective information and financial management system, it is essential that the systems and organisational processes ensure that the achievement of results is properly measured and reported. Measures can be either mostly quantitative or qualitative by reference to service rendered. A key element of performance measurement is a system of internal reporting. As a matter of good practice, the FSAI has established internal operational reports at various levels of the organisation to measure and monitor performance, as part of business planning. The success of the FSAI in achieving the agenda established in its PDA depends not only on the excellence of the plan but also on its ability to review, approve and monitor performance. This review is carried out on a holistic view of the organisational performance.

The Chief Executive and Senior Management group of the FSAI have a number of responsibilities in relation to performance monitoring. These include the collation of data regarding the performance of the organisation for presentation to the Board and the ongoing assessment of the continued relevance and appropriateness of divisional and corporate performance measures and indicators.

The [Code r](#) requires that non-commercial State bodies be subject to Periodic Critical Review (PCR) no later than every 5 years, to ensure the on-going business case for each State body. The objective of PCR is to secure improvements in accountability, efficiency and effectiveness and to scrutinise objectively the case for rationalisation and consolidation of public bodies in light of changing requirements, demands and priorities. The review process should also assess the extent to which the governance structure of each public body and the Department's oversight of that body (if appropriate) is consistent with its legislative underpinning and is strongly aligned to the business needs of the body. Such reviews include the external environment (economic, political, legislative, stakeholder, and technological), organisational capacity (governance, financial management, process management, other organisational linkages, HR management) and organisational performance (relevance, financial viability, economy, efficiency, effectiveness). The review should be evidence based and where possible compare actual performance against targets and/or external benchmarks.

Chapter 2 Governance structure and responsibilities

2.1 Introduction

This chapter will outline the governance structure and responsibilities in place in the Food Safety authority. The authority has a code of conduct in place for the board and its staff. This can be seen on the [FSAI Board App](#). It outlines the ethical standards and behaviour expected from Board members and staff of the Authority. Members should be guided by the Authority's values of: integrity, collaboration, respect, passion, transparency and teamwork.

Members should also be guided by the following principles (developed by the Institute of Public Administration/Chartered Institute of Public Finance and Accountancy), and which are specifically applicable to Irish publicly funded State bodies. A Board member in the conduct of business should aim to ensure adherence to the following principles:

- **Collective responsibility** – While Board members must be independent and free to offer constructive challenge at Board meetings, they must also share collective responsibility for decisions taken by the Board as a whole on behalf of the body corporate. Ultimately, Board members must abide by the collective decisions of the Board.
- **Confidentiality** – It is essential that all Board members respect the confidentiality of information held by the FSAI. In terms of disclosure of information and confidentiality, all Board members of advisory committees and/or other groupings, must comply with this requirement. This obligation should be brought to the attention of each individual nominated to such advisory committees or groupings. Confidentiality is specifically addressed in Section 39 of the FSAI Act. This also applies to persons 'having performed' the above roles and who may no longer do so.
- **Conduct** – Board members have a responsibility to be loyal to the organisation, the Board and fellow Board members and to be fully committed to all the organisation's activities. In fulfilling this role, Board members should be conscious when speaking publicly of the need to maintain the good reputation of the organisation. Public statements may need prior approval of the Board, depending on subject matter. Standards of behaviour and the FSAI's code of conduct are discussed fully in Chapter 7.
- **representational role** – Board members must be aware that, when writing or speaking on any matter that is within the remit of the FSAI, they may be perceived as representing the Board or the Board's position even when they are writing or speaking as a citizen, academic, professional, etc. Any (mis)perception that a member is speaking as a Board member can lead to embarrassment and distress for both Board member and organisation. It is good practice to clear articles or speeches on subject matter relevant to the FSAI with the chairperson or the Chief Executive in advance. If the media approaches a member,

it is good practice to inform the Chief Executive and where appropriate, the public relations/ press officer(s) before responding.

- operational issues** – It is essential that there is a clear understanding of the role of the Senior Management and the role of Board members. The role of the Board is to develop strategies, policies and plans for the organisation and to monitor and review performance. It is the role of the senior managers to implement those strategies, policies and plans. Non-executive directors should avoid interfering in the day-to-day running of the organisation.

2.2 Structure of the Board

The FSAI Act, 1998 legislates for a ten-member Board, consisting of a chairperson and nine ordinary members, one of whom is chairperson of the FSAI Scientific Committee. Board members are appointed by the Minister for Health and may serve for a period of up to five years. The full membership of the Board can be seen here on the [FSAI website](#).

2.3 Corporate Governance Structure

This table provides an overview of the corporate governance structure of the FSAI.

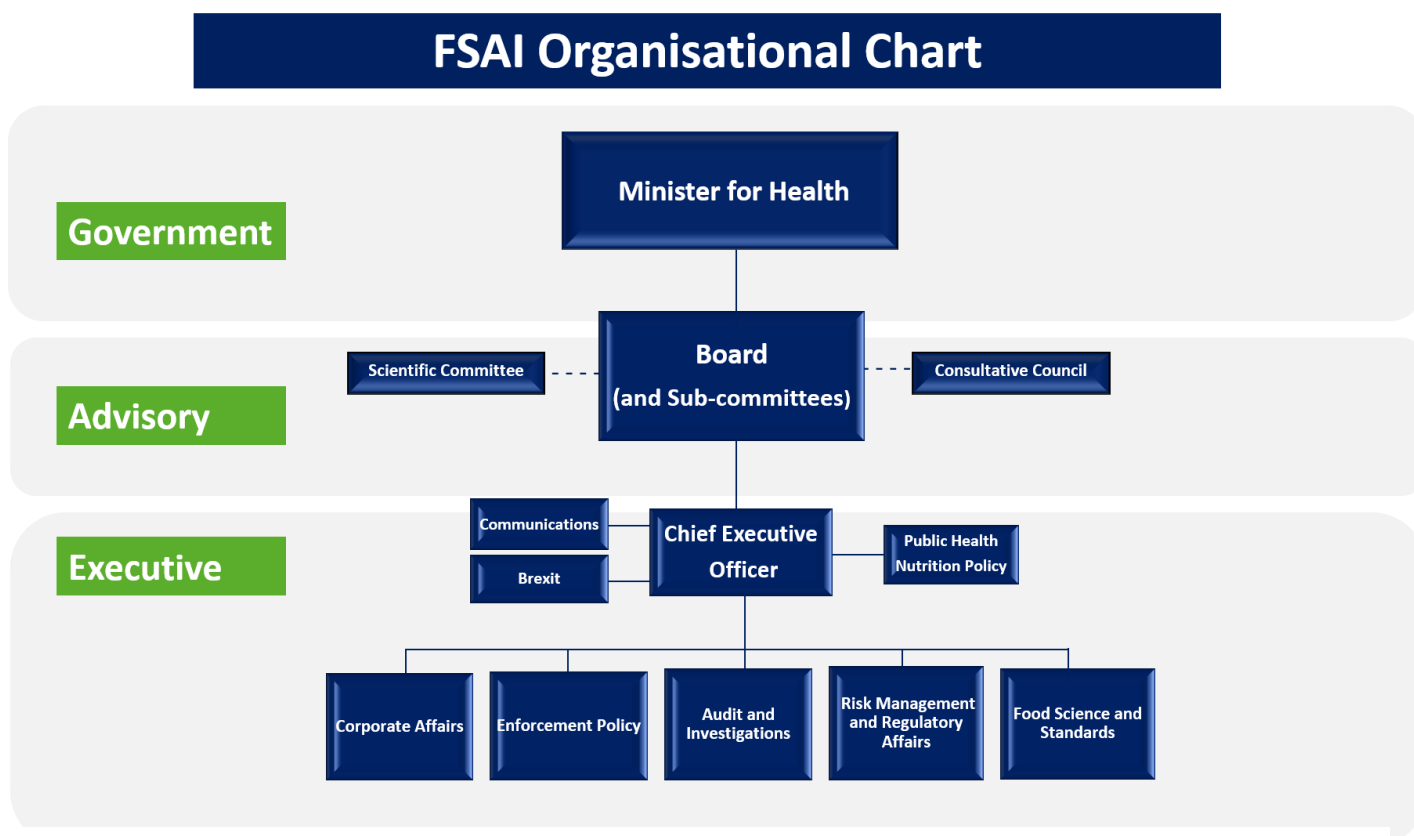


Figure 4 FSAI's Corporate Governance Structure

2.4 Appointment and Dismissal Procedures

The procedures for the appointment of the Chief Executive are laid out in Section 37 of the FSAI Act. The Board of the FSAI appoint the Chief Executive and may only remove him/her with the consent of the Minister for Health.

Under Section 31 of the FSAI Act, the Board members are appointed by the Minister for Health and may only be removed by the Minister for reasons of incapacity to perform, stated misbehaviour or where the removal is deemed necessary for the effective performance of the FSAI.

2.5 Roles and Responsibilities

Functions of the Chief Executive of the Food Safety authority of Ireland

Section 37 of the FSAI Act states that the function of the Chief Executive is to:

- Carry on and manage and control generally the administration and business of the FSAI
- Perform such other functions as may be determined by the Board

General role of the Board

The role of the Board of any public body is to provide strategic leadership, direction, support and guidance for the body and promote commitment to its core values, policies and objectives.

