



*Sustainable Energy Authority of Ireland*

**CODE OF GOVERNANCE FRAMEWORK**

Version: 24 January 2024

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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.

The SEAI Strategy for the period 2022- 2025, approved by the Board in January 2022, and as approved by the Minister for Environment Climate and Communications, in accordance with the Code of Practice for the Governance of State Bodies, sets out the following Strategic Goals:

- Delivering our targets
- Communicating our message
- Collaborating with others
- Building capacity and developing knowledge
- Engaging with and supporting staff.

The Strategy sets out that the achievement of these goals is underpinned by a strong Corporate Governance Framework through accountability, transparency and probity. There will be a focus on the sustainable success of the organisation over the longer term.

This SEAI Code of Governance Framework, which is approved by the Board on an annual basis, 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 Framework**

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 (Amendment) Act 2022.

- **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 and updated by Annex 2020 in September 2020), 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 2024.

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: -

*'Act', the Sustainable Energy Act 2002, establishing the Sustainable Energy Authority of Ireland, as amended by the Energy Act 2016.*

*'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—
- g) to the Minister and such other Ministers or bodies as the Minister may direct, and
- h) 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—

- i) 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,
- j) 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),
- k) the licensing, regulation and control of activities related to the functions were directed by the Minister from time to time,
- l) the initiation, development, administration, participation in and promotion of schemes and programmes of action,
- m) the promotion of and assistance with participation in international programmes,
- n) the provision of assistance in the co-ordination of activities carried out in the State related to sustainable energy,
- o) the assessment of energy technologies and markets for the purpose of promoting best practice,
- p) encouraging the establishment and development of companies involved in the provision of services,
- q) the exchange of information with organisations outside the State and participation in international activities,
- r) representation of a Minister of the Government at meetings of international bodies were 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. The SEAI Strategy for the period 2022-2025 and the underpinning annual business plans sets out the specific targets and key performance indicators and metrics.

## **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 2022-2025 was approved by the Board in January 2022 and is published on the SEAI Website. It was formally launched in June 2022 following consultations with the Minister, in accordance with the Code of Practice for the Governance of State Bodies.
- 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 Board Member, 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.
- 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 €1m capital and current, shall be approved by the Board in accordance with processes, including electronic circulation, as approved by the Board. The revised Delegation of Authority Framework (DAF) was approved by the Board in July 2022. Specific delegations from this arrangement may be agreed by the Board in relation to the operation and Terms of Reference of certain Committees, as appropriate.
- 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 robust and qualified Executive Leadership Team (ELT) and Senior Management Team (SMT) 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 at end of term 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 Ann Markey as the Senior Independent Board Member (SIBM) on 26 April 2022.**

#### 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 carried out in September 2022.

#### **2.5.8 Devolved Functions**

The Board may delegate any of its functions to the CEO. Directors/Heads of departments are individually accountable for assigned areas of delivery and control and are directly responsible to the CEO. Directors/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 Board Secretary for advice and services.
- The Board Secretary shall ensure induction, training and maintenance of corporate governance material and information for Board members.
- The Board Secretary shall co-ordinate an objective performance management process for the review of the performance of the Chairperson of the Board and the Committees of the Board on a regular basis.
- The Board Secretary will maintain a record of the Seal of the Authority.
- In accordance with the Code of Practice for the Governance of State Bodies, the Board is required to approve the appointment of the Board 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 Directors 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 Business and Public Sector Committee (BPSC), the National Retrofit Delivery Body Committee (NRDB), Research and Policy Insights Committee (RPIC). All Committees established by the Board shall be evaluated and reviewed by the Board on an annual basis.

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).
- Research and Policy Insights
- National Retrofit Delivery Body
- Business and Public Sector and Transport
- IT and Cybersecurity

#### **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
- delegation of authority framework

These controls are enhanced by the Committees, appointed by the Board, including, but not limited to, the Committees outlined at 2.6.3 above.

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 Board Members (non-Executive 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 SEAI is at the heart of delivering Ireland's energy revolution. To achieve this, the Authority has set out a vision of SEAI to be a leading authority, driving Ireland's sustainable energy transformation for the benefit of society.

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 2022-2025 in January 2022 and this was formally launched in June 2022, following appropriate consultation with the Minister for Environment Climate and Communications.

##### **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 / budget allocations 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.

## **Annual Accounts**

The Annual 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 of 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 Committees*
- *Chief Executive/Board Secretary*
- *Directors.*
- *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 Directors / 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:

- Protected Disclosures (Whistle-blowing) Policy
- Anti-Fraud, Bribery and Corruption Policy
- Disciplinary and Grievance procedures
- Protected Disclosures Policy
- Child Protection Policy
- Social Media 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 Chairperson's absence, following discussion with the Chairperson or on request from at least three Board members.
- c) Meetings, other than the schedule of formal meetings may be held via teleconference for holding urgent discussions on issues arising. Board members must undertake to ensure privacy during such calls. Post the COVID 19 pandemic, physical Board meetings are held in 3 Park Place and members can participate remotely, if necessary, for business reasons. In general, most SEAI Committee meetings continue to be 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 the SEAI Board document management process to every member of the Board by the Secretary. A Board meeting may exceptionally be called at less than four clear working 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:

3. Be in compliance with the procedures agreed by the Board in relation to such matters regarding written procedure/electronic circulation.
4. State the nature of the decision requested.
5. Provide information on the urgent nature of the decision.
6. 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, 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 the Board document management process 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 Board Secretary.



The Board 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 Board Committee reports
- SEAI Strategy/ Business Plans developments
- Reports from the Directors/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 €1m as required or confirming decisions on electronic circulations in accordance with agreed Board procedures and Delegated Authority Framework (DAF).
- 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 they have been reviewed on an annual basis since then (in January each year). The latest review took place on 24 January 2024.

SIGNED:



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**Dermot Byrne**  
Chair



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**William Walsh**  
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 Para graph 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/Ad Hoc 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 Executive Leadership Team 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 Executive Leadership Team 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 €1m in accordance with the electronic circulation/approval process approved by the Board. This applies to both capital and current revenue items and transactions.
- Approve all property leases.
- 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**

Our mission is to be at the heart of delivering Ireland's energy revolution. We drive the reduction and replacement of fossil fuel usage. We are a knowledge led organisation. We partner with citizens, communities, innovators, funders and educators.

### **SEAI Vision**

To be a leading authority driving Ireland's sustainable energy transformation for the benefit of society.

### **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:

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

### Integrity

Board Members:

- 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

Board Members 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**

Board Members 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**

Board Members should:

- Fulfil 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 endeavours 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**

Board Members 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**

Board Members 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**

Board Members 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 (Whistleblowing) Policy and procedures (revised in the context of the Protected of Disclosures Act)
- Anti-Fraud, Bribery & Corruption Policy
- Bullying, Harassment & Sexual Harassment Policy
- Disciplinary & Grievance procedures
- Child Protection Policy
- Social Media 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 (updated 21 July 2023)

### 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 (e.g. 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







## Our Culture and Values

Culture is defined as “the pattern of basic assumptions that a group has invented, discovered or developed in learning to cope with its problems of external adaptation or internal integration, and that worked well enough to be considered valid, and therefore taught to new members as the correct way to perceive, think and feel in relation to those problems”.

The culture of an organisation can simply be expressed as “how we do things around here”. It is the sum of everything that an organisation stands for and how it operates, its values, its beliefs, its mission, its behaviours and its interactions with employees and stakeholders.

Our target culture in SEAI is defined by our values, which were developed in consultation with our colleagues and management during the development of our Organisational Strategy.

These values are as follows:

 We are passionate	 We are courageous	 We are innovative	 We are trusted	 We are experts	 We are collaborative
<ul style="list-style-type: none"><li>• We are enthusiastic about our role in working towards a sustainable energy society.</li><li>• We channel our passion and commitment into the way we operate to ensure that we will deliver for all of Irish society.</li></ul>	<ul style="list-style-type: none"><li>• We understand the scale of Ireland's energy challenge and accept our role in meeting this challenge.</li><li>• We understand that every one of us has a part to play in delivering the energy changes that Ireland needs.</li></ul>	<ul style="list-style-type: none"><li>• We know that existing technologies and processes alone will not allow us to realise a fully sustainable energy society.</li><li>• We are continually learning, seeking new solutions, and constantly adapting to meet the demands of our fast-changing environment.</li></ul>	<ul style="list-style-type: none"><li>• We appreciate the trust placed in us by citizens, communities, business and Government, without it we could not deliver on our objectives.</li><li>• We respect this trust and seek to maintain it by operating transparently, working with integrity, holding ourselves accountable and functioning independently.</li></ul>	<ul style="list-style-type: none"><li>• We recognise the importance technical expertise plays in achieving a sustainable energy future.</li><li>• We seek to further enhance this expertise within SEAI through research, critical thinking, consultation, listening, analysis and delivery.</li></ul>	<ul style="list-style-type: none"><li>• We will not succeed by operating in isolation.</li><li>• We actively look to work with all those in Irish society; listening to ideas, acknowledging concerns, incorporating feedback and looking to build strong relationships to support every individual, community and business in Ireland to be a part of the sustainable energy revolution.</li></ul>

