Sustainable Energy Authority of Ireland

CODE OF GOVERNANCE FRAMEWORK

Version: 27 January 2021
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1. **Introduction**

The Sustainable Energy Authority of Ireland (SEAI) is committed to operating to the highest standards of efficient and effective corporate governance.

This is particularly important given the values that drive the approach and behaviour of SEAI and the need for the Authority to subject itself to the highest standards of scrutiny.

This Framework sets out the systems and processes by which the Authority directs and controls its functions and manages its business. It is intended to guide the Board (and staff, where appropriate) of the Authority in performing their duties to the highest standards of accountability, integrity and propriety. It also brings together the policies and procedures for corporate governance into one reference point and contains the following key documents:

- **Code of Governance**

  This Code sets out the appropriate structures and procedures to ensure that the governance and accountability arrangements are robust and effective across the Authority.

- **Code of Business Conduct**

  This Code sets out the guidelines for ensuring that the Authority conducts its business to the highest possible standards of integrity and ethics and reflects the obligations on staff, Board members and individuals contracted by the Authority in carrying out their public duties.

- **Conduct of Board meetings**

  The procedures adopted by the Board of the Authority for the conduct of meetings of the Board are set out.

- **Formal Schedule of Matters for Board Decision**

  This Schedule outlines the matters specifically reserved to it for decision to ensure that the direction and control of the Authority is firmly managed by the Board.

- **Duties and responsibilities of the Chair, Board members and CEO**

  This sets out the overall responsibilities of the SEAI Chair, CEO and Board members.

- **Functions of the Board Secretary**

  This sets out the functions performed by the Board Secretary.

- **Committees of the Board**

  This sets out the general rules for Committees of the Board, a list of the Committees established by the Board and the membership and the Terms of Reference for those Committees.
• **Conflict of Interest Policy**

This Policy reflects the emphasis, which the Authority places on the avoidance of occasions where conflicts of interest may arise and sets out principles for the management of real and potential conflicts of interest.

• **Conflict of Interest Procedure**

This procedure sets out the practical means by which a conflict of interest or potential conflict of interest situation is managed.

• **Code and Charter for the Internal Audit Function**

This sets out a formal charter for the internal Audit function. The Code includes an internal audit reporting structure and the Terms of Reference for the function and reflects the specific requirements of the Code of Practice for the Governance of State Bodies.

• **Principles of Quality Customer Service for Customers and Clients of the Public Service.**

This document outlines these principles that are actively promoted by the Authority.

• **Organisation Chart**

This document sets out the organisation structure.

• **Protected Disclosures/Disclosures Policy**

This document sets out the SEAI Protected Disclosures Policy and Procedures/Disclosures Policy, which has been revised in the context of the Protected Disclosures Act 2014.

• **Risk Management Framework**

This document sets out the comprehensive overall SEAI Risk Management framework.

• **Business Continuity and Fraud Policies**

This document sets out the Business Continuity and Fraud Policies approved by the Board

**Overall, it is intended that this Code of Governance Framework will be part of the induction programme for Board members and staff and will be subject to annual review by the Board and updated as required.**
2. Code of Governance Framework

2.1 Context

In accordance with the provisions of the Sustainable Energy Act 2002 and informed by the Framework for Corporate and Financial Governance as well as the Code of Practice for the Governance of State Bodies (revised in August 2016), this Code of Governance Framework for the Authority was originally compiled and approved by the Board at its meeting on 2 June 2010. A copy of the Code had been forwarded to the Department of Environment Climate and Communications (DECC) and it is published on the SEAI Website.

The Board has agreed to keep this Code under continuous review and to update it on an annual basis in accordance with the development of the Authority and any additional new public sector requirements. The Board approved this latest version in January 2021.

This Code provides for appropriate structures and procedures to ensure a robust framework for the governance and accountability of the Sustainable Energy Authority of Ireland.

2.2 Definitions

In this Code of Governance Framework, the following expressions, unless the context otherwise requires, have the following meanings:

‘Authority’, the Sustainable Energy Authority of Ireland established under the Act.
‘Board’, the Board of the Authority, appointed by the Minister under the Act.
‘Chief Executive Officer’ or ‘CEO’, a person appointed to the post of Chief Executive Officer of the Authority.
‘Minister’ means the Minister for Environment, Climate and Communications.

2.3 The Authority - Introduction

The Authority is a body corporate with functions and responsibilities as set out under Section 6 of the Act. This Code of Governance Framework sets out a corporate governance best practice framework within which the Authority wishes to operate. It includes standards of conduct and probity that the Board Members, staff members and anybody contracted by the Authority are required to observe. Members of the Board, the staff or anybody contracted by the Authority subscribe to an identified Code of Business Conduct.

The key functions of the Authority are as follows:

The Functions of the Authority as set out in Section 6 of the Sustainable Energy Act 2002 are as follows;

6.— (1) The functions of the Authority shall be—

   a) to promote and assist environmentally and economically sustainable production, supply and use of energy,
   b) to promote and assist energy efficiency and renewable sources of energy,
c) to promote and assist the reduction of greenhouse gas emissions and transboundary air pollutants associated with the production, supply and use of energy,

d) to promote and assist the minimising of the impact on the environment of the production, supply and use of energy,

e) to promote and assist research, development and demonstration of technologies connected with the foregoing paragraphs of this subsection,

f) to provide advice, information and guidance—
   i. to the Minister and such other Ministers or bodies as the Minister may direct, and
   ii. to energy suppliers and users,

relating to the matters specified in the foregoing paragraphs of this subsection.

(2) The Authority shall have all such powers as are necessary for or are incidental to the performance of its functions under this Act, including—

   a) co-operating with the Central Statistics Office and acting as an agent of that Office in relation to matters related to the functions of the Authority,
   b) the compilation, extraction and dissemination of information and projections relating to energy production and use (including implications relating to the sourcing, transformation, transmission, distribution and emissions thereof),
   c) the licensing, regulation and control of activities related to the functions where directed by the Minister from time to time,
   d) the initiation, development, administration, participation in and promotion of schemes and programmes of action,
   e) the promotion of and assistance with participation in international programmes,
   f) the provision of assistance in the co-ordination of activities carried out in the State related to sustainable energy,
   g) the assessment of energy technologies and markets for the purpose of promoting best practice,
   h) encouraging the establishment and development of companies involved in the provision of services,
   i) the exchange of information with organisations outside the State and participation in international activities,
   j) representation of a Minister of the Government at meetings of international bodies where requested to do so by the Minister,

in connection with the matters referred to in subsection (1).

(3) The Authority may perform any of its functions through or by a member of its staff duly authorised by the Authority in that behalf.

(4) The Authority shall have all such powers as are necessary for or are incidental to the performance of its functions under this Act.

2.4 Guiding Principles of the Authority

The Authority will observe the highest standards of probity in relation to the stewardship of public funds and the exercise of its functions; maximise value for money, through ensuring that duties are delivered in the most economical, efficient and effective way, within available resources; and demonstrate adherence to the Authority’s core functions in accordance with the Act. The Authority is accountable to the body public and the Minister, for its activities, its stewardship of public funds and the extent to which key performance targets and objectives have been met.
2.5 Structure of the Authority

2.5.1 Introduction

Section 10 of the Act provides that the Board is the governing body of the Authority with the power to perform the functions of the Authority. The Chief Executive Officer (CEO) is responsible to the Board for the implementation of the Board’s policies. The CEO, in turn, delegates or sub delegates functions to the Senior Management Team.

2.5.2 Duties and responsibilities of the Chairperson:

Overall, the Chair should display high standards of integrity and probity and set expectations regarding culture, values and behaviour for SEAI and for the tone of discussions at the SEAI Board. He/she should ensure that Board discussion and dialogue is both constructive and challenging and promotes a culture of openness and debate by facilitating the effective contribution of all Board members and key staff.

The specific duties of the Chairperson are as follows:

- Effective management of the Board Agenda and ensuring that adequate time is available for discussion on all Agenda items, and in particular, strategic issues.
- representing the Authority in its dealings with the Minister in order to ensure that the Minister is advised of matters relating to the Authority
- ensuring effective communication with stakeholders
- providing effective leadership to the Board and ensuring that the Board is supplied with the relevant information which is accurate, timely and clear and which is of suitable quality to enable Board members to carry out their duties in a satisfactory and appropriate manner.
- ensuring Board members understand their respective roles and responsibilities and that the Board works effectively and efficiently
- ensuring that the Board meets regularly (normally the SEAI Board meets on 9-11 times a year) and that the collective responsibility and authority of the Board is safeguarded.
- chairing the meetings and ensuring that the minutes of the meeting accurately record the decisions taken and, where appropriate, the views of individual Board members
- ensuring that all meetings of the Board are conducted in accordance with the approved procedures and the Authority’s Code of Business Conduct
- establishing all relevant Board Committees. This shall include an Audit and Risk Committee, and any other Committees considered necessary
- confirm to the Minister for Environment Climate and Communications that the Authority has complied with the Codes of Business Conduct
- ensuring that the Board, in reaching decisions, takes proper account of guidance provided by the Minister
- submitting to the Minister for Environment Climate and Communications, in conjunction with the Annual Report and Financial Statements of SEAI, a comprehensive report in accordance with the Business and Financial requirements section of the revised Code of Practice for the Governance of State Bodies (August 2016).
- confirming annually to the Minister for Environment Climate and Communications that the Authority has a system of internal controls in place in accordance with the revised Statement of Internal Controls (SIC) as set out in the Code of Practice for the Governance of State Bodies.
2.5.3 Duties and Responsibilities of Board Members

Board members have a fiduciary duty to act in good faith and in the interests of SEAI. They should bring an independent judgement to bear on issues of strategy, performance, resources, key appointments and standards of conduct.

The Board members (including the Chairperson) shall have collective responsibility to:

- provide leadership and direction to SEAI within a framework of prudent and effective controls which enables risk to be assessed and managed
- establish the strategic direction of the Authority, within the framework laid down by the Act. The Board should also agree on the strategic aims of SEAI with the Minister and DECC, to the extent relevant, and ensure optimal use of resources to meet its objectives to direct, support and evaluate the CEO.
- ensure that the Authority complies with all statutory and administrative requirements for the use of public funds
- fully engage in impartial and balanced consideration of all issues and ensure that the Authority has an appropriate system of internal controls in accordance with the Code of Practice for the Governance of State Bodies.
- ensure compliance with and approve the overall risk management and risk appetite framework and monitor its effectiveness. In practice, this activity is delegated to the Audit and Risk Committee, which reports to the Board on a regular basis.
- contribute to any Committee of the Board, as appropriate.
- share corporate responsibility for all Board decisions
- be objective in their work on behalf of the Authority
- ensure full compliance with Conflict of Interest Policy and Procedure and Codes of Governance and Business Conduct
- treat documents marked for non-disclosure as confidential to themselves, not discuss them with others outside the Authority, and liaise with the Board Secretary in relation to disposal.
- put in place procedures whereby employees of the Authority, may, in confidence, raise concern about possible irregularities in financial reporting or other matters and for ensuring meaningful follow up of matters raised in this way.

In addition, each Board member is individually responsible for:

- on appointment to the Board, furnishing to the Secretary to the Board, details relating to his/her employment and all other business interests including shareholdings, professional relationships, etc. which could involve a conflict of interest or could materially influence the member in relation to the performance of his/her functions as a member of the Board.
- complying with all aspects of this Code of Governance Framework, which includes their declaration of all relevant interests
- informing the Board, via the Chairperson, of any new appointments they accept which may impinge on, or conflict with, their duties as a Board member
- acting in good faith and in the best interests of the Authority
- not disclosing, without the consent of the Board, save in accordance with law, any information obtained by him or her while performing duties as a member of the Board, responding to any information requests made directly to him or her relating to the activities of the Authority, including referring any request to the Chairperson (or the Secretary of the Authority on his or her behalf) for appropriate processing
- not misusing information gained in the course of their public service for personal gain or political purpose
ensuring, in so far as possible, a 100% attendance at all Board and Committee meetings

2.5.4 Key Duties and Reporting Responsibilities of the Board corporately

To ensure continued integrity and transparency, and to avoid public concern or loss of confidence, the Board should ensure that appropriate policies are in place so that members of staff take decisions objectively and steps are taken to avoid or deal with any potential conflicts of interest, whether actual or perceived. These policies should ensure that any potential or actual conflicts of interest, arising in the case of decision making by Board members and employees, are addressed.

The Board shall also execute the following functions:

- The Board shall have a formal schedule of matters specifically reserved to it for decision.
- In a Board resolution, lay down formal procedures whereby Board Members, in the furtherance of their duties, may take independent professional advice, if necessary, at the reasonable expense of the Authority.
- The preparation and adoption of a strategic plan is a primary responsibility of the Board. Such plans should set appropriate objectives and goals and identify relevant indicators and targets against which performance can be clearly measured. In this regard, the Board should adopt a statement of strategy for a period 3-5 years ahead and the implementation of the strategy by the management should be supported through the annual planning and budgeting cycle. The SEAI Strategy for 2017-2021 was approved by the Board in July 2017 and is published on the SEAI Website. The Board, in light of the Programme for Government, published in 2020, has agreed a roadmap for the development of a new SEAI Strategy and engagement with stakeholder’s process, during 2021. This will take place in tandem with the compilation of a new Statement of Strategy by the Department of Environment Climate and Communications.
- The Board holds and retains overall responsibility for the discharge of the key functions specified in the Act. It shall comply with all statutory regulations and legal obligations, which apply to the Authority. Where individual Board members become aware of any non-compliance, they are required to bring this to the attention of the Board with the intention of having the matter rectified. The matter shall also be brought to the attention of the Minister by the Chairperson.
- The Board is vigilant in ensuring that the Chairperson advises the Minister on any matter relevant to him/her as principal stakeholder and of any significant matter of public concern.
- The Minister is notified of any matter for his/her decision or direction as required by the Act.
- An Annual Report shall be submitted to the Minister and published. In addition, the accounts shall be provided to the Minister and the Minister for Finance/Minister for Public Expenditure and Reform, where applicable, as required by this Code of Governance.
- The Board shall approve financial and accounting policies and supervise the production and submission of Annual Accounts. In the context of the Annual Statement of Accounts, the Board shall report that the Authority is a going concern along with any assumptions or qualifications, which are necessary.
- The Board shall seek all necessary information to ensure that the Annual Report to the Minister and the Annual Accounts present a balanced and understandable assessment of the Authority’s position and performance.
- The Annual Report and Financial Statements shall also include the relevant information and comply with the reporting requirements as set out in the Business and Financial Reporting Annex to the revised Code of Practice for the Governance of State
Bodies (2016). It should also comply with the specific requirements of the Guide to the Implications for the Annual Financial Statements and the Annual Report issued by the C&AG, in consultation with the Department of Public Expenditure and Reform in November 2017.

- The Annual Accounts shall include details of fees paid to each Director, the expenses paid to the Board, broken down by category, and the salary of the CEO, payments made to the CEO under performance-related pay schemes (if applicable) and the total value of the CEO’s superannuation benefits or any additional benefits provided.
- The Annual Accounts are audited by the Comptroller and Auditor General either directly or on an outsourced basis, reporting to the C&AG. The Board through its Audit and Risk Committee should have a discussion with the external auditors at least once a year, without employees of the Authority present, to ensure that there are no unresolved issues of concern.
- The Board shall approve the internal control structure of the Authority and receive periodic reports on the effectiveness of these provisions. Internal controls should be reviewed annually as part of the Statement of Internal Controls as required by the Code of Practice for the Governance of State Bodies. The Board is required to confirm annually to the Minister for Environment Climate and Communications that SEAI has a system of internal control in place.
- The Board should approve the annual business plan and should formally consider an evaluation of performance by reference to the plan and budget on an annual basis and reflect this, as appropriate, in the Annual Report.
- The Board shall ensure that decisions on all major items of expenditure should be aligned with medium to long-term strategies to ensure that such expenditure is focussed on clearly defined objectives and outcomes. A performance measurement system should be put in place to assess the effectiveness and outcomes and these should be reported to the Board.
- The Board shall approve capital and current/revenue budgets and monitor expenditure.
- The Board shall select and appoint the CEO. The succession to the post of CEO and the recruitment procedure for the appointment, which involves public advertisement, shall be a primary concern of the Board. It shall approve the related contract of employment, including remuneration, in consultation with the Department of Environment Climate and Communications and the Department of Finance/Public Expenditure and Reform and institute a process of annual performance appraisal. This process is being implemented in the context of the current CEO recruitment campaign.
- The Board shall be responsible for the appointment and the removal (if necessary) of the Board Secretary.
- The Board shall approve procedures for the making of all senior appointments to ensure objectivity and the quality of these appointments.
- Contracts for the acquisition and disposal of major assets and all transactions (grants, procurements etc.) in excess of €250,000, capital and current, shall be approved by the Board in accordance with processes, including electronic circulation, as approved by the Board. Specific delegations from this arrangement may be agreed by the Board in relation to the operation and Terms of Reference of certain Committees (e.g. Sub Committee on Support Scheme for Renewable Heat - SSRH).
- The Board should satisfy itself that the requirements for public procurement are adhered to and are fully conversant with the current value thresholds for the application of EU and national procurement guidelines and rules/regulations.
- The Board, through the CEO and senior management, shall ensure the appropriate expertise of the personnel responsible for the purchasing function of the Authority and that they are properly conversant with all developments in this area.
- The Board shall ensure that, in the event of payment of grants, subsidies and similar type payments all Tax Clearance requirements as set out in Dept. Of Finance Circular
of 30 July (F48/13/87), as well as the Department of Finance Circular 22/85 relating to Public Sector Contracts, are adhered to.

- Where the Authority proposes the establishment of joint ventures, subsidiaries, or an expansion of the Authority’s current remit, the Board shall be required to receive approval in relation to same from the Minister.
- The Board shall ensure that a qualified management team and a robust management structure are in place.
- The Board shall meet at least twice a year, without Executive Board members or SEAI management present, to discuss any matters deemed relevant.
- The Board shall appoint Committees as it sees fit and determine their Terms of Reference.
- The Board should constantly review its own operation and seek to identify ways of improving its effectiveness.

2.5.5 Senior Independent Board Member (SIBM).

The SEAI Board shall select a Senior Independent Board Member (SIBM). The rationale and role for the position are as follows.

Rationale
- The role of the SIBM is designed to support the process of creating an effective Board and one which is seen to be balanced and independent.

Appointment
- The SIBM should be appointed by the Board. The Chair should absent himself or herself from any discussion leading to this appointment.
- The appointment should be for not longer than 3 years but may be less if retiring by rotation and/or the maximum time limit for Board membership impacts.

Role

*An Effective Board*

- Led by the SIBM, the non-executive directors should meet without the Chairman present at least annually to appraise the Chairman’s performance and on other such occasions as are deemed appropriate. The Senior Independent Board Member may meet Board members on a one-to-one basis or alternatively in a group format.

*Board Balance and Independence*

- The SIBM should be available to Board members if they have concerns or wish to raise any matter with the Senior Independent Board Member who may then decide to raise the matter with the Board Chair or Board member(s) or CEO as appropriate.

*Note* – The Board appointed Peter Brennan as the Senior Independent Board Member (SIBM) on 27 June 2018. In this context a new SIBM will be required to be appointed in June 2021.

2.5.6 Duties and Responsibilities of CEO

The CEO, appointed by the Board, is responsible for:
• reporting to the Board and presenting the Board with strategic and operational plans for its review and approval
• carrying on, managing and controlling generally, the administration and business of the Authority and is responsible to the Board for the performance of his/her functions and for the implementation of the policies of the Authority
• performing such other functions as may be assigned to him or her under the Act or as may be delegated to him or her by the Board
• supplying the Board with information (including financial information) relating to the performance of his or her functions, as the Board may require
• complying with all aspects of this Code of Governance Framework, which includes his or her declaration of all relevant interests
• informing the Board, via the Chairperson, of any new appointment he or she accepts which may impinge on or conflict with, his or her duties as CEO, acting in good faith and in the best interests of the Authority
• not disclosing, without the consent of the Board, save in accordance with law, any information obtained by him or her while performing duties as CEO
• not misusing information gained in the course of his or her public service for personal gain or political purpose.

The Chief Executive shall not hold any other office or position or carry on any business, trade or profession without the consent of the Board.

2.5.7 Internal Audit Function

SEAI should have a properly constituted independent internal audit process to operate in accordance with the provisions of the Code of Practice for the Governance of State Bodies. The Internal Audit function should be independent of the activities of its audits in order to create an environment where it can make unbiased judgements and provide impartial advice to management. The operation of the Internal Audit function should comply with the Internal Audit Charter, which are included within this Code of Governance Framework. Currently, the SEAI Internal Audit Function is outsourced to Mazars following a competitive procurement process.

2.5.8 Devolved Functions

The Board may delegate any of its functions to the CEO. Heads of departments are individually accountable for assigned areas of delivery and control and are directly responsible to the CEO. Heads of departments may be required to report periodically to the Board thereon at the CEO’s request.

2.5.9 Authority, Membership and Meetings of the Board

• The Seal of the Authority shall be authenticated by the signature of the Chairperson or such other member of the Authority, authorised by the Board, to act in that behalf, and by the signature of an officer of the Authority, authorised by the Authority in that behalf.
• The Board’s authority is derived from Section 10 of the Act 2002 and the appointment of the Chairperson and Board members by the Minister pursuant to the Act.
• The Board shall consist of twelve members (The Chairperson and 11 other members including the CEO, who is an ex officio member).
• It is the Chairperson’s duty to ensure that no individual member, or interest, has excessive influence on decision-making and that all members have an equal opportunity to participate in debate and final decisions.

• Board decisions are made by consensus or, if necessary, by a majority of the members present. The voting procedure is as laid down in Section 12 (5) of the Act. Decisions of the Board shall be recorded in the minutes.

• Meetings of the Board should take place as are necessary, for the performance of its functions but in any case, not normally less than six times annually.

2.5.10 Board Secretariat

A full description of this function is set out as part of this Code of Governance Framework

• The Board Secretary is responsible for arranging Board meetings in accordance with the normal procedures adopted by the Board and ensuring that Board procedures are followed, and applicable rules and regulations are complied with.

• Applicable rules include those laid down in the Act and any directions, which may be issued by the Minister.

• All members of the Board have access to the Secretary for advice and services.

• The Secretary shall ensure induction, training and maintenance of corporate governance material and information for Board members.

• The Secretary shall co-ordinate an objective performance management process for the review of the performance of the Chairperson of the Board and the sub Committees of the Board on a regular basis.