In addition, the FSAI Board holds specific governance and management responsibilities similar to other State bodies as follows:

- To act as trustee for, and be the guardian of, the interests of the Minister and consumers
- To ensure that the body carries out its responsibilities as set out by statute or by ministerial order
- To provide leadership, vision and direction for the body
- To ensure good management, to monitor the achievements of management and to ensure that a proper balance is achieved between the respective roles of Board and management
- To set performance targets, including key financial targets and, in particular, to agree and closely monitor the budget
- To ensure that the body behaves ethically and in a manner that accords with the core values of the body
- To ensure that the FSAI's functions are carried out and that its role is promoted in society, including the gathering of consumer and stakeholder views and keeping consumers and stakeholders informed in an open, accountable and responsible manner

- To further the mission of the body, decide its strategic goals and develop the policies required to achieve those goals
- To appoint a Chief Executive officer and agree with him/her the short and long-term performance objectives

Details of the Board members' attendance at Board meetings are included in the FSAI's annual report. Best practice suggests that the work of the Board be supported by a Board secretary. This executive should manage the logistics of the Board's work including the taking of minutes and management of venues, contacting members and circulation of information. The Board secretary should manage the induction of new Board members and be available to handle enquiries from Board members.

2.6 Delegations

Delegation requires the assignment of responsibility and accountability for specific undertakings or achievements to a specific individual or unit. Legislatively, the Board has responsibility for the management of the FSAI, but for practical purposes it is empowered to delegate responsibility to other staff for operational purposes. The six-member executive management group (Senior Leadership Team) in charge of various functions are delegated operational responsibility for carrying out the work of the FSAI.

Decisions requiring Full FSAI Board Approval – reserved Functions

In accordance with best practice, the Board should meet regularly and retain full and effective control. The collective responsibility and authority of the Board should be asserted and maintained. The Board therefore should have a formal schedule of matters specifically reserved to it for decision, and the FSAI Schedule of Reserved Matters.

Matters reserved for the FSAI Board include:

- Monitoring the performance of management
- Board committee structures
- Approving acquisitions and disposals of significant assets
- Approving the annual report and financial statements
- Approving and monitoring risk management arrangements
- Appointing and assessing of the performance of the Chief Executive
- Approving major projects, contracts and investments
- Approval of annual budgets and corporate plans

Collective responsibility

To facilitate its role in directing the organisation, the Board should ensure that it is supplied in a timely fashion with such information as will enable Board members to discharge their duties satisfactorily. While Board members should have the opportunity to contribute fully to Board deliberations, excessive influence on Board decision-making by individual members should be avoided. Decisions taken by the Board are collective decisions of that Board and members cannot subsequently distance themselves from the decisions in question.

2.7 Authorised Officers

Under Section 49 of the FSAI Act, the Board or the Chief Executive may appoint in writing, an authorised officer for the purposes of the Act, who is empowered to investigate and enforce food safety standards.

Among the powers outlined, the authorised officer has the power to enter premises and have access to persons, papers and records. The Board or Chief Executive may also revoke such authorisation.

2.8 Protocol of Board Meetings

Conduct and procedure of Meetings

Section 33 of the FSAI Act relates to the meetings and procedures of the Board. It states that:

- The Board shall hold as many meetings as may be deemed necessary in the performance of its functions. The adopted Board Standing Orders require that the Board usually meets once every two months, but not less than once a quarter
- The quorum for a meeting is four In the event that the chairperson is absent from a meeting, the members of the Board who are present shall choose one of its members to be chair for the duration of the absence
- The Board makes decisions by a majority vote, and in the event of a tie, the chairperson casts a second vote
- The Board shall regulate, by standing orders or otherwise, the procedure and business of the Board

Standing orders

The conduct of Board meetings and their procedures are explicitly addressed in the FSAI standing orders which were approved by the Board. These standing orders (guided by the FSAI Act and '[Code](#)') are a set of formalised rules for the conduct of FSAI Board meetings. The FSAI's formal meeting procedure uses majority voting for decision making.

The purpose of standing orders is to ensure that the conduct of a meeting is at all times subject to the will of a majority, able to act on the basis of all available information, while preventing a small minority from significantly disrupting conduct of the meeting. The standing orders include information on quorums, circulation of Board papers, agenda setting arrangements and disclosures of interest. The full set of standing orders approved by the Board is set out on the [FSAI Board App](#).

2.9 Committees

Board Committees

To assist it with the efficient carrying out of its functions, the Board may establish committees to deal with issues such as finance, audit and remuneration. Section 35 of the FSAI Act authorises the Board (or Scientific Committee) to establish sub-committees 'to advise it in relation to the performance of its functions'. In the case of the FSAI, the Board has established the following committees:

Audit and Risk Committee

The Audit Committee has an independent role in providing assurance to the Board on internal control, risk management, and audit and assurance matters as part of a systematic review of the control environment and governance procedures of the FSAI. Its role includes:

- Reviewing with management and the Comptroller and Auditor General, the results of audits
- Reviewing the annual financial statements
- Monitoring the system of internal financial control
- Reviewing and reporting to the Board on risk management
- Managing and directing the internal audit function

Performance and Development Committee

A remuneration committee, comprising three members of the Board, is in place to carry out annual reviews of the performance of the Chief Executive, and advise on the implementation of any performance related incentive scheme, if appropriate. The remuneration committee reports to the Board.

External Committees

The FSAI Board is also advised by several key external committees and groups.

1. Scientific Committee – Section 34 of the FSAI Act provides for the establishment of a 15 member scientific committee to assist and advise the Board in relation to matters of a scientific nature referred to it by the Board and other functions assigned to it under the Act.

Each member of the scientific committee, including the chair, is appointed by the Minister for Health following consultation with the Board.

The committee provides advice of a scientific and technical nature relating to food safety and hygiene; on the implementation and administration of food inspection services; and on the nutritional value or content of food.

The Board can specify a time period within which advice on matters referred to the Scientific Committee shall be given by the committee but cannot act within this time period until it has received this advice.

On providing advice to the Board, the Scientific Committee can undertake further investigation of any matter it considers appropriate. Alternatively, having informed the Board, it can initiate an investigation, assessment, examination or research into an appropriate matter related to food safety and hygiene.

The Scientific Committee provides its advice through its chairperson, who is a member of the Board.

2. Food Safety Consultative Council – Section 14 of the FSAI Act provides for the establishment of a Food Safety Consultative Council to consist of not more than 24 members, and to be established by the Board following consultations with the Minister.

The Minister for Health appoints 12 members, of whom:

- Two are nominated by the Minister for Agriculture, Marine and Food
- One is nominated by the Minister for Communications, Marine and Natural Resources
- One is nominated by the Minister for Enterprise, Trade and Employment
- One is nominated by the Minister for Environment, Heritage and Local Government

The remaining 12 members are appointed by the Board. The Council's advice is not binding on the Board.

Terms of Reference for Board Management

The Terms of Reference for Board Management can be seen on the [FSAI Board App.](#)

Chapter 3

Business planning, Management and Financial Control processes

This chapter explains the Authority's business planning, management and financial control processes.

3.1 Food Safety Authority of Ireland Funding

As a public body, funded by the Exchequer via the Department of Health, the FSAI has a duty to deploy its resources to ensure economy, efficiency and effectiveness, thereby maximising the value for money achieved by the organisation. The Chief Executive is the designated accountable officer and carries ultimate personal responsibility for the finances of the FSAI.

Food Safety Authority of Ireland revenue

The Department of Health funds the majority of the FSAI's revenue, via an annual allocation. In addition, the FSAI receives revenue from other streams including EU funded projects, EFSA, training courses and sale of publications. These revenues are used towards funding of FSAI projects, activities and general expenditure.

3.2 Strategic Planning, budgeting and reporting lifecycle

In addition to the requirements under the public service modernisation framework, the '[Code](#)' sets out the specific requirements of State bodies regarding strategic plans, the preparation and adoption of which, the '[Code](#)' says, 'is a primary responsibility of the Board of a State body'. Such plans should set appropriate objectives and goals and identify relevant indicators and targets against which performance can be clearly measured. All State bodies, whether they are commercial, non-commercial or, for example, regulatory bodies, should have a formal process in place for setting strategy.

The role of the Board is to ensure that:

- Effective short, medium and long-term planning takes place
- Plans reflect the stakeholders' objectives and strategic mandate in terms of economic and social objectives
- Plans set appropriate goals, indicators and targets against which performance can be measured; and
- Corporate plans are approved and adopted

Corporate/strategic plans provide for actions over the short and medium term that will lead to the achievement of the long-term strategic aims. They promote continuous improvement in performance.

Generally, the corporate plan of an organisation will include:

- Its mission statement
- Its strategic objectives
- An contextual analysis of the environment in which it operates and the associated risks linked to the corporate plan
- A clear understanding of the alignment of the objectives to strategic goals and the goals aligned to strategic outcomes.
- Indicators against which performance will be measured

In the case of non-commercial bodies, such as the FSAI, the 'Code' states that the Board should adopt a strategy for a period of 3-5 years ahead. Implementation of the strategy should be supported through an annual business planning and budgeting cycle, and the Board should consider an evaluation of annual performance by reference to the plan and budget. The Minister for Health should have an opportunity to examine and comment on a draft version of the strategic plan.

Food safety Authority of Ireland Strategic Framework and Service Plan

Strategic Planning at the Food Safety authority of Ireland

Introduction

The [Code of Practice for Governance of State Bodies \(2016\)](#) places the primary responsibility for the preparation and adoption of a strategic plan on the Board of the State Body. A strategic plan sets out objectives and goals for the organisation and identifies relevant performance indicators and targets against which performance can be measured. The Code requires each state body to have in place a formal process for setting strategy and the purpose of this document is to meet this requirement.