These values and behaviours form the cornerstone of our culture and the way in which we want to behave and act and form the basis of the SEAI culture. The values translate to a set of desirable behaviours as follows:

 <b>WE ARE PASSIONATE</b>	 <b>WE ARE COURAGEOUS</b>	 <b>WE ARE INNOVATIVE</b>	 <b>WE ARE TRUSTED</b>	 <b>WE ARE EXPERTS</b>	 <b>WE ARE COLLABORATIVE</b>
<input type="checkbox"/> I care about our customer's needs and understand that they are my primary priority.	<input type="checkbox"/> I speak up, stand up and have my voice heard in line with organisational messages.	<input type="checkbox"/> I play a part in driving innovative ideas, and process improvements.	<input type="checkbox"/> I give accurate technical advice to our stakeholders, as I challenge and trust the data we are responsible for producing.	<input type="checkbox"/> I commit to training and development and staying up to date.	<input type="checkbox"/> I engage in formal/informal information and knowledge sharing sessions I share findings across the organisation and externally.
<input type="checkbox"/> I am proud to be part of SEAI and I care about the quality of work we deliver for citizens.	<input type="checkbox"/> I am open to new ideas & opinions and share my own opinions to invite discussion.	<input type="checkbox"/> I actively seek to continually develop professionally and upskill.	<input type="checkbox"/> I listen to my customers, reflect, and respond to address their needs.	<input type="checkbox"/> I am responsible for delivering agnostic advice and expertise.	<input type="checkbox"/> I recognise, value and leverage strengths of others.
<input type="checkbox"/> I believe in our purpose and am driven to deliver for the national good.	<input type="checkbox"/> I have integrity and make decisions in the organisation's best interest. I am accountable for those decisions.	<input type="checkbox"/> I am willing to collaborate with and constructively challenge colleagues and external stakeholders.	<input type="checkbox"/> I follow through on my commitments to customers and clients, and adhere to SEAI's fair and transparent processes.	<input type="checkbox"/> I am driven by delivering climate action, through the generation of key energy data and supporting energy policy and delivery programmes.	<input type="checkbox"/> I see different perspectives and I am ready to work outside my "comfort" zone.

## 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:

- Whistle-blowing policy (revised in context of Protection of Disclosures Act)
- Anti-Fraud Policy
- Bullying, Harassment & Sexual Harassment Policy
- Disciplinary Policy
- Grievance Procedures
- Child Protection Policy
- Social Media Policy

## REVIEW AND 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 CEO and Directors 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
- Business and Public Sector Committee (BPSC)
- National Retrofit Delivery Body Committee (NRDB)
- Research and Policy Insights Committee (RPIC)

### **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
Joe O'Carroll	Board Member
Robert Wasson	Board Member
Sharon O'Connor	Board Member
Martina Maher	External Member - Risk Consultant

### **Business and Public Sector Committee (BPSC)**

Committee Membership- all Board members

Andrew Ennis (Chair)  
Ann Markey  
Barry McMullin  
Joe O'Carroll

### **National Retrofit Delivery Body Committee (NRDB)**

Committee Membership – all Board members

Maria O'Dwyer (Chair)  
Léan Doody  
Robert Wasson  
Ciarán Hayes

### **Research and Policy Insights Committee**

Committee members – all Board members

Justina Corcoran (Chair)  
Maria O'Dwyer  
Barry McMullin  
Ciarán Hayes

## **Terms of Reference for Sub-Committees of the Board – approved by the Board in September 2022**

### **Audit and Risk Committee**

**Terms of Reference – Approved by the Board on 24 February 2021 and reviewed by the Board in January 2023 as part of the review of this Code of Governance Framework.**

#### **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.

#### **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 that 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 as appropriate to determine whether financial controls, including the delegation structure, enables the organisation to achieve its objectives on a value for money basis,
- 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, including the Risk Appetite Framework, approved by the Board, within SEAI. This shall include a high-level review of the SEAI Risk Register, on a biannual 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 Programme Compliance Committee, including a review of the Annual SEAI Programme Compliance 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 Public Spending Code.
- 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 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 28 September 2022 and reviewed by the Board in January 2023 as part of the review of this Code of Governance Framework.**

### ***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 Oversight/Performance Delivery Agreement (PDA) 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 also takes a high-level view, in consultation with the CEO, on the collective performance of senior management.

### ***Establishment***

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 Performance Delivery Agreement (PDA) 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.
- 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.
- 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.

## **Business and Public Sector Committee**

**Terms of Reference - Approved by the SEAI Board on 26 May 2021 and reviewed by the Board in January 2023 as part of the review of this Code of Governance Framework.**

### ***Establishment:***

The SEAI Board Committee on the Business and Public Sector (BPSC) 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 BPSC 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.

If considered necessary, in due course, the Chair of the Committee may, in consultation with the Board Chair, seek Board approval for the appointment of an appropriate additional external expert member.

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, SEAI personnel 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 the work of the committee. In addition, the Committee may engage/liase with external business and Public Sector group/representative bodies as appropriate.

### ***Meetings:***

The BPSC 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 functions of the Committee are as follows:

- Ensuring appropriate oversight and monitoring of developments/outputs in relation to the SEAI Business and Public Sector Programme and also the Support Scheme for Renewable Heat.

- Developing, in consultation with the Executive, a co-ordinated and holistic approach to the funding of industry/business and in particular the approach to funding/ assisting SMEs.
- Supporting the Executive in the efforts to encourage wider Public Sector participation in Energy Efficiency Programmes, including those operated by SEAI.
- Making recommendations to the Board on any issues/topics considered desirable, in the context of the wider Business and Public Sector area.
- Overseeing recommended decisions by SEAI, in the context of the Memorandum of Understanding (MOU) on the SSRH between SEAI and the Minister for Environment Climate and Communications before submission to the Board.
- Reviewing existing delegated authority levels approved by the Board and make recommendation to the Board for any changes considered necessary in relation to the BPSC/SSRH. The BPSC Committee will operate in accordance with such delegated authority levels as agreed by the Board.
- Ensuring appropriate interaction and engagement with the other established SEAI Board Committees in relation to any crossover issues.

***Reporting:***

The Chair of the Committee shall brief the Board on the work of the Committee.

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

A formal annual Report on the SSRH Scheme, 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 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.

<b>National Retrofit Delivery Body</b>
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**Terms of Reference-- Approved by the SEAI Board on 28 September 2022 and reviewed by the Board in January 2023 as part of the review of this Code of Governance Framework.**

**Establishment:**

The SEAI Board Committee on the National Retrofit Delivery Body (NRDB) 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 NRDB 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 Board.

If considered necessary, in due course, the Chair of the Committee may, in consultation with the Board Chair, seek Board approval for the appointment of an appropriate additional external expert member.

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, SEAI personnel 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 the work of the committee.

**Meetings:**

The NRDB 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 functions of the Committee are as follows:

- Ensure that an appropriate legal basis is put in place for SEAI to carry out the role of the NRDB and in this regard make recommendations, if considered necessary, to the Board regarding any changes required to the Sustainable Energy Act 2002.
- Oversee and monitor developments, at a strategic level, in relation to the establishment and operation of the NRDB within SEAI. This will include approval of an NRDB Implementation Plan and monitoring overall compliance with governance requirements.
- Monitor and review the outputs from the NRDB in the context of achieving the annual SEAI Business Plans objectives and alignment with the SEAI Strategy for the period 2021-2025.
- Ensure that there is an ongoing risk analysis on the NRDB including an update of the SEAI Risk Register to reflect new emerging risks in this context.
- Determine, with the Executive, any changes required to the Performance Delivery Agreement between SEAI and DECC.
- Support, advise and propose on areas that the Committee feel should be considered by the NRDB.
- Making recommendations to the Board on any issues/topics considered desirable, in the context of the NRDB.
- Ensuring appropriate interaction and engagement with the other established SEAI Board Committees in relation to any crossover issues.

**Reporting:**

The Chair of the Committee shall brief and update the Board on the work of the Committee.

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

The 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.

Delegation of Authority (TBC by Board in context of wider Delegation of Authority levels for Board Committees and the Executive).

## Research and Policy Insights Committee

**Terms of Reference – Approved by the Board on 28 September 2022 and reviewed by the Board in January 2023 as part of the review of this Code of Governance Framework.**

### **Establishment:**

The SEAI Board Committee on Research Policy and Insights (RPIC) 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 RPIC 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 Board.

If considered necessary, in due course, the Chair of the Committee may, in consultation with the Board Chair, seek Board approval for the appointment of an appropriate additional external expert member.

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, SEAI personnel 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 the work of the committee.