• The Secretary will maintain a record of the Seal of the Authority. Unless and until a post of Secretary to the Board is approved, the Head of Corporate Services, shall assume the functions of the Secretary.

2.5.11 Briefing for new Board Members

• Board members shall undergo orientation through a planned induction programme to ensure that they understand their responsibilities and duties, and the Authority’s functions and services, including their obligations in relation to confidentiality and to act in good faith and in the best interests of the Authority.

• The Secretary of the Board shall supply new Board members with appropriate induction material.

• All new Board members shall formally acknowledge in writing that they understand and will comply with their responsibilities as Board members.

2.5.12 Disclosure of Interests

To avoid conflicts of interest and the possibility of unjust enrichment, members of the Board and staff of the Authority are required to declare/disclose personal or ‘connected’ interests, which might conflict with those of the Authority. The regulations relating to ‘disclosure’ form part of the SEAI Code of Business Conduct for Board members, also staff, and the Authority’s Conflict of Interest procedure.

2.6 Reporting Processes and Guidelines
2.6.1 Introduction

It is the responsibility of the CEO, and the Heads of departments to ensure that the Board is supplied with accurate and timely information, which enables it and the Chairperson to perform their respective functions under the Act and their legal obligations and responsibilities to the Minister and other stakeholders.

2.6.2 Performance Management

Members of the Board shall review the achievements of the Authority and the effectiveness of their individual and collective performance on an annual basis against set objectives for performance improvement.

Evaluation mechanisms of the key strategic objectives and targets of the Authority shall be utilised in accordance with the SEAI Performance Growth Plans. These mechanisms shall include:

I. financial performance;
II. staff performance;
III. quality, efficiency and effectiveness of the Authority’s operations;
IV. customer service;
V. strategic objectives and milestones.

The Board shall set performance criteria for the CEO annually, which it shall evaluate through the Performance Management and Remuneration Committee.

The Board shall make a report to the Minister with a progress report of an approved corporate plan for the Authority in its Annual Report and, at the request of the Minister, at other times that the Minister may specify, in accordance with Section 25 of the Act.

The Board shall seek Ministerial approval for any significant amendments to pension benefits of the CEO and staff as appropriate.

2.6.3 Board Committees

The Board shall establish Committees for specified purposes, which can include appointees who are not members of the Board but have special knowledge and experience related to the purpose of the Committee.

The Terms of Reference of Committees shall be determined by the Board. These Committees shall act and furnish reports as directed by the Board.

Additional Committees of the Board shall, but are not limited to, include the Audit and Risk Committee, the Performance Management and Remuneration Committee, the Support Scheme for Renewable Heat Committee and the National Retrofit Task Force (NRTF) Committee. All Committees established by the Board shall be evaluated and reviewed by the Board on an annual basis.

The Board may also establish an ad-hoc Committee, as appropriate, to oversee the recruitment and appointment process for the CEO position. The Chair may, with the approval of the Board, establish an “ad hoc” Committee, as appropriate, to oversee a specific issue or process e.g. Selection of a new CEO.

A full list of the Committees, membership of the Committees, the General Rules applying to the Committees and the respective Terms of Reference are included within this Framework.
2.7 Internal Controls

The Board is committed to a strategy, which minimises risks to all of its stakeholders through a comprehensive system of internal controls, whilst maximising potential for flexibility, innovation and best practice in delivery of its strategic objectives. The Board recognises and acknowledges its responsibility for the Authority’s system of internal financial, non-financial and operational controls.

An effective programme of internal controls, incorporated into an overall quality system, will inform the Board in relation to significant risks for which they are responsible. Internal controls shall also assist in the development and review of the Authority’s services.

The internal controls include defined performance indicators, written policies and procedures, clearly defined lines of accountability, and the delegation of authority. It makes provision for comprehensive reporting and analysis of the performance indicators on a regular basis, against approved standards and budgets, as well as compliance with legal/governmental requirements. The responsibility for the adequacy, extent and operations of these systems is delegated to the CEO.

2.7.1 Specific controls have been developed in relation to the following areas:

- Financial Performance (including Internal Audit)
- Corporate Services (including human resources, facilities, equipment management, health and safety, insurance, legal, records and contract management).
- Delivery
- Research and Technology
- Transport and Communities
- Energy Demand Management
- Development
- Business and Public Sector
- Communications
- Data and Insights

2.7.2 Specific internal control procedures are in place in relation to:

- internal audit
- risk management
- risk appetite
- public procurement
- financial reporting
- business continuity
- fraud prevention

These controls are enhanced by the Committees, appointed by the Board, including, but not limited to, the Audit, Risk Committee, the Performance Management and Remuneration Committee, the Support Scheme for Renewable Heat (SSRH) and the National Retrofit Task Force (NRTF) Committee.

Findings/Recommendations arising from Internal Audits carried out by the Internal Audit function are presented to the Audit and Risk Committee and reported to the Board.
2.8 Remuneration and Expenses

Remuneration and allowances for expenses, where applicable, are payable by the Authority out of funds at its disposal to members of the Board and the members of Committees of the Board, in accordance with Section 10 (7) of the Act.

All aspects of travel and subsistence allowances will be in accordance with the Authority’s own policies and procedures, which will comply, with any current public sector rate guidelines as issued by the Minister for Finance/ Public Expenditure and Reform.

2.9 The Codes of Business Conduct

The Codes of Business Conduct (separate Codes have been developed for SEAI Staff and SEAI Board members), set out behaviour by which it requires staff and Board Members of the Authority to conduct its duties and is in accordance with the Ethical Principles outlined. These Codes reflect the principles set out in the Code of Practice for the Governance of State Bodies.

The requirements of the Companies’ Acts in relation to the behaviour of Directors shall inform and apply to the members of the Board.

The Code of Business Conduct for Board members has been adopted by the Board and is published on the SEAI Website. A copy of the Code of Business Conduct for staff members is provided to each staff member and is available in the Employee Information handbook.

The Chairperson shall report to the Minister and affirm that the Codes of Business Conduct are in place and will report on compliance in relation to same.

2.10 Quality of Service

The mission of the Authority is that Ireland’s energy will be sustainable, secure, affordable and clean. To achieve this, the Authority has set out a vision of SEAI being central to bringing about a low carbon economy through measures and activities focused on the transition to a smarter and more sustainable energy future.

To achieve these objectives the Board is fully committed to customer quality principles and pursues a comprehensive and continuously reviewed quality improvement programme.

A formal reporting structure is in place so that the Board receives, through the CEO and other nominated officers, regular updates on departmental activities.

In its work, the Authority will be independent in the exercise of its responsibilities and in the discharge of its functions, embody a strong commitment to best international practice and achieving excellence in SEAI work and results. The Authority maintains a creative and open stance to the support of policy, enterprise and technological innovations. SEAI will be open to the adoption of new approaches and flexible in their incorporation into the programmes and structures in pursuit of agreed objectives. The organisation will be results orientated and will transparently measure performance against goals and properly value all stakeholders. SEAI operates a very effective Voice of the Customer feedback process.

The staff of the Authority delivers quality services with courtesy and sensitivity and with minimum delay to foster a climate of mutual respect between the Authority’s clients and the staff. Where commercially feasible to do so, the Authority promotes the standards of service
outlined in the Government’s “Principles of Quality Customer Service for Customers and Clients of the Public Service” (1997) which accompany these Corporate Governance Documents. The Authority also has a Customer Charter in compliance with the Code of Practice for the Governance of State Bodies.

2.11. Code of Practice Reports

The following reports are produced in the context of this Code of Governance:

**Strategic Plan**

A Strategic Plan must be submitted to the Minister. The Board approved the new SEAI Strategy for 2017-2021 in July 2017, following appropriate consultation with the Minister for Communications Climate Action and Environment. As outlined above, a process has been put in place to devise a new Strategy for SEAI for the period 2021-2025 and an associated comprehensive stakeholder engagement process.

**Progress Reports**

Progress reports are to be included in the Authority’s Annual Report on the implementation of the approved Strategic Plan.

**Work Programme/Output Statement**

A comprehensive Work Programme is submitted to the Minister in the context of the determination of the proposed expenditure for the coming financial year. In addition, the outputs achieved for each year are demonstrated.

**Code of Governance Framework**

This Code of Governance Framework has been submitted to DECC. The updated version of the Code will be submitted to the Governance Section in DECC, when approved by the Board.

**Accounts**

The Accounts of the Authority shall be submitted to the Comptroller and Auditor General for audit as soon as practicable and not later than 3 months after the end of the financial year to which the accounts relate.

**Annual Report**

The Authority shall prepare an Annual Report in relation to the Authority’s functions not later than the 30th June each year.

3. **Code of Business Conduct**

3.1 **Introduction**

The Authority comes under the Ethics in Public Office Acts, following the signing into law by the Minister for Finance of the Ethics in Public Office Prescribed Public Bodies, Designated Directorships of and Positions in Public Bodies) Regulations 2005 (S.I. No 672 of 2005). It is from this legislation and the requirements of the new Code of Practice for the Governance of State Bodies launched by the Minister for Public Expenditure and Reform in August 2016 that the SEAI Code of Governance Framework has been devised.
It is the objective of the Authority to ensure that the highest possible standards of integrity and ethics are maintained. This document sets out guidelines as to how this will be achieved. Guidelines are formulated to reflect obligations on Board and staff members in carrying out their public duties.

It is the responsibility of:

- **Board Members of the Authority**
- **Members of all SEAI Board Sub Committees**
- **Chief Executive/Head of Corporate Services /Board Secretary**
- **Heads of departments.**
- **All staff of the Authority**

...to ensure that they are compliant with the relevant Codes of Business Conduct. A Copy of the Code of Business Conduct for SEAI Board Members and Staff members is included at Appendix 2 of this Code of Governance Framework.

3.2 Conflict of Interest

This section of the Code of Governance Framework should be read in conjunction with the Board’s Conflict of Interests Policy and Procedure, which form part of the Corporate Governance Framework Documents.

The Authority recognises that Board membership and employment in a public sector setting can provide potential for conflict of interest. The principal circumstances giving rise to such possibilities in the Authority’s case include instances where a Board/staff member:

- **holds an interest directly or indirectly in groupings or enterprises which deal commercially and/or contractually with the Authority**

- **or where a family member can influence procurement decisions and the awarding of contracts for which groupings or enterprises, with which he/she is associated directly or indirectly, are competing.**

In the former case, Board members and the Chief Executive are required to declare such an interest to the Chairperson of the Board/ Board Secretary. The Chairperson should make his/her declaration to the Board Secretary and staff members (other than the Chief Executive) are required to similarly declare such an interest to the Chief Executive/Board Secretary.

In the latter case, Board and staff members are required to similarly declare such an interest and step aside from the related procurement/contract review, selection and awarding process.

3.3 Disclosure of Interests/ Avoidance of Conflict Of Interest

To avoid conflicts of interest and the possibility of unjust enrichments each Board member furnishes to the Secretary of the Board details of his or her employment and all other business interests including share holdings, which **could involve a conflict of interest or could materially influence his or her functions as a member of the Board.** Interests of family and other connected persons or bodies are also declared.
The Secretary maintains a confidential register of Board Members’ interests, which is updated annually. Only the Chairperson, Chief Executive and Secretary have access to the register. When a matter arises, which may relate to interests of the Chairperson, the Senior Independent Board Member takes the Chair at the relevant Board meeting.

Where individual Board members become aware of non-compliance with any such obligation, they should immediately bring this to the attention of their fellow Board members with a view to having the matter rectified. The matter should also be brought to the attention of the Minister by the Chairperson.

As it is recognised that the interests of a Board member and persons connected with him/her can change at short notice, a Board member should, in cases where he/she receives documents (through Diligent Boards, email or otherwise) relating to his/her interests or of those connected with him/her, inform the Secretary to the Board at the earliest opportunity.

Documents relating to dealings where a Board member has an interest are not made available to the particular member concerned. Where such documents are accessed in error or otherwise, the Secretary should be informed. A member absents himself/herself from discussions relating to such dealings. Where a question arises as to whether or not a case relates to a Member’s interests, the Chairperson adjudicates.

The Chief Executive and the Directors are required to complete a register of interests in line with the above. When a matter arises, which might involve a conflict of interest the Chief Executive is required to inform the Chairperson. Similarly, any potential conflict of interest by Heads of departments or others as appropriate should be notified to the Chief Executive.

### 3.4 Attraction of Benefits

The Authority recognises that certain Board and staff members may attract benefits in cash or in kind over and above normal remuneration (for example director fees, salary, travel, subsistence) in respect of associations and activities arising purely and solely by virtue of their position in the organisation. In such cases, Board members and the Chief Executive are required to disclose such positions to the Chairperson of the Board. Staff members (other than the Chief Executive) are required to similarly disclose such positions to the Chief Executive.

### 3.5 Unjust Enrichments

The Authority recognises that having regard to the nature of their duties and responsibilities, some Board and Staff members may be exposed to the possibility of inviting and/or attracting offers of personal enrichments. Such enrichments, when established to be materially significant and/or calculated to engender or reward bias are regarded by the Authority as unjust and are prohibited.

### 3.6 Engagement in Outside Employments

The Authority recognises and acknowledges that Staff Members are required to devote their full-time attention and abilities to the tasks associated with their position in the organisation. Staff members may not engage in or be connected with any outside employment, appointments, or activities unless authorised in writing to do so by Sustainable Energy Authority of Ireland. It is the responsibility of the employee to inform the Sustainable Energy Authority of Ireland of any such activities.
3.7 Ethical Principles

Having regard to the nature of their position, all Board and certain staff members are privy to information and material which is confidential to the organisation and its clients. All Board and relevant staff members are required to maintain confidentiality in such matters.

All Board and staff members are required to operate within these guidelines, which are designed to ensure the maintenance of acceptable standards of integrity of the Authority.

Former Board and staff members are required to maintain confidentiality in regard to the business of the Board.

3.8 Work and Environment

Board and Committee members should place the highest priority on promoting and preserving the health and safety of all employees of the Authority. They should also minimise any detrimental impact of the operations of the Board on the environment.

3.9 Appropriate Behaviour

To ensure that the Board Members and all staff are adequately informed on appropriate behaviour the Authority has developed specific policies and procedures in relation to:

- Sexual harassment
- Bullying in the workplace
- Disciplinary and Grievance procedures
- Protected Disclosures Policy
- Child Protection Policy

3.10. Fairness

The Board and Committee Members should;

- Comply with employment equality and equal status legislation
- Commit to fairness of all business dealings.
- Value all Clients / Stakeholders and treat all equally.

3.11. Information

The Board and staff shall facilitate access to general information relating to the Authority in a way that is open and that enhances accountability to the public.

The Board and staff shall maintain confidentiality concerning information of the commercial interests of the Authority and especially on client data.

The Board and staff shall ensure compliance with statutory provisions relating to information.

- Board members, in the furtherance of their duties, may take independent professional advice, if necessary, at the reasonable expense of the Authority.
- The Board shall observe appropriate prior consultation procedures with third parties where, it is proposed to release sensitive information in the public interest.
- The Board shall comply with relevant statutory provisions relating to access of information (e.g. The Freedom of Information Act or the Data Protection Act)
Note: Where queries arise in relation to the release of information under the provisions of the Freedom of Information Act, these should be directed, in writing, to the Freedom of Information Officer at the Authority.
4 **Obligations**

The Board and Staff of the Authority are committed to this Code of Governance Framework adopted by the Board, and all statutory obligations.

An obligation of loyalty to the Authority is recognised together with a commitment to the highest standards of business ethics by both the Board and staff.

Board members use all reasonable endeavours to attend 100% of Board and Committee meetings.

Board Members must ensure that there are adequate controls in place to prevent fraud including controls to ensure compliance with prescribed procedures in relation to claiming of expenses for business travel. The Authority has in place procedures relating to the acceptance of positions / consultancies post-employment or resignation to avoid conflicts of interest or breaches of confidentiality.

5 **Review of Code of Governance Framework**

This Code will be reviewed on an annual basis.
6. Procedures for the Conduct of Board meetings

6.1 Introduction

These Procedures are adopted by the Authority in order to regulate, the procedures and business of the Board.

6.2 General Principles

The Board has generally adopted the following principles:

a) The Board operates on the principles of collective responsibility, support and respect. Normally, decisions will be taken by consensus.

b) Board members should normally speak with one voice in public on Authority issues. If a different approach were to be followed, this would first have to be discussed by the Board. A Board member should inform the Chairperson (or the Senior Independent Board Member, in the absence of the Chairperson) before making public statements relating to Authority business.

c) All decisions will be recorded. Minority views will not normally be made public, although if a vote is necessary, the outcome of this will be recorded in the Board minutes. If a Board member resigns because of disagreement with a Board decision, he or she may state the basis for the disagreement but may not publicly disclose the view of other Board members.

d) Board members (other than those who disagreed with a decision) may be nominated to explain and articulate specific decisions.

6.3 Meetings

a) The Board normally holds no less than 6 meetings (9 to 11 are held in general) in each year (at least four meetings are required under the Act) and such other meetings as may be necessary for the performance of its functions. The meetings are held at such times and at such places as the Board from time to time decides. Should circumstances arise, which in the opinion of the Chairperson, would make it inconvenient for a large number of members to attend a meeting he or she may direct that the meeting be deferred to a later date to be fixed by him or her.

b) A Board meeting may, at any reasonable time, be convened by the Chairperson or the Senior Independent Board Member in the Chairpersons absence, following discussion with the Chairperson or on request from at least three Board members.

c) Meetings, other than the 9 to 11 formal meetings may be held via teleconference for holding urgent discussions on issues arising. Board members must undertake to ensure privacy during such calls. In line with public health guidelines. Board meetings during the COVID 19 pandemic are held remotely via Microsoft Teams.

d) At least four clear working days before any meeting of the Board, the Board Agenda and associated meeting papers are forwarded, through Diligent Boards, to every member of the Board by the Secretary. A Board meeting may exceptionally be called at less than four clear workings days’ notice. Such shorter notice will be valid only if
ratified at the Board meeting called at short notice. Notice of a Board meeting will be
given to Board members in writing (generally by email). Failure to receive notice of a
Board meeting will not invalidate that Board meeting or any business transacted at that
meeting.

e) The meetings of the Board will be held in private.

f) Papers may be tabled at a Board meeting with the Chairperson’s permission (or, in his
or her absence, the permission of the Senior Independent Board member).

g) The procedure for obtaining Board approval between Board meetings is set out in
Section 7 below.

6.4 Proceedings at Meetings

At a meeting of the Board:

a) The Chairperson of the Board shall, if he or she is present, be Chairperson of the
meeting.

b) If the Chairperson of the Board is not present, or the office of the Chairperson is vacant,
the members of the Board who are present shall choose one of their number, to be
Chairperson of the meeting. In normal circumstances this is likely to be the Senior
Independent Board Member

c) The quorum of the Board shall be 5 members in accordance with the Act.

d) A Board member is not counted in the quorum on an item in respect of which he or
she has a conflict of interest or is not entitled to take a decision.

6.5 Decision Making

Decisions by the Board will normally be made by consensus rather than by formal vote. Failing
consensus, decisions will be made by a vote when:

- the Chairperson feels that there is a body of opinion among Board members at
  the Board meeting which disagrees with a proposal or has expressed
  reservations about it and no clear consensus has emerged; or

- a Board member who is present requests that a vote be taken, and this is
  supported by at least one other Board member; or the Chairperson feels that a
  vote is appropriate.

When a vote is taken, a decision will be by simple majority in accordance with the Act. In the
case of a tied vote, the Chairperson will have a casting vote in addition to his or her original
vote.

6.6 Conflict of Interest

Each Board member must comply with the policy and procedure for conflicts of interests, which
has been approved by the Board and which are included in this Code of Governance
Framework.
6.7 Procedure for Obtaining Board Approval

Between Board Meetings

The Chairperson shall decide when an issue is of a sufficiently urgent nature to warrant the taking of a decision by the Board by written/electronic procedure in the interval between meetings of the Board and a process has been put in place to notify the Board of any such decisions required.

In normal circumstances, such decisions relate to large procurement/grants, which require Board approval, and these are advised to the Board in advance. The request for a decision shall be communicated to Board members at a previous Board meeting or otherwise by e-mail and shall:

- Be in compliance with the procedures agreed by the Board in relation to such matters regarding written procedure/electronic circulation.
- State the nature of the decision requested
- Provide information on the urgent nature of the decision
- Provide detailed information to enable the members of the Board to take the decision
- Set out a final deadline for members of the Board to seek additional information or clarification on the issue to be decided
- Set out a final deadline and procedures for members of the Board to inform the Secretary of their decisions.

In the event, that any member of the Board seeks additional clarification or information on the issue to be decided, a copy of that information will be sent to all members of the Board.

The Board, in March 2018, approved a decision-making procedure, through Diligent Boards, for processing grants/procurements proposals.

The decision of the Board will be communicated by the Secretary to all members of the Board by e-mail or through Diligent Messenger as soon as it practicable after the decision has been taken.

Decisions taken by written procedure, between meetings of the Board, will be recorded in the minutes of the subsequent Board meeting.

6.8 Minutes of Meetings

Minutes of the proceedings of a meeting of the Board will be drawn up by the Secretary, will be verified by the Board members and will be signed by the Chairperson at the subsequent meeting.

The Secretary will record names of Board members present and absent, and apologies for absence, at a meeting of the Board in the minutes of the meeting.

In cases where a formal vote is taken the names of members voting on any question arising at a meeting of the Board will be recorded in the minutes of the proceedings of the meeting and where applicable, the record will show which member(s) voted for and against that question and which member(s) abstained.

When minutes of proceedings have been adopted and confirmed by the Board, it will not be in order for any member of the Board to question their accuracy nor seek their amendment at subsequent meetings.
6.9 Order of Business

The Board Agenda should address:
- Quorum and Statement / Conflict of Interest declaration requirements
- Corporate Risk Review (as an Agenda Item and through Reports from the Audit and Risk Committee)
- Verification of Minutes of previous meeting
- Minuting of decisions taken between formal Board meetings, (e.g. Grants/Procurements)
- Matters arising/ Action Points
- CEO Report
- Chairperson’s Report
- Consideration of Sub-Committee reports
- SEAI Strategy/ Business Plans developments
- Reports from the Heads of departments (senior management), as appropriate, including updates on specific programmes/schemes.
- Finance and Expenditure Reports
- Consideration of procurement and grant proposals, in excess of €250k as required or confirming decisions on electronic circulations in accordance with agreed Board procedures.
- Governance matters
- Update on Board Work Plans under AOB.
- Any other business as set forth on the Agenda

At a special meeting of the Board, only business specified in the notice convening that meeting will be transacted at that meeting.