The Board of the FSAI recognises its responsibility for the FSAI's overall strategic direction. Board members act collectively in the public interest and are committed to ensuring that the FSAI focuses on its mission of protecting consumers' health and interests so that consumers can have confidence and trust in food safety.

The overall planning process and the establishing of objectives is designed to ensure that all activities and performance is directed towards meeting the FSAI's mission of protecting consumer health, that the FSAI operates to its maximum efficiency and effectiveness, and that it meets stakeholder expectations developing the strategic plan.

The Board has delegated the responsibility for operational strategic planning to the Chief Executive that will be carried out in consultation with the Board, Senior Management and key stakeholders. There are a number of steps involved in strategic planning at the FSAI:

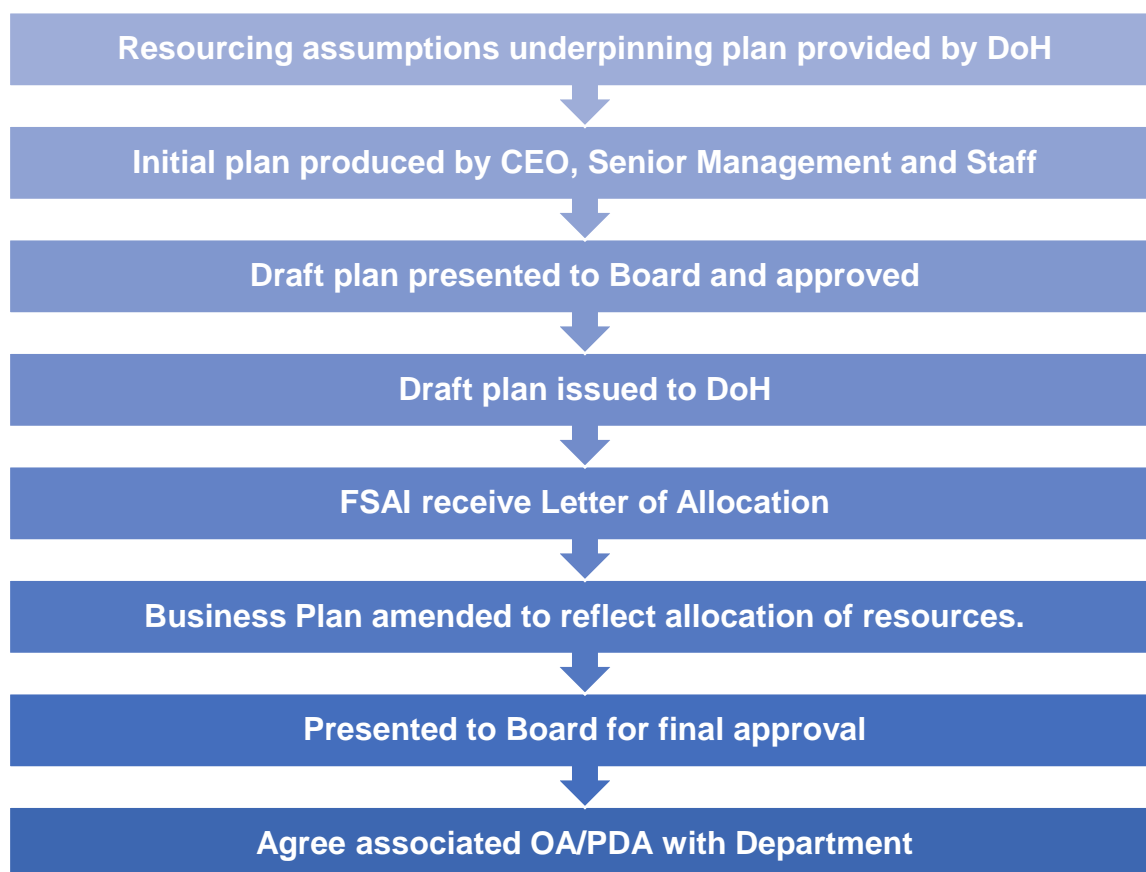


Figure 5 Strategic Planning

Business Planning Process

The key components of the FSAI planning process are: the FSAI mission statement and business plan, the annual service plan, divisional work plans and the performance management system. These are all closely aligned and provide the framework for managing performance outcomes.

The overall planning process and the establishing of objectives is designed to ensure that all activities and performance is directed towards meeting the FSAI mission of protecting consumers' health and interests, that the FSAI operates to its maximum efficiency and effectiveness, and that it meets stakeholder expectations.

The FSAI mission statement and service plan is developed in consultation with FSAI management and the Board and typically considers developments in the business and regulatory environment; likely, potential and possible trends in the wider business environment; the implications for expenditure and planned services; and provides a sound basis for development of the annual service plan and subsequent operational plans.

The annual business plan is developed by the Chief Executive, in conjunction with Senior Management and staff and contains a summary of the deliverables, activities and outputs for the year ahead. Each corporate goal is also allocated performance indicators and measurable outputs are defined in order to assess performance.

The divisional work plans are developed within each division of the FSAI in consultation with the Chief Executive. The divisions are responsible for the operational activities in the areas of service contracts, food science and standards, audit and compliance, consumer protection and corporate services. This planning focuses on defining the work activities, processes and procedures needed to carry out the FSAI's overall principal functions and achieve key objectives.

The performance management system was embedded into the planning and performance monitoring across the organisation to assist the translation of overall FSAI business objectives into divisional objectives and ultimately to employee objectives. In this way, the key objectives of the FSAI are identified and implemented through divisional, team and individual allocation of responsibilities, authorities and accountabilities.

The planning systems, FSAI mission statement and strategy, annual business plans, divisional work plans, and performance management system provide the framework for performance planning and management. The FSAI continually monitors, reviews and evaluates progress via: the Chief Executive and senior management progress reports, quality management system management review process, Board meetings, performance management system, Internal Audit Committee reviews and through regular consultation with stakeholders and customers.



Figure 6 Setting Objectives

Food Safety Authority of Ireland Budgeting and Budgetary Control

Revenue budgets include projected costs for the financial period relating to staff and other costs. Capital budgets include detailed cost projections in respect of proposed capital developments or asset acquisitions.

The budget is the financial expression of the FSAI's plans and policies and is prepared in accordance with the annual service plan. Budgets are used to plan, authorise, monitor and control the way the FSAI's funding is earned, allocated and spent. The arrangements for budgetary control include the provision of relevant and timely financial information to assess progress on activities within the service plan and business plan and will facilitate the taking of corrective action, where appropriate, if there are budgetary variances occurring in either income, pay or non-pay areas.

The 'Code' is particularly important for the Board from a budgetary responsibility viewpoint. It requires a description of the key procedures, which have been put in place by the Board, designed to provide effective internal financial control including the steps taken to ensure an appropriate control environment (such as clearly defined management responsibilities and evidence of reaction to control failures).

The cornerstone on which the management accounting procedures are based is the annual FSAI budget. The FSAI does not normally budget for a surplus or a deficit.

Processes in Compiling Budgets

There are a number of key stages in any budget setting process. Typically, these are:

- Submission by responsible managers and directors of funding requests for the forthcoming 12-month period
- Individual budget submissions will be brought together into a master budget
- On receipt of the Letter of Determination from the Department of Health, the master budget will be aligned to the Letter of Determination
- If required, capital expenditure budgets are prepared
- Presenting the budget to the Board for approval
- Communicating the approved budget to directors and/or responsible managers;
- Sign-off by senior leadership team
- Continuous and on-going monitoring of budgets and variance reporting

The role of the Board in the Budget setting process

Typically, the Board will set the broad operational parameters and is then responsible for the final stages in the process – approving operational plans, capital expenditure plans and annual budgets and identifying and prioritising requests for additional funding for the year. It is also involved in seeking revenue, whether through charges, fees or by making a submission to the funding stakeholders. Board members should provide the 'challenge function', carefully scrutinising plans and their underlying assumptions.

The FSAI has a responsibility to ensure that public funds are well spent and that they support the achievement of FSAI strategic goals. Every Board meeting should have budgets and accounts as an agenda item, to discuss spending against budgetary targets, and make recommendations accordingly.

The Board should expect to be kept informed of financial developments in order that expenditure is monitored on an on-going basis. Financial management reports are presented to the Board bimonthly at Board meetings and include a commentary regarding significant variances.

3.3 Human Resources Management

The FSAI is committed to continuous development and improvement in efficiency and effectiveness of its operations through the involvement and enabling of its key resource, which is its people. This is done by aligning its human resources activities in the support of the delivery of the FSAI's vision, mission goals and values and facilitating the development of new capabilities so that FSAI can deliver an impactful regulatory organisation. There is a strong focus and commitment to a number of key human resource activities to support this:

- Resourcing the organisation so that it has the capacity and capability to deliver
- Developing its people, their skills and talents so that they can contribute and grow
- Facilitating a performance management culture through appropriate leadership, systems and processes
- Fostering an environment for positive communications and engagement with staff
- Clearly defining the responsibilities and authorities of staff members
- Fostering a positive culture based on FSAI's Values and having clear frameworks and policies in place to guide staff

The diverse nature of FSAI activities has led to the employment of a broad range of scientists, other professionals and administrators. FSAI's management ensure the necessary experience, knowledge, skills and competence are in place so that FSAI can carry out its functions and delivery on its strategy. They ensure that people are clear about the part they play what their roles are, and that there is on-going investment in learning and development to meet current and future demands on the organisation and its stakeholders. Learning and development strategies and programmes are designed to ensure the FSAI continues to meet the requirements and expectations of the consumer and other stakeholders by ensuring that all staff are developed and continue to have the requisite knowledge and skills to carry out their roles and contribute to the business into the future.