### **Meetings:**

The RPIC 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 functions of the Committee are as follows:

- Oversee the development of a strategic plan and communications approach to enhance SEAI's impact and 'authoritative voice' and its dissemination across the energy ecosystem.
- Oversee the provision of strategic energy policy insight and advice to DECC, DOT, and other Government Departments.
- Oversee the delivery of SEAI's statutory functions relating to Energy Statistics, Energy Modelling, and the National Energy Modelling Framework.

- Oversee SEAI's Research and Development (R&D) activities, including strategic partnerships with other bodies.
- Support, advise and monitor the CEO and the Director of Research and Policy Insight in carrying out the work of the Directorate.
- Making recommendations to the Board on any issues/topics considered desirable, in the context of the RPIC.
- Ensuring appropriate interaction and engagement with the other established SEAI Board Committees in relation to any crossover issues.

**Reporting:**

The Chair of the Committee shall brief and update the Board on the work of the Committee.

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

The 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
- protect the Board against any conflicts of interest that may be detrimental to the exercise of its functions.
- 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 Environment Climate and Communications.

#### 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 on 27 November 2023)

### **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.

### **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 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 Director of Corporate Services, 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. It will continuously review for conflicts of interest in the delivery of the internal audit plan and perform annual checks to confirm that no conflicts have arisen. 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 has 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 and to the relevant Head of Department;
- 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 comply 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 the Director of Corporate Services and/or chair of the Audit & Risk Committee 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.

*\*International Standards on Auditing (ISA) are professional standards for the auditing of financial information. These standards are issued by the International Auditing and Assurance Standards Board (IAASB).*

## **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 to:

- Deliver our services to all stakeholders in a timely, effective and professional manner, and in accordance with our values.
- Conduct our business in a fair, open and transparent manner, with regard to your privacy and confidentiality.
- Strive for excellence in the development and delivery of programmes and services through active consultation and continuous improvement.
- Provide maximum possible access and choice in the delivery of our services, while endeavouring to accommodate particular language, diversity and physical access needs.
- Provide accurate, authoritative and independent advice and information in a form that best suits your needs.
- Resolve complaints and appeals in an efficient and effective manner.

In order to achieve these objectives, SEAI has drafted a Customer Action Plan which is 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:
    - Logged on our visitor system;
    - Greeted by SEAI representative;
    - 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:
    - Providing Video Conferencing facilities to reduce travel;
    - Working toward paperless working practises;
    - 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:
    - Number of complaints received; and
    - 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](http://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

(Policies approved by the Board on 1 November 2023 – note the procedures are being revised but remain unchanged since 2 November 2022).

### 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 or in a work-related context, and the purpose of this Protected Disclosures (Whistle-Blowing) Policy (the “Policy”) and the associated Protected Disclosures (Whistle-Blowing) Procedure is to assist and encourage Workers (as defined below) to report this wrongdoing to SEAI.
- 1.3. This Policy should also be followed for the reporting of any suspected cases of fraud or fraud risk within SEAI in line with SEAI’s Anti-Fraud Policy and SEAI’s Protected Disclosures (Whistle-Blowing) Procedure which are available on SEAI’s website (<https://www.seai.ie/code-of-governance/>) and in SEAI’s Employee Handbook Library on SharePoint.

#### 2. WHO IS COVERED BY THIS POLICY

- 2.1. This Policy applies to disclosures by workers, as defined in section 4(a) of the Protected Disclosures (Amendment) Act 2022, which includes current and former employees, independent contractors, sub-contractors, trainees, interns, volunteers, job applicants, members of SEAI’s Board and sub-committees, shareholders, agency staff, a self-employed worker engaged by SEAI and any other person who interacts with the workplace on a contractual basis (“Worker” or “Workers”).

#### 3. AIMS OF THE POLICY

- 3.1. The Policy is intended to encourage and enable Workers to raise concerns within the workplace or within a work-related context, in order to ensure that any complaint or disclosure is dealt with in accordance with SEAI’s Protected Disclosures (Whistle-Blowing) Procedure. Under this Policy a Worker is entitled to raise concerns or disclose information without fear of penalisation or threat of less favourable treatment, discrimination or disadvantage.
- 3.2. Generally, Workers will often be the first to notice any signs of wrongdoing and they therefore play an essential role in its early detection.
- 3.3. This Policy aims to give effect to the obligations and provisions of the Protected Disclosures Act 2014 and the Protected Disclosures (Amendment) Act 2022 (together “the Acts”). The Acts do not oblige Worker to make a protected disclosure and do not absolve any Worker from pre-existing mandatory reporting obligations contained in other legislation or indeed other policies or procedures.
- 3.4. This Policy does not replace SEAI’s grievance procedures. In particular, where the issue relates to an individual worker’s contract of employment with SEAI, this matter should be referred under SEAI’s Grievance Policy.

#### **4. OUR COMMITMENT**

- 4.1. 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.
- 4.2. SEAI will ensure that an initial assessment is carried out on the report of wrongdoing followed by a competent, timely assessment and investigation of the report, where necessary and where there is prima facie evidence that a relevant wrongdoing has occurred. This will be followed by an appropriate response. The discloser will be advised when SEAI has concluded its investigation and may, where appropriate, be given feedback on how the issue has been addressed.
- 4.3. The Director of Corporate Services has day-to-day operational responsibility for this Policy and must ensure that all managers and other SEAI workers who may deal with concerns or investigations under this Policy receive appropriate training.
- 4.4. 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 made available to all Workers. The current Policy is available on SEAI's website for all Workers to view.

#### **5. WHAT TYPES OF CONCERNS CAN BE RAISED UNDER THIS POLICY?**

- 5.1. This Policy deals with disclosures that relate to "relevant wrongdoings" which correspond to the relevant wrongdoings outlined in the Acts including, but not limited to:
  - 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 a breach of any area of EU law provided for under the Protected Disclosures (Amendment) Act 2022, (available at: <https://www.irishstatutebook.ie/eli/2022/act/27/section/4/enacted/en/html#sec4>) has occurred, is occurring or is likely to occur;
  - That information tending to show that any matter falling within any one of the preceding bullet points, whether alone or in combination, has been, is being or is likely to be deliberately concealed or destroyed.

#### **6. WHAT TYPE OF CONCERNS SHOULD NOT BE RAISED UNDER THIS POLICY**

- 6.1. A personal concern, for example a grievance around your own contract of employment would not normally be regarded as a whistleblowing concern and would be more appropriately processed through our Grievance Policy.
- 6.2. Where a concern is reported to SEAI, SEAI will determine the appropriate procedure to investigate that concern, based on the information provided at that point in time.

## **7. REASONABLE BELIEF**

- 7.1. 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.
- 7.2. 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.
- 7.3. No Worker will be penalised simply for getting it wrong, so long as the Worker had a reasonable belief that the information disclosed showed, or tended to show, wrongdoing.
- 7.4. 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 Acts and, furthermore, may result in disciplinary action against the discloser.

## **8. RECORDS**

- 8.1. It may not be possible to know at the time of a disclosure whether it will subsequently be deemed protected under the Acts. 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 may have occurred.
- 8.2. These records will be maintained for a minimum of 6 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 will 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.
- 8.4. SEAI will report to the SEAI Audit and Risk Committee on Protected Disclosures in January or February each year. By the 1st of March each year SEAI will submit a report to the Minister of the Department of Public Expenditure, NDP Delivery and Reform. SEAI will also publish a Protected Disclosure Annual Report by 31st March each year on [www.seai.ie](http://www.seai.ie).

## **9. APPROVAL**

- 9.1. Authority for the approval of this Policy rests with the Board of SEAI.

# Sustainable Energy Authority of Ireland

## PROTECTED DISCLOSURES (WHISTLE-BLOWING) PROCEDURE

### 1 PROTECTED DISCLOSURES POLICY AND PROCEDURE

SEAI's Protected Disclosures (Whistle-Blowing) Procedure (the "Procedure") must be read with SEAI's Protected Disclosures (Whistle-Blowing) Policy (the "Policy").

- 1.2 This Procedure should be followed for reporting of any suspected cases of wrongdoing or fraud or fraud risk within SEAI in line with SEAI's Anti-Fraud Policy and SEAI's Protected Disclosures (Whistle-Blowing) Policy.

### 2 HOW CAN YOU MAKE A DISCLOSURE?

- 2.1 The Protected Disclosures Act 2014 and the Protected Disclosures (Amendment) Act 2022 (together, "the Acts") provide for both internal disclosure by a worker (i.e. disclosure to SEAI) and for external disclosure (disclosure outside SEAI). A worker is defined in section 4(a) of the Protected Disclosures (Amendment) Act 2022 as including current and former employees, independent contractors, sub-contractors, trainees, interns, volunteers, job applicants, members of the administrative, management or supervisory body, shareholders, 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 ("Workers").
- 2.2 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 occurred, is occurring or is likely to occur. 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 the Environment, Climate and Communications. 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.
- 2.3 More detail on the various external disclosure avenues is contained in Appendix 1 hereto.