6.10 Delegations

a) The Board may delegate the discharge of a function, but the exercise of a delegated power should be in accordance with policies agreed by the Board.

b) The Board delegates to the CEO, the discharge of all functions of the Authority other than:
   - any matter reserved to the Board
   - any matter delegated to a Committee of the Board.

c) The Board may make delegations or vary, revoke or add to existing delegations.

d) Any delegation made by the Board may be limited or made subject to any condition. For example, the Board may delegate a function only for a limited period or for a particular matter. The nature and scope of new delegations will be recorded in the minutes.

e) The Board may itself discharge a function even though it has delegated the discharge of that function.

f) There is delegated from the Board to each Committee of the Board the discharge of those functions, which fall within their respective Terms of Reference, other than any matter reserved to the Board. The Board may instruct Authority staff, or a Committee, as to how to exercise a delegated authority.
g) The Board authorises the CEO to sign contracts or other documents on behalf of the Authority and to delegate this authority to one or more Authority employees.

6.11 Committees

The Board may establish standing Committees and ad hoc Committees as appropriate.

The Board will appoint members to any Committee it establishes and may appoint persons who are not members of the Board but have special knowledge and experience related to the purpose of the Committee.

The Committees appointed by the Board will, in the transaction of their business, comply with any directions which the Board may give from time to time either in general or for individual Committees.

The Board may take advice or consider recommendations from any Committee of the Board as set out in the Committee’s Terms of Reference.

6.12 Code(s) of Conduct

Board members will comply with the Code of Business Conduct, which have been approved by the Board and are set out in this Code of Governance Framework.

6.13 Reviewing the Board’s Performance

The Board will review its own performance and that of its Committees in accordance with the requirements of the Code of Practice for the Governance of State Bodies.

6.14 Confidentiality

Reports, documents and briefings issued to members in relation to Board matters must be treated as confidential until such time as the Board has had an opportunity to discuss and make decisions on their contents, including their distribution outside the Board membership.

6.15 Issue of Statements on Behalf of the Board

Only the Chairperson shall issue any statement on Board matters to the press or the public on behalf of the Board. The CEO, with the agreement of the Chairperson, may also make such statements.

6.16 General

The Chairperson will have power to decide upon any procedural matter arising and not covered by these existing procedures.

6.17 Commencement

These procedures came into operation on 1 July 2010 having been adopted by the SEAI Board at its meeting on 2 June 2010 and were further reviewed by the Board on 6 July 2011, 26

SIGNED:

__________________  ____________________
Dermot Byrne         William Walsh
Chair (designate)    Chief Executive
Appendix 1 – Formal Schedule of Matters for Board Decision

1. Introduction

“Each State body should be clear about its mandate and from that identify the various functions, roles and responsibilities entailed in the delivery of that mandate. The Board is collectively responsible for leading and directing the State body’s activities. While the Board may delegate particular functions to management the exercise of the power of delegation does not absolve the Board from the duty to supervise the discharge of the delegated functions. The Board should fulfil key functions, including reviewing and guiding strategic direction and major plans of action, risk management policies and procedures, annual budgets and business plans, setting performance objectives, monitoring implementation and State body performance, and overseeing major capital expenditure and investment decisions. The Board should act on a fully informed and ethical basis, in good faith, with due diligence and care, and in the best interest of the State body, having due regard to its legal responsibilities and the objectives set by Government. The Board should promote the development of the capacity of the State body including the capability of its leadership and staff. The Board is responsible for holding the CEO and senior management to account for the effective performance of their responsibilities. “

(Section 1 – Role of the Board - Revised Code of Practice for the Governance of State Bodies- issued in August 2016).

In addition, Section 1.7 of the Revised Code, which was formally adopted by the SEAI Board on 29 September 2016, requires that, the Board “should have a formal Schedule of Matters specifically reserved to it for decision to ensure that the direction and control of the Body is firmly in its hands. It sets out a number of issues that should be included.

2. Legislative Background

Section 10 of the Sustainable Energy Act 2002, sets out the precise legal requirements for the SEAI Board, including its composition, competencies, method and terms of appointment of members and Chairperson, remuneration, cessation and resignation of members, including removal by the Minister. Sections 11, 12 and 13 set out the general provisions in relation to the Chairperson, meetings and procedures of the Board and the Committees to be established by the Board.

The overall function of the Board as set out in Sections 10(1) and 10(2) are that the Board will consist of 12 members and that the Board “shall direct the functions of the Authority in accordance with this Act and shall satisfy itself as to the adequacy of the systems in place for that purpose and will keep under review the performance of the Authority”

The Board is, as set out in the Code, ultimately responsible for “compliance with all statutory obligations applicable to the State Body that may be set out in legislation governing the establishment of the body or in other legislation. The Board shall satisfy itself that all such obligations are identified and made known to it”

Against this comprehensive legal background and in order to satisfy the requirements of the Revised Code of Practice, for the Governance of State Bodies the SEAI Board, at its meeting on 2 June 2010, formally approved the Schedule of Matters Reserved for Board decision as set out at Paragraph 3 below and this has been reviewed and enhanced on an annual basis since.
Overall, the Board is responsible for setting the broad policies of the Authority and delegates to management, Board Committees and Advisory Committees, if any, the responsibility for their implementation. In its own activities and in its use of Committees and Working groups, the Board operates towards achieving good corporate governance.

3. Formal Schedule of Matters for Board Decision

Introduction

It is a requirement for SEAI to have a formal schedule of matters specifically reserved to it for decision, in order to ensure that the direction and control of the Authority is specifically and demonstrably in the hands of the Board.

The following sections therefore sets out the responsibilities of the SEAI Board and some specific matters reserved for the Board.

Managerial Functions

- Ensuring that, through the arrangements in place, a balanced, true and understandable assessment of SEAI is made when preparing the Annual Report and Annual accounts.
- Approve the Annual Financial Statements and authorising the Chairperson and one other member to sign them on behalf of the Board (usually the Chief Executive Officer or the Chairperson the Audit & Risk Committee)
- Ensuring that, through the arrangements in place, statutory obligations applicable to SEAI, as set out in the Sustainable Energy Act 2002, or in other relevant legislation are identified and complied with.
- Ensuring that, through the arrangements in place, non-statutory obligations applicable to SEAI, as set out in the Code of Practice for the Governance of State Bodies, Department of Finance/Public Expenditure and Reform Circulars and in Circulars from the Department of Communications Climate Action and Environment etc. are complied with.
- Approve the Organisational Strategic Plan and/or Corporate Plan, the annual operating plan and Budget for SEAI.
- Approve the appointment, remuneration, assessment of performance and succession planning for, the Chief Executive Officer.
- Delegation of sufficient powers to the SEAI Management Committee and the Chief Executive Officer of SEAI, to enable the business of SEAI to be carried on effectively between Board meetings.
- Oversee the discharge by the Chief Executive Officer, and the Management Committee of the day-to-day business of SEAI.
- Ensuring, through the arrangements in place, compliance with statutory and administrative requirements in relation to the approval of the number, grading and conditions of appointment of all staff.
- Significant amendments to the pension benefits of the CEO and staff (which require Ministerial approval).

Board Membership and Board Committees

- Establish an Audit and Risk Committee in accordance with the provisions of the Code of Practice for the Governance of State Bodies.
- Appoint the Chairperson, members of the Committee and approve The Terms of Reference of the Audit and Risk Committee and all other Committees established by the Board.
Contracts/ Grants/ Procurement

- Approve all transactions (within the Budget approved by the Board) whose value exceeds €250,000. This applies to both capital and current revenue items and transactions. The Board approved revised procedures for an electronic circulation approval process for such transactions in March 2018. The Board has also agreed specific grant award delegation levels to the SSRH Committee.
- Approve all property leases of whatever value.
- Approve terms of major contracts, investments and capital projects, significant acquisitions, disposals and retirement of assets of SEAI or its subsidiaries (if established)

Internal Controls and Risk Management

- Ensure maintenance of a sound system of internal controls, including financial, operational and compliance controls, and risk management processes, with appropriate reference to the Code of Practice for the Governance of State Bodies.

- Monitor the effectiveness of the SEAI risk management processes and systems, including the Risk Appetite Statement (which should be approved by the Board) to ensure the effective identification, monitoring and control of external risks, and identification of opportunities, to support the SEAI statutory objectives. In practice, this is delegated to the Audit and Risk Committee, which reports back to the Board at regular intervals.

- Undertake an annual assessment of the effectiveness of internal control and risk management processes (including financial, operational and compliance controls and risk management systems) in accordance with the revised requirements, for the Statement of Internal Controls (SIC) as set out in the Code of Practice for the Governance of State Bodies.

- Authorisation to open bank accounts

- Authorisation of signatories to attest the seal of SEAI

Miscellaneous

- Undertake, as appropriate, a formal and rigorous review of its own performance, that of its committees and individual directors.

- Take any specific decisions that the Board or SEAI management consider to be of such significance as to require to be taken by the Board.
Appendix 2 – Code of Business Conduct for SEAI Board Members/Employees

Sustainable Energy Authority of Ireland

Code of Business Conduct for SEAI Board Members

“Each State body should be clear about its mandate and from that identify the various functions, roles and responsibilities entailed in the delivery of that mandate. The Board is collectively responsible for leading and directing the State body’s activities. While the Board may delegate particular functions to management the exercise of the power of delegation does not absolve the Board from the duty to supervise the discharge of the delegated functions. The Board should fulfil key functions, including reviewing and guiding strategic direction and major plans of action, risk management policies and procedures, annual budgets and business plans, setting performance objectives, monitoring implementation and State body performance, and overseeing major capital expenditure and investment decisions. The Board should act on a fully informed and ethical basis, in good faith, with due diligence and care, and in the best interest of the State body, having due regard to its legal responsibilities and the objectives set by Government. The Board should promote the development of the capacity of the State body including the capability of its leadership and staff. The Board is responsible for holding the CEO and senior management to account for the effective performance of their responsibilities.

(Section 1 – Role of the Board - Revised Code of Practice for the Governance of State Bodies- issued in August 2016).
Introduction

SEAI Mission Statement

Ireland’s energy will be sustainable, secure, affordable and clean.

SEAI Vision

SEAI will be central to bringing about a low carbon economy through measures and activities focused on the transition to a smarter and more sustainable energy future.

The SEAI Code of Business Conduct

The Code of Practice for the Governance of State Bodies (2016) is a revised and updated version of the Code of Practice for the Governance of State Bodies (2001 and 2009) and an expansion of the State Bodies Guidelines (1992). The SEAI Board, at its meeting on 29 September 2016 was formally notified of the revised Code of Practice and the Board formally adopted the new Code on that day.

In order to comply with the Code of Practice, the Chairperson of the Board of SEAI is obliged to confirm to the Minister for Environment, Climate and Communications that a number of control functions are carried out by SEAI, including the issuing of a Code of Business Conduct for Board members and that this is being adhered to.

The SEAI Code of Business Conduct sets out in written form, the agreed standards of principle and practice which inform the conduct of the Board of SEAI. A separate document setting out a Code of Business Conduct for all SEAI employees is issued to staff members.

The purpose and intent of the Code is

- To enable SEAI to provide a professional and effective service to its clients/stakeholders;
- To establish an agreed set of ethical principles;
- To promote and maintain confidence and trust;
- To prevent development or acceptance of unethical practices;
- To meet the requirements under the Act and also the Revised Code of Practice for the Governance of State Bodies (2016).
Code of Business Conduct for SEAI Board Members

General Principles:

Directors should observe the highest standards of honesty and integrity. To ensure this, they should adhere to the following principles:

Integrity

Directors;

- Must disclose any outside interests that are in conflict or potential conflict with the business of SEAI in accordance with the Code of Practice for the Governance of State Bodies and Section 18 of the Act.
- Not participate in discussions or decisions involving conflicts of interest whether or not such conflicts have previously been disclosed.
- Avoid giving or receiving corporate gifts, hospitality, preferential treatment or benefits which might affect or appear to affect the ability of the donor or the recipient to make independent judgment on business transactions.
- Ensure that purchasing activities of goods/services are conducted in accordance with best business practice.
- Ensure that SEAI accounts and reports accurately reflect their business performance and are not misleading or designed to be misleading.
- Not acquire information or business secrets by improper means through the course of their duties/work.
- Not use any information obtained by virtue of their position for the purpose of any dealing (direct or indirect) in shares, property or otherwise.
- Ensure a culture of claiming expenses only as appropriate to business needs and in accordance with good practice in the public sector generally.
- Avoid the use of SEAI resources or time for personal gain or for the benefit of persons/organisations unconnected with the body or its activities or for the benefit of competitors.
- Ensure that there is non-disclosure of privileged or confidential information when Board membership ceases. In addition, Board members should ensure that acceptance of further employment where the potential for conflict of interest arises should be avoided during a reasonable time period after the Board membership ceases. Any issues or clarifications, arising from this, should be addressed to the Board Secretary.

Information

Directors should;

- Support the provision of access by SEAI to general information relating to SEAI activities in a way that is open and that enhances its accountability to the general public.
- Respect the confidentiality of sensitive information held by SEAI. This would constitute material such as:  
  - commercially sensitive information (including but not limited to future plans or details of major organisational or other changes such as restructuring)  
  - personal information  
  - Information received in confidence by SEAI, particularly in relation to grant or procurement applications. Directors should note that SEAI considers any grant or procurement applications to be confidential subject to its obligations under law, including the Freedom of information Act. SEAI does not disclose information about a grant/procurement application or its status to a third party, unless the applicant specifically requests SEAI to do so.
Once an application for grant support or a procurement decision has been made, the details may be made available to the public.

- Observe appropriate prior consultation procedures with third parties where, exceptionally, it is proposed to release sensitive information in the public interest.
- Comply with relevant statutory provisions relating to access to information (e.g. Data Protection Act, Freedom of Information Act and the Standards in Public Office Act).

Confidentiality

Directors should:

- Ensure that they maintain the confidentiality of all information obtained by virtue of their position. This principle of confidentiality of information is enshrined in Section 19 of the Sustainable Energy Act, 2002.
- Ensure they do not retain any documentation obtained during their term as Director and should return such documentation to the Secretary or otherwise indicate to the Secretary that all such documentation has been disposed of in an appropriate manner.

Obligations

Directors should:

- Fulfill all regulatory and statutory obligations imposed on SEAI.
- Comply with detailed tendering and purchasing procedures as well as complying with prescribed levels of authority for sanctioning any relevant expenditure.
- Ensure that there are adequate controls in place to prevent fraud including controls to ensure compliance with prescribed procedures in relation to claiming of expenses for business travel.
- Use all reasonable endeavors to ensure that they can have a 100% attendance at the SEAI Board and/or Committee Meetings (as applicable).
- Comply with conformity procedures laid down by the Board in relation to conflict of interest situations, including, in regard to acceptance of positions following engagement by a State Body that may give rise to the potential for conflicts of interest and to confidentiality concerns.
- Acknowledge their duty to conform to the highest standards of business ethics, including compliance with the Ethics in Public Office Acts 1995 and 2001.

Loyalty

Directors should:

- Acknowledge the responsibility to be loyal to SEAI and to be fully committed in all its business activities while mindful that the organisation itself must at all times take into account the interests of its stakeholders.

Fairness

Directors should:

- Comply with employment equality and equal status legislation.
- Commit to fairness in all business dealings.
- Value clients/stakeholders and treat all clients/stakeholders equally.
**Work/External Environment**

Directors should ensure that:
- The health and safety of employees is promoted and preserved.
- Community concerns are fully considered.
- Any detrimental impact of the operations on the environment is minimised.

**Responsibility**

The Chairperson of the SEAI Board should:
- Circulate this Code of Business Conduct along with guidelines on disclosure of interests to all Directors, Committee Members, Management and Staff for their retention.
- Provide guidance and direction on the policies and procedures.
- Ensure that the above recipients acknowledge receipt and understanding of the same.
- Prepare a governance framework in order to provide practical guidance and direction to the Board of Directors.

**Appropriate Behaviour**

To ensure that Board Members, Committee Members and all staff are adequately informed to avoid being accused of inappropriate behaviour, the following policies and procedures are in place and available from SEAI.

- Protected Disclosure policy and procedures (revised in the context of the Protected of Disclosures Act)
- Dignity at Work policy
- Disciplinary & Grievance procedures
- Child Protection Policy

**Professional advice**

SEAI Board members may, in furtherance of their duties, take independent professional advice, if necessary, at the reasonable expense of SEAI, in accordance with agreed procedures for such action.

**Review**

The Board

- Commits to review the Code as appropriate.
Code of Business Conduct for Staff Members

Purpose of Code of Business Conduct

The purpose of this Code of Conduct is to ensure that SEAI staff functions according to a set of agreed ethical principles, which support the development of trust, confidence and teamwork in SEAI and promote a high-performance culture. It allows SEAI to meet the requirements under the revised Code of Practice for the Governance of State Bodies (2016). This code will be reviewed on an annual basis as part of the review of the SEAI Code of Governance Framework to ensure it continues to reflect the values of SEAI and the standards of business conduct expected from staff of SEAI. Staff members will strive to prevent the development or acceptance of unethical practices and perform their duties in accordance with the highest ethical standards, including:

Integrity

Staff will:

- Ensure the effectiveness of SEAI through carrying out responsibilities and duties energetically, proactively, ethically and honestly
- Act in accordance with the principles of good corporate governance as set out in the SEAI Code of Governance Framework
- Avoid involvement in outside employment/business interests in conflict or in potential conflict with the business of SEAI
- Avoid acquiring information or business secrets by improper means
- Carry out purchasing of goods/services in accordance with best business practices
- Claim expenses only as appropriate to business needs and in accordance with good practice in the public sector generally
- Prepare accounts and/or reports that accurately reflect SEAI business performance and are not misleading or designed to be misleading
- Avoid giving or receiving corporate gifts, hospitality, preferential treatment or benefits, which might affect or appear to affect the ability of the donor or recipient to make independent judgment on business transactions
- Avoid using SEAI's resources or time for personal gain, or for the benefit of persons or organisations unconnected with SEAI and its activities
- Act in the public interest

Information

Staff will

- Support the provision of public access to general information about SEAI's activities in a way that is open and that enhances its accountability to the general public
• Respect the confidentiality of confidential information held by SEAI, including commercially sensitive information, personal information and information received in confidence by SEAI

• Observe appropriate prior consultation procedures with third parties where it is proposed to release sensitive information in the public interest

• Comply with relevant statutory provisions relating to access to information (eg GDPR, Freedom of Information and Standards in Public Office)

Statutory and regulatory obligations

Staff will

• Comply with all regulatory and statutory obligations imposed on SEAI

• Comply with detailed tendering and purchasing procedures, and with prescribed levels of authority for sanctioning any relevant expenditure

• Introduce controls to prevent fraud, including adequate controls to ensure compliance with prescribed procedures in relation to claiming of expenses for business travel

• Conform to the highest standard of business ethics

Loyalty

Staff will

• Be loyal to SEAI and fully committed to all its business objectives and activities, while mindful that SEAI itself must at all times take into account the interests of its stakeholders

• Be loyal to and support colleagues in the exercise of their duties in pursuit of SEAI’s business objectives and strategy

Fairness

Staff will

• Protect the dignity and integrity of each individual associated or working with SEAI by complying with employment equality and equal-status legislation as set out in the SEAI Dignity at Work Policy

• Demonstrate commitment to fairness in all business dealings

• Value clients/stakeholders and treat all clients/stakeholders fairly and equally

Values

Staff will:

• Ensure that the core organisational values of SEAI are applied

• We will be independent in the exercise of our authority and in the discharge of our functions
• We will embody a strong commitment to best international practice, achieving excellence in our work and our results.
• We will maintain a creative and open stance to the support of policy, enterprise and technological innovations.
• We will be open to the adoption of new approaches and flexible in their incorporation into our programmes and structures in pursuit of agreed objectives.
• We will be results-orientated and will transparently measure our performance against our goals.
• We will properly value all stakeholders.

Appropriate Behaviour

To ensure that SEAI staff members are adequately informed to avoid being accused of inappropriate behaviour, the following policies and procedures are in place and available from SEAI

• Protected Disclosures Policy and Procedures (revised in context of Protection of Disclosures Act)
• Dignity at Work policy
• Disciplinary Policy
• Grievance Procedures
• Child Protection Policy

REVIEW & MONITORING

This policy will be reviewed on a regular basis for effectiveness in its implementation and operation. This will be done in line with changes in statute law, relevant case law and other developments. Any revisions or modifications necessary will be made and communicated to all employees as soon as is reasonably practicable in consultation and agreement with senior management.
Appendix 3 - Functions of the Board Secretary

The following list includes functions typically performed by a person retained by a State Body in the role of Board Secretary. This is not a comprehensive list and the person performing this role may have to use his or her initiative to ensure that all core functions are fulfilled.

1. Board Meetings

Facilitating the smooth operation of the SEAI formal decision making and reporting machinery, organising Board and Committee meetings, formulating meeting Agendas with the Chairperson and or the Chief Executive, collecting, organising and distributing such information, documents or other papers required for such meetings, ensuring that all meetings are minuted accurately, that such minutes are maintained and that all Board Committees are properly constituted and provided with Terms of Reference.

2. Functions of the Authority

Ensuring that the Authority operates within its functions under the Sustainable Energy Act 2002 as may be amended from time to time and also in accordance with the revised Code of Practice for Governance of State Bodies issued in August 2016.

3. Books and Registers

Maintaining such books and registers of the Authority as required under the Sustainable Energy Act 2002, the Code of Governance Framework of the Authority, the Board procedures and the Code of Practice for the Governance of State Bodies, as revised in August 2016.

4. Reporting Requirements

Ensuring that the Authority submits such reports to the Minister, the Board and such other appropriate bodies as required under the Sustainable Energy Act 2002 as may be amended from time to time and the revised Code of Practice for the Governance of State Bodies.

5. Report on Accounts

Inputting, as appropriate, into the publication and distribution of the Authority’s Annual Report and Accounts, in consultation with the Authority’s internal and external advisors.

6. Corporate Governance

Reporting to the Chairperson on all Board governance matters and assisting the Chair in ensuring that relevant information is made available to the Board and its Committees. Reviewing developments in corporate governance, facilitating the proper induction of new members of the Board into their role, advising and assisting the members of the Board in respect of their duties and responsibilities, and acting as a channel of communication and information for the members of the Board.
Ensuring that Board members are informed as to their legal responsibilities and that they are familiar with the requirements and statutory provisions which have relevance for them in the exercise of their functions as Board members.