There is an active Staff Committee in place. This is a representative group of staff from all functional areas and levels of the FSAI with the objective of enhancing communication and consultation on matters of

mutual interest. Its purpose is to provide a collaborative forum for communication and consultation on topics that contribute to the effective and efficient running of the FSAI. It works to engage staff at a collective and individual level by giving all staff a voice. Proposals that involve changes to policy, the operations of the FSAI or require resources are referred to senior management for consideration.

The main functions of the committee are:

- to support the FSAI to be true to its values (integrity, respect, passion, transparency, teamwork and collaboration)
- to provide a forum and issue comments on the FSAI's internal policies and organisation
- to make innovative proposals concerning the operation, work environment and continual improvement of the FSAI
- to foster a collaborative environment

Individual Performance Reporting

The FSAI performance management system provides a framework for establishing a clear set of goals and objectives for individual staff in order to deliver the annual work plans. The purpose of performance management is to assist the translation of business objectives into business unit and ultimately to employee objectives. In this way, the key objectives of the Board and the organisation are identified and implemented through functional area, team and individual allocation of responsibilities, authorities and accountabilities.

The purpose of the FSAI's performance and business management system is to:

- Establish corporate, functional area, team and individual goals to meet the FSAI's objectives
- Establish individual goals, competencies and relevant values – what and how the job is to be achieved
- Prioritise the principal accountabilities in order to focus attention on the more critical results to be achieved
- Establish and agree measures against which to assess performance
- Evaluate staff performance and provide effective and constructive feedback
- Assist staff in analysing their strengths and how these can be developed
- Assist in the identification of learning and development needs
- Maintain equity in treatment of staff

To coincide with the annual business planning cycle, the performance management cycle commences in January each year with agreement on performance objectives and relevant competencies / values to be demonstrated for each staff member, based on corporate and functional area objectives. Learning and

development needs for the year ahead are also identified and plans are put in place to meet these. There are on-going performance discussions and coaching during the year with an annual review at year-end.

3.4 Financial management and control

Legislative Framework and Government Policy

A range of Government policies, legislation and regulation impose significant requirements on the FSAI in relation to financial management and control over resources. These include putting in place systems for:

- effective financial management and control,
- robust accounting of public funds, and
- reporting financial information and performance.

These systems help FSAI to facilitate the management of the FSAI operations and assist in public accountability obligations, which includes external audit. FSAI have developed procedures to implement the appropriate accounting arrangements. A list of these procedures is available on the [FSAI Board App](#).

Food Safety Authority of Ireland Financial Reporting

The purpose of financial statements is to provide information about the financial position, performance and changes in financial position of an organisation that is useful to a wide range of stakeholders in making economic decisions. These statements show the results of the stewardship of management, or the accountability of management for the resources entrusted to it. General purpose financial reports include internal monthly/quarterly management accounts, as well as the annual financial statements.

The financial statements in the FSAI are prepared in accordance with Generally Accepted Accounting Practice in Ireland, as modified by the directions of the Minister for Health in relation to accounting for superannuation costs. Key elements of the financial statements (defined in formal accounting and auditing terms) include:

- **assets** – resources controlled by the organisation as a result of past events and from which future economic benefits are expected to flow to the organisation
- **liabilities** – present obligations arising from past events, the settlement of which is expected to result in an outflow from the organisation of resources embodying economic benefits
- **income** – increases in economic benefits during the reporting period in the form of inflows or enhancements of assets or decreases of liabilities,
- **expenses** – decreases in economic benefits during the reporting period in the form of outflows or depletions of assets or incurrences of liabilities

The FSAI Board has the primary responsibility for the preparation and presentation of the financial statements. The Board is required to approve the statements and acknowledge their responsibility for the accounting policies, the control environment and compliance issues generally.

The FSAI has a duty to prepare an annual report, and submit it to the Minister, within six months of the end of each financial year (as required in Section 25 of the FSAI Act 1998). The annual accounts form part of the annual report.

Section 26 of the FSAI Act requires the FSAI to keep proper accounting records of all amounts received or expended. The Act also requires that when the accounts are audited by the Comptroller and Auditor General the audited accounts shall be presented to the Minister who shall cause copies of the accounts and the report to be laid before the Houses of the Oireachtas.

Achieving Value for Money

Public service organisations must demonstrate they are providing value for money, providing services to the required standard in a way that is economic, efficient and effective.

- Economy relates to the cost of doing things. It is about minimising the cost of goods or services, having regard to the appropriate quality. It is important to note that economy is not necessarily about buying at the cheapest price.
- Efficiency relates to the economic use of resources. It can be viewed in either of two ways: as the optimum output in terms of quality and quantity from a given set of inputs; or as the use of the minimum inputs for any given set of outputs in terms of quality and quantity.
- Effectiveness relates to the impact of the resources used. It is measured in terms of the extent to which the expenditure of resources achieves its objective.

The demonstration of the achievement of value for money is complex and challenging for services provided in the public service and for which there is no market measure or value directly attributable. Deriving and agreeing performance measures and indicators to be analysed and tracked can provide evidence of success in this regard.

Among the value for money questions which Board members and senior management consider on a regular basis would include:

- Is too much money being spent on certain items or activities to achieve the objectives of the overall operation?
- Is money being spent to no good purpose because the spending is not helping to achieve objectives?
- What changes can be made to improve performance and efficiency?

The public financial procedures outline a value for money framework. One way, outlined in these procedures, of demonstrating that an organisation is being economical with the resources/services, is purchasing by competitive tendering. In any event, all organisations should ensure that they have a competitive tendering policy consistent with national procurement guidelines and EU rules as part of their compliance obligations.

System of Internal Controls

The FSAI is required to maintain a system of internal controls. This system is based on a framework of regular management information, a system of delegation and accountability, a set of financial procedures, administrative procedures and rigorous ongoing checks by the finance function. Specifically, this includes:

- A comprehensive budgeting system with an annual budget, which is reviewed and agreed by the Board
- A management structure matching responsibility with accountability
- Regular and ongoing review of all payments by the Finance and Planning Manager
- Regular reviews by the Board of periodic and annual financial information and reports (including management accounts), which indicate financial performance against budgets
- Setting targets to measure financial and other performance and monitoring performance against plans/targets
- Good asset management, including the maintenance of an asset register
- Modern computerised financial accounting, payroll software systems to underpin the internal financial controls of the authority
- Procedures for engaging consultants
- Systems of control of the overall approval of capital and consultancy contracts and for their subsequent appraisal
- Project management disciplines in respect of capital programmes and major consultancy projects

Remuneration and Directors' Fees

Remuneration

The Chair and Board members of all State bodies are required to implement Government policy in relation to the remuneration of the Chief Executive/managing director and to ensure that the arrangements authorised cover total remuneration.

The pay of all FSAI employees is based on pay relativity with civil service grades and pay adjustments are only implemented upon sanction from the Department of Health.

Board Member's Fees

Remuneration and allowances for Board members are legislated for under Section 36 of the FSAI Act. Levels of remuneration and allowances are decided upon by the Minister for Health with the consent of the Minister for Public Expenditure and Reform.

Procurement Procedures

The FSAI is required to adhere to the National Procurement Policy Framework, which consists of:

- Legislation, including EU Directives and Regulations
- Government Policy (Circulars etc.)
- Capital Works Management Framework
- General Procurement Guidelines

Detailed technical guidelines, template documents and notes issued by the Policy Unit of the Office of Government Procurement.

It is the responsibility of the Board to ensure that these guidelines are implemented, and that the Board is fully conversant with the current value thresholds for the application of procurement rules. The Chair of the Board, in the annual report to the Minister, confirms compliance with the procurement procedures outlined above. Competitive tendering is the normal procedure in the procurement process of the FSAI.

Board Responsibilities for Procurement

The management and ultimately, the Board, should ensure that there is a strong focus on the role and expertise of the procurement function and that purchasing personnel are properly conversant with all developments in this area. [The Code of Practice for the Governance of State Bodies \(2016\)](#) sets out the responsibilities for the Board in this regard.

Custody of assets

The FSAI is required to have an assets register, in accordance with Department of Finance Circular 1/95.

The Department of Finance draws up guidelines for the method of calculating the depreciated cost of assets. Details of acquisitions and disposals should be entered on an on-going basis. The information should be used to compile the financial statements entries for assets. The asset register can also be used as a control mechanism over all assets.

Disposal of assets

The [Code of Practice for the Governance of State Bodies](#) imposes duties on State bodies to be transparent and to achieve a fair market – related price when disposing of assets:

- By auction or competitive tendering process above a threshold level of €150,000
- Disposal of assets to Board members, employees or their families or connected persons should be at a fair market – related price, and a record of all such disposals must be noted in a register (except where disposals are below €5,000 and have received FSAI Board Approval).

Tax Compliance

The [Code of Practice for the Governance of State Bodies](#) imposes duties on State bodies to:

- Be exemplary in their compliance with taxation laws
- Ensure that all tax liabilities are paid on or before the relevant due dates
- Report on the body's compliance with tax laws each year to its relevant department
- Not engage in unacceptable tax avoidance transactions.