### 3 INTERNAL DISCLOSURES – DISCLOSURES TO SEAI

- 3.1 The individual making the disclosure should as soon as possible disclose the grounds for the belief of wrongdoing in the workplace to one of the "reportees" identified in paragraph 3.3 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 Disclosures (Whistle-Blowing) Procedure;
  - Provide the discloser's name, position in the organisation, place of work and contact details;
  - Include the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified;
  - Indicate 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.

3.2 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 than make an accusation against a person and that the processing of personal data should be avoided as far as possible. 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).

3.3 Disclosures should be sent to [whistleblowing@seai.ie](mailto:whistleblowing@seai.ie). An Information Compliance Officer in SEAI will then allocate the disclosure to one of the designated reportees:

- Director of Corporate Services
- Chief Executive Officer
- Chair of SEAI Board

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.

3.4 The reportee will issue an acknowledgment, in writing, to the individual making the disclosure within 7 days of receipt of the disclosure. The reportee may offer to interview, in confidence, the individual making the disclosure. Should an interview be offered, the individual making the disclosure may be accompanied by a representative or work colleague. Where a representative or work colleague attends, you will be under an obligation to use all reasonable endeavours to ensure that the representative or colleague keeps the matter strictly confidential save, as permitted under this Procedure, as required by law or until such time as it comes into the public domain. Outside of that, you must only disclose the information through the appropriate channels.

3.5 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.

3.6 The reportee may make such further preliminary enquiries as he/she deems reasonable and appropriate as part of the reportee's initial assessment of the report.

3.7 Where the reportee is satisfied that this Procedure is appropriate and that there are sufficient grounds for proceeding further, he/she shall determine if an investigation is appropriate, and if so, will decide on the nature of the investigation of the allegations. This may be an internal investigation by SEAI staff; 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.

3.8 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 (to include): 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; that it is already the subject of legal proceedings or has already been referred to the Garda Síochána or other public authority; that there is no prima facie evidence that a relevant wrongdoing may have occurred; or of reasonable doubt as to the discloser's reasonable belief about wrongdoing.

- 3.9 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 may 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 3.6 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.

SEAI will provide disclosers with feedback in relation to the matters disclosed within a reasonable period, but no later than 3 months from the date of acknowledgement of receipt of the disclosure (or 3 months from the date of receipt in the absence of acknowledgement) and, where requested by the discloser in writing, at 3 month intervals thereafter where a matter remains open.

- 3.10 Independent and confidential advice for anyone considering making a protected disclosure is available via Transparency International Ireland's website [www.speakup.ie](http://www.speakup.ie)
- 3.11 SEAI staff have access to the Employee Assistance Programme (EAP). This is a confidential and free service that provides support and assistance for a range of work, health and personal issues. Further information is available on the Intranet or from HR
- 3.12 A list of FAQs in relation to making a disclosure is set out at Appendix 2.

#### **4 PROTECTION FOR THE DISCLOSER**

- 4.1 Subject to paragraph 4.3 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 (e.g. where it is necessary for the effective investigation of the matter or in the public interest).
- 4.2 For further detail on the statutory protections for the discloser who makes a "protected disclosure" please see Appendix 3 hereto.
- 4.3 Disciplinary action will not be taken against anyone for making a disclosure in accordance with this Procedure unless 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 which are set out in the Acts. 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.
- 4.4 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.



## **5 INVESTIGATION AND OUTCOME**

- 5.1 The reportee will ensure that the investigation is not carried out by any person with an involvement in the matter disclosed.
- 5.2 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), that participation will usually be required to be on an open rather than a confidential basis.
- 5.3 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.
- 5.4 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 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).
- 5.5 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.
- 5.6 SEAI will provide whatever support is appropriate in the circumstances to an individual against whom an allegation is made.
- 5.7 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.
- 5.8 A formal account of the investigation and outcomes shall be made to SEAI’s Audit & Risk Committee.
- 5.9 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 may 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.

## **6 SAFEGUARDS**

- 6.1 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 the identity of any person named in the report as being involved in, or associated with, the wrongdoing reported, 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 considerations such as those outlined below apply.

- the discloser consents (or there is a reasonable belief that the discloser does not object);
- there is a legal obligation to do so, or the public interest requires it;
- 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;
- 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).

6.2 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 3.

## **7 OTHER REPORTING CHANNELS**

7.1 The purpose of the Procedure is to give effect to the obligations and provisions of the Acts.

7.2 Furthermore, this Procedure 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.

7.3 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

## **8 MONITORING THE OPERATION OF THESE PROCEDURES**

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

8.2 A formal account of any investigation and outcomes under the Protected Disclosures (Whistle-Blowing) Procedure shall be made to the Audit and Risk Committee and Board.

## **9 PROCEDURE REVIEW**

- 9.1 This Procedure will be reviewed annually (or more often as required) to ensure that it remains relevant and appropriate to the needs of the SEAI.

## **10 APPROVAL**

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

## APPENDIX 1 – EXTERNAL DISCLOSURE

1. Workers must make a disclosure in the manner set out in the Acts.
2. It should be possible in most, if not all cases, for Workers to make protected disclosures internally to their employer and SEAI very much encourages Workers to disclose internally to SEAI, at least in the first instance, where your disclosure will be taken seriously, and you will be protected. There are external options for disclosure permitted under the Acts and in general, higher standards apply when the protected disclosure is being made externally. The external disclosure options are summarised below.
3. The Acts identify the following avenues for making a protected disclosure outside the employer (in this case, SEAI):-

### *(a) Other responsible person*

Where the Worker reasonably believes that the wrongdoing relates to the conduct of a person other than the Worker's employer, or to something for which that other person has legal responsibility, then the Worker can disclose to that other person.

### *(b) A prescribed person*

Certain persons are prescribed by Statutory Instrument 367/2020 to receive protected disclosures ("prescribed persons"). This includes the heads or senior officials of a range of statutory bodies. Examples of prescribed persons include the Comptroller and Auditor General, the Data Protection Commissioner, the Chief Executive of the Health and Safety Authority, Director of Commission for Public Service Appointments etc.

A Worker may make a protected disclosure to a prescribed person if the Worker reasonably believes that the relevant wrongdoing falls within the description of matters in respect of which the person is prescribed. However, the 2014 Act also provides an additional requirement in this case. The Worker must believe that the information disclosed, and any allegation contained in it, are substantially true.

### *(c) A Minister of the Government*

A Worker in SEAI can make a protected disclosure to the Minister for the Environment, Climate and Communications.

### *(d) A legal adviser*

The 2014 Act allows a protected disclosure to be made by a Worker in the course of obtaining legal advice from a barrister, solicitor, trade union official or official of an excepted body (an excepted body is a body which negotiates pay and conditions with an employer but is not a trade union as defined in section 6 of the Trade Union Act 1941).

### *(e) Alternative external disclosures (in very limited circumstances)*

In very limited circumstances a Worker can make an external disclosure (i.e. to the media). It should be noted that there are stringent requirements for alternative external disclosures to qualify as protected disclosures. In order to qualify for protection in relation to disclosures made in this manner, the Acts stipulate that a Worker must have previously made a disclosure of substantially the same information to an employer, prescribed person or Minister but no appropriate action was taken within the specified period. Alternatively, the Worker must reasonably believe that the

relevant wrongdoing concerned may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or a risk of irreversible damage, or if he or she were to make a report to a prescribed person or Minister there is a risk of penalisation, or there is a low prospect of the relevant wrongdoing being effectively addressed.

## APPENDIX 2 – FAQs

Question	Answer
I have a personal complaint, is this a protected disclosure?	Personal complaints are not usually relevant wrongdoings and therefore do not constitute a protected disclosure covered by the Policy. SEAI has in place policies and procedures relating to staff, including discipline and grievance policies and procedures and a bullying and harassment policy. Allegations of injustice, discrimination or other misconduct made against employees should normally be raised under these established procedures.
I am worried that if I disclose about a relevant wrongdoing that my motivation will be questioned.	<p>All protected disclosures will be dealt with regardless of the Worker’s motivation for making the disclosure, and the Worker will be protected so long as the Worker reasonably believes that the information disclosed tended to show a wrongdoing.</p> <p>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 Acts and may result in disciplinary action against the discloser. The Policy places responsibilities on the person making a disclosure. It must be done from a reasonable (even if mistaken) belief. A person who makes a protected disclosure and has a reasonable belief of wrongdoing will not be penalised by SEAI even if the concerns or disclosure turn out to be unfounded.</p>
I’m not sure whether it is appropriate to raise my issue under the Policy, what can I do?	Independent and confidential advice for anyone considering making a protected disclosure is available via Transparency International Ireland’s website <a href="http://www.speakup.ie">www.speakup.ie</a>
What happens if I need some support throughout the process?	<p>If you are being interviewed by the reportee you can be accompanied by a representative or work colleague.</p> <p>And, where you do this, you will be under an obligation to use all reasonable endeavours to ensure that the representative or colleague keeps the matter strictly confidential save, as permitted under this Procedure, as required by law or until such time as it comes into the public domain.</p> <p>Outside of that, you must only disclose the information through the appropriate channels. You are not permitted to tell colleagues. This is because you may be mistaken about the wrongdoing or have misunderstood something.</p> <p>Further support is available through the website <a href="http://www.speakup.ie">www.speakup.ie</a> or through the Employees Assistance Scheme.</p>
What is the difference between an anonymous disclosure and a confidential disclosure?	An anonymous disclosure is where a discloser withholds their identity, and a confidential disclosure is where identity is protected by the recipient.