7. **Seal of the Authority**

Ensuring safe custody and proper use of the seal of the Authority.

8. **Authority Offices**

In consultation with the Chief Executive Officer and senior management and others as appropriate, establishing and administering the offices of the Authority, attending to the receipt, co-ordination and distribution of official correspondence received by the Authority, and ensuring the provision of facilities for the public inspection of appropriate Authority documents.

9. **Authority Identity**

In consultation with the Chief Operations Officer, the Head of Finance and Corporate Services, ensuring that all business letters, notices and other official publications of the Authority show the name of the Authority and any other information as appropriate and that Authority nameplates are placed in a conspicuous place.

10. **Induction**

Ensuring appropriate induction for all new Board Members in accordance with the Code of Practice for the Governance of State Bodies.

11. **General Compliance**

Monitoring and putting in place procedures, which allow for compliance with relevant regulatory and legal requirements, particularly under the Sustainable Energy Act 2002, and the revised Code of Practice for the Governance of State Bodies 2016, including legal requirements and retention of documents, and ensuring that procedures are in place to allow adequate historical archive to be maintained.
Appendix 4- Committees of the Board

1. Introduction
   i. The Board refers to the Board of the Sustainable Energy Authority of Ireland, appointed by the then Minister for Public Enterprise under the Sustainable Energy Act 2002.
   ii. Committee(s) refers to any Committee(s) appointed by the Board, in accordance with the provisions of Section 13 of the Sustainable Energy Ireland Act 2002.

2. General Rules Applying to Committees
   i. Committee members, including the Chair, are appointed by the Board for a period, which is determined by the Board.
   ii. The Terms of Reference for Committees (Constitutions) are agreed and can be amended by the Board as considered appropriate.
   iii. Committee Chairs will report on progress to the Board at each meeting of the Board.
   iv. Committees shall meet according to the provisions set out in their Terms of Reference.
   v. Committees can invite other Board members and procure or seek the advice and support from individuals or bodies outside of the Committee or Board membership, as appropriate.
   vi. The Board may appoint persons to a Committee who are not members of the Board, but have special knowledge and experience related to the purpose of the Committee.
   vii. Any disclosure of interests by any member of the Committee must be discussed with, and reported to, the Chairperson of the Board.
   viii. A quorum for a Committee meeting shall be in accordance with the Terms of Reference.
   ix. Any member or members of the Committee may at any time be removed by the Board and another or other persons appointed.
   x. The CEO or other designated officers, working on behalf of the Authority, will attend the Committee meetings, unless considered inappropriate by the Chair of the Committee.

3. Established Committees

The following is a list of Committees, which have been formed by the Board to support the work of the Authority:

- Audit and Risk Committee
- Performance Management and Remuneration Committee
- Support Scheme for Renewable Heat (SSRH) Committee
- National Retrofit Task Force Committee
Performance Management and Remuneration Committee - Membership

Dermot Byrne (Chair)        Chairperson of the Board,
Justina Corcoran                Board Member
Sharon O’Connor               Board Member

Audit & Risk Committee - Membership

Ann Markey (Chair)        Board Member
Michael Wall               Board Member
Lisa Ryan                  Board Member
Sharon O’Connor            Board Member
Martina Maher              External Member – (AIB)

Support Scheme for Renewable Heat (SSRH) Committee Membership- all Board members

Andrew Ennis (Chair)
Ann Markey
Kate Ruddock
Joe O’Carroll

National Retrofit Task Force Committee (NRTF) – Committee Membership – all Board members

Peter Brennan (Chair)
Dermot Byrne
Léan Doody
Kate Ruddock
Joe O’Carroll

Terms of Reference for Sub-Committees of the Board

Audit and Risk Committee

Introduction

The Audit and Risk Committee for SEAI is an essential Sub-Committee of the Board. Its primary functions are to assist the Authority in ensuring that it meets its relevant statutory functions and advise the Board on the robustness and effectiveness of the arrangements and status of the corporate governance, financial management, risk management and internal audit of the Authority.

Terms of Reference

Scope and Authority

- The functions of the Audit and Risk Committee extend to all of the operations of Sustainable Energy Authority of Ireland. The Committee shall operate under delegated authority from the Board, which is ultimately responsible for all matters relating to the presentation of the financial accounts and all issues arising from internal and external audits on SEAI.
The Committee shall act as a channel of communication between the Board and management and the Comptroller and Auditor General and shall report to the Board with its recommendations, where it considers action or improvement is needed in any area under its remit.

The Committee shall review the significant financial reporting issues and judgements made in connection with the SEAI Financial Statements and reports and the scope and effectiveness of SEAI internal controls. This will include financial, operational and compliance controls as well as systems established by management to identify, assess, manage and monitor key risks, both financial and operational, taking account of the key objectives as set out in the SEAI Strategic Plan.

The Committee shall have explicit authority to investigate any matters within its terms of reference, the resources which it needs to do so, and have full access to information.

The Committee shall be able to obtain outside professional advice and, if necessary, invite outsiders with relevant experience to attend meetings.

The Audit and Risk Committee shall have discussions with external auditors at least once a year, without the Chief Executive Officer or employees of SEAI being present, to ensure that there are no unresolved issues of concern.

The Audit and Risk Committee is responsible for advising the Board on whether an appropriate regime of internal control is in operation but not for the formulation or implementation of such a regime.

Composition

The Audit and Risk Committee shall comprise a maximum of five members, appointed by the Board. This shall comprise of at least three Non-Executive Board members and may include up to two external persons with the relevant financial/ accounting or other experience in order to fulfil the financial expertise requirements set out in the Code of Practice for the Governance of State Bodies.

The overall composition of the Committee shall comprise of members who collectively possess the knowledge, skills, competencies and experience as set out in paragraphs 16 and 17 of the Guidance Notes for Audit and Risk Committees in the revised Code of Practice for the Governance of State Bodies.

Each appointment to the Committee, approved by the Board, shall be formalised with a letter from the Chair of the Board of SEAI setting out the terms of the appointment. Committee members should also receive appropriate training and induction based on their specific needs.

The Audit and Risk Committee Chair shall not be the Chair of the Board.

The Secretary to the Board shall be the Secretary to the Audit and Risk Committee.

Appointments, based on relevant assessment criteria, to the Committee shall be for a period of up to three years, which may be extended for a further three-year period. The Board may also appoint (co-opt) additional members to the Committee, on a short-term basis, in order to provide specialist skills which may be needed at a particular time.

Responsibilities and Role

The Audit and Risk Committee has responsibility for:

- Reviewing the Annual Financial Statements and other published statements and information as related to governance and financial issues on behalf of the Board.
- Monitoring on an on-going basis SEAI Budgets and expenditure, including key non-financial data as appropriate.
• Monitoring the relationship with the Comptroller and Auditor General (C&AG), to ensure that there are no restrictions on the scope of the audit and to review the activities, findings, conclusions and recommendations of the external auditor. This includes reviewing the audit opinion and management letter from the C&AG, following completion of the audit, together with management’s response to any issues raised by the C&AG in the course of the Audit and advising the Board accordingly.
• Reviewing the manner in which management ensures there is an adequate and effective system of internal financial, operational and compliance controls.
• Within the resources available, reviewing, at a high level, the effectiveness of the systems put in place to achieve value for money.
• Making recommendations to the Board on the appointment, re-appointment and removal of the SEAI Internal Auditors who shall have unrestricted access to the Chair of the Committee.
• Approving and reviewing the planned programme of work of the Internal Auditor, which should be submitted to the SEAI Board annually for approval.
• Reviewing all internal audit reports and findings and monitoring the implementation by management of significant recommendations.
• Monitoring and reviewing, at least annually, the effectiveness of the internal audit function and advising on the necessary level of resources and seeking to ensure that it is independent and free from management or other restrictions.
• Reviewing and approving the processes for managing risk within SEAI. This shall include a high-level review of the SEAI Risk Register, on an annual basis, and the overall SEAI control arrangements to mitigate these risks. It will also include systems established by management to identify, assess, manage and monitor key risks, both financial and non-financial, which might have significant implications for SEAI. The Committee should report to the Board accordingly on the outcome of this review. The Committee should also submit their review of the SEAI Risk Register to the Board, on an annual basis, for consideration.
• Overseeing the fraud risk policy and management process and the activities of the SEAI Fraud Committee, including a review of the Annual SEAI Fraud Committee report before submission to the SEAI Board.
• Ensuring there are appropriate procurement procedures in place and being implemented within SEAI.
• Examining SEAI Programmes, as required, in the context of the application of the Capital Appraisal Guidelines.
• Reviewing the effectiveness of the Committee on a regular basis, including the effectiveness of the relationship between the internal and external auditors.

Meetings
• The Audit and Risk Committee shall meet at least four times each year and report on its activities to the Board.
• The quorum will be three.
• The Chief Executive Officer, other executives and representatives of the Comptroller and Auditor General may be in attendance at meetings of the Audit and Risk Committee for selected agenda items, at the request of the Chair.
• The Secretary to the Audit and Risk Committee shall maintain a written record of the proceedings of the Audit and Risk Committee.
• At the outset of each Committee meeting, the Chair should establish if Committee members have any real or perceived conflicts of interest in relation to Agenda items and also enquire from the Committee if they wish to raise any issues under “Any Other Business”.
Reporting

- The Chair of the Audit and Risk Committee, or in his/her absence, a Committee member shall give an oral report on the proceedings of each Committee meeting at the next meeting of the Board.
- The approved minutes of each Audit and Risk Committee meeting shall be distributed to the members of the Board.
- An annual report from the Committee should be submitted to the Board. This should be compiled in accordance with the checklist for the effectiveness of Audit Committees as set out in the revised Code of Practice for the Governance of State Bodies issued in August 2016.

SEAI Performance Management and Remuneration Committee

Terms of Reference (as approved by SEAI Board on 4 July 2017)

Introduction

The Performance Management and Remuneration Committee has been established in order to assess the overall performance of the CEO of SEAI, in the context of the Sustainable Energy Act (2002), the Service Level Agreement (SLA) between SEAI and the Department of Communications Climate Action and Environment (DECC) and the outputs achieved in the context of goals and objectives agreed by the SEAI Board on an annual basis. The Committee will also consider and approve remuneration, as appropriate, where applicable and in compliance with the revised Code of Practice for the Governance of State Bodies issued by the Minister for Public Expenditure and Reform in August 2016. The Committee will also have a role, as determined by the Board, in the appointment of the post of Chief Executive Officer, and in proposing to the Board, for approval the arrangements for the filling of any other specific senior positions within the Authority where these fall outside the normal delegated sanctions in respect of staffing of the Authority. The Committee also takes a high-level view, in consultation with the CEO, on the collective performance of senior management.

Establishment and Constitution

The Performance Management and Remuneration Committee is a sub-committee of the Board of the Sustainable Energy Authority Ireland, established by formal resolution and comprises at least three non-executive members of the Board appointed by the Board.

The membership will rotate between members over time on the basis of one each year after an initial two-year period. The Chair will be a permanent member of the Committee.

Responsibilities and Role

The Performance Management and Remuneration Committee shall be responsible for:

- Recommending to the Board the Terms and Conditions (including remuneration, following consultation with DECC and the Department of Finance/Public Expenditure and Reform) upon which the Chief Executive Officer shall hold office, within the guidelines established from time to time by the Government;
- Reviewing and assessing the performance of the CEO on an annual basis in the context of agreed goals and objectives, and the Service Level Agreement (SLA) between SEAI and the Department of Environment Climate and Communications (DECC).
• Providing appropriate feedback to the CEO on the assessment and reporting to the SEAI Board on the outcome.
• Establishing appropriate performance indicators in the context of the Chief Executive’s Performance Related Bonus Scheme (if applicable) within the guidelines set from time to time by Government;
• Recommending to the Board the payment of the Chief Executive’s performance-related bonus, if applicable within the guidelines issued by Government;
• Reviewing annually, on a high-level basis the collective overall performance of the senior management team in SEAI on the basis of feedback from CEO;
• Recommending to the Board, for approval, the arrangements for the filling of any other specific senior positions within the Authority where these fall outside the normal delegated sanctions from DECC and the Departments of Public Service and Reform and Finance;
• Approving, following acceptance by DECC, the Authority’s Action Plan in respect of any Public Sector Agreements, where applicable.

Meetings and Reporting Structures

The Performance Management and Remuneration Committee will be chaired by the Chair of the Board.

The quorum will be two.
The Committee will meet as required and report on its activities to the Board.

The Secretary to the Board will keep a decision record of the Committee’s proceedings.

Support Scheme for Renewable Heat (SSRH) Committee

SEAI Board Sub Committee
Support Scheme for Renewable Heat (SSRH)
Terms of Reference

(Approved by the SEAI Board on 29 May 2019)

Establishment:

The SEAI Board Sub Committee on the Support Scheme for Renewable Heat (SSRH) is established as a Committee of SEAI under Section 13 of the Sustainable Energy Act 2002 to perform the functions specified below.

Membership:
The Chairperson and members of the SSRH Committee shall be appointed by the Board.

The membership of the Committee shall consist of a Chairperson and three members. The Chairperson shall be a non-executive member of the Board. The members of the Committee shall comprise three other members of the SEAI Board.

The Chair and the SEAI Board members shall be appointed for an initial period of two years (or the unexpired term of appointment to the SEAI Board, if shorter).

Other Board members or further external experts may be invited by the Chairperson, in consultation with the CEO, to attend and participate in meetings where they have expertise relevant to SSRH Scheme.

Other SEAI personnel may be invited by the Chairperson, in consultation with the CEO, to participate in meetings where they are needed in relation to SSRH matters under discussion by the Committee.

Meetings:

The SSRH Committee shall be convened by the Chairperson as is required to carry out its business. The schedule of meetings will be agreed with the Committee. Meetings may be frequent in the initial stages and reduce in frequency over time.

Members may attend in person, by teleconference or by videoconference. Members may also approve decisions by email in accordance with procedures agreed by the Committee.

A Quorum shall be three members participating in the meeting. Members approving decisions by email shall be present for the purposes of arriving at a quorum.

Functions:

The SEAI Board has approved the following functions for the Sub Committee:

- Ensuring appropriate oversight and monitoring of risks associated with the SSRH including policy objective achievement, market behaviour, value for money and cost effectiveness.
- Consideration of exceptional market uptake or exceptional events associated with the SSRH, as considered necessary.
- Overseeing recommended decisions by SEAI, in the context of the Memorandum of Understanding (MOU) between SEAI and the Minister for Environment Climate and Communications before submission to the Board.
- Reviewing, on an ongoing basis, in consultation with the SEAI Executive, an overarching analysis of the Scheme.
- Reviewing existing delegated authority levels approved by the Board and make recommendation to the Board for any changes considered necessary in relation to the SSRH. The SSRH Committee will operate in accordance with such delegated authority levels as agreed by the Board.
- Ensuring appropriate interaction and engagement with the SEAI Audit and Risk Committee in relation to crossover issues. In this regard, the SSRH Committee will oversee and monitor the Risk Register for the SSRH and liaise, as appropriate, on same with the Audit and Risk Committee. The Terms of Reference for any eventual Internal Audit of the SSRH will be agreed between both Committees. Overall, the work of the SSRH Committee shall not in any way override the scope and work of the Audit and Risk Committee.
**Reporting:**

The Secretary shall compile reports of all meetings of the Committee and these shall be submitted to the Board for information.

A regular reporting dashboard (to include, inter alia, progress on the development and profile of take up, exceptions, targets and trends) shall be submitted to the Board for information, following consideration by the Committee.

A formal annual Report, shall be compiled by the Executive, reviewed by the Committee and submitted to the Board for approval before submission to the Department of Environment Climate and Communications.

The Sub Committee shall submit a written Annual Report to the Board on its work over the previous year, in order to provide clarity and transparency to the Board on its activities.

**At the SEAI Board meeting on 25 September 2019, the Board approved the following Delegated Powers to the Committee**

a) The level of Delegated Authority for the Executive, in relation to SSRH Grant approvals remains at its current level i.e. the Executive can approve grants up to €250,000.

b) Delegated Sanction is provided to the Committee to approve grants from €250,000 up to €500,000 in accordance with SSRH procedures. A schedule of all grants approved by the Committee under this process is to be notified to the Board on a monthly basis. The Committee will have discretion to process such approvals, through electronic circulation among members, in accordance with its Terms of Reference.

c) All grant approvals in excess of €500,000 will be submitted to the Board for approval (noting that approvals above this threshold are expected to have the lowest cost per tonne of Co2 avoided).

The Board agreed that this process is approved for a six-month period and will be reviewed after that, and a further submission will be made to the Board, in light of the data gathered and experiences of the Executive and the Committee during that period.

**National Retrofit Task Force Committee – Terms of Reference**

**Terms of Reference-- (Approved by the SEAI Board on 24 June 2020)**

**Establishment:**

The SEAI Board Sub Committee on the National Retrofit Task Force (NRTF) is established as a Committee of SEAI under Section 13 of the Sustainable Energy Act 2002 to perform the functions specified below.

**Membership:**

The Chairperson and members of the NRTF Committee shall be appointed by the Board.
The membership of the Committee shall consist of a Chairperson and three * members. The Chairperson shall be a non-executive member of the Board. The members of the Committee shall comprise three * other members of the SEAI Board.

The Chair and the SEAI Board members shall be appointed for an initial period of two years (or the unexpired term of appointment to the SEAI Board, if shorter).

Other Board members or further external experts may be invited by the Chairperson, in consultation with the CEO, to attend and participate in meetings where they have expertise relevant to National Retrofit Task Force.

*Membership increased to a Chair and four members, at the Board meeting on 30 September 2020, with the appointment of the Board Chair, as a member of the Committee.

Other SEAI personnel may be invited by the Chairperson, in consultation with the CEO, to participate in meetings where they are needed in relation to NRTF matters under discussion by the Committee.

**Meetings:**

The NRTF Committee shall be convened by the Chairperson as is required to carry out its business. The schedule of meetings will be agreed with the Committee.

Members may attend in person, by teleconference or by videoconference. Members may also approve decisions by email in accordance with procedures agreed by the Committee.

A Quorum shall be three members participating in the meeting. Members approving decisions by email shall be present for the purposes of arriving at a quorum.

**Functions:**

The SEAI Board has approved the following functions for the Sub Committee:

- Oversee, input and support SEAI’s engagement into the National Retrofit Task Force at a strategic level with the objective of SEAI being assigned the role of the National Retrofit Delivery Body.
- Ensure that there is a timely risk analysis on this issue including an update of the SEAI Risk Register to reflect new emerging risks in this context.
- Establish, with the Executive, the staffing resourcing implications of different scenarios and agree the appropriate workforce planning implications prior to approval by DECC.
- Ensure that an appropriate legal basis is put in place for SEAI to carry out the role of NRDB and in this regard make recommendations to the Board regarding any changes required to the Sustainable Energy Act 2002.
- Determine, with the Executive, any changes required to the Performance Delivery Agreement between SEAI and DECC.
Advise and propose on areas that the committee feel should be considered by the NRTF.

**Reporting:**

The Secretary shall compile reports of all meetings of the Committee and these shall be submitted to the Board for information.

The Sub Committee shall submit a written Annual Report to the Board on its work over the previous year, in order to provide clarity and transparency to the Board on its activities.

**Appendix 5 - Policy for Dealing with Conflicts of Interest**

1. **Introduction**

This policy sets out principles for the management of conflicts of interest, and potential conflicts of interest, arising in relation to Board members. It is designed to:

so far as possible, prevent conflicts of interest from arising; ensure that any conflicts of interest that do arise are managed in such a way that the independence and integrity of the decisions of the Board are neither compromised nor perceived as being compromised.

While this policy expressly addresses those conflicts of interest that can be readily anticipated, it is not possible to provide a comprehensive list of all of the conflicts of interest that might arise. Therefore;

- this procedure must be interpreted with regard to its spirit and purpose;
- Board members must comply with this procedure in spirit as well as in letter; and
- if there is any doubt as to whether a matter amounts to a conflict of interest, it should be presumed to be a conflict of interest until a decision is made to the contrary by an appropriate person.

2. **Scope**

This policy applies to Board members and staff members as appropriate.

Some parts of this policy require Board members to ensure certain conduct by, or to make declarations in relation to, their spouses, parents, siblings or children or other connected persons or bodies corporate as set out in the Act and in the revised Code of Practice for the Governance of State Bodies, issued in August 2016, and as may be amended from time to time.
3. **Objectives of the policy**

The objectives of this policy are to:

- protect the Board corporately and each Board member individually against the breach of any law, including, for example, the breach of any of the provisions of the Ethics in Public Office Acts, 1995 and 2001;
- protect the Board corporately and each Board member individually against impropriety or the appearance of impropriety, including risk to its and their reputations; and
- ensure, in so far as possible, that Board members make decisions free from any external influences, whether personal or financial, whilst recognising that it is precisely their position and expertise external to the Board that enables some of the Board members to make valuable contributions to its work.

while adhering to the principle that Board members should not make a personal profit as a result of their membership of the Board, other than the remuneration determined by the Minister for Communications Climate Action and Environment.

4. **Register of interests**

- The Secretary to the Board shall maintain a register to be known as the register of Board Members' registrable interests (the “Register”) in accordance with the provisions of the Ethics in Public Office Acts, 1995 and 2001 and in order to comply with the requirements of the Code of Practice for the Governance of State Bodies.

- The Register shall be confidential and shall be updated on an annual basis. Changes in the interim should be notified to the Secretary as soon as possible. Only the Chairperson, Secretary and CEO shall have access to the Register.

- The purpose of the Register is to ensure transparency in relation to any interests of Board members, or of their spouses, parents, siblings or children or other connected persons or bodies corporate as set out in Code of Practice for the Governance of State Bodies, as may be amended from time to time.

- The Register must contain, in relation to each Board member, details of any of the following held or carried on by that Board member or any persons or bodies connected with a Board member, where they give rise to a conflict of interest, as more particularly set out in the Second Schedule of the Ethics in Public Office Act, 1995:
  - Occupational income, etc., other than that as office holder or member;
  - Shares, etc.;
  - Directorships;
  - Land and buildings;
  - Gifts;
  - Supplies of property or services
  - Travel facilities, etc.;
  - Remunerated position as a lobbyist, etc.; and
  - Contracts with the State.