The FSAI pursues a policy of full compliance with all tax obligations. In addition, in line with the Code of Practice for the Governance of State Bodies, the Chair of the Board reports to the Minister for Health on FSAI's compliance with Irish taxation legislation.

Requirements in Relation to Tax Clearance for Designated Staff

Section 23 of the Standards in Public Office Act 2001 requires designated positions in the FSAI to provide the Standards in Public Office Commission with a tax clearance certificate not more than nine months after their appointment date and a statutory declaration in relation to tax issues not more than one month after their appointment date.

Chapter 4 Risk Management framework

This chapter outlines the performance of risk management within the Food Safety Authority of Ireland. It explains how risk management, internal control, external control and reporting is carried out within the authority.

4.1 Risk Management

Introduction: The Control environment

The control environment incorporates the attitude and actions of the Board and management regarding the significance of control within the organisation. Controls provide discipline and structure for the achievement of the organisation's objectives. The control environment includes the following elements:

- Integrity and ethical values
- Leadership style and example – 'the tone at the top'
- Management's philosophy and operating style
- Organisational structure and decision making processes
- Assignment of authority and responsibility
- Human resources policies and practices
- General policies, procedures and protocols
- Competence and capability of management and staff
- Governance, accountability and risk management systems

The [Code of Practice for Governance of State Bodies](#) covers a wide variety of issues including the provision of assurance statements in the annual report. It requires the chairperson to include a statement regarding the system of internal financial control, the control environment and monitoring and reporting arrangements. A sound system of internal control provides assurance that the organisation will not be hindered in achieving its objectives or in the orderly and legitimate conduct of its business, by circumstances, which may be reasonably foreseen. One of the items explicitly assigned to the Board is the establishment of risk management policies.

As a management process, risk management must be embedded in the culture and ethos of the organisation so that at all levels there is compliance with current best practice management arrangements. The 'Code' obliges each State body to develop a risk management policy and states that the Board should approve the risk management framework and monitor its effectiveness. The 'Code' also states that, depending on size or complexity of operations, a risk committee could be established or as an alternative, the Audit Committee could take a lead role in this area. Given the size of the FSAI, the Audit Committee has taken on specific duties in relation to risk management.

The Report of the Working Group on the Accountability of Secretaries General and Accounting Officers in the Civil Service (the Mullarkey Report, 2003) is also of relevance to the governance and risk management arrangements of the FSAI.

The report summarised the role of the accounting officer as incorporating:

- The safeguarding of public funds and property under his/her control
- Ensuring all relevant financial considerations are taken into account and where necessary, brought to the attention of Ministers where they concern the preparation and implementation of policy proposals relating to expenditure or income for which he/she is accounting officer
- Economy and efficiency of the (organisation) in the use of its resources
- The systems, procedures and practices employed by the (organisation) for the purposes of evaluating the effectiveness of its operations
- The adequacy of arrangements within the (organisation) to ensure the correctness of all payments under his/her control and the prompt and efficient recovery and bringing to account of all receipts connected with the vote, or with any fund for which his/her (organisation) is responsible
- Responsibilities for internal audit
- Ensuring that the Department of Finance sanction for expenditure has been obtained and for the maintenance of a central record of both delegated and specific sanctions
- Responsibilities for grants-in-aid to outside agencies particularly in regard to the conditions of the grant; the submission of accounts as well as being satisfied that accounting systems and organisational arrangements of the grantee are adequate to ensure the proper administration of the money
- Certain responsibilities for public bank accounts

The Mullarkey Report considers that risk assessment and management are important elements in a robust system of internal control which should be integrated into the management processes of central Government departments and by extension, of all public sector bodies. The report advocated that the risk assessment and management process should be integrated into existing management systems and should be kept as simple and straightforward as possible and be formalised into the processes for the preparation of the strategy statement, business plans, performance management system and annual reports.

The Mullarkey Report has clear implications for bodies working closely with or under the aegis of central departments like the FSAI.

Definition of risk

Risk is defined as the threat that an event, action or failure to act will affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk can be thought of as arising in two ways:

- Direct threats (damaging events) which could lead to failure to achieve objectives and
- Opportunities (constructive events) which if exploited could offer an improved way of achieving objectives but which are surrounded by threats.

An alternative but related definition is that risk is the effect of uncertainty on objectives and that the effect or deviation from the expected can be positive (opportunities) and/or negative (threats).

The essence of risk is the uncertainty of outcome (whether positive or negative). The risk has to be assessed in respect of the combination of the likelihood of something happening, and the impact which arises if it does actually happen. Risk management includes identifying and assessing risks and then responding to them.

It is possible to differentiate between the framework for managing risk and the process for addressing risk. The former looks at the design, implementation, monitoring and potential for improvement whereas the latter focuses at a more operational level on the identification, analysis, evaluation and treatment of risks within the organisation.

Food Safety authority of Ireland's risk management policy

The FSAI Board Approved a risk management policy for the FSAI with the aim of formalising and embedding the risk management system in the organisation. The policy incorporates details on the preparation and review of risk registers and reporting on risk management actions as well as responsibilities and accountabilities.

The risk management policy is included on the [FSAI Board App](#).

Food Safety authority of Ireland risk register

The business risk assessment process resulted in the preparation of a corporate risk register, which reflects the most significant risks facing the FSAI in terms of impact and likelihood. The most prevalent risk categories and priority actions have been identified. These included 'legal and regulatory', 'reputational' and 'inter-agency'. The risk register and monitoring of risk management is a function of the executive management group of the FSAI. The register indicates ownership/responsibility and includes an appropriate action plan to mitigate the identified risks.

Risk Monitoring and reporting

The risk register is reviewed on a six-monthly basis and refreshed as required. It is also policy to review the register in the event of an unforeseen incident with significant consequences. The review is undertaken by the executive management group and submitted to the Audit Committee and Board. It is the role of the

directors of each division to regularly review progress on the achievement of their divisional risk action plans.

The executive management group ensures that the appropriate staff in each division are made aware of relevant risk issues and any actions that are necessary to address these risks. Bi-annual reports on the status of the corporate risk register and of key mitigating actions to address risks will be provided to the Audit Committee and Board. Details of the key risks facing the FSAI will also be made available to the FSAI Audit Committee and to the Office of the Comptroller and Auditor General on request.

Roles and responsibilities

Specific responsibilities for risk management policy and processes are as follows:

The Chief Executive is responsible for establishing and maintaining a sound system of internal control that supports the achievement of policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks that the FSAI faces. The system of internal control is based on an ongoing process designed to identify the principal risks, to evaluate the nature and extent of those risks, and to manage them effectively. As part of this process, the Chief Executive must ensure that risk management is embedded in management processes and that key strategic risks are being addressed and managed appropriately. The executive management group provides support to the Chief Executive in this regard and each member of the executive management group has responsibility for risk issues in their respective business areas.

The FSAI Board is collectively responsible for the management of risk within the FSAI including:

- Identifying key strategic risks and key issues
- Ensuring procedures for managing risk are fully understood and implemented by all staff as part of business planning processes
- Ensuring that the benefits of effectively managing risk are clearly communicated to all staff
- Ensuring that key strategic risks and key issues are regularly reviewed; and
- Ensuring the implementation of the risk management policy

The executive management group is responsible for identifying and managing risks relevant to the achievement of FSAI objectives in line with organisational policy and processes.

The FSAI has also appointed a Risk Officer and risk management will be a standing item on the agenda for Board meetings. All staff in the FSAI have a part to play in managing risk.

The role of the Audit Committee is to review the appropriateness and implementation of the FSAI's risk management policy. The review will include the adequacy and effectiveness of the organisation's process for the identification, assessment and control of corporate and divisional level risk. The Audit Committee

shall report to the Board on matters relating to the organisation's process for risk management and management action to mitigate risk.

Assurance Statements

Systems must be put in place to manage the risk of failure to achieve the strategic objectives. This incorporates ongoing systems to identify, categorise and evaluate the significant risks facing the FSAI, and as a consequence, the design and implementation of appropriate internal processes, activities and controls to mitigate and minimise these risks. The risk management policy and the system outlined facilitates the provision of assurance statements in relation to compliance with best practice governance obligations.

The risk register and the levels of assurance inform the work of the Audit Committee and the internal audit plan for the FSAI. The internal audit assurance includes an assessment of the reliability and effectiveness of the organisation's overall risk management arrangements.

4.2 Internal Controls

Internal audit Function

Internal audit is an essential component of the management control system. It is an internal appraisal service, established by the Board that objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the efficient and effective use of resources. The internal audit function should provide an unrestricted range of coverage of the organisation's operations. Best practice requires that the internal auditors should have sufficient expertise as well as authority to allow them free and unrestricted access to such assets, records and personnel as are necessary for the proper fulfilment of their responsibilities and to report where they feel it is necessary.

In accordance with the [Code of Practice for the Governance of State Bodies](#), the FSAI, as a State body, is required to appoint an internal auditor to advise the Chief Executive and the Board on internal control and audit matters and to appoint an Audit Committee composed of at least three independent non executive directors. The '[Code](#)' requires that the internal audit function:

- Have a formal charter, which has been approved by the Board
- Have a clear, formally documented reporting structure
- Be properly resourced
- Liaise frequently with the external auditors
- Ensure that value-for-money auditing receives adequate attention
- Review compliance with procurement and disposal procedures
- Report to the Board Audit Committee

The operation of the internal audit function should comply with the framework code of best practice, as set out in the [Code of Practice for the Governance of State Bodies](#). The 'Code' allows the employment of external contractors to carry out the internal audit function which has been the traditional arrangement used within FSAI.