<p>Can I make a disclosure anonymously?</p>	<p>Anonymous disclosures will be acted upon to the extent that this is possible, although the ability to investigate may be constrained in the absence of the knowledge of the identity of the discloser.</p> <p>It should be noted that keeping the discloser informed and protecting a discloser from penalisation may be difficult or impossible to apply unless the Worker's anonymity lifts. Furthermore, a Worker cannot obtain redress under the Acts without identifying themselves.</p>
<p>If I disclose about a wrongdoing that I was involved in does that give me immunity in relation to that wrongdoing?</p>	<p>Disclosure of a wrongdoing does not necessarily confer any protection or immunity on a Worker in relation to any involvement they may have had in that wrongdoing.</p>
<p>What does it mean that the information has to be in a "work-related context"?</p>	<p>The information must come to the attention of the Worker in a work-related context. A disclosure of any wrongdoing which is a function of the Worker or the Worker's employer to detect, investigate or prosecute does not come within the terms, or attract the protections and redress, of the Acts unless it consists of or involves an act or omission on the part of the employer.</p>
<p>The Act says a protected disclosure is a disclosure of "information", what does that reference to "information" mean?</p>	<p>The ordinary meaning of disclosing "information" is conveying facts, such as stating that particular events have occurred. This is different to simply making an allegation on the basis of a suspicion that is not founded on anything tangible.</p>
<p>What happens if someone makes a protected disclosure in relation to something they say I have done? What are my rights?</p>	<p>Where an allegation is made against an individual (the "respondent"), it is important to ensure that the respondent is afforded appropriate protection.</p> <p>In some cases, the respondent may have a right to challenge the evidence against him/her. This right will need to be balanced against rights contained in the Acts, 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).</p> <p>The procedures that will apply will be informed by the procedures that normally apply in SEAI when other allegations are investigated.</p>
<p>What happens if a disclosure is made in the course of an investigation, disciplinary or other process?</p>	<p>Generally, in assessing the Protected Disclosure, SEAI will focus on the disclosure made (the message), as opposed to any disciplinary (or other) issues related to the person making the disclosure (the messenger).</p> <p>In general, where a protected disclosure is made during an investigation, disciplinary or other process, this should not affect those distinct processes.</p>

<p>If I make a protected disclosure do I get feedback on the matter?</p>	<p>SEAI will provide disclosers with feedback in relation to the matters disclosed within a reasonable period, but no later than 3 months from the date of acknowledgement of receipt of the disclosure (or 3 months from the date of receipt in the absence of acknowledgement) and at 3 month intervals thereafter where a matter remains open.</p> <p>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.</p>
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## APPENDIX 3 – PROTECTIONS

1. The Acts provide specific remedies for Workers who because of making a protected disclosure are penalised, suffer detriment or suffer an unjustified loss of the protection of their identity.
2. Penalisation of Workers who make a disclosure will not be tolerated and Workers who feel that they are being subjected to adverse treatment should report the matter immediately to management who will assess and/or investigate such notifications and take appropriate action (which may include disciplinary action against supervisors and co-workers) where necessary. If a complaint is made of penalisation contrary to the Acts, then that complaint will be dealt with, having regard to the continued obligation to protect the identity of the discloser and any individual who is the subject of or associated with the disclosure.
3. Penalisation of a person who makes a protected disclosure will not be tolerated by SEAI. "Penalisation" means any direct or indirect act or omission which occurs in a work-related context, is prompted by the making of a disclosure and causes or may cause unjustified detriment to a Worker, and, in particular, includes:
  - Suspension, lay-off or dismissal;
  - Demotion, loss of opportunity for promotion or withholding of promotion;
  - Transfer of duties in some cases<sup>1</sup>, changes of location of place of work, reduction in wages or change in working hours;
  - The imposition or administering of any discipline, reprimand or other penalty (including a financial penalty);
  - Coercion, intimidation, harassment or ostracism;
  - Discrimination, disadvantage or unfair treatment;
  - Injury, damage or loss;
  - Threat of reprisal;
  - Withholding of training;
  - A negative performance assessment or employment reference;
  - Failure to convert a temporary contract into a permanent one, where the Worker had a legitimate expectation that he or she would be offered permanent employment;
  - Failure to renew or early termination of a temporary employment contract;
  - Harm, including to the Worker's reputation, particularly in social media, or financial loss, including loss of business and loss of income;
  - Blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry
  - Early termination or cancellation of a contract for goods or services
  - Cancellation of a licence or permit; and
  - Psychiatric or medical referrals.
4. Workers as defined in the Acts, are protected from dismissal and penalisation as a result of having made a protected disclosure and have access to the State's dispute resolution machinery in this regard.
5. All Workers
6. (including employees) in making a protected disclosure have civil and criminal immunity, and are entitled to take an action in tort for suffering detriment or suffering loss arising out of a breach of their identity

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<sup>1</sup> Note that transfer of duties in civil service does not necessarily amount to penalisation.

### ***Protecting the identity of the maker and subject of a protected disclosure***

7. 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 any person named as being involved or associated with the wrongdoing that is the subject of the disclosure 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 (by way of example):-
  - the individual concerned 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 individual is incompatible with a fair investigation of allegations against a named individual)
8. Where it is decided that it is necessary to disclose information that may or will disclose the identity of the discloser or any person named as being involved or associated with the wrongdoing that is the subject of the disclosure, the individual concerned will be informed of this decision in advance of the disclosure, except in exceptional cases and if possible, the individual concerned's consent will be obtained prior to any action being taken that could identify them. Except in exceptional cases, an individual concerned may appeal a decision to disclose his or her identity and the individual concerned will be informed of this review process.
9. Those involved in the processing of a protected disclosure must take care that in relation to document security and filing (whether digital or manual) the identity of the discloser and any person named as being involved or associated with the wrongdoing that is the subject of the disclosure is protected.
10. As there is a legal obligation on the Recipient of a disclosure to keep the identity of the discloser and any person named as being involved or associated with the wrongdoing that is the subject of the disclosure confidential, a concerned individual whose identity has been compromised can take an action if they suffer any loss by reason of such a compromised identity.
11. Workers who are concerned that their identity is not being protected should notify SEAI who will assess / investigate such notifications and commit to take appropriate action where necessary.
12. If a complaint is made of penalisation contrary to the Acts, then that complaint will be dealt with, having regard to the continued obligation to protect the identity of the discloser under the Act. The discloser should also be informed of the applicable review process, which may be invoked by the discloser in respect of the outcome of any assessment/investigation in respect of any complaint of penalisation.

# Sustainable Energy Authority of Ireland

## Disclosures Policy

### SEAI Disclosures Policy

This SEAI Disclosures Policy is published on [www.seai.ie](http://www.seai.ie) and is distinct from SEAI's Protected Disclosures (Whistle-Blowing) Policy and SEAI's Protected Disclosures (Whistle-Blowing) Procedure (which is contained in SEAI's Code of Governance document on SEAI's website) which provide Workers (as defined therein) with certain statutory protections in relation to particular reports of wrong doing in a work related context.

### About this policy

The aim of this policy is to encourage individuals who may have concerns about possible improprieties (such as those outlined below), in connection with programmes administered by SEAI or other functions performed by SEAI, 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 should undertake their duties in a competent, professional and honest manner.

### 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, bribery or corruption;
- 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.

### What happens when a disclosure is made?

#### Our actions may include:

- Consideration of all disclosures which fall within our remit;

- If SEAI deems it to be appropriate, a thorough investigation of the disclosure, to the extent that 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 consider what steps may be appropriate to take in the circumstances, including whether it is appropriate to investigate any suspected improper conduct. SEAI will provide appropriate training to staff to ensure disclosures of relevant concerns are addressed in accordance with this policy.

The person making the disclosure is not generally a party to the process of reviewing the disclosure. As such, the person making such a disclosure will not generally be briefed on the outcome of SEAI's review, other than in circumstances where it is considered that there is a particular reason to do so.

Note: Where an SEAI worker 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. For the purposes of the SEAI Protected Disclosures (Whistle-blowing) Policy and associated SEAI Protected Disclosures (Whistle-Blowing) Procedure, "workers" include employees, officers, consultants, independent contractors, interns, trainees, casual workers, agency workers, members of administrative, management or supervisory bodies of SEAI, shareholders, job applicants, individuals who acquire information during pre-contractual negotiations (other than those associated with recruitment) and volunteers.