- It is the duty of each Board member to declare to the Secretary any matter relating to him or her that is required to be included on the Register.
• If a Board member is in doubt as to whether a particular matter should be declared, he or she should declare it, and the Secretary (in consultation with the Chairperson (if appropriate) shall decide whether it is a matter that is required to be included on the Register.

• A Board member shall make a signed declaration of his or her interest for the purposes of the Register immediately on taking up appointment as a Board member, and shall subsequently declare any new matter that is required to be included on the Register as soon as possible after it arises.

• Board members may be required at any time to confirm to the Secretary to the Board that their current entries on the Register are accurate and up to date, and the Secretary shall ask them to do so at least once in each year.

5. Board meetings

Board members must comply with the procedure for the disclosure of conflicts of interest arising at Board Meetings, as set out in this Code of Governance.
Appendix 6 - Procedure for Dealing with Conflicts of Interest

1. Introduction

Given the diversity of the functions of the Authority, and the calibre of the Board members and staff employed by it, it is essential that an effective and robust policy and procedure exists to manage the actual or potential conflict of interest for any Board member or employee of the Authority.

This procedure outlines the steps that the Authority will undertake if, and when, situations arise where there is, or has the potential to be, a conflict of interest for a Board member or senior manager of the Authority. This procedure should be considered with, and is complementary to, the Policy for Dealing with Conflicts of Interest.

2. Managing Potential or Actual Conflict of Interest

Before any item is discussed at a Board meeting, each Board member must disclose any conflict of interest that he or she believes may arise in relation to that item. If a Board member is in doubt as to whether a particular matter amounts to a conflict of interest and should be disclosed, he or she should disclose it.

The Chairperson (or, in his or her absence the Senior Independent Board Member) in his or her discretion will decide whether any matter disclosed by a Board member (other than the Chairperson or in his or her absence, the Acting Chairperson), amounts to a conflict of interest that should prevent that Board member from participating in the discussion of the relevant item.

Board members will elect an Acting Chairperson from amongst their numbers and decide whether any matter disclosed by the Chairperson amounts to a conflict of interest that should preclude the Chairperson from participating in the discussion at the relevant item. Should the Acting Chairperson be chairing the meeting, the Board members, will decide by taking a vote.

The decisions as to whether to disclose any matter and whether that matter amounts to a conflict of interest should be made having regard to the terms, and the spirit and purpose, of the policy for conflicts of interest.

Where the Chairperson decides that any Board member does have a conflict of interest in relation to any item that Board member may not participate in any discussion relating to that item or in any vote taken in relation to it. If requested to do so by the Chairperson, the Board member must also absent himself or herself from any discussion of the item.

In the event that a Board Member, Authority employee or Committee member receives any written paper in relation to any matter on which he or she believes that a conflict of interest may arise, they must disclose that conflict of interest to the Chairperson, or CEO as appropriate, at the earliest opportunity.

Should a Board Member (or staff member) receive an approach from a member of the public or organisation to intervene on their behalf and exert influence for the purpose of gaining advantage in accessing a service or any benefit, it is Board policy that no such intervention should be taken.
The Board, or a sub Committee may, at any time discontinue an investigation into a Board members interests if it takes the view that the complaint concerned is frivolous or vexatious.
Appendix 7 – SEAI Internal Audit Charter
(Approved by the Audit and Risk Committee in November 2020)

SEAI Internal Audit Charter

1. Introduction

This document outlines the Code within which the Authority will undertake its Internal Audit function. Internal Auditing is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of the SEAI. It assists SEAI in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of governance, risk management and internal control processes within the SEAI.

2. Code for the Function

The operation of the Internal Audit function should comply with the following Code:

The Internal Audit function should have a formal charter, including Terms of Reference, which has been approved by the Board.

The reporting structure for Internal Audit should be clear and formally documented. The head of the Internal Audit service, or where the Internal Audit process is outsourced on a contractual basis, should be a senior and experienced person and the content of all Internal Audit reports should be entirely at his/her discretion. The head of Internal Audit should report directly to the Audit and Risk Committee and should also have access to the Chairperson of the Board and the Chairperson of the Audit and Risk Committee. In circumstances where the Internal Audit function is outsourced, the lead partner for the outsourced entity should assume the responsibilities of the Head of Internal Audit, as envisaged under this section and operate in accordance with the Internal Audit work plan and budget agreed by the Audit and Risk Committee.

In carrying out its ongoing work the Internal Audit function should include detailed testing on all specific areas covered by the charter in accordance with the agreed work programme, in order to ensure that the Authority is fully complying with all requirements and report its findings to the Audit and Risk Committee.

The Internal Audit function should be properly resourced with the necessary skills including the ability to deal with non-financial issues.

The Internal Audit function should ensure that copies of all Internal Audit Reports are made available to the External Auditors so that the potential for co-operation between the two is maximised. The work carried out by these two entities can frequently be complementary and effectiveness can be increased through regular consultation. (For example, the External auditors could offer guidance on particular areas which the Internal Audit function might be reviewing. Conversely the Internal Audit function could provide the External Auditor with organisation specific expertise to assist in the evaluation of the systems being examined as part of the annual audit).
The Audit and Risk Committee should make the External Auditors aware of the corporate governance issues outlined in this document with which the Authority is required to comply. The Audit and Risk Committee should periodically consult with the External Auditors regarding the operation of the Internal Audit function with particular reference to the staffing of the function, outsourcing arrangements, the audit work programmes being applied and the testing carried out in relation to the SEAI compliance with the requirements set out in this document.

In planning, executing and reporting its work, the Internal Audit function should ensure that value-for-money auditing receives adequate attention.

The Internal Audit function in the Authority should review compliance with procurement and disposal procedures as required by the Audit and Risk Committee, from time to time, and report to the outcomes to that Committee.

3. Charter for the Internal Audit

This document outlines the Charter for the Internal Audit function for the Authority.

Board Policy Statement

The Board recognises the significant contribution to good governance and effective internal control made by an efficient and effective Internal Audit function. It pledges its full support to the Internal Audit function and to the Audit and Risk Committee in discharging the authorities and responsibilities contained in this Charter. Further, it respects the independence of the Audit and Risk Committee and undertakes to provide adequate, competent and skilled resources to Internal Audit to properly discharge its function.

Mission

The mission of Internal Audit is to conduct a programme of continuous review to monitor the effectiveness of the system of internal controls that provides reasonable assurance of operational efficiency, reliable financial reporting, and compliance with applicable laws and regulations.

To accomplish its mission, Internal Audit will:

- Provide value-added Internal Audit services; and
- Develop a partnership approach that ensures open communications, the delivery of meaningful services, and a cost-efficient system of internal controls.

Scope of Activities

The scope of audit activities will be determined using appropriate risk assessment tools to ensure adequate coverage of corporate risks and exposures and will consider the special needs of management. Specifically, Internal Audit’s scope of activities is to ascertain that the processes for controlling operations, as they have been designed and represented by management, are adequate and functioning correctly to ensure that:

- Resources are adequately protected;
• Significant financial, managerial and operating information is accurate and reliable; and

• The Authority and its employees’ actions are in compliance with both the underlying objectives and the detailed expression of ethical best practice, policies, standards, procedures, and applicable laws and regulations.

**Independence**

To provide for the independence of the internal audit function, the Head of Internal Audit reports on budgetary and administrative issues to the Audit and Risk Committee, in respect of all audit findings, with unrestricted access to the Chief Executive. He/she will interact with the Board as appropriate including in executive sessions and between meetings as necessary and appropriate. The internal audit activity will remain free from interference by any element in the organisation, including matters of audit selection, scope procedures, frequency, timing or report content in order to maintain the necessary independence of the process.

Internal Audit will have no direct operational responsibility or authority over any of the activities audited.

The Head of Internal Audit will confirm to the Board/ Audit and Risk Committee at least annually, the organisational independence of the internal audit activity.

**Authority**

Internal Audit derives its authority from the Board through the Audit and Risk Committee and is authorised to have:

• Unrestricted access to all SEAI functions, records, property and personnel, including those controlled by subsidiaries and associates, if any.

• Full and free access to the Audit and Risk Committee, the Chief Executive Officer, the Chief Operations Officer, the Secretary to the Board and the Chairperson of the Board.

• Freedom to allocate resources, set frequencies, select subjects, determine scope of work and apply the techniques required to accomplish audit objectives.

To preserve its independence, Internal Audit will not assume operating responsibilities or initiate or approve accounting transactions and will remain independent of the areas it audits. Without prejudice to this objective, it may selectively review systems under development and advise on standards of control before implementation.

**Management’s Responsibilities**

It is management’s responsibility to manage risk, maintain effective controls and implement audit recommendations in an appropriate manner.

Managers will proactively interface with auditors, respond promptly to draft reports and agree actions and timescales to rectify control weaknesses identified.

Management have primary responsibility for the prevention of fraud and for detecting and resolving any fraud that may occur.
Internal Audit’s Role and Responsibilities

Internal Audit is an independent appraisal function established within the Authority to examine and evaluate its activities as a service to the Board and management.

The scope of internal auditing encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the organisation's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to achieve the organisation's stated goals and objectives. This includes:

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

Internal Audit will achieve this by:

- Developing and maintaining a strategic audit plan arising from the SEAI Risk Register and the significant exposures to loss or failure and submitting that plan to the Audit and Risk Committee for approval;

- Considering the scope of work, in consultation with the Audit and Risk Committee, and liaising with external auditors for the purpose of providing optimal audit coverage;

- Implementing the audit plans as approved, including any special projects assigned by the Audit and Risk Committee or requested by senior management;
• Reporting significant issues relating to the processes for controlling the activities of the Authority and provide information concerning such issues through to resolution;

• Monitoring and reporting to management and the Audit and Risk Committee on progress towards the implementation of agreed audit recommendations;

• Maintaining a professional audit service staffed with sufficient knowledge, experience and skills to meet the requirements of this charter; and

• Evaluating and assessing controls coincident with the introduction of major changes to systems.

Internal Audit has responsibility for ensuring that confidentiality is maintained over all information and records obtained in carrying out its audits.

Internal Audit has responsibility to ensure that the audit programme and methodology take due account of the possibility of fraud.

Internal Audit is not relieved of its responsibilities in areas that are subject to review by others.

**Planning and Reporting Arrangements**

The Internal Auditor will:

• Develop annual audit plans, in consultation with Management, based on significant exposures identified in the strategic audit plan and submit such annual plans to the Audit and Risk Committee for approval;

• Issue reports to the Audit and Risk Committee addressing the results of audits conducted, summarising observations and recommendations made, and management responses to the audit findings;

• Final audit reports are issued to the Manager concerned, to the relevant Head of Department and to the Management Committee;

• Develop the scope for each specific review for consideration of, and approval by the Audit and Risk Committee. In so doing the Internal Auditor will draw attention to matters which are specifically proposed to be out of scope.

• As considered necessary, bring to the attention of the Committee Chair, any issues identified during the audit review, which is deemed to be outside the scope of the audit, but which, in the opinion of the Internal auditor, should be referenced in the audit report. The Audit and Risk Committee may deem it necessary to amend the scope of the audit following consideration.

• Monitor and report to management and the Audit and Risk Committee on progress towards the implementation of agreed audit recommendations;

• Attend Audit and Risk Committee meetings, as requested; and
- Periodically report to senior management and the Board on the purpose of the internal audit activity authority and responsibility, as well as performance relative to its internal audit plan. Reporting will also include significant risk exposures and control issues, including fraud risks, governance issues and other matters needed or requested by senior management, the Audit and Risk Committee and the Board.

Quality Assurance and Improvement Programme

The internal audit activity will maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. The programme will include an evaluation of the internal audit activity's conformance with the Definition of Internal Auditing and the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.

The head of internal audit will communicate to senior management and the Board on the internal audit activity's quality assurance and improvement programme, including results of ongoing internal assessments and external assessments conducted at least every five years.

Appendix 8 - Procedure for Board Members to obtain Independent Professional Advice

Principle

Board members may, in the furtherance of their duties, take independent professional advice, if necessary, at the reasonable expense of the Sustainable Energy Authority of Ireland.

Rationale

The Board should be supplied in a timely manner with information in a form and of a quality appropriate to enable it to discharge its duties.

Procedure

If a Board member decides to seek independent legal advice through SEAI, he or she shall put his or her request in writing to the Secretary to the Board.

The Secretary shall notify the Chair of the Board and/or the Chair of the Audit and Risk Committee of the request and the estimated costs and seek the approval for the procurement of the advice.

The advice supplied to the Board member shall be provided to all members of the Board. In the event that a request for advice is declined, this decision shall be notified to the full Board.
Appendix 9 - Principles of a Quality Customer Service for Customers and Clients of the Public Service (1997)

SEAI has published a statement that outlines the nature and quality of service which customers can expect, and it is available on the SEAI website.

In summary the SEAI commitment is that;

- We will deliver our services to all internal and external customers in a timely, effective and professional manner, and in accordance with our values.
- We will conduct our business in a fair, open and transparent manner, with appropriate regard to your privacy and confidentiality.
- We will strive for excellence in the development and delivery of programmes and services through active consultation and continuous improvement.
- We are committed to providing maximum possible access and choice in the delivery of our services, while endeavouring to accommodate particular language, diversity and physical access needs.
- We will provide accurate, authoritative and independent advice and information in a form that best suits your needs.
- We will make every effort to resolve your complaint should you be dissatisfied with the quality of service.

In order to achieve these objectives, SEAI has drafted a revised Customer Action Plan which will also be available on the SEAI Website. SEAI welcomes all comments and feedback on our Customer Charter, the Action plan, or any aspect of SEAI's customer service.

The Sustainable Energy Authority of Ireland also has a Code of Business Conduct to ensure that the Board members and staff of SEAI function according to a set of agreed ethical principles, which support the development of trust, confidence and teamwork in SEAI and promote a high performance culture.

Customer Action Plan

i. In order to deliver our services to all customers in a timely, effective and professional manner, and in accordance with our values we will:

- Ensure that the Customer Action Plan is readily available to all stakeholders.

- For customers who contact SEAI's contact centre, we will ensure that we:
  - Answer their query promptly;
  - Log all details in a central database (CRM) capturing, name, address and description of query;
  - Are helpful and courteous;
  - Are available to answer calls during business hours;
  - Provide a variety of contact channels, including telephone, email, post and on-line chat as appropriate;
  - Ensure that all replies carry contact details;
  - Acknowledge receipt of all correspondence promptly;
  - Apply quality assurance checks via call calibration.
• All customers who visit SEAI will be:
  o Logged on our visitor system;
  o Greeted by SEAI representative;
  o Treated promptly, efficiently, fairly and in a courteous manner.

• SEAI is committed to respect for the environment in the delivery of all our services. We demonstrate this by:
  o Providing Video Conferencing facilities to reduce travel;
  o Working toward paperless working practises;
  o Adhering to sustainability values.

ii. As we conduct our business in a fair, open and transparent manner, with regard to your privacy and confidentiality we will:

• Endeavour to ensure full access to information about our services while complying with the Freedom of Information Act 2014, Access to Information on the Environment Regulations, GDPR and Data Protection Acts 1988-2018;
• Clearly identify respondents’ contact details on all correspondence;
• Ensure openness, fairness and transparency is central to all our funding and procurement decisions;
• Ensure all documentation is user friendly with clear and appropriate language;
• Handle all queries in accordance with our obligations under Data Protection law;
• Handle stakeholder information and meetings with due regard to privacy, confidentiality and sensitivity;
• Identify the number of funded projects in the SEAI annual report.

iii. In striving for excellence in the development and delivery of programmes and services through active consultation and continuous improvement we will:

• Consult with our stakeholders on the development of new programmes or refinement of existing programmes and services through events;
• Hear and respond to the Voice of Customer, research grant recipients and event attendees;
• Endeavour to enhance and continuously improve our service;
• Adhere to compliance and quality standards;
• Seek feedback via our website regarding the level of customer satisfaction.

iv. In our commitment to provide maximum possible access and choice in the delivery of our services, while endeavouring to accommodate particular language, diversity and physical access needs we will:

• Continue to make it easier and more convenient to do business with us;
• Provide an appropriate variety of communication channels;
• Ensure that we make the optimum use of available and emerging technologies to facilitate improved access to information through innovation and digitalisation;
• Comply with the Official Languages Act 2003 - Acht na dTeangacha Oifigiúla 2003;
• Ensure that all publications are available online;
• Continue to ensure our web site is accessible to the visually impaired;
• Ensure that offices comply with occupational and safety standards;
• Accommodate the diverse needs of our stakeholders in an appropriate manner;
• Recognise and respect all stakeholders equally with regard to service delivery.

v. To ensure that we provide accurate, authoritative and independent advice and information in a form that best suits your needs we will:

• Fulfil our role as an advisory body to Government and stakeholders;
• Employ professional experts to provide accurate and authoritative information. They will be responsible for gathering and analysing statistics, conducting appropriate research and provide consultative services. As a non-commercial state authority, we will remain independent in all dealings with clients.

vi. Resolving all complaints in an efficient and effective manner;

• Formalise a complaints and appeals procedure indicating how we will deal with complaints;
• Publicise this complaints procedure on our website. Copies can be sent via post or email;
• Continue to assess our complaints procedure on an annual basis. This will include a review of
  o Number of complaints received; and
  o Pattern of repeat complaints.

Consultation:

Endeavour to satisfy stakeholder’s information requirements by actively seeking views and suggestions, through market research, regular consultation, surveys and supplying an accessible feedback mechanism for customers.

Evaluation:

In order to measure our success in achieving the above we will:

• Perform a regular review of the plan;
• Seek feedback from stakeholders and customers on the quality of our service;
• Seek feedback through all available channels regarding our programmes and services;
• Review and assess feedback and act accordingly;
• Investigate appropriate externally recognised standards and seek to attain such standards.

Reporting:

We will report on our performance on our website www.seai.ie.

Review:

The Customer Action Plan will be reviewed every three years.
Appendix 10 - SEAI Protected Disclosures (Whistle Blowing Policy) and Procedures), Disclosures Policy

(Approved by the Board on 4 November 2020- subject to one further amendment)

Sustainable Energy Authority of Ireland

PROTECTED DISCLOSURES (WHISTLE-BLOWING) POLICY

1. BACKGROUND

1.1. The Sustainable Energy Authority of Ireland ("SEAI") acknowledges its duty to conduct its affairs in accordance with high standards of integrity, propriety, accountability and openness, taking full account of the Ethics in Public Office Acts, the Code of Practice for the Governance of State Bodies and good practice. The SEAI operates a zero-tolerance attitude to wrongdoing, illegal practices and unethical conduct.

1.2. Occasionally, wrongdoing may occur in the workplace and the purpose of this Protected Disclosures (Whistleblowing) Policy and associated Protected Disclosures Procedure is to assist and encourage workers to report this wrongdoing to SEAI.

2. AIMS OF THE POLICY

2.1. SEAI’s Protected Disclosures (Whistleblowing) Policy is intended to encourage and enable workers to raise concerns within the workplace in order to ensure that any complaint or disclosure is dealt with in accordance with SEAI’s procedures in relation to protected disclosures. Under this policy a worker is entitled to raise concerns or disclose information without fear of penalisation, illegal practices and unethical conduct.

2.2. People who work in SEAI will often be the first to notice any signs of wrongdoing and they therefore play an essential role in its early detection.

2.3. This policy aims to give effect to the obligations and provisions of the Protected Disclosures Act 2014 (“the 2014 Act” or “the Act”). The 2014 Act does not oblige a worker to make a protected disclosure and it also does not absolve any worker from pre-existing mandatory obligations to report contained in other legislation or indeed other policies or procedures.

2.4. This policy does not replace the organisation’s grievance procedures, in particular where the issue relates to an individual worker’s contract of employment this matter should be referred under SEAI’s Grievance Policy.

3. OUR COMMITMENT

3.1. The Board of SEAI is committed to maintaining an open culture in SEAI with the highest standards of honesty and accountability where our workers can report concerns in confidence and without retribution.

3.2. SEAI will ensure that competent, timely assessment and investigation of reports of wrongdoing take place followed, where necessary, by an appropriate response. The discloser will be informed as to how the issue has been addressed, including the outcome of any investigation.
3.3. The Head of Corporate Services has day-to-day operational responsibility for this policy and must ensure that all managers and other workers who may deal with concerns or investigations under this policy receive appropriate training.

3.4. All workers are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing.

3.5. The policy will be reviewed on an annual basis and the staff of SEAI will be advised of any amendments/updates to the policy at the earliest opportunity. The policy will be issued to all SEAI staff reminding them of their obligations in accordance with the policy. The current policy is available on the SEAI’s website.

4. WHAT TYPES OF CONCERNS CAN BE RAISED UNDER THIS POLICY?

4.1. This policy deals with disclosures that relate to ‘relevant wrongdoings. These correspond to the relevant wrongdoings in the Protected Disclosures Act 2014(Section 5(3)(a)-(h)):

- That an offence has been, is being or is likely to be committed;
- That a person has failed, is failing or is likely to fail to comply with any legal obligation to which he or she is subject;
- That a miscarriage of justice has occurred, is occurring or is likely to occur;
- That the health and safety of any individual has been, is being or is likely to be endangered;
- That the environment has been, is being or is likely to be damaged;
- That an unlawful, corrupt or irregular use of public monies or resources has occurred, is occurring or is likely to occur;
- That an act, omission, or course of conduct by a public official is oppressive, improperly discriminatory, or grossly negligent, or constitutes gross mismanagement;
- That information tending to show that any matter falling within any one of the preceding paragraphs, whether alone or in combination, has been, is being or is likely to be deliberately concealed or destroyed.

5. WHAT TYPE OF CONCERNS SHOULD NOT BE RAISED UNDER THIS POLICY?

5.1. A personal concern, for example a grievance around your own contract of employment would not be regarded as a whistleblowing concern and would be more appropriately processed through our Grievance Policy.

6. REASONABLE BELIEF

6.1. A worker must have a reasonable belief that the information disclosed shows, or tends to show, wrongdoing. The term “reasonable belief” does not mean that the belief has to be correct. Workers are entitled to be mistaken in their belief, so long as their belief was based on reasonable grounds.

6.2. It may be quite reasonable for a worker to believe that a wrongdoing is occurring on the basis of what he or she observes. A worker may not know all the facts of the case and the worker is not required or entitled to investigate matters himself/herself to find proof of their suspicion and should not endeavour to do so. That means that in some cases
the worker may have reasonable grounds for believing that some form of wrongdoing is occurring, but it may subsequently turn out that the worker was mistaken.