Charter for Internal audit

The '[Code](#)' sets out guidelines for the internal audit function, which should include:

- A Board policy statement
- A mission statement
- Terms of reference to include:
 - Scope and authority
 - Independence, role and responsibilities
 - Reporting structure

Audit & Risk Committee

The 'Code' establishes the requirement for an Audit & Risk Committee (ARC) for State bodies. The ARC shall:

- Advise the Board on internal control (including corporate governance) and audit matters.
- Report to the Board on the adequacy of the accounting arrangements in place.

The 'Code' requires an ARC composed of at least three independent non-Executive members. The ARC reports to and makes recommendations to the Board.

Internal audit plan

A key duty of the ARC is the approval of the internal audit plan for the organisation. This audit plan encompasses all key systems in the organisation, with controls and procedures being reviewed over the audit cycle. The plan is structured to ensure that as far as practicable, all of the FSAI's main activities are reviewed periodically.

This audit plan is being progressively implemented, using external expertise. An implementation plan is subsequently drawn up in conjunction with the relevant head of division/ manager to address audit findings. Progress on the implementation of the recommendations is reported back to the ARC on a regular basis.

The internal audit plan is updated annually having regard to the risk register and input from senior management in relation to each work programme area.

4.3 External Controls

External auditor

The '[Code](#)' requires that the annual accounts be submitted to an external auditor for review. A copy of the final audit certificate, annual accounts and annual report, for the latest financial year be published or submitted to the Government within one month of audit or six months from the financial year end (whichever is the earlier). The external audit of public service agencies and non-commercial state bodies in Ireland is carried out by the Office of the Comptroller and Auditor General.

The role of the Comptroller and Auditor General is to:

- Audit the financial statements of all government departments and other public bodies and report the results of the examinations to Dáil Éireann via the Public Accounts Committee (PAC)
- Examine for efficiency and effectiveness in the use of financial and other resources by those public bodies which are audited

Financial / regularity audit

This audit is focussed on ensuring that the annual financial statements give a true and fair view and properly present the body's transactions, assets and liabilities and have been prepared in accordance with relevant accounting principles. The audit indicates that the transactions of the body are regular, in that they are in accordance with proper authorisation and that funds have been applied for the purposes intended.

The audits also identify, assess and examine risks to ethical practice and financial control, highlighting significant weaknesses and, where necessary, reporting on them.

On completion of the audit, the auditors write formally to the organisation drawing attention to areas of weakness in systems and controls. Board members (and senior management) should pay particular attention to the content of this audit management letter and should ensure that any remedial action required is promptly taken.

In addition, Government departments and non-commercial state bodies are subject to value for money audits by the Comptroller and Auditor General. A value for money audit is an examination of the efficiency and effectiveness with which an organisation has used its resources to carry out its functions.

Reports are the subject of an intensive consultation process in order to obtain the agreement of the state body to the content of the report. It is then laid before Dáil Éireann. Once the report has been published, the Public Accounts Committee may invite the accounting officer concerned to answer any findings made by the Comptroller and Auditor General.

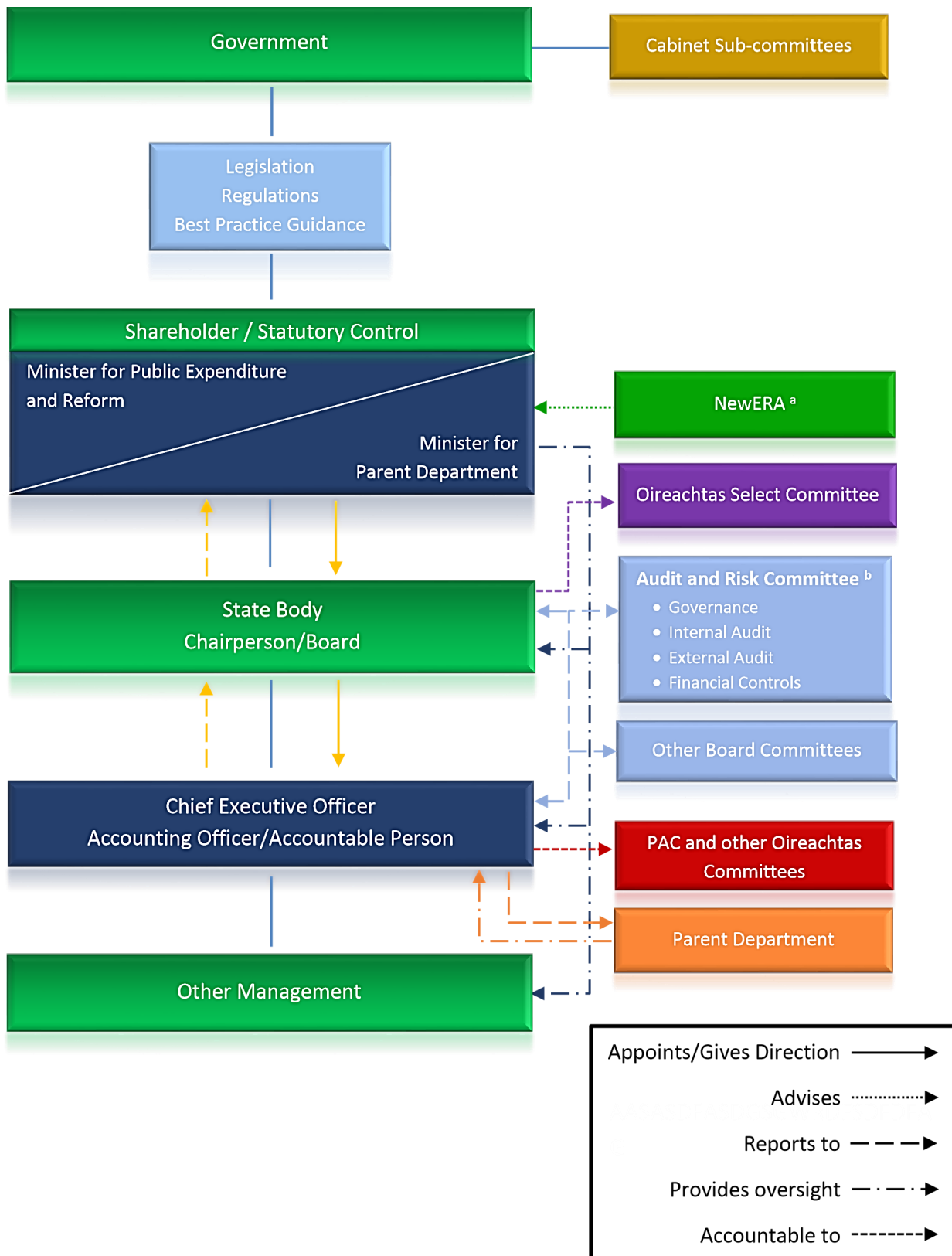


Figure 7 Audit review by the Committee of Public Accounts

Board responsibilities in external audit

The Board's responsibilities in relation to external auditing are significant. They include:

- Authorising the submission of accounts for audit to the Office of the Comptroller and Auditor General
- Analysing the recommendations of the Office of the Comptroller and Auditor General in their audit management letter following the publication of the external audit
- Ensuring that all remedial actions recommended by the Office of the Comptroller and Auditor General are implemented

4.4 Annual Report and Annual Financial Statements

Preparation of an annual report is a mandatory requirement of the FSAI under Section 25 of the FSAI Act. The Act requires that the FSAI presents a report on the performance of its functions to the Minister as soon as possible after the end of the financial year, but not later than six months thereafter. The Code requires the DoH to lay the annual report and audited financial statements of FSAI before the Houses of the Oireachtas within two months of these accounts being received by the Department, together with any report of the Comptroller and Auditor General (C&AG) on the financial statements. The annual report should detail FSAI's activities and financial performance during the preceding year. It includes the financial statements and may generally also include reports from those charged with governance, a review of the State body's strategy and performance, information on risk management and governance, alongside other information for stakeholders. Annual reports are intended to give stakeholders information regarding the State body's activities and financial performance.

Annual report (including Chairperson's report)

The Board should explain in the annual report their responsibility for the preparation of the annual report and financial statements and whether they consider the financial statements to be a true and fair view of FSAI's financial performance and its financial position at the end of the year. The Chairperson's report to the relevant Minister regarding the system of internal control should be included in the annual report.

There should be a statement by the C&AG in relation to the Board's reporting responsibilities.

Chapter 5 Standards of Behaviour

This chapter describes the key relationship, behaviors and codes of conduct expected within the Food Safety Authority of Ireland. It also delineates personal liability, immunity and indemnification and explains the function of declarations and disclosures within the Authority.

5.1 Key Relationships

Board Members and executive Management group

Because Board members and senior management have the common aim of achieving the FSAI mission, it is essential that they work together as an effective team. Their respective roles and responsibilities must be clearly delineated and accepted and working relationships should be based on mutual respect. In particular, the working relationship between the chairperson and Chief Executive is key to the successful conduct of business. The functions reserved for the Board are outlined within the [FSAI Board App](#).

The Board should constructively support the Chief Executive and management, especially in the achievement of strategic objectives. It is essential that there is clarity regarding delegated decision-making powers.