This Disclosures Policy does not apply to SEAI investigations of complaints or appeals. A complaint is regarded as a written expression of dissatisfaction about SEAI or any third party acting on SEAI's behalf. An appeal is regarded as a request for review of a decision under any SEAI grant programme. If you have a complaint or appeal, please refer to the SEAI Customer Charter for the SEAI Feedback, Complaints and Appeals Policy (published on [www.seai.ie](http://www.seai.ie)).

### **Raising a concern**

If you wish to raise a 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](mailto:disclosures@seai.ie)

A concern may be received as a disclosure under this Disclosures Policy or in another way, for example, a relevant concern about possible improprieties (such as those outlined above) may be raised by an individual by contacting their usual contact within SEAI. If appropriate, this will be dealt with as a disclosure under this Disclosures Policy.

SEAI recognises that the decision to report a concern about suspected instances of impropriety (such as those outlined above) may be difficult. SEAI will make all reasonable efforts to treat concerns raised as confidentially as possible, including to keep the identity of a disclosing individual confidential, however, this needs to be commensurate with a fair investigation (should SEAI deem it appropriate to investigate the disclosure).

## The process

1. To facilitate tracking, when a relevant concern is received outside of the channels outlined in this Disclosures Policy, staff members are requested to forward such correspondence or send details of a concern raised with them to [disclosures@seai.ie](mailto:disclosures@seai.ie);
2. Details of the disclosure or concern are reviewed by the Information Compliance Officer who will acknowledge receipt of the concern and assign it to the appropriate team within SEAI for investigation, if SEAI deems it to be appropriate, 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:
  - Establish credibility of the concern;
  - 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 concern is credible and improper conduct is identified, consider whether it is appropriate to seek a response on same from the third party in question<sup>[1]</sup>; and
  - 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 Register of Disclosures

Disclosures and concerns are tracked on the SEAI Register of Disclosures, which will be maintained by the Information Compliance Officer.

### SEAI Records relating to Disclosures

The Information Compliance team will create a folder and provide access to the appropriate team within SEAI if such team is assigned to investigate the disclosure. The investigating team will keep a copy of all records relevant to their investigation in this folder.

### Internal Access to SEAI Records relating to Disclosures

Access to disclosure folder(s) will be managed by the Information Compliance Officer. Except for as outlined above, access shall only be provided upon receipt of a written access request from a member of SEAI's Senior Management Team. Members of SEAI's Senior Management Team will only request access where there are justifiable grounds for that request.

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

<sup>[1]</sup> In circumstances of suspected criminal activity or where obliged by law or otherwise to do so, SEAI may decide that it is not appropriate to seek a response from the third party in question and report the matter directly to An Garda Síochána and/or other regulatory bodies.

# Sustainable Energy Authority of Ireland

## Anti-Fraud, Bribery & Corruption Policy

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## **1. INTRODUCTION**

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

## **2. POLICY**

It is the policy of SEAI to adopt best practice corporate governance based on openness, transparency and accountability; effective anti-fraud, bribery and corruption 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, bribery or corruption.

The purpose of this document is to set out key responsibilities with regard to fraud, bribery and corruption prevention and detection, what to do if fraud, corruption, bribery and related offences are suspected and the action that will be taken where these offences have been reported.

This policy is one of a suite of related policies, including the Protected Disclosures (Whistle-blowing) Policy, Disclosures Policy, Code of Conduct, Corporate Gifts Policy and Delegated Authority Framework (the "Policies").

Disciplinary action, up to and including suspension and dismissal, will be taken against staff members involved in fraud, bribery or corruption and related offences and action may also be taken against staff members whose negligence, through lack of supervision and control or otherwise, or other actions may have facilitated the event. Fraud, bribery or corruption are offences which carry criminal sanctions if successfully prosecuted. It is SEAI's policy to co-operate with criminal investigations where requested to do so.

## **3. SCOPE**

The Anti-Fraud, Bribery and Corruption Policy applies to any fraud, or suspected fraud, bribery, corruption, or suspected corruption involving employees, agency/contract workers, Board Members or Board Committee Members.

## **4. DEFINITION OF FRAUD, BRIBERY & CORRUPTION**

### **FRAUD**

Fraud generally means deceitful misrepresentation of facts to commit or conceal a crime. It may be defined as "the theft, misappropriation or unauthorised use of SEAI time, funds, property or other assets, 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.

### **BRIBERY**

Bribery is offering, promising, giving, accepting or agreeing to accept any financial or other advantage to someone in business or government in order to obtain or retain a commercial advantage, or to influence

another person to act improperly in carrying out their duties or to reward another person for acting improperly. Bribery also includes "facilitation payments" (see below).

An advantage includes money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or anything else of value.

A bribe whether offered or received is a corrupt payment. Bribes are often monetary in nature but can also take the form of other benefits or advantage. Bribes include but are not limited to the inappropriate provision of:

- monetary benefits or use of services;
- gifts or hospitality that are disproportionate, secretive, frequent or given during business negotiations or tender processes with the intention or perceived intention of influencing the outcome of negotiations and/or tenders and are not reasonable and bona fide;
- product discounts or credits that are disproportionate and not readily available to other customers;
- non-bona fide employment or investment opportunities.

Bribery can also exist where the payment is offered/given by or through a third-party agent or representative.

Facilitation Payments – typically small, unofficial, undocumented payments made to secure or expedite a routine governmental action by a government official. Facilitation payments are not permitted.

## **CORRUPTION**

Corruption can be broadly defined as the abuse of entrusted power for private gain. Corrupt activity can be engaged in by private individuals, public officials and businesses. Corruption (or acting corruptly) includes acting with an improper purpose personally or by influencing another person, whether by means of making a false or misleading statement, by means of withholding, concealing, altering or destroying a document or other information, or by any other means. Corruption can take many forms including conflicts of interest, undue influence and the giving and taking of bribes.

## **5. RISK FACTORS**

Particular care should be taken where:

- there are any close family, personal or business ties that a third party or partner has with officials;
- a request has been made for a cash payment;
- an unusual payment arrangement has been requested such as a payment to be made in a third country or to a third party;
- a request has been made to pay an expense which is unusual or vague;
- invoices are disproportionate or non-standard;
- there is evidence of overriding controls;
- there are 'cosy' relationships with suppliers, customers or partners;
- key documents are missing (e.g. invoices, contracts); documentation is lacking essential information, missing official records;
- there is unusual employee behaviour;
- a request has been made for a payment or an advantage in relation to a service which does not attract a fee.



## **6. SEAI RESPONSIBILITIES**

The board of SEAI, and its subcommittee the Audit and Risk Committee are responsible for oversight of the Anti-Fraud, Bribery and Corruption policy. The role of management is to develop and monitor a risk management framework in the organisation to reduce the likelihood of fraud, corruption and related offences and to ensure that the policy is effective. It is the responsibility of SEAI to:

- Ensure that it is operating an effective system of governance and internal control;
- Ensure it has suitable policies, procedures and controls in place to safeguard itself against fraud, bribery and corruption;
- Ensure that it clearly communicates its policy on fraud, bribery and corruption to all staff members;
- Ensure that this policy is publicly available on [www.seai.ie](http://www.seai.ie);
- Ensure appropriate segregation of duties across SEAI and delegated approval authority across a range of personnel;
- Promote a culture of transparency including the application of procedures in accordance with the Protected Disclosures Policy for those reporting allegations of fraud or corruption;
- Ensure that appropriate management resources and structures are in place across SEAI to detect any incidence of fraud or corruption;
- Ensure that an annual report on fraud, bribery and corruption is prepared for the consideration of the Audit and Risk Committee and the Board;
- Carry out investigations if fraud, bribery, or corruption is suspected;
- Ensure fair treatment of all personnel who become the subject of a fraud, bribery, or corruption allegation;
- Take appropriate legal and/or disciplinary action against perpetrators of fraud, bribery, or corruption; and
- Take appropriate action against staff members where their failures have contributed to the commissioning of fraud, bribery or corruption.
- Treat suspicions or allegations of potential fraud, bribery or corruption as confidential to the extent possible in accordance with the Policies, in particular the Protected Disclosures Policy, or as required by law or until such time as the information comes into the public domain.

The Chief Executive Officer of SEAI carries overall responsibility for the prevention of fraud, bribery and corruption.

## **7. BOARD RESPONSIBILITIES**

It is the responsibility of the Board of SEAI to ensure that an appropriate Anti-Fraud, Bribery & Corruption 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. SENIOR MANAGEMENT TEAM RESPONSIBILITIES**

The Senior Management Team is responsible for overseeing and embedding appropriate operational procedures and controls to prevent and detect any improper activity and to be familiar with the types of fraud, bribery or corruption that might occur in their area of responsibility. This includes:

- Identifying the risks to which systems, operations and procedures are exposed;
- Developing and maintaining effective controls to prevent and detect fraud, bribery and corruption;
- 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;

- Ensuring persons reporting to them are made aware of and understand this policy;
- Ensuring the rotation of staff members where possible and appropriate / necessary;
- Reporting all incidents and any suspected cases of, bribery, corruption or fraud in accordance with reporting procedures.