6.3. No worker will be penalized simply for getting it wrong, so long as the worker had a reasonable belief that the information disclosed showed, or tended to show, wrongdoing.

6.4. However, a disclosure made in the absence of a reasonable belief (for example where false allegations are deliberately made or made without any reasonable belief in the truth of the allegations) will not attract the protection of the 2014 Act and, furthermore, may result in disciplinary action against the discloser.

7. WHO IS COVERED BY THIS POLICY?

7.1. This policy applies to disclosures by workers, as defined in section 3 of the 2014 Act, which includes current and former employees, independent contractors, subcontractors, trainees, agency staff, a Member of SEAI, a self-employed worker engaged by SEAI and any other person who interacts with the workplace on a contractual basis.

7.2. SEAI also encourages volunteers to disclose malpractice to SEAI and we refer volunteers to Appendix 1 of the associated Protected Disclosures Procedure for details on how they can go about disclosing to SEAI and how they will be protected in doing this.

8. RECORDS

8.1. It is not possible to know at the time of a disclosure whether it will subsequently be deemed protected under the 2014 Act. Written records, including timelines, in relation to any assessment and/or investigation undertaken should be maintained. These records may need to be used in a subsequent disciplinary process if an investigation comes to the conclusion that some form of wrongdoing has occurred.

8.2. These records will be maintained for a minimum of 7 years after the closure of the case and will be stored in a confidential and secured environment.

8.3. A report on all protected disclosures in the immediately preceding year will be included in the SEAI Annual Report. This report should not identify any of the parties involved, but should set out: (a) the number of protected disclosures made to SEAI, (b) the action (if any) taken in response to these protected disclosures, and (c) any other information relating to those protected disclosures and the action taken.

9. APPROVAL

Authority for the approval of this policy rests with the Board of SEAI.

PROTECTED DISCLOSURES (WHISTLE-BLOWING) PROCEDURE

0. PROTECTED DISCLOSURES POLICY AND PROCEDURE

SEAI’s Protected Disclosures Procedure (the Procedure) must be read with SEAI’s Protected Disclosures Policy (the Policy).
1. HOW CAN YOU MAKE A DISCLOSURE?

1.1. The Protected Disclosures Act 2014 (“the 2014 Act” or “the Act”) provides for both internal disclosure by a worker (i.e. disclosure to SEAI) and for external disclosure (disclosure outside SEAI).

1.2. The simplest form of disclosure, and the form SEAI encourages, is to internally disclose to SEAI, where all that is required is a reasonable belief that the information disclosed shows or tends to show that the wrongdoing is occurring. This is a deliberately low threshold designed to ensure that most reports are made to the person best placed to correct the alleged wrongdoing – the employer. Workers may also choose to report to the Minister for Communications, Climate Action and Environment. SEAI encourages workers to disclose internally, at least in the first instance, where internal disclosures will be taken seriously and the worker making the disclosure will receive appropriate protection.

1.3. More detail on the various external disclosure avenues are contained in Appendix 2 hereto.

2. INTERNAL DISCLOSURES – DISCLOSURES TO SEAI

2.1. The individual making the disclosure should as soon as possible disclose in confidence the grounds for the belief of wrongdoing in the workplace to one of the ‘reportees’ identified in paragraph 2.3 below. Any disclosure under this Procedure shall, whenever possible, be in writing and at a minimum should: -

- State that the disclosure is being made under the Protected Disclosure procedures;
- Provide the discloser’s name, position in the organisation, place of work and confidential contact details;
- the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified;
- Whether or not the wrongdoing is still ongoing;
- Indicate whether the wrongdoing has already been disclosed and if so to whom, when and what action was taken; and
- Provide relevant information in respect of the relevant wrongdoing.

2.2. Persons making a protected disclosure are encouraged to frame it in terms of information that has come to their attention rather than seeking to draw conclusions about particular individuals or specific offences. The default position is that; a worker making a protected disclosure should highlight a wrongdoing rather make an accusation against a person and that as a starting point the processing of personal data is therefore avoided. The worker making a protected disclosure should only reference a specific person when it is absolutely necessary to do that to make the protected disclosure (i.e. it would not otherwise be possible for the worker to make the protected disclosure).

2.3. Disclosures should be made, as the discloser deems appropriate, to one of the following reportees:
   - Head of Finance and Corporate Services
A reportee may decline to become involved on reasonable grounds. Such grounds might include previous involvement or interest in the matter concerned, incapacity or unavailability or that the reportee is satisfied that a different reportee would be more appropriate to consider the matter in accordance with this Procedure.

2.4. On receipt of the disclosure, the reportee will offer to interview, in confidence, the individual making the disclosure. Such an interview will take place as soon as practicable after initial disclosure. The purpose of the interview will be for the reportee to obtain as much information as possible about the grounds for the belief of wrongdoing and the strength of the available evidence and consult about further steps which could be taken. The individual making the disclosure may be accompanied by a representative or work colleague at the interview. The reportee may be accompanied by an administrative assistant to take notes. The notes will not identify the individual making the disclosure unless this is necessary.

2.5. The reportee may make such further preliminary enquiries as he/she deems reasonable and appropriate. The reportee may take professional advice at the expense of SEAI if he/she deems this to be appropriate.

2.6. Where the reportee is satisfied that this Procedure is appropriate and that there are sufficient grounds for proceeding further, he/she shall decide on the nature of the investigation of the allegations. This may be an internal investigation by SEAI staff, or referral of the matter to the Garda Síochána or other appropriate public authority; or the commissioning of an independent enquiry, for example by SEAI’s internal auditors.

2.7. If the reportee decides that this Procedure is not appropriate in respect of the matter disclosed, he/she shall so inform the discloser, giving reasons in writing in so far as is appropriate. These could be on grounds that the matter should be, is already, or has already been the subject of appropriate proceedings under one of SEAI’s other procedures relating to staff; or that it is already the subject of legal proceedings, or has already been referred to the Garda Síochána or other public authority; or that there does not appear to be sufficient evidence, or the reasonable prospect of sufficient evidence being found, to substantiate the allegations(s) of wrongdoing; or of reasonable doubt as to the discloser’s reasonable belief about wrongdoing.

2.8. If the discloser is not satisfied with the reportee’s decision, he/she may ask the Chair of SEAI’s Board to nominate a Board member to review the reportee’s decision (“the reviewer”). The reviewer will review the matter of the disclosure, the information and evidence presented, the process followed by the reportee and the grounds for the reportee’s decision. If the reviewer concludes that the decision of the reportee was correct, no further action will be taken. If the reviewer concludes that the matter should be investigated under this Procedure, they may direct that the matter be investigated in accordance with the procedures outlined at paragraph 2.6 above or if they consider that no further action should be taken, at their absolute discretion, they may direct that no
further action be taken. The reviewer may take professional advice at the expense of SEAI if he/she deems this to be appropriate.

3. PROTECTION FOR THE DISCLOSER

3.1. SEAI wishes to offer support to workers who may be considering whether or not to make a disclosure but have reservations about raising concerns at a high level, or other difficulties which might affect their ability to initiate action under this Procedure. This could include issues relating to ethnicity, culture or disability. SEAI strongly encourages such potential disclosers to seek support or advice from SEAI’s Information Compliance Officer.

3.2. An individual may seek a confidential meeting with SEAI’s Information Compliance Officer to discuss whether it would be appropriate to make a formal disclosure under this Procedure. An individual seeking or taking part in such a meeting is guaranteed the same protection against personal detriment as is given under the Procedure to someone making a formal disclosure, whether or not a formal disclosure follows.

3.3. Subject to paragraph 3.4 below, SEAI will not (and it will use all reasonable endeavours to ensure that its employees do not) subject the discloser to any detriment on the grounds of the disclosure of information under this Procedure. The person making the disclosure should report any complaints of such treatment to the reportee. If the discloser wishes the reportee to take action in relation to such complaints, the discloser may be asked to consent in writing to the reportee revealing the discloser’s identity for the purpose of any such action. While protecting the discloser’s identity is paramount in some limited situations the identity of the discloser may need to be revealed as set out in Section 16 of the Act (e.g. where it is necessary for the effective investigation of the matter or in the public interest – see the Act for full details).

3.4. For further detail on the statutory protections for the discloser who makes a “protected disclosure” please see Appendix 4 hereto.

3.5. No disciplinary action will be taken against anyone for making a disclosure in accordance with this Procedure. This will not prevent SEAI from bringing disciplinary action in cases where there are grounds to believe that a disclosure is made without any reasonable belief that it tends to show one of the relevant public interest type wrongdoings or where an external disclosure is made in breach of the mechanisms and requirements surrounding external disclosure as set out in Sections 6 – 10 of the Protected Disclosures Act. An individual who persists in making allegations which have been found after due process to be unsubstantiated may face disciplinary action for pursuing malicious or vexatious allegations.

3.6. The worker must be motivated by the public interest if the disclosure concerns unlawful acquisition, use or disclosure of a trade secret and if the discloser isn’t motivated by public interest here SEAI may take disciplinary action.

4. INVESTIGATION AND OUTCOME
4.1. The reportee will ensure that the investigation is not carried out by any person with an involvement in the matter disclosed.

4.2. Where the discloser participates in an investigation (and sometimes, depending on the nature of the information disclosed and the nature of the investigation they may be required to participate), participation will usually be required to be on an open rather than a confidential basis.

4.3. Where an allegation is made against an individual (the Respondent), it is important to ensure that the Respondent is afforded appropriate protection, this means that the principles of fair procedures and natural justice apply.

4.4. In many cases, the Respondent’s right to fair procedures may include a right to challenge the evidence against him / her. This right will need to be balanced against rights contained in the 2014 Act, such as the discloser’s right to have his / her identity protected (which is, nevertheless, not absolute and may not be applied, for example, in cases where the disclosure recipient reasonably believes that this is necessary for the effective investigation of the wrongdoing concerned).

4.5. The procedures that will apply in the approach to protected disclosures investigations will be informed by the procedures that normally apply in SEAI when other allegations are investigated, including the consistent and fair treatment of cases and affording fair procedures to all parties.

4.6. SEAI will provide whatever support is appropriate in the circumstances to an individual against whom an allegation is made.

4.7. The reportee will receive from the investigators a written report setting out their conclusions and recommendations for further action. The reportee will liaise with appropriate members of SEAI’s Executive as to the implementation of any recommendations. The reportee will also inform the discloser of the recommendations in so far as this is appropriate. The overriding requirement when providing feedback is that no information is communicated that could prejudice the outcome of the investigation or any action that ensues. Where allegations of malpractice on the part of a named individual are substantiated, the reportee will consider whether or not the matters should be referred for action under staff disciplinary procedures.

4.8. A formal account of the investigation and outcomes shall be made to SEAI’s Audit & Risk Committee.

4.9. If the discloser is unhappy with the outcome of the decision on the investigation, they may ask for a review. Although, in some cases (for example, where the matter has been reviewed externally such as by the Gardai) it will not be appropriate and/or necessary to review the investigation. In any event, whether or not a review will be granted will be at the absolute discretion of the Board of SEAI.

5. SAFEGUARDS
5.1. The reportee, reviewer and any person to whom the protected disclosure is referred in the performance of the duties of the reportee/reviewer (such as legal advisors or external persons charged with carrying out the investigation or giving advice in relation to any stage of the process) will not reveal the identity of the discloser or reveal any information that might identify them, either in the course of their duties, their investigation or in any report or recommendations that follow unless:

- the discloser consents; or
- there is a legal obligation to do so or the public interest requires it; or
- it is necessary to prevent a crime or for the prosecution of a criminal offence or prevent serious risk to State security, public health, public safety or the environment; or
- the information about the identity of the discloser is already in the public domain; or
- it is essential to do so in order for the effective investigation of the matter disclosed (for example, if the anonymity of the discloser is incompatible with a fair investigation of allegations against a named individual).

5.2. Where it is decided that it is necessary to disclose information that may or will disclose the identity of the discloser, the discloser will be informed of this decision in advance of the disclosure, except in exceptional cases and if possible the discloser’s consent will be obtained prior to any action being taken that could identify them. Except in exceptional cases, a discloser may appeal a decision to disclose his or her identity and the discloser will be informed of this review process. Further detail on the protections available to the discloser, including the protection of their identity is contained in Appendix 4.

6. OTHER REPORTING CHANNELS

6.1. The purpose of the Policy is to give effect to the obligations and provisions of the Protected Disclosures Act 2014.

6.2. Disclosures may also be made by workers of wrongdoing in respect of other relevant employment-specific or profession-specific obligations, which may not be covered by the definition of wrongdoing in section 5 of the 2014 Act and may be covered by other statutory protection for disclosures and may require mandatory reporting (depending on the terms of the legislation).

6.3. Indeed, workers may also be required to disclose wrongdoing further to other policies or requirements of SEAI, which wrongdoing is not covered by the definition of wrongdoing in section 5 of the 2014 Act and the Policy doesn’t remove the operation of those other obligations or policies.

6.4. Furthermore, this Policy does not replace any legal reporting or disclosure requirements arising under other legislation and where statutory reporting requirements or procedures exist, including where under other laws there is a mandatory reporting requirement these must be fully complied with.

6.5. Examples of other legislation which contain reporting provisions include: -
- Ethics in Public Office Acts 1995;
- Standards in Public Office Act 2001;
- Protections for Persons Reporting Child Abuse Act 1998;
- Competition Act 2002;
- Garda Síochána Act 2005;
- Safety Health and Welfare at Work Act 2005;
- Employment Permits Act 2006;
- Consumer Protection Act 2007;
- Communications Regulation Act 2002;
- Charities Act 2009;
- Criminal Justice (Corruption Offences) Act 2018

7. **MONITORING THE OPERATION OF THESE PROCEDURES**

7.1. The Information Compliance Officer should maintain a high-level record of disclosures made under this Policy.

7.2. The control functions of the public body (such as Internal Audit) should monitor the operation of the Procedure on an ongoing basis and report to the Audit and Risk Committee on their findings. Furthermore, a formal account of the investigation and outcomes under the Protected Disclosures Policy shall be made to the Audit and Risk Committee and the Board.

7.3. Written records, including timelines, in relation to any assessment and/or investigation undertaken should be provided to the Information Compliance Officer and the Information Compliance Officer will maintain these records. These records may need to be used in a subsequent disciplinary process if an investigation comes to the conclusion that some form of wrongdoing has occurred.

7.4. These records will be maintained for a minimum of 7 years after the closure of the case and will be stored in a confidential and secured environment.

7.5. A report on all protected disclosures in the immediately preceding year will be included in the SEAI Annual Report. This report should not identify any of the parties involved, but should set out: (a) the number of protected disclosures made to SEAI, (b) the action (if any) taken in response to these protected disclosures, and (c) any other information relating to those protected disclosures and the action taken.

8. **POLICY REVIEW**

8.1. This Procedure will be reviewed every two years (or more often as required) to ensure that it remains relevant and appropriate to the needs of the SEAI.

9. **CONTACT DETAILS**
Contact details for the reportees and other relevant contacts are as follows:

<table>
<thead>
<tr>
<th>Title</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chair SEAI Board</td>
<td>Dermot Byrne</td>
</tr>
<tr>
<td>Chair Audit &amp; Risk Committee</td>
<td>Ann Markey</td>
</tr>
<tr>
<td>Chief Executive Officer</td>
<td>William Walsh</td>
</tr>
<tr>
<td>Head of Finance and Corporate Services</td>
<td>Olivia O’Connor</td>
</tr>
<tr>
<td>Information Compliance Officer</td>
<td>Fiachra Barrett</td>
</tr>
</tbody>
</table>

Authority for the approval of this Procedure rests with the Board of SEAI.

**SEAI DISCLOSURES POLICY**

**ABOUT THIS POLICY**

The aim of this policy is to encourage individuals who may have concerns regarding instances of malpractice and improper conduct to contact SEAI. This invitation applies equally to members of the public, homeowners, beneficiaries, applicants, grantees, nominated project contacts or applicant representatives, project co-ordinators, contractors or any other competent person, BER Assessors, special advisors or independent consultants, stakeholders, or anyone otherwise involved in or familiar with a programme delivered by SEAI.

The successful delivery of all programmes managed and administered by SEAI relies upon the honest and reasonable participation of all parties involved.

All registered contractors, installers, BER assessors or any other competent persons, special advisors or independent consultants and any other parties involved in a programme have an absolute responsibility to undertake their duties in a competent, professional and honest manner.

SEAI welcomes disclosures concerning suspected instances of malpractice or improper conduct. You may from time to time have concerns about possible improprieties by individuals involved in these programmes.

**WHAT IS A CONCERN / DISCLOSURE?**

- Examples of concerns that may warrant disclosure include, but are not limited to, suspected instances of:
  - Unlawful or improper use of funds, and/or resources of a public body or any other financial malpractice, impropriety or suspected fraud;
  - Improper conduct or unethical behaviour;
• Failure to comply with or breach of the operating rules and/or guidelines of a programme or any attempt to encourage a breach of same or a breach of the terms of contractor / assessor registration;
• Failure to comply with any legal obligations or statutes;
• Danger to the health and safety of an individual;
• Damage to the environment;
• Criminal activity or the commission or committing of an offence; and
• Attempts to deliberately conceal any of the above matters or attempts to induce others to facilitate such actions.

A disclosure or concern may be received under the Disclosures Policy or in another way, for example, a concern may be raised by an individual by contacting their usual contact within SEAI. This is also dealt with as a disclosure.

Where you have a concern then you should inform SEAI immediately.

WHAT HAPPENS WHEN A DISCLOSURE IS MADE?

Our actions may include:

• Consideration of all disclosures which fall within our remit;
• Thorough investigation of your disclosure in as much as the information provided/available allows;
• Fully or partially withholding grant payments;
• Imposing sanctions in accordance with our programme rules; and
• Referring a matter to An Garda Síochána in appropriate circumstances.

You will be asked to provide as much detail as possible including the details of names and addresses of all persons and/or properties involved and specifics of the allegations of malpractice or impropriety.

SEAI will take steps appropriate to the circumstances to investigate any suspected improper conduct, for example, concerns about the quality of work carried out by a contractor will be investigated by the Inspections Unit.

Note: Where an SEAI employee raises a concern or discloses information regarding potentially relevant wrongdoing within SEAI that has come to their attention through their work, they may refer to the SEAI Protected Disclosures (Whistle-blowing) Policy and associated Procedure for further guidance.

This Disclosures Policy does not apply to SEAI investigations of complaints or appeals. If you have a complaint or appeal, please refer to the SEAI Customer Charter for the SEAI Complaints and Appeals Policy.

RAISING A CONCERN

If you wish to raise concern relevant to this Policy, please contact SEAI directly by:

• writing to us at Disclosures, SEAI, 3 Park Place, Hatch Street Upper, Dublin 2;
• calling us at 01 8082100; or
• emailing us at disclosures@seai.ie
In certain circumstances, if deemed appropriate by the individual, an individual may contact the Chief Executive Officer of SEAI to report any matters outlined above.

SEAI recognises that the decision to report a concern of suspected instances of malpractice or improper conduct may be difficult. All concerns raised will be treated confidentially, investigated thoroughly and managed fairly. SEAI will make all reasonable efforts to keep the identity of a disclosing individual confidential.

PROCESS

1. To facilitate tracking, when a disclosure or concern is received, staff members are requested to forward such correspondence or send details of a concern raised with them to disclosures@seai.ie;

2. Details of the disclosure or concern are reviewed by the Information Compliance Officer and assigned to the appropriate team within SEAI for investigation in accordance with their normal procedures;

3. The actions taken by SEAI will be appropriate to the circumstances, however, SEAI will endeavour to ensure that the following steps are followed and documented in a file in any investigation by SEAI:
   i. Establish credibility of the disclosure / concern;
   ii. Identify specifically the conduct that is allegedly or actually contrary to law, SEAI’s rules or terms and conditions or any applicable code of practice or regulation or any other binding rules;
   iii. If the disclosure / concern is credible and improper conduct is identified, seek a response on same from the third party in question; and
   iv. SEAI will consider the third party’s response, if any, together with the file of information collated, and determine the appropriateness of imposing sanctions or penalties on the third party or reporting the matter to the appropriate enforcement agency.

SEAI Disclosures Log

Disclosures and concerns are tracked on the SEAI Register of Disclosures.

SEAI reserves the right to withdraw or amend this policy at any time.

1 In circumstances of suspected criminal activity, SEAI may forgo seeking a response from the third party in question and report the matter directly to An Garda Síochána.
Appendix 11 – SEAI Anti-Fraud Policy (Approved by the Board on 4 November 2020)

1.  INTRODUCTION

SEAI is committed to the prevention of fraud and to the promotion of an anti-fraud culture. SEAI aims to manage and control all operations, processes, projects and systems in such a way that the risk of fraud is minimised. It is committed to investigating thoroughly and immediately all cases of suspected fraud and to recover any money and/or property, including intellectual property, lost through fraud. SEAI will also, when necessary, pursue prosecution through the Courts.

This document sets out SEAI’s anti-fraud policy and provides guidance on the procedure to follow in reporting and investigating suspected cases of fraud. This policy applies to all SEAI parties with which SEAI interact including staff members, agency workers, co-sourced workers, temporary staff, interns and secondees, and external parties, including grantees, grant beneficiaries, suppliers, contractors, consultants and/or any other parties with a business relationship with the Authority.

SEAI requires all staff members and external parties at all times to act honestly and with integrity and to safeguard the public resources for which the Authority is responsible. Fraud is an ever-present threat to these public resources and hence must be a concern to all employees and third parties engaged by SEAI.

Any investigation will be conducted without regard to the position of authority or importance that the suspected wrongdoers may hold or have with SEAI.

2.  POLICY

SEAI is committed to protecting the public funds with which it is entrusted and to do so considers it essential that both financial and reputational losses from fraud are minimised. It seeks to achieve this through best practice corporate governance based on openness, transparency and accountability; effective anti-fraud controls based upon risk management reviews; and regular monitoring of activities and functions. SEAI believes this creates the right culture and environment to prevent and deter fraud.

The purpose of this document is to set out key responsibilities with regard to fraud prevention and detection, what to do if fraud is suspected and the action that will be taken where fraud or suspected fraud has been reported.

This policy is one of a suite of related polices (including the Protected Disclosures Policy (Whistle-blowing Policy), Disclosures Policy, Code of Conduct, Corporate Gifts Policy and Authorisation protocols).