The Chairperson and Board Members

Each Board member should contribute appropriately and effectively at Board meetings. The chairperson has an important role to play in ensuring that all Board members have an opportunity to contribute to Board discussions.

Outside the boardroom, the chairperson should be a useful source of advice and guidance for board members (in particular, for less experienced board members) on any aspect of their role, responsibilities and conduct.

Board members should support the chairperson in his/her efforts to conduct board business in an efficient and effective manner. However, Board members should not hesitate to challenge the chairperson if they believe that a decision has been taken without a full and proper debate, is illegal or ultra vires.

5.2 Personal Liability, Immunity and Indemnification

Personal liability

In common law, a Board member is deemed to have the following duties arising from his/her fiduciary position:

- Act bona fide, for a proper purpose and for the benefit of the organisation
- Disclose any personal interest which may conflict with the interests of the organisation

- Use due care, skill and diligence in the exercise of his or her functions and give reasonable attention to the affairs of the organisation.

Specific responsibilities are imposed on Board members of organisations that have been established under statute and it is the responsibility of those Board members to act in conformity with the applicable provisions of those Acts.

An organisation may take out liability insurance cover for its Board members. This provides cover to the organisation and the Board caused by the wrongful actions of Board members, staff or agents. It also offers cover to individual Board members against personal liabilities that might arise through the proper conduct of their membership. This includes all honest mistakes made in the course of properly looking after the organisation. It is not possible to insure against criminal acts or acts that the Board members knew were wrong. It may be that the Board might decide to take out such insurance in respect of the Audit and Risk Committee or one of the other Board sub-committees.

Board members should contact the Board secretary or Chief Executive who have an obligation to ensure that Board members of that organisation are informed as to their legal responsibilities and to familiarise themselves with the requirements of statutory provisions which have relevance for them in the exercise of their functions. Board members may feel the need to seek independent professional advice from time to time. Procedures are in place to facilitate this.

Normally the seeking of professional advice will be tabled for FSAI Board Approval. Once consent has been obtained, notice should be given to the Board secretary that such advice is to be sought.

Immunity and Indemnification

Section 55 of the FSAI Act provides that the FSAI shall indemnify any authorised officer or staff member or authorised person who performs his or her statutory duties in a bona fide manner, against all actions /claims arising in respect of the discharge of their duties.

5.3 Code of Conduct for the Board and staff of FSAI

The image of any organisation derives from both the values and behaviour of all those who work in or are associated with the organisation, whether in a leadership, governance, management or operational role and the manner in which they deal with their stakeholders, customers and clients.

The '[Code](#)' requires all State bodies to prepare a written code of business conduct for their organisation.

The code of business conduct should set out basic objectives such as:

- An agreed set of ethical principles
- The promotion and maintenance of confidence and trust
- The prevention of the development or acceptance of unethical practices

- Board members should expect to be provided with a copy of the code of business conduct for the organisation or to be involved in the revision of such a code. An updated code of conduct was formally approved by the Board.

Regarding expected standards of behaviour, the FSAI is guided not only by the Nolan Principles (Chapter 3), but also by a range of legislation that specifies the requirements of State bodies. These include:

- Food Safety Authority of Ireland Act, 1998; Sections 41, 42, 43
- [The Code of Practice for the Governance of State Bodies, 2016](#)
- Ethics in Public Office Acts, 1995 – 2001

This chapter summarises these requirements and highlights how the FSAI is specifically addressing each. The Code of Practice for the Governance of State Bodies requires State bodies to prepare a written code of business conduct, addressing matters such as duty to the State body, avoidance of conflict of interest, limits on outside activities, acceptance of gifts, honesty in dealings and not engaging in any illegal or criminal activities.

In 2018, the FSAI combined codes of conduct for Board members and staff and establishes general principles and standards to govern the professional activities and conduct of directors and staff of the FSAI, with the goal of maintaining a high level of public confidence in the organisation as a public body and as an employer.

All FSAI staff are provided with a copy of the code of conduct and are obliged to comply with this code. This forms part of the terms and conditions of employment for all staff. The FSAI's code of conduct for Board members and staff both address the following issues:

- General principles guiding business conduct and integrity
- Handling of information
- Obligations of staff
- Avoiding conflicts of interest in outside activities
- Disclosure of confidential information as this is prohibited both during and after employment
- Limits on the acceptance of gifts and hospitality
- Proper use of public resources
- Loyalty to the FSAI

5.4 Declarations and Disclosures

Food Safety authority of Ireland act, 1998

The FSAI Act (Section 41) requires the Chief Executive, Board members, members of the scientific committee and sub-committees, consultants and designated staff to make a declaration in writing of his/ her interests.

The FSAI Act (Section 42) requires the Chief Executive, Board members, members of the scientific committee and subcommittees, consultants, and staff to disclose any financial or other beneficial interest in, or material to, any matter being considered, in advance of the matter being considered. In such instances, they should neither influence nor seek to influence a decision in relation to the matter, take no part in consideration of the matter and withdraw from any meeting while the matter is being discussed.

Annual Report

The annual report should include a statement of how the Board operates, including a high-level statement of which types of decisions are to be taken by the Board and which are to be delegated to management. The frequency of meetings of the Board and its committees and the attendance of each Board member at Board meetings should also be disclosed.

Declarations of Interest

Upon appointment, the Chief Executive, members of the Board and members of the scientific committee must make a declaration in writing of their interests to the Minister. Declarations are updated annually thereafter. A statement of the interests declared is published in the annual report. Consultants engaged by the FSAI, employees at a grade or level specified by the Board and members of any subcommittees are required to declare their interests in writing to the chairperson of the Board. The chairperson then informs the Board and the Minister of the interests within a stated timeframe. Declarations are required upon appointment and are updated annually thereafter.

5.5 Anti-fraud and Anti-corruption Policies

The FSAI has both internal and external protected disclosures policies in place. The policies firmly commit the organisation 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, and in good faith. In addition, the policies:

- Defines fraud and corruption
- Defines the role of the Chief Executive and the Board
- Defines the role of managers
- Specifies responsibilities of employees
- Defines the respective roles of internal audit, the Comptroller and Auditor General and the public
- Identifies processes for reporting fraud and corruption
- Defines disciplinary action that will be taken if there is evidence an employee is or has been involved in fraud/corrupt activities
- Establishes a protected disclosure procedure for staff and directors. Public bodies shall publish a report on protected disclosures in accordance with section 22 of the Protected Disclosures Act 2014 not later than 30 June in each year.

Chapter 6

Relations with the Minister and Oireachtas

[Chapter 8 of 'the Code'](#) deal with the relations between the FSAI and the Minister for Health and the Oireachtas. They are complementary to and do not override the obligations legislated for under the FSAI Act.

For example, under Section 25 of the FSAI Act:

- The FSAI must submit an annual report to the Minister within six months of the end of the financial year. The Minister in turn will lay it before the Houses of the Oireachtas.
- The Minister may also request information from the FSAI at any time, other than information related to day to day activities

The schedule of matters reserved to the Board as outlined in Code of Practice (2016), the FSAI act and the FSAI Procurement policy also highlight instances in which the Board is consulted by the Minister and where ministerial consent is required as part of the decision-making process.

Under the [Code of practice 2016](#), an oversight agreement (OA) and performance delivery agreement (PDA) (As specified on chapter 8, page 4) is agreed with the parent department.

Chapter 7 Supporting documentation

This chapter lists the different policies, codes and legislation that support this framework. Links to the relevant documents can be found within the documents section of the board app. Some of these documents are on Ourspace. Access to the remaining documents can be found by contacting the Corporate Affairs function.

1. Code of practice for the Governance of State Bodies 2016

The revised and updated [Code of Practice for the Governance of State Bodies \(2016\)](#) was designed to ensure that both commercial and non-commercial State bodies meet the highest standards of corporate governance. It provides a framework for the application of best practice and is intended to take account of developments in respect of oversight, reporting requirements and the appointment of Board members. The Code is based on the underlying principles of good governance: accountability, transparency, probity and a focus on the sustainable success of the organisation over the longer term.

The updated Code of Practice for the Governance of State Bodies is based on 4 key pillars:

- Values – Good governance supports a culture of behaviour with integrity and ethical values;
- Purpose – Each body should be clear about its mandate with clearly defined roles and responsibilities;
- Performance – Defined priorities and outcomes to achieve efficient use of resources resulting in the delivery of effective public services;
- Developing Capacity – Appropriate balance of skills and knowledge within the organisation, to be updated as required.

This document is prepared in line with the Code of Practice for Governance of State Bodies 2016. The Code provides a framework for the application of best practice in corporate governance and has been adapted by the authority in order to provide the possible service to our stakeholders.

2. The Food Safety Authority of Ireland Act, 1998

The Food Safety Authority of Ireland (FSAI) was established under the [Food Safety Authority of Ireland Act, 1998](#). This Act was enacted in July 1998 and came into effect on 1st January 1999. The act defines the FSAI's functions and the powers vested upon them by the state.

3. Human Resources Policies and Procedures

The FSAI employ a [range of human resources policies and procedures](#). These cover a large amount of areas including but not limited to; recruitment, promotion, working hours, data protection leave, learning

and development, staff well-being, FOI, staff conduct and disciplinary procedures. These policies and procedures are prepared in accordance with best practice and aim to enhance the lives of our staff.