On an annual basis, each Head of Department will be asked to confirm that they have taken steps to ensure staff are aware of this policy and appropriate controls have been implemented.

## 9. EMPLOYEE RESPONSIBILITIES

It is the responsibility of members of staff to be familiar with the types of fraud, bribery or corruption that might occur in their area of responsibility and to be alert for any indication of suspected or actual improper activity, misappropriation, or dishonest activity that is or was in existence, and to put in place controls to prevent such occurrences.

Every employee has a responsibility to:

- Read and be familiar with the contents of this policy and other applicable policies, including the Policies;
- Be alert to the possibility of bribery, corruption or fraud and take special care where unusual events or transactions occur;
- To report any suspected cases of fraud, bribery or corruption to your line manager and/or in line with SEAI's Protected Disclosures (Whistle-blowing) Policy;
- Ensure that public funds/assets entrusted to them are safeguarded;
- Comply with the Code of Business Conduct for Staff Members 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 and ensure they are in line with the SEAI Corporate Gifts Policy;
- Inform the Head of Department in writing of any outside interests that may conflict or impinge on their duties;
- Alert the Head of Department in writing to perceived weaknesses in the control system or in any SEAI system;
- Co-operate fully with any internal checks, reviews or investigation of suspected instances of bribery, corruption or fraud;
- Assist in any investigation that may arise in respect of fraud, bribery corruption or associated offences.

Every employee must not:

- Offer, give, promise, provide, solicit, request, accept or agree to receive anything of value, whether cash or in any other form (directly or indirectly), intentionally or otherwise to or from any person or entity wherever located for the purpose of:
  - Gaining any commercial, contractual, or regulatory advantage for SEAI in any way which is unfair or unethical.
  - Gaining (or engaging in conduct that could be viewed as gaining) any personal advantage, pecuniary or otherwise, for you or anyone in which you have a relationship or close links with.
- Improperly offer, promise or transfer anything of value (directly or indirectly) to a public official wherever located in order to:
  - Influence the public official in the exercise of their public functions.
  - Obtain or retain business for SEAI.
  - Secure advantage for SEAI, its employees or any other entity, person, including anyone with whom you have a relationship or close links.

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

Employees should be aware that their rights as whistleblowers are protected under the Protected Disclosures Act 2014 and the Protected Disclosures (Amendment) Act 2022. Please refer to the SEAI Protected Disclosures (Whistle-blowing) Policy as set out in Appendix 10 of the SEAI Code of Conduct and as available on the HR Department SharePoint site and on the SEAI website.

## **10. INTERNAL AUDIT 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. SEAI's Internal Audit function is outsourced however it is supported by an internal Audit & Risk team. The following processes are managed by the Internal Audit teams cooperatively:

- 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, bribery, corruption and related offences.
- Assisting in fraud, bribery, corruption and related offences 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.

## **11. HR RESPONSIBILITIES**

A key preventative measure to deter fraud, bribery and corruption is to take effective steps at the recruitment stage to establish, insofar as possible, the previous record of potential new employees. Human Resources responsibilities are as follows:

- Ensure references of all new resources have been secured and are satisfactory;
- To request confirmation from line manager 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, bribery, corruption, and related offences 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.

## **12. REPORTING AND INVESTIGATION**

All reports of fraud, bribery and corruption must be taken seriously. The following plans must be enacted to allow for decisive action should an incident of actual or suspected fraud/bribery/corruption come to light:-

**Where the report is internal to SEAI and relates to fraud, bribery or corruption within SEAI:**

- Staff members shall report any case of actual or suspected fraud, bribery, corruption or related offences, or irregularities to their line manager and/or in line with the SEAI Protected Disclosures (Whistle-blowing) Policy and associated Procedure.
- 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, professionally and fairly but bearing in mind that it is only an allegation until the outcome of investigation is known.
- The staff member making the report should be aware that SEAI will use all reasonable endeavours to keep their identity confidential, but that in the interests of fair procedure and natural justice, the release of their identity may be required to properly investigate the allegation.
- 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. Hard copy 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. Soft copy documents should be stored in a secure location with restricted access. Documents should not be deleted or destroyed.

### 13. IMPLICATIONS OF NON-COMPLIANCE WITH THIS POLICY

Actions of bribery, corruption and fraud are subject to criminal sanction and there are serious penalties for anyone found guilty of breaching the law in this area including fines and/or imprisonment. SEAI may be required to report incidents or suspected incidents of bribery, corruption or fraud to An Garda Síochána or other regulatory authorities. Breaches of this policy by staff can result in the organisation taking disciplinary action up to and including dismissal.

### 14. DO'S AND DON'TS

<b>DO ...</b>	
<b>... report your suspicions or any disclosures promptly</b>	Report any suspected cases of fraud, bribery, corruption or related offences to your line manager and/or in line with SEAI's Protected Disclosures (Whistle-blowing) Policy;
<b>... retain any evidence you may have</b>	The quality of evidence is crucial and the more direct and tangible the evidence, the better the chances of an effective investigation.
<b>DON'T</b>	
<b>... approach the person you suspect or try to investigate the matter yourself</b>	There are special rules relating to the gathering of evidence for use in investigations. Any attempt to gather evidence by persons who are unfamiliar with these rules may compromise the investigation.
<b>... be afraid of raising your concerns</b>	The law provides protection for staff that raise reasonably held concerns about irregularities in their workplace through the appropriate channels.

<p><b>... convey your concerns to anyone other than authorised persons</b></p>	<p>There may be a perfectly reasonable explanation for the events that give rise to your suspicion. Spreading unsubstantiated concerns may harm innocent persons. Where the case is well founded, information shared could prejudice or compromise investigations. Vexatious claims will be dealt with under SEAI's grievance policy or otherwise.</p>
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**15. EFFECTIVE DATE AND REVIEW OF THIS POLICY**

The Anti-Fraud, Bribery and Corruption Policy will come into effect immediately upon approval by the Audit and Risk Committee and the Board and will be reviewed annually.

**Version control**

Version	Policy Name	Approved By	Date
Version 1.0	Anti-Fraud, Bribery & Corruption Policy – existing Anti-Fraud Policy expanded to capture Anti-Bribery & Corruption	Approved by Board	1 November 2023

## Appendix 1

**Further guidance on matters which may constitute acts of fraud, bribery or corruption. Please note the examples provided are not exhaustive.**

### **FRAUD**

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;
- Where works being claimed for have not been carried out at all;
- Collusion with SEAI contractors, suppliers or other third parties to falsify records
- 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 third parties in their dealings with the Authority;
- Any corrupt activities e.g., bribery;
- Cyber fraud or cybercrime.

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.

### **BRIBERY AND CORRUPTION**

Some common bribery and corruption indicators are:

- Giving or receiving any gift and/or hospitality which is not reasonable, not proportionate and not justifiable and where the intention of giving or receiving the gift and/or hospitality is to influence a person corruptly or improperly in the exercise of their duty
- Giving or receiving gifts and/or hospitality immediately prior to, during or immediately after your involvement in a tender or contracting/negotiation process.
- Giving or receiving any gift, benefit, entertainment or other personal favour or assistance which goes beyond accepted industry practice.
- A third party insists on receiving a commission or fee payment before committing to sign up to a contract with us or carrying out a government function or process with us.
- A third-party requests payment in cash and/or refuses to sign a fee agreement, or to provide an invoice or receipt for a payment made.

- A third-party request that payment is made to a country or geographic location different from where the third party resides or conducts business where we suspect those places are a tax haven or where those places have a reputation for money laundering.
- A third party requests an unexpected additional fee or commission to “facilitate” a service
- A third party demands entertainment or gifts before commencing or continuing contractual negotiations or provision of services.
- We become aware that a third party engages in, or has been accused of engaging in, improper business practices.
- We learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them.
- A third-party request that a payment is made to “overlook” potential legal violations.
- A third-party request that you provide employment or some other advantage to a friend or relative
- We receive an invoice from a third party that appears to be non-standard or customised.
- A third-party refuses to put terms agreed in writing.
- We are offered an unusually generous gift or offered lavish hospitality by a third party not in accordance with our industry standards and/or general commercial practice.

Context is important when identifying whether an incident constitutes bribery, corruption or fraud. In terms of gifts and hospitality, the test to be applied is whether in all the circumstances the gift or hospitality is reasonable, proportionate and justifiable. It can never be given with the intention of influencing, inducing or rewarding improper performance. Further guidance regarding gifts, hospitality and expenses is set out in the Corporate Gifts Policy.

## Appendix 2 Controls

**Further guidance on the types of controls to implement and maintain to prevent, deter and detect fraud, bribery, corruption and related offences. Please note the examples provided are not exhaustive.**

- Ensuring that appropriate segregation of duties are 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 awarded for works are inspected in accordance with the grant scheme rules.
- Provide appropriate fraud, bribery and corruption 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 SEAI is complying with its legislative requirements within its statutory remit.
- When systems and/or procedures for SEAI are being designed, managed and used, fraud, bribery and corruption 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, bribery and corruption.