Disciplinary action, up to and including suspension and dismissal, will be taken against staff members involved in fraud and action may also be taken against staff members whose negligence, through lack of supervision and control, or other actions may have facilitated the event. Where SEAI has suffered loss, full restitution will be sought of any benefit or advantage
obtained and the recovery of costs will be sought from individual(s) or organisations responsible for the loss. If the individual or organisation cannot or will not make good the loss, consideration will be given to taking civil legal action to recover losses. This is in addition to any criminal proceedings which may result. SEAI considers that the exposure and prosecution of persons involved in fraud or attempted fraud is essential in the public interest as a deterrent and will report such cases to the Gardaí when discovered and where the facts established warrant further attention.

3. SCOPE

The Anti-Fraud Policy applies to any fraud, or suspected fraud, involving SEAI employees, SEAI Board Members, SEAI Board Committee Members, agency contractors and external parties including consultants and vendors doing business with SEAI.

4. DEFINITION OF FRAUD

Fraud generally means deceitful misrepresentation of facts in order to commit or conceal a crime. It may be defined as “the theft or misuse of the Agency’s funds or other resources, by an employee or a third party, which may or may not also involve misstatement of financial documents or records to conceal the theft or misuse”. It usually involves the obtaining of money or services to which a person is not entitled. False and/or forged documents are often used in these types of activities.

Fraud could be carried out by an individual or a group of individuals colluding with each other either within or outside of SEAI.

The term “fraud” is used as a collective term for a number of statutory offences. The most likely offence is created under Section 6 of the Criminal Justice (Theft and Fraud Offences) Act 2001 which states that “A person who dishonestly, with the intention of making a gain for himself or another, or causing loss to another, by any deception induces another to do or refrain from doing is guilty of an offence”. The term dishonest means the absence of a claim of right made in good faith. With regard to deception, a person deceives if s/he creates or fails to correct a false impression or prevents another person from acquiring information which would affect that person’s judgement of a transaction.

Fraud occurs in a variety of ways. Typically, fraud can include (but is not limited to):

- Banking and credit-card fraud;
- Bogus, invalid and unsolicited invoices paid by an organisation;
- Theft, misappropriation or unauthorised use of SEAI time, funds, property or other assets;
- Paying of excessive prices or fees to third parties with the aim of personal gain;
- Advanced fee fraud where fees are paid before work is satisfactorily completed;
- Significant non-compliance (SNC) where works being claimed for are not completed to any standard;
- No works. Where works being claimed for have not been carried out at all;
- Upselling. Contractors or other parties employed by the Authority attempting to sell additional services to grantees for personal gain;
- Deliberate misrepresentation of identification and/ or qualifications;
- Fictitious applications for grants;
Knowingly submitting fraudulent or duplicate receipts or falsifying an expense report;
Forgery or alteration of documents;
 Destruction or removal of records;
Accepting or offering kickbacks or bribes for preferential treatment, for example in the supplier selection or work allocation process;
Using or disclosing commercial or customer-related data without appropriate authorisation. This includes disclosing confidential information to external parties;
Employees seeking or accepting cash, gifts or other benefits from thirds parties in exchange for preferment of the thirds parties in their dealings with the Authority;
Any corrupt activities e.g. bribery;
Cyber fraud or cybercrime.

This is not an exhaustive list.

Fraud can also take the form of Computer fraud. This is where information technology equipment has been used to manipulate programs or data dishonestly (for example, by altering, substituting or destroying records, or creating spurious records), or where the use of an IT system was a material factor in the perpetration of fraud.

5. **SEAI RESPONSIBILITIES**

SEAI is committed to the highest standards of governance, openness and accountability in all processes. The board of SEAI, and its subcommittee the Audit and Risk Committee are responsible for oversight of the Anti-Fraud policy. The role of management is to develop and monitor a risk management framework in the organisation to reduce the likelihood of fraud and to ensure that the policy is effective. It is the responsibility of SEAI to:

- Ensure it has suitable policies, procedures and controls in place to safeguard itself against fraud and theft;
- Ensure that it clearly communicates its policy on fraud to all staff members;
- Ensure that this policy is publicly available on www.seai.ie
- Ensure that an annual report on fraud and theft is prepared for the consideration of the Audit and Risk Committee and the Board;
- Carry out vigorous, thorough and prompt investigations if fraud is suspected;
- Take appropriate legal and/or disciplinary action against perpetrators of fraud; and
- Take appropriate action against Heads of Department and/or staff members where their failures have contributed to the commissioning of fraud.

The Chief Executive Officer of SEAI carries overall responsibility for the prevention of fraud and is liable to be called to account by the Board for specific failures.

6. **SENIOR MANAGEMENT TEAM RESPONSIBILITIES**

The senior management team are expected to set an example by complying fully with procedures and controls. The day to day responsibility for the prevention and detection of fraud rests with Senior Management Team who are responsible for:

- Identifying the risks to which systems, operations and procedures are exposed;
- Developing and maintaining effective controls to prevent and detect fraud;
- Ensuring that controls are being complied with;
• Providing induction and regular training for staff members involved in internal control systems to ensure that their responsibilities are regularly highlighted and reinforced; and
• Ensuring the rotation of staff members where possible and appropriate / necessary.

Members of the Senior Management Team will be provided with copy of this policy and required to acknowledge receipt.

7. BOARD RESPONSIBILITIES

It is the responsibility of the Board of SEAI to ensure that an appropriate Anti-Fraud Policy is in place and with the support of the Audit and Risk Committee, to monitor its implementation through periodic reports from the executive. Board Members have a responsibility also to ensure they adhere to the provisions of this policy.

8. EMPLOYEE RESPONSIBILITIES

Every employee has a responsibility to:
• Ensure that public funds/assets entrusted to them are safeguarded;
• Comply with the code of conduct and behaviour as set from time to time by SEAI;
• Inform the Human Resources Department and respective Head of Department in writing of gifts or hospitality which may give the appearance of a past, present or future conflict of interest.
• Inform Head of Department in writing of any outside interests that may conflict or impinge on their duties;
• Alert Head of Department in writing to perceived weaknesses in the control system;
• Alert Head of Department and Head of Corporate Services in writing to any suspected fraud within 24 hours of first suspecting it;
• Assist in any investigation that may arise in respect of fraud or suspected fraud.

Please refer to the Employee Handbook for full details of employee obligations.

It is the responsibility of all staff to read and be familiar with the contents of this policy and to report any suspected cases of fraud or fraud risk within SEAI in line with SEAI’s Protected Disclosures (Whistle-blowing Policy). Employees should be aware that their rights as whistleblowers are protected under the Protected Disclosures Act 2014. Please refer to the SEAI Protected Disclosures (Whistle-blowing) Policy as set out in Appendix 10 of the SEAI Code of Conduct (https://www.seai.ie/About_Us/SEAI_Board/SEAI-Code-of-Governance-2015.pdf) and as available on the HR Department SharePoint site.

9. CONTRACTOR RESPONSIBILITIES
It is the responsibility of SEAI outsourced contractors and agents to adhere to the same principals and guidelines in relation to Fraud as it applies to all SEAI staff, this provision will be included in all SEAI external contracts.

10. EXTERNAL THIRD PARTIES RESPONSIBILITIES

All registered contractors, installers, BER assessors or any other competent persons, special advisors or independent consultants, and any other parties involved in any SEAI programme, have an absolute responsibility to undertake their duties in a competent, professional and honest manner.

The Disclosures Policy guides members of the public on how to inform SEAI where they have concerns in relation to the conduct or behaviour of any employee or third party associated with SEAI. SEAI is committed to investigating any disclosures in as much as the information provided/available allows and imposing appropriate sanctions where warranted.

All concerns raised will be treated confidentially, investigated thoroughly and managed fairly. SEAI will make all reasonable efforts to keep the identity of a disclosing individual confidential.

SEAI’s Disclosures Policy is available to view on www.seai.ie.

11. INTERNAL AUDITOR RESPONSIBILITIES

Internal audit provides reasonable assurance to SEAI management that the organisation’s significant risks are being appropriately managed with an emphasis on internal controls and governance processes by:

- Promoting procedure manuals which identify controls which should be in place;
- Providing clear recommendations where control weaknesses have been identified;
- Ensuring risk management and systems of controls are continually being monitored by departments in response to a constantly changing environment;
- Ensuring audit work takes account of the possibility of fraud.
- Assisting in fraud investigations as and when is required

The audits undertaken by Internal Audit will be prioritised to reflect the levels of potential risks to the organisation and the frequency of reviews will be dependent on resources available to the audit unit. An annual internal audit is carried out on internal financial controls to support the Board’s Statement of Internal Financial Control.

12. HR RESPONSIBILITIES

A key preventative measure to deter fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential staff in terms of their propriety and integrity. Human Resources responsibilities are as follows:

- To check the references of all new resources (including agency, co-sourced and other contracted staff);
- To request confirmation from Heads of Department of satisfactory completion of probationary periods for their staff;
• To issue appropriate rules of conduct on appointment;
• To ensure employment policies, including those regarding fraud, are included in induction programmes for staff members at all levels;
• To monitor turnover and leave patterns of staff members;
• To provide updates on an annual basis on this and other relevant employment policies.

13. CONTROLS

The senior management of SEAI are responsible for designing, implementing and maintaining robust systems of internal control to prevent deter and detect fraud. The Board and Audit & Risk Committee provide oversight on the systems of internal control.

There are many ways in which SEAI acts to prevent fraud. Staff members should be aware of the potential for fraud and work to ensure that controls are in place to guard against this possibility.

SEAI has in-built system controls to reduce the possibility of fraud, including:

• Ensuring that appropriate segregation of duties is in place so that all work is organised in such a way that no one individual has responsibility for all aspects of a process. For example, there is segregation of employees responsible for checking eligibility and recommending payments from those responsible for authorising and making payments.
• Authorised signatory lists for payments
• Authorisation approval limits for staff members
• Ensuring that Procedures Manuals are in place and updated regularly.
• Systems of review (e.g. certification checks, verification checks, internal audit, risk assessment and management)
• Periodic internal audits take place in relation to fraud prevention and detection
• Ensuring that appropriate due diligence is undertaken of suppliers
• Carrying out HR vetting of staff
• Ensuring that grants towards works are inspected in accordance with the grant scheme rules
• Provide appropriate fraud awareness training
• Regular financial review and reporting of financial position up the management chain
• Regular review by senior management that the systems of control are adequate and effective
• Applying relevant external (e.g. Department of Finance, EU Regulation) and internal guidelines and procedures
• Proper, efficient and prompt collection, receipt, and accounting for and monitoring of monies
• Checks to ensure that SEAI is complying with all relevant legislation
• When systems and/or procedures for SEAI are being designed, managed and used, fraud prevention must be taken into consideration. All systems should be designed not just to meet the requirements of legislation, be it national or European, but also to include checks and controls which prevent fraud.

14. CONTINGENCY PLAN

All reports of fraud or suspected fraud must be taken seriously. The following contingency plans must be enacted to allow for decisive action should a fraud or suspicion of fraud come to light: -
1. **Where the report is internal to SEAI and relates to fraud or suspected fraud within SEAI:**

All reports made will be treated confidentially. All individuals who report suspected internal fraudulent activities are protected to ensure that they are not disadvantaged, discriminated or bullied in any way as a result of their disclosure (also see SEAI's Protected Disclosures (Whistle-blowing) Policy).

General principles to be followed are:

- It is imperative that SEAI resources act quickly to minimise any losses and to increase the chances of a successful investigation (the first 24-48 hours are critical in this respect). The investigation will be carried out quickly, professionally and fairly but bearing in mind that it is only an allegation until the outcome of investigation is known.

- Evidence must be preserved and moved to a secure location where practicable. Documentary evidence must be preserved in its original state and no additions or notes made thereon. Documents should be placed in a clear plastic envelope and labelled noting where it was stored and under whose control. It should also be recorded on the label the time and date any such document was passed to another person and their identity.

- Staff members shall report any case of suspected fraud or irregularities in line with the SEAI Protected Disclosures (Whistle-blowing) Policy and associated Procedure.

2. **Where the report is received as a disclosure from a member of the public under the Disclosures Policy:**

All concerns raised will be treated confidentially and SEAI will make all reasonable efforts to keep the identity of a disclosing individual confidential. All disclosures will be investigated in accordance with SEAI’s Disclosures Process.

**INVESTIGATING DISCLOSURES PROCESS**

The following principle in investigations apply:

- It is important that SEAI act quickly to minimise any losses and to increase the chances of a successful investigation. The investigation will be carried out in a timely manner, professionally and fairly but bearing in mind that it is only an allegation until the outcome of investigation is known.

- Details of the disclosure or concern are reviewed by the Information Compliance Officer and assigned to the appropriate team within SEAI for investigation.

- SEAI must establish the credibility of the disclosure / concern by reviewing the information provided by the individual and requesting additional information where necessary;
• Identify specifically the conduct that is allegedly or actually contrary to law, SEAI’s rules or terms and conditions or any applicable code of practice or regulation or any other binding rules;
• If the disclosure / concern is credible and improper conduct is identified, this is presented to the third party complained of and a response on same is requested within a specified timeframe.
• SEAI will consider the third party’s response, if any, together with the file of information collated, and determine the appropriateness of imposing sanctions or penalties on the third party or reporting the matter to the appropriate enforcement agency.
• Any actions taken by SEAI will be proportionate and appropriate to the circumstances and findings.

15. **IMPLICATIONS OF NON-COMPLIANCE WITH THE ANTI-FRAUD POLICY**

Non-compliance with the Anti-Fraud Policy by SEAI employees may be treated as a disciplinary matter and will be dealt with in accordance with the procedures outlined in Employee Handbook.

Non-compliance with the Anti-Fraud Policy by any other party to whom it applies, may result in a recommendation to terminate their contract with SEAI.

Where fraud is suspected a report will be made to An Garda Siochana. The reporting of suspected fraud will be made by the Head of Corporate Services to the Appropriate Chief Superintendent, Subsequent interactions with An Garda Siochana will be led by the Head of Corporate Services.

16. **DO’S AND DON’TS**

<table>
<thead>
<tr>
<th>DO …</th>
<th>… report your suspicions or any disclosures promptly</th>
</tr>
</thead>
<tbody>
<tr>
<td>In the case of internal issues, in the first instance, report your suspicions to the Head of Finance and Corporate Services, the CEO or the Chair of SEAI’s Board.</td>
<td></td>
</tr>
<tr>
<td>Any disclosures should be sent to <a href="mailto:disclosures@seai.ie">disclosures@seai.ie</a> which is monitored by the Information Compliance Officer and the Chief Executive Officer.</td>
<td></td>
</tr>
</tbody>
</table>

<p>| … make a note of your concerns |
|---|---|
| Record all relevant details, such as the nature of your concern, the names of parties you believe to be involved, details of any telephone or other conversations with names dates and times and any witnesses. Retain all correspondence relating to the issue with any party. |
| Notes do not need to be overly formal, but should be timed, signed and dated. |
| Timeliness is most important. The longer you delay writing up, the greater the chances of recollections becoming distorted and the case being weakened. |</p>
<table>
<thead>
<tr>
<th>DON'T</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>... retain any evidence you may have</td>
<td>The quality of evidence is crucial and the more direct and</td>
</tr>
<tr>
<td></td>
<td>tangible the evidence, the better the chances of an effective</td>
</tr>
<tr>
<td></td>
<td>investigation.</td>
</tr>
<tr>
<td>... approach the person you suspect or try to investigate the</td>
<td>There are special rules relating to the gathering of evidence</td>
</tr>
<tr>
<td>matter yourself</td>
<td>for use in criminal cases. Any attempt to gather evidence by</td>
</tr>
<tr>
<td></td>
<td>persons who are unfamiliar with these rules may destroy the</td>
</tr>
<tr>
<td></td>
<td>case.</td>
</tr>
<tr>
<td>... be afraid of raising your concerns</td>
<td>The law provides protection for staff that raise reasonably</td>
</tr>
<tr>
<td></td>
<td>held concerns about irregularities in their workplace through</td>
</tr>
<tr>
<td></td>
<td>the appropriate channels.</td>
</tr>
<tr>
<td></td>
<td>You will be positively applauded as a result of following</td>
</tr>
<tr>
<td></td>
<td>these procedures and the matter will be treated sensitively</td>
</tr>
<tr>
<td></td>
<td>and confidentially as far as possible.</td>
</tr>
<tr>
<td>... convey your concerns to anyone other than authorised persons</td>
<td>There may be a perfectly reasonable explanation for the</td>
</tr>
<tr>
<td></td>
<td>events that give rise to your suspicion. Spreading unsustained</td>
</tr>
<tr>
<td></td>
<td>or compromised concerns may harm innocent persons. Where the</td>
</tr>
<tr>
<td></td>
<td>case is well founded, information shared could prejudice or</td>
</tr>
<tr>
<td></td>
<td>compromise resolution or prosecution.</td>
</tr>
</tbody>
</table>

17. EFFECTIVE DATE AND REVIEW OF THIS POLICY

The Anti-Fraud Policy will come into effect immediately upon approval by the Audit and Risk Committee and the Board.

Appendix 12

Business Continuity Policy
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5. Appendix 1: Terms and Definitions ......................................................................... 97
The mission of the Sustainable Energy Authority of Ireland (SEAI) is to play a leading role in transforming Ireland into a society based on sustainable energy structures, technologies and practices. Our key objectives are implementing strong energy efficiency actions, accelerating the development and adoption of technologies to exploit renewable energy sources, supporting innovation and enterprise for our low-carbon future and supporting evidence-based response that engage all actors.

We are committed to maintaining a high level of service to our stakeholders including the citizen, clients, service partners, employees, suppliers, regulators, government departments and policy-makers during periods of disruption. We aim to react effectively to disruptive incidents and protect our employees, core business assets and ensure the continuity of SEAI's quality service to our clients to the extent possible in the circumstances.

SEAI has developed its Business Continuity Management System aligned to International Standard ISO22301:2012 (Societal security – Business continuity management systems – Requirements). The SEAI Business Continuity Policy provides the framework within which stakeholder commitments, expectations and needs will be determined and how business continuity is implemented and maintained across the organisation. Each programme and function will maintain their business continuity capabilities and plans reflecting their ongoing business requirements while operating within the framework presented in this policy. The Policy encompasses business supporting processes including Health & Safety, IT Systems, Security & Service Continuity, Risk Management and complies with all other obligations to that we may subscribe.

Business continuity objectives will be established annually and will be approved by the Senior Management Team. These objectives will form the basis of the business continuity programme, associated targets intended, to deliver continuous improvement in performance and to enhance organisational resilience.

All SEAI staff are collectively responsible for embedding business continuity principles in processes and for exercising Business Continuity Plans where appropriate. This Policy will be communicated within the organisation and will be available to interested parties.

Signature

___________________
Chief Executive Officer
1.0 Introduction

1.1 Objective
The purpose of the SEAI Business Continuity Policy (the Policy) is to facilitate the protection of SEAI’s priority services in the event of serious disruption from adverse circumstances/emergencies or other constraints that may be placed on the business operations.

The objectives of the Policy are as follows:

- To outline the SEAI Business Continuity and Crisis Management frameworks
- To detail the Governance structure including roles, responsibilities and management oversight
- To define minimum requirements for the provision and maintenance of effective business continuity and incident management capability across the organisation

See Annex 1 for Business Continuity plan activation flowchart.

1.2 Ownership & Review
The Policy is managed by the Business Continuity Manager, implemented by the Senior Management Team (SMT) and approved by the Audit and Risk Committee.

The Policy will be reviewed annually. All relevant personnel will be informed of changes through policy updates.

1.3 Scope
The Policy applies to all SEAI locations, staff, business programmes, functions and business process outsource (BPO) dependencies, with a prioritised focus on time-critical business continuity. The organisational scope is outlined in the SEAI Services Chart in Annex 2.

All incidents that have a significant impact on SEAI’s ability to maintain its critical or important functions and activities and / or any incidents that immediately threaten our core business assets (including personnel, facilities, IT, data, reputation and brand) can be considered a business continuity related incident. The nature of business disruption addressed by the Policy is restricted to operational capability including activities such as facilities, personnel, IT and suppliers as well as sudden and unexpected emerging situations that require a rapid response to contain (e.g. regulatory breach, reputational damage, industrial relations, cyber-attack, internal sabotage).

The basis on which our business continuity plans expect to be able to contain disruption is limited to credible worst-case scenarios involving the loss of a location, utilities, personnel, IT, data and/or key supplier(s). Our response plans focus on the early continuity stages following an incident and the long-term recovery to pre-incident levels is not detailed.

1.4 Documents and Records
The Business Continuity Management System (BCMS) includes the following main documents:

- Business Continuity Policy
  - SEAI Services Chart
- Crisis Management Plan
- Business Impact Analysis Management Report
- Services Response Plans
  - Priority Service Impact Assessment
  - Services Business Impact Analysis
- BCMS Risk Register
- BCMS Operating Procedure
- Business Continuity Exercise Programme
All records (including forms, templates, test reports, management reviews and action plans) created for the implementation and maintenance of the BCMS will be retained for at least three years. The Business Continuity Manager is responsible for the maintenance of the documentation system. The Policy will be available to staff via the SEAI Intranet and to interested parties as required.

2.0 Governance and Responsibilities

SEAI is committed to maintaining an acceptable level of service to its stakeholders including clients, partners, employees, suppliers, regulators, government departments and policy-makers. It takes reasonable steps to ensure continuity in the performance of priority activities and employs appropriate and proportionate systems, resources and procedures to ensure same.

The SEAI business continuity governance structure (including roles & responsibilities) is outlined in Table 1.