4. Official boards of the FSAI

The Board

The FSAI Act, 1998 legislates for a ten-member Board, consisting of a chairperson and nine ordinary members, one of whom is chairperson of the FSAI Scientific Committee. Board members are appointed by the Minister for Health and may serve for a period of up to five years.

The full membership of the Board can be seen here on the [FSAI website](#).

Audit and Risk Committee

The Audit Committee has an independent role in providing assurance to the Board on internal control, risk management, and audit and assurance matters as part of a systematic review of the control environment and governance procedures of the FSAI. Its role includes:

- Reviewing with management and the Comptroller and Auditor General, the results of audits
- Reviewing the annual financial statements
- Monitoring the system of internal financial control
- Reviewing and reporting to the Board on risk management
- Managing and directing the internal audit function

Performance and Development Committee

A remuneration committee, comprising three members of the Board, is in place to carry out annual reviews of the performance of the Chief Executive, and advise on the implementation of any performance related incentive scheme, if appropriate. The remuneration committee reports to the Board.

FSAI Scientific Committee

The FSAI is legally obliged to base its opinions on scientific grounds and to develop food standards on the basis of the best, most up-to-date scientific advice available. To aid the FSAI in risk assessment, which underpins risk management decisions, the current Scientific Committee was set up in 2016 in accordance with Article 34 of the Food Safety Authority of Ireland Act, 1998.

The Committee is made up of scientists, from a variety of disciplines, working in a voluntary capacity. It has a major influence on policy decisions of the FSAI, including advice on the implementation and administration of food inspection services and on the nutritional value of food. It also provides clarity on scientific and technical issues relating to food safety and hygiene.

Food safety issues can require specific knowledge and it is frequently appropriate to form sub-committees to address specific scientific tasks. The Scientific Committee provides overall strategic direction to its Sub-committees and approves their work programmes. See more about the FSAI Scientific Committee [here](#).

Food Safety Consultative Council

The Food Safety Consultative Council (FSCC) of the FSAI acts as a forum for debate on food safety issues and provides advice to the FSAI Board on areas of relevance. It is a constructive vehicle for consumers and industry to provide input to the agenda of the FSAI.

The FSCC meets regularly, and through the course of its meetings, examines segments of the food chain, from farm to fork, to review the food safety initiatives already in place and those required to ensure consumers' interests are to the forefront. See more on the FSAI's food safety consultative council [here](#).

5. FSAI Board Standing Orders

The legislative framework within which the Food Safety Authority of Ireland is expected to operate is set out in the parent legislation and subsequent statutes and regulations

Standing Orders provide a framework with which to conduct the affairs of the Board efficiently and effectively, and to enable all members to contribute to and participate in the decision-making process of the organisation. The Standing Orders should be reviewed periodically or at least every two years to ensure their continued appropriateness and relevance in the light of changing circumstances.

If there is a conflict between the standing orders and legislation, legislation takes precedence.

General Principles

The Board has adopted the following principles:

- In the conduct of its business, the Board will operate to safeguard the collective responsibility and authority of the Board.
- Following discussion, every effort will be made to reach decisions by consensus.
- All decisions of the Board are recorded in the Board minutes. Exceptionally and where appropriate, where a vote is required, the minutes will reflect that the decision was made by a majority vote.
- Board members should speak with one voice in public on Authority issues. Any deviation from this principle must first have been discussed by the Board.

6. FSAI Risk Management Policy and Corporate Risk Register

The overall purpose of the [risk management policy](#) is to formalise and embed the process in the culture and ethos of the Authority. In striving to deliver upon its strategy the Food Safety Authority of Ireland (FSAI) faces a range of strategic, operational, financial, legal, regulatory and reputational risks which may prevent it from successfully delivering upon its objectives. It is therefore critical that the FSAI has an effective risk

management system which involves a cycle of identifying risks, evaluating their potential consequences and determining the most effective methods of responding to them (i.e. of reducing the chances of them occurring and reducing the impact if they do occur). The cycle is completed by a system of regular monitoring and reporting.

The FSAI has implemented a risk management system that is based upon and is compliant with the Code of Practice for The Governance of State Bodies (2016), the Department of Finance's Risk Management Guidance and The Mullarkey Report. While discussed in more detail below, the FSAI will also ensure that staff are encouraged to manage risks systematically and that this would lead to the development of a risk management culture across the organisation. In essence, risk management is the concern of everyone in FSAI and should be seen as part of normal day-to-day business and the process of managing risk is logical and systematic and ideally should be second nature to all.

7. Audit and Risk Committee Charter and Terms of Reference

The Board, management and staff of the Authority are committed to the development and implementation of effective governance and control arrangements within the organisation. As part of these arrangements, this policy aims to support the ongoing development of an effective control environment and control culture, robust risk management systems, internal audit and assurance processes. This charter sets out the terms of reference for the Committee which have been drafted to comply with the provisions of the 2016 Code of Practice for the Governance of State Bodies and other authoritative and professional guidance.

8. FSAI Finance Policies and Procedures

The [FSAI's finance policies and procedures](#) help ensure fair and accurate expenditure of the authority's funds. The following policies are of significance:

- Publication Requests (SOP 4)
- Procurement (SOP 21)
- Accounts Payable (SOP 22)
- Travel and Subsistence (SOP 24)
- Budgets (SOP 26)
- Payroll (SOP 27)
- Salary Incremental Progression (SOP 31)
- Training programme invoicing (SOP 65)

9. FSAI Code of Conduct

The [FSAI Code of Conduct](#) applies and the staff and board members of the Food Safety Authority of Ireland (FSAI). The Code of Conduct is prepared via a participative approach and was approved by the

Board on 3 December 2018, taking into account the provisions of the Ethics in Public Office Act, 1995 and the various Codes made under it and the principles of good corporate governance.

Objectives

The Code of Conduct sets out basic objectives such as:

- establishing an agreed set of ethical principles;
- promoting and maintaining confidence and trust; and
- preventing development or acceptance of unethical practices.

The purpose of the code is to establish an agreed set of ethical and governance principles for the FSAI, including integrity and loyalty, which promote and maintain trust and confidence and prevents unacceptable ethical and behavioural practices.

10. FSAI Anti-Corruption Polices

A [Protected Disclosure](#) is defined as a disclosure of information which, in the reasonable belief of the worker, tends to show one or more 'relevant wrongdoings', which came to the attention of the worker in connection with the worker's employment and is disclosed in the manner prescribed in the PDA. The FSAI protected disclosure policy is designed to support FSAI's corporate values and ensure that workers can raise concerns without fear and provides a transparent process for dealing with concerns. This policy covers all FSAI workers as defined in the PDA, which includes employees, consultants, contractors, agency workers, work placements/interns, and casual workers. It does not cover disclosures by members of the public.

The FSAI also has a Code of Conduct for Staff in place and an Anti-Fraud Policy & Guidelines.

11. Declaration and Statement of interest forms

Upon appointment, the Chief Executive, members of the Board and members of the scientific committee must make a declaration in writing of their interests to the Minister. Declarations are updated annually thereafter. A statement of the interests declared is published in the annual report.

12. Schedule of Matters Reserved for the Board

The purpose of the schedule of matters reserved for the board is to set out the terms of reference of the Board of the FSAI. These include references to board membership, the board secretary, quorum, frequency of meetings, notice of meetings, minutes of meetings, reporting responsibilities and other matters.

13. Corporate Governance Framework Acknowledgement Form

The Corporate Governance Framework Acknowledgment Form confirms that the board member has received and read the Corporate Governance Framework of the Food Safety Authority of Ireland. It also confirms that they understand their responsibilities as a Board/Audit Committee member and will comply with the framework in full.

References

The models of best practice which have helped guide the preparation of this framework include:

- A Chairperson’s Guide to Good Governance (Forum of Chairpersons of State Bodies, November 2009)
- [Audit and Risk Assurance Committee Handbook](#) (HM Treasury, March 2016)
- [Bodies in Ireland with Regulatory Powers](#) (Department of the Taoiseach, February 2007)
- [Code of Practice for the Governance of State Bodies \(2016\)](#)
- [Corporate Governance Standard for the Civil Service](#) (Department of Public Expenditure and Reform, November 2015)
- [Financial Reporting Standard \(FRS\) 102](#) (FRC, August 2014)
- [G20/OECD Principles of Corporate Governance](#) (OECD, September 2015)
- [Guidance Paper on State aid-compliant financing, restructuring and privatisation of State-owned enterprises](#) (European Commission, February 2012)
- Guidelines on Appointments to State Boards (Department of Public Expenditure and Reform, November 2014)
- [Guidelines on Corporate Governance of State-Owned Enterprises](#) (OECD, 2015)
- [Guidelines on Financial Reporting for Public Bodies](#)
- Internal Control: Revised Guidance for Directors on the Combined Code (FRC, October 2005)
- [International Framework: Good Governance in the Public Sector](#) (IFAC/CIPFA, July 2014)
- [International Standards for the Professional Practice of Internal Auditing](#) (Standards) (The Institute of Internal Auditors, 2012)
- [Mullarkey Report - Report of the Working Group on the Accountability of Secretaries General and Accounting Officers](#) (Department of Finance, 2002)
- [Public Service Guidelines](#) (10th Edition) (Standards in Public Office Commission, November 2015)
- [The Principal Duties and Powers of Company Directors under the Companies Act](#) (Office of the Director of Corporate Enforcement, 2015)
- [The UK Corporate Governance Code](#) (FRC, 2016)



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