Table 1: Business Continuity Roles and Responsibilities

<table>
<thead>
<tr>
<th>Roles</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit and Risk Committee</td>
<td>• Review and approve the Policy, ensuring alignment with the risk appetite and other relevant risk management policies</td>
</tr>
<tr>
<td></td>
<td>• Ensure appropriate and proportionate business continuity structures are in place and that they are tested and reviewed periodically</td>
</tr>
<tr>
<td>Chief Executive Officer</td>
<td>• Overall responsibility for the Business Continuity Management System and for ensuring that effective continuity arrangements are in place</td>
</tr>
<tr>
<td>Senior Management Team (SMT)</td>
<td>• Provide leadership and oversight of the BCMS in line with the adopted standard (ISO22301) and ensuring that continuity capabilities reflect business requirements</td>
</tr>
<tr>
<td></td>
<td>• Management responsibility for BCMS implementation and maintenance across the different functions / departments / programmes</td>
</tr>
<tr>
<td></td>
<td>• Allocate budget and resources required to implement and maintain the BCMS</td>
</tr>
<tr>
<td></td>
<td>• Resolution of critical issues including prioritisation of programme / functional recovery in disputed situations</td>
</tr>
<tr>
<td></td>
<td>• Fulfil strategic incident management roles and responsibilities</td>
</tr>
<tr>
<td></td>
<td>• Biannual SMT agenda item to assess effectiveness of the BCMS</td>
</tr>
<tr>
<td></td>
<td><em>It is intended that the Senior Management Team will include an agenda item approximately two times per year to assess the effectiveness of the BCMS, reviewing:</em></td>
</tr>
<tr>
<td></td>
<td>I. Review services chart for appropriate org split</td>
</tr>
<tr>
<td></td>
<td>II. Review prioritisation (impact assessment)</td>
</tr>
<tr>
<td></td>
<td>III. Review outcome of annual updated BIAs</td>
</tr>
<tr>
<td></td>
<td>IV. Agree annual testing schedule</td>
</tr>
<tr>
<td></td>
<td>V. Risk register</td>
</tr>
<tr>
<td>Executive Lead of BCMS (Chief Operations Officer)</td>
<td>• Senior management line responsibility for the implementation of the BCMS</td>
</tr>
<tr>
<td></td>
<td>• Review this Policy annually, ensuring alignment with the risk appetite and other relevant risk management policies</td>
</tr>
<tr>
<td></td>
<td>• Assess the ongoing effectiveness and readiness of the BCMS and report at least every six months to the SMT</td>
</tr>
</tbody>
</table>
| **Business Continuity Manager** | • Integrate, diagnose and report annual BCMS objectives through the SEAI Business Planning Review process.  
• Manage and coordinate the implementation of the BCMS annual programme of work  
• Escalate significant risk incidents, near misses, control failures and emerging risks  
• Coordinate and facilitate the maintenance of Business Continuity Plans  
• Plan, coordinate and support the running of business continuity exercises & tests  
• Prepare, coordinate and run business continuity training and awareness programmes  
• Enhance and continuously improve business continuity arrangements  
• Manage and allocate the BCMS budget and resources |
| **IT DR Coordinator (IT Manager)** | • Implement annual DR testing programme and necessary actions arising  
• Implement annual Cybersecurity and IT Risk management Framework  
• Liaise and coordinate between IT Disaster Recovery (DR) and business continuity activities  
• Support the Business Continuity Manager in planning and preparedness efforts including exercise & testing  
• Consult and update the Business Continuity Manager on any significant amendments or changes to IT DR processes, procedures and activities |
| **Crisis Management Team** | • provide strategic direction during the crisis;  
• agree organisation priorities;  
• receive, collate, analyse and distribute information;  
• direct and support the recovery of affected functions;  
• liaise with external groups and manage all communications including the media;  
• manage relationships with key stakeholders,  
• authorise expenditure, allocate resources and reconcile conflicting demands;  
• Maintain a record of the organisational response to the incident. |
| **Service Plan Owners (Programme Managers Function Managers)** | • Each Programme / Function manager has ownership of their respective response plan and responsible for reviewing, amending and updating the plan at least annually  
• Support the Business Continuity Manager in coordinating activities within and across departments |
| **All Employees** | • All employees are required to familiarise themselves with the relevant business continuity plans for their area and their respective roles and responsibilities therein  
• Participate in the training and exercising of their specific Business Continuity Plan as required |
3.0 SEAI Business Continuity Management Framework

SEAI has adopted the principles outlined in ISO22301:2012 (Societal security – Business continuity management systems – Requirements) and the Business Continuity Institute (BCI) Good Practice Guidelines 2018 as the framework for how business continuity is applied across the organisation. They are illustrated in Figure 1 below.

Figure 1: Business Continuity Management Framework (Ref: BCI Good Practice Guidelines 2018)

The framework of the Business Continuity Management System has six key elements:

- **Policy & Programme Management:** governance, performance management and BCMS project implementation
- **Analysis:** understanding the organisation's business, i.e. defining the time-critical programmes and functions of the organisation, recovery timeline, minimum resource requirements, IT service alignment and risk assessment
- **Design:** development of the recovery strategies and the incident / crisis management structure
- **Implementation:** plan development and documentation including crisis management, business continuity and IT Disaster Recovery plans
- **Validation:** BCMS operating and maintenance procedure, exercise and testing and ongoing review activities
- **Embedding Business Continuity:** awareness, training, integrating business continuity into day-to-day processes and culture

The minimum requirements for how business continuity should be applied across the organization is detailed in this section of the Policy.

3.1 Policy & Programme Management:

Appropriate and proportionate contingency planning will be applied depending on the nature and criticality of the service provided. At a minimum, all priority programmes and functions must have documented response plans, which are up to date and subject to periodic exercise/test.

The development of new Programmes or where implementing major change to existing programmes will incorporate business continuity planning and/or review.

The SMT will review effectiveness of the BCMS at least twice per year. Annual objectives will be set for the BCMS by the Business Continuity Manager and approved by the SMT. Performance indicators will be defined and targets established as required. The BCMS implementation, maintenance and improvement plan will be managed and controlled by the Business Continuity Manager. An annual
programme of activities with assigned responsibilities will be defined for the BCMS and included in an operational procedure.
3.2 Analysis:

*Business Impact Analysis (BIA)*

Time-critical programmes and functions are identified through assessing the impact of disruption over time on the business if the service is not available. Each programme / function determines (qualitatively) the potential financial, legal, and reputational and other consequences if the service is unavailable and identify the maximum acceptable downtime (Maximum Tolerable Period of Disruption) for the service. The output will be reviewed annually.

The processes, activities and resources required to support and deliver the time-critical services are determined by the departmental BIA analysis using the SEAI pre-defined methodology. The analysis captures the recovery period and minimum resources required to deliver an acceptable service. In addition, critical suppliers and service providers are identified.

BIA’s are reviewed and amended where necessary but at least annually or sooner if there is a major service development. The Business Continuity Manager coordinates BIA activity across the organisation to ensure a consistent and acceptable standard of analysis.

Close alignment is maintained between IT DR capabilities and business application requirements. An input into this process is the IT Risk Management Framework reviewed on a quarterly basis.

*Business Continuity Risk Assessment*

Through the *SEAI Risk Management Framework*, each programme / function identifies plausible disruption scenarios that may lead to short, medium and long-term disruptions to critical business functions and assesses the likelihood of these scenarios occurring. Risk mitigation actions are identified, assessed and implemented where necessary.

The Business Continuity Manager maintains a risk register for the Business Continuity Management programme.

3.3 Design (Recovery Solutions):

Practical and cost-effective recovery solutions are required to address facility, personnel, IT, BPO and other critical supplier disruption. Key programmes and functions consider recovery solutions based on the needs of the business and on the results of the BIA. These solutions are appropriate and proportionate and are subjected to cost/benefit analysis where necessary. The SMT is responsible for ensuring that resources and budgetary provision is proportionate for implementation of the SEAI BCMS objectives. Any associated risk as a consequence of inadequacy is captured on the BCMS Risk Register.

SEAI vendor management process will require a periodic assessment of business continuity planning within BPO and other critical suppliers having impact on SEAI resilience.

3.4 Implementation (Response Planning):

*Business Continuity Planning*

Priority programmes / functions maintain at all times a written Service Response Plan (SRP) approved by the senior management team. The SRP refers to the documented procedures and information that enable the function to respond to a disruption, recover and resume critical business functions and return to a minimum level of service in an orderly fashion.

An ‘all-hazards’ methodology is applied to business continuity response planning at SEAI. The focus of the SRP is on the early continuity stages following an incident. The long-term recovery to pre-incident levels is not detailed.

Each programme / function has ownership of their respective SRP and appoints a plan owner who is responsible for reviewing, amending and updating the plan at least annually.

*IT Disaster Recovery Planning*
The SEAI IT function maintains an IT Disaster Recovery Plan supported by detailed system recovery procedures as required.

*Crisis Management Planning*

A written account of how to deal with a serious incident (crisis), called the SEAI Crisis Management Plan (CMP), is maintained and tested at regular intervals in a simulated environment to ensure that it can be implemented in emergency situations. The Crisis Management Team (CMT), made up of representatives of the SMT with additional support personnel such as Legal, Human Resources, Corporate Communications and Service Functions as required, directs the business during a crisis.

Managers and key employees with designated responsibilities in terms of the CMP keep off-site copies of the plan to be readily available in the event of an incident. The CMP and a full set of department response plans will be held in hardcopy, in secure locations at the work area recovery locations of Dundalk And Dublin offices.

Additionally, as SEAI are utilising cloud services through Microsoft Office365, all CMP documents are accessible from any location online from any location or premises.

3.5 Validation (Testing and Review):

*Exercise and Testing*

A series of exercises and tests is carried out periodically to challenge the effectiveness of the response plan, in accordance with an Exercise & Test Master Schedule. Exercise and test results are reviewed by the respective manager, corrective actions identified where necessary and reported to the Business Continuity Manager.

*BCMS Review and Maintenance*

The performance of the BCMS will be reviewed at regular intervals and updated to reflect significant organisational and operational changes. The BCMS Operating Procedure details the annual programme of activities required to maintain the system. All BCPs are reviewed at least annually to ensure that the response capability remains fit-for-purpose and up-to-date. A schedule of internal audits, assessed against good practice and in alignment with ISO22301, supports the review and continuous improvement process.

Non-conformances or corrective actions are addressed in a timely manner and any required changes reflected in the appropriate documentation.

3.6 Embedding Business Continuity:

Regular communication of the BCM programme is conducted across the organisation to support and maintain general awareness. Specific and targeted training requirements are identified for staff tasked with business continuity duties and responsibilities. The training schedule is coordinated by the Business Continuity Manager and is reviewed on an annual basis in line with a requirements analysis and the available training budget. Training records are maintained.

Each business function / programme is responsible for ensuring that relevant staff are adequately trained on their respective BCP and associated duties.

Business continuity considerations are incorporated into processes such as the SEAI Business Planning process, risk management, supplier management, service level performance reviews, change control and during the development of new services.
Annex 1: SEAI BCP Escalation Flowchart

1. Incident occurs
   - Is this a Life Safety Event?
     - Yes: Activate Health & Safety procedures & notify the Emergency Services
     - No: Incident reported to SEAI management

2. Incident assessed by Senior Manager
   - Further assessment required
     - Alert Crisis Mgt. Team
     - Monitor incident
     - If in doubt activate
   - Incident can be contained & managed by business function
     - Manage incident as ‘business-as-usual’ issue
     - If in doubt activate
   - Declare serious incident
     - Consult with at least one other CMT Member
     - Activate the Crisis Management Plan
     - Progress to Plan Activation (Section 3)

Plan Activation – Crisis Management Plan (section 3)
# Appendix 1: Terms and Definitions

For the purposes of this document, the following terms and definitions apply.

<table>
<thead>
<tr>
<th><strong>Activity</strong></th>
<th>Process or set of processes undertaken by an organisation (or on its behalf) that produces or supports one or more products and services.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Audit</strong></td>
<td>Systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled.</td>
</tr>
<tr>
<td><strong>Business Continuity</strong></td>
<td>Capability of the organisation to continue delivery of products or services at acceptable predefined levels following disruptive incident (ISO22301)</td>
</tr>
<tr>
<td><strong>Business Continuity Management</strong></td>
<td>Holistic management process that identifies potential threats to an organisation and the impacts to business operations those threats, if realised, might cause, and which provides a framework for building organisational resilience with the capability of an effective response that safeguards the interests of its key stakeholders, reputation, brand and value-creating activities (ISO22301).</td>
</tr>
<tr>
<td><strong>Business Continuity Management System (BCMS)</strong></td>
<td>Part of the overall management system that establishes implements, operates, monitors, reviews, maintains and improves business continuity.</td>
</tr>
<tr>
<td><strong>Business Continuity Plan (BCP)</strong></td>
<td>Documented procedures that guide organisations to respond, recover, resume, and restore to a pre-defined level of operation following disruption.</td>
</tr>
<tr>
<td><strong>Business Continuity Programme</strong></td>
<td>Ongoing management and governance process supported by top management and appropriately resourced to implement and maintain business continuity management.</td>
</tr>
<tr>
<td><strong>Business Impact Analysis (BIA)</strong></td>
<td>Process of analysing activities and the effect that a business disruption might have upon them.</td>
</tr>
<tr>
<td><strong>Crisis</strong></td>
<td>A critical event, which, if not handled in an appropriate manner, may dramatically affect an organization’s profitability, reputation, or ability to operate. Abnormal and unstable situation that threatens the organization’s strategic objectives, reputation or viability.</td>
</tr>
<tr>
<td><strong>Crisis Management</strong></td>
<td>The overall coordination of an organization’s response to a crisis, in an effective, timely manner, with the goal of avoiding or minimizing damage to the organization’s profitability, reputation, and ability to operate.</td>
</tr>
<tr>
<td><strong>Crisis Management Plan (CMP)</strong></td>
<td>A written account to support, coordinate and guide the management response to a crisis</td>
</tr>
<tr>
<td><strong>Service Response Plan (SRP)</strong></td>
<td>Documented procedures that guide a specific function to respond, recover, resume, and restore to a pre-defined level of operation following disruption</td>
</tr>
</tbody>
</table>
| **Event** | Occurrence or change of a particular set of circumstances.  
  - An event can sometimes be referred to as an “incident” or “accident”.  
  - An event without consequences may also be referred to as a “near miss”, “incident”, “near hit”, “close call”. |
| Exercise | Process to train for, assess, practice, and improve performance in an organisation. A test is a unique and particular type of exercise which incorporates an expectation of a pass or fail element within the goals or objectives of the exercise being planned |
| Incident | Situation that might be, or could lead to, a disruption, loss, emergency or crisis. |
| Infrastructure | System of facilities, equipment and services needed for the operation of an organisation. |
| Invocation | Act of declaring that an organisation’s business continuity arrangements need to be put into effect in order to continue delivery of key products or services. |
| Maximum Acceptable Downtime (MAD) | Time it would take for adverse impacts, which might arise as a result of not providing a product/service or performing an activity, to become unacceptable. (See also Maximum Tolerable Period of Disruption) |
| Maximum Tolerable Period of Disruption (MTPD) | Time it would take for adverse impacts, which might arise as a result of not providing a product/service or performing an activity, to become unacceptable. (See also Maximum Acceptable Outage) |
| Outsource (verb) | Make an arrangement where an external organization performs part of an organisation’s function or process.  
- An external organisation is outside the scope of the management system, although the outsourced function or process is within the scope. |
| Policy | Intentions and direction of an organisation as formally expressed by its management. |
| Prioritised Activities | Activities to which priority must be given following an incident in order to mitigate impacts.  
- Terms in common use to describe activities within this group include: critical, essential, vital, urgent and key. |
<p>| Resources | All assets, people, skills, information, technology (including plant and equipment), premises, and supplies and information (whether electronic or not) that an organisation has to have available to use, when needed, in order to operate and meet its objective. |</p>
<table>
<thead>
<tr>
<th><strong>Risk</strong></th>
<th>Effect of uncertainty on objectives.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Risk Appetite</strong></td>
<td>Amount and type of risk that an organisation is willing to pursue or retain.</td>
</tr>
<tr>
<td><strong>Risk Assessment</strong></td>
<td>Overall process of risk identification, risk analysis and risk evaluation.</td>
</tr>
<tr>
<td><strong>Risk Management</strong></td>
<td>Coordinated activities to direct and control an organisation with regard to risk.</td>
</tr>
<tr>
<td><strong>Senior Management Team (SMT)</strong></td>
<td>Group of managers who direct and control the organisation at the highest level.</td>
</tr>
<tr>
<td><strong>Service Response Plan (SRP)</strong></td>
<td>Documented procedures that guide a specific function to respond, recover, resume, and restore to a pre-defined level of operation following disruption</td>
</tr>
<tr>
<td><strong>Testing</strong></td>
<td>Procedure for evaluation; a means of determining the presence, quality, or veracity of something.</td>
</tr>
<tr>
<td><strong>Verification</strong></td>
<td>Confirmation, through the provision of evidence, that specified requirements have been fulfilled.</td>
</tr>
</tbody>
</table>
| **Work Environment** | Set of conditions under which work is performed.  
- Conditions include physical, social, psychological and environmental factors (such as temperature, recognition schemes, ergonomics and atmospheric composition. |
Appendix 13 - Risk Management Framework

1. Overview

The management of risk should be integrated across all levels of the organisation, so that each level supports another. Risk management should be led from the top and operated on the basis of clearly defined structures and responsibilities. It should be embedded in the normal working routines and activities of the organisation, with all staff conscious of the relevance of risk to achieving their objectives.

The diagram below presents the high-level risk management framework for SEAI.
2. **Structures and Responsibilities**

The roles and responsibilities for each of the groups outlined in the framework diagram above are detailed below:

<table>
<thead>
<tr>
<th>Structure</th>
<th>Responsibilities</th>
</tr>
</thead>
</table>
| The Board                 | The Board should approve the risk management framework and monitor its effectiveness. The Board should review material risk incidents and note or approve management’s actions, as appropriate. Key elements of the Board’s oversight of risk management include:  
  - Assume ownership of Board level risks  
  - Approve the risk management policy, set the risk appetite, and approve the risk register (& business plan) at least annually  
  - Include risk management as a standing meeting agenda item  
  - Include Risk Management Committee it in the Audit Committee charter |
<table>
<thead>
<tr>
<th>Structure</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Include risk management experience/expertise in the competencies of at least one director. Where composition of the Board does not allow for this, expert advice should be sought externally</td>
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<tr>
<td></td>
<td>Appoint a Chief Risk Officer and provide for a direct reporting line to the Board</td>
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<tr>
<td></td>
<td>Review management reporting on risk management, review the risk profile, monitor deviations from risk appetite, and note/approve mitigating actions as appropriate</td>
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<tr>
<td></td>
<td>Require external review of effectiveness of risk management framework on a periodic basis.</td>
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<tr>
<td>Senior Management (headed by CEO)</td>
<td>Assume de facto primary ownership for organisation risks. Although the management of some risks may be delegated on the risk register, accountability may not be delegated</td>
</tr>
<tr>
<td></td>
<td>Appoint a Chief Risk Officer</td>
</tr>
<tr>
<td></td>
<td>Guide and oversee the development of the risk management policy</td>
</tr>
<tr>
<td></td>
<td>Review the risk register (&amp; business plan)</td>
</tr>
<tr>
<td></td>
<td>Report to the Board and Audit Committee</td>
</tr>
<tr>
<td></td>
<td>Monitor the effectiveness of risk management</td>
</tr>
<tr>
<td></td>
<td>Promote the ongoing enhancement of risk management processes</td>
</tr>
<tr>
<td>Chief Risk Officer – Head of Finance and Corporate Services</td>
<td>The Chief Risk Officer should:</td>
</tr>
<tr>
<td></td>
<td>Report directly to the Board (and Audit Committee) at least annually</td>
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<tr>
<td></td>
<td>Report to Senior Management on an ongoing basis</td>
</tr>
<tr>
<td></td>
<td>Develop and implement the risk management policy</td>
</tr>
<tr>
<td></td>
<td>Coordinate the identification, prioritisation, and management of risks</td>
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<tr>
<td></td>
<td>Provide ongoing guidance to risk owners regarding the identification and management of risks</td>
</tr>
<tr>
<td>Risk and Action Owners</td>
<td>Risk and Action Owners should:</td>
</tr>
<tr>
<td></td>
<td>Own and manage risks delegated in the risk register (&amp; business plan) on a day to day basis</td>
</tr>
<tr>
<td></td>
<td>Comply with controls as stated in the organisation risk register (&amp; business plan) and report any control gaps / weaknesses</td>
</tr>
<tr>
<td></td>
<td>Identify risks and report risk incidents</td>
</tr>
<tr>
<td></td>
<td>Ensure risks are identified and reported in a timely and effective manner</td>
</tr>
<tr>
<td></td>
<td>Participate in the identification, measurement, prioritisation, and management of risks and controls</td>
</tr>
<tr>
<td></td>
<td>Be responsible for monitoring controls and implementing actions identified</td>
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<td></td>
<td>Have performance indicators and early warning systems which allow them to monitor progress, and any deviation from expected outcomes</td>
</tr>
<tr>
<td></td>
<td>Report systematically and promptly to the chief risk officer any perceived new risks or failures of existing control measures</td>
</tr>
<tr>
<td>Staff</td>
<td>Staff should:</td>
</tr>
<tr>
<td></td>
<td>Provide input into the identification and management of risks as required</td>
</tr>
<tr>
<td></td>
<td>Understand their accountability for individual risks</td>
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<tr>
<td></td>
<td>Take responsibility for carrying out control activities, reporting on control gaps / weaknesses along with any perceived changes in the risk environment as appropriate</td>
</tr>
<tr>
<td>Structure</td>
<td>Responsibilities</td>
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<tr>
<td></td>
<td>Update management regarding status of risks and controls as required</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Structure</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Committee</td>
<td>The Audit Committee should review and agree the processes for managing risk. The Committee should have risk management as a standing agenda item at its meetings and should exchange information with the Board, Internal Audit and the Chief Risk Officer regarding the effectiveness of the risk management framework</td>
</tr>
<tr>
<td>Audit Committee</td>
<td>The Audit Committee should:</td>
</tr>
<tr>
<td>Audit Committee</td>
<td>▪ Review risk reports and monitor the effectiveness of risk management</td>
</tr>
<tr>
<td>Audit Committee</td>
<td>▪ Approve the Risk Based Internal Audit Plan</td>
</tr>
<tr>
<td>Audit Committee</td>
<td>▪ Provide guidance to the Internal Audit function focusing on key areas for review</td>
</tr>
</tbody>
</table>

| Internal Audit | Internal Audit should: |
| Internal Audit | ▪ Provide objective assurance to the Board on the effectiveness of organisation risk management |
| Internal Audit | ▪ Help ensure key business risks are being managed appropriately and that the system of internal control is operating effectively |


The risk register (& risk management business plan) should be used as the primary tool to support the formal risk management process in the organisation. The register serves as a useful tool for the Board, CEO, and Audit & Risk Committee in the tracking and management of key risks impacting the objectives and performance of the organisation, with the risk summary dashboard providing a high level portfolio view of risks.

The register is used to record risks, the organisations appetite for risk, the risk ratings, allocate ownership of the risk to the individual or group best placed to do so, and to identify current controls in place and future actions required to manage risk.

Appendix 14