Appendix 12

Business Continuity Policy

Approved by Audit and Risk Committee on 28 November 2022.

# Business Continuity Policy

Document Reference	Business Continuity Policy
Document Status	Live document
Document Version	2.0
Approval Date	December 2021
Document Owner	Áine McGuire
Document Type	Management Policy

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## Business Continuity Policy Statement

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 ISO2 2301:2012 (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 Director Corporate Services. 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

A handwritten signature in dark ink, appearing to read 'William Walsh'. The signature is stylized with a large initial 'W' and a long horizontal stroke at the end.

---

William Walsh  
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:

- i. Business Continuity Policy
  - a. SEAI Services Chart
- ii. Crisis Management Plan
- iii. Business Impact Analysis Management Report
- iv. Services Response Plans
  - a. Priority Service Impact Assessment
  - b. Services Business Impact Analysis
- v. BCMS Operating Procedure

vi. 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**

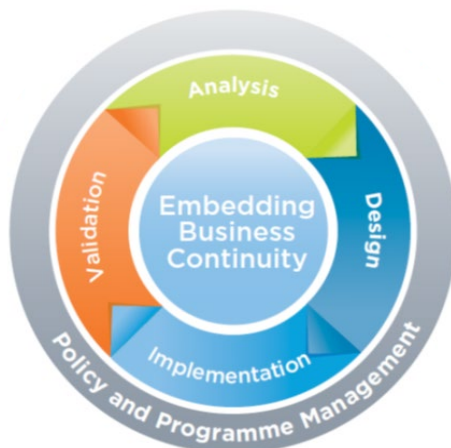
Roles			Responsible	Accountable	Consulted	Informed
<b>Policy</b>						
Review BCP Policy annually, ensuring alignment with the risk appetite and other relevant risk management policies		Business Continuity Manager (BCM)	Director Corporate Services	SEAI department representatives	SMT	
Approval of BCP Policy annually, ensuring alignment with the risk appetite and other relevant risk management policies.		Director of Corporate Services	Audit & Risk Committee		SEAI Board / Staff	
<b>Business Continuity Management System</b>						
Overall responsibility for the Business Continuity Management System and for ensuring that effective continuity arrangements are in place		Director of corporate Services	CEO	Directorate	Audit & Risk Committee	
Allocate budget and resources required to implement and maintain the BCMS		Head of Department	Directorate	BCM	SMT	
Resolution of critical issues including prioritisation of programme / functional recovery in disputed situations.		Directorate	Director of Corporate Services	BCM	SMT	
Manage and coordinate the implementation of the BCMS annual programme of work		BCM	Director of Corporate Services	IT Manager	SMT/Audit & Risk Committee	

Develop department response plans and review and update as appropriate and at least annually.		Prog. Mgr / BCM	Head of Department	IT Manager / SEAI dept as required	Prog. Team
Implement annual DR testing programme, Cybersecurity and IT Risk management Framework.		IT Manager	Director of Corporate Services	BCM	SMT
<b>Crisis Management</b>					
Establish Crisis Management Team to provide strategic direction; agree organisation priorities, allocate resources and direct and support the recovery of affected functions;		Head of Governance	CEO	BCM	SMT
Develop crisis management plan & maintain a record of the organisational response to an incident.		BCM	Director of Corporate Services	Crisis Mgt Team	SMT
<b>Validation &amp; Embedding</b>					
Responsibility for BCMS implementation and maintenance across the different functions / departments / programmes including running of exercises and tests.		BCM	Head of Governance	SEAI Dept. reps	SMT
Prepare, coordinate and run business continuity training and awareness programmes.		BCM	Head of Governance	SEAI Dept. reps	All SEAI Staff

### 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 Director of Corporate Services and Business Continuity Manager will review effectiveness of the BCMS annually. Annual objectives will be set for the BCMS by the Business Continuity Manager and approved by the Director Corporate Services. 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.

### **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 Directorate 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 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). 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 Directorate with additional support personnel such as IT, 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.

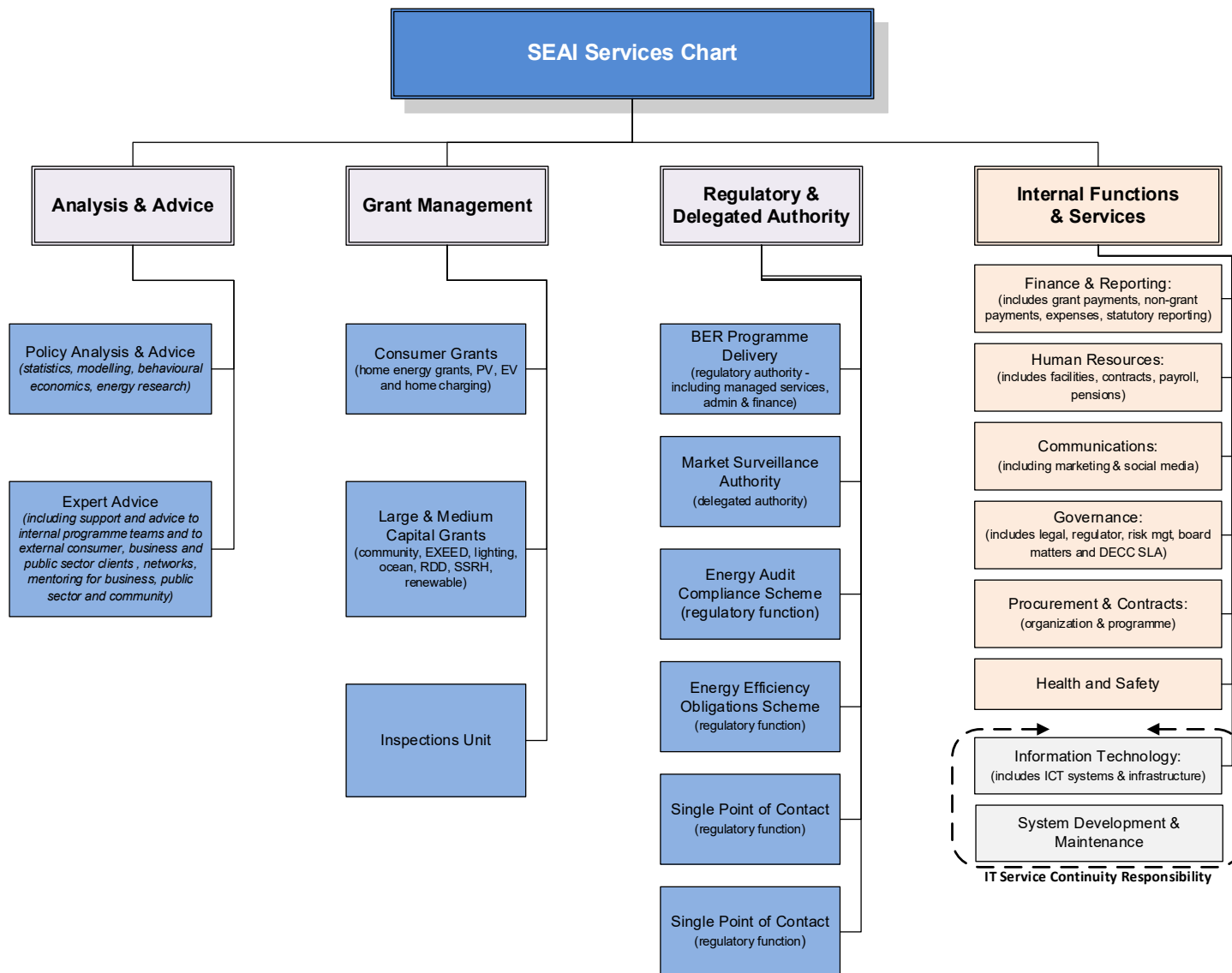
Business continuity considerations are incorporated into processes such as the SEAI Business Planning process, risk management, supplier management, service level performance reviews, change control and during the development of new services.

## Annex 1: SEAI BCP Escalation Flowchart



The notification of an adverse event may come from many different sources. Where a significant incident arises, the appropriate Director of the department will be notified. The Director will evaluate the situation. The Director will consult with the CEO in determining whether the CMP should be activated.

## Annex 2: SEAI Services Chart



## Appendix 1: Terms and Definitions

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

<b>Activity</b>	Process or set of processes undertaken by an organisation (or on its behalf) that produces or supports one or more products and services.
<b>Audit</b>	Systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled.
<b>Business Continuity</b>	Capability of the organisation to continue delivery of products or services at acceptable predefined levels following disruptive incident (ISO22301)
<b>Business Continuity Management</b>	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).
<b>Business Continuity Management System (BCMS)</b>	Part of the overall management system that establishes implements, operates, monitors, reviews, maintains and improves business continuity.
<b>Business Continuity Plan (BCP)</b>	Documented procedures that guide organisations to respond, recover, resume, and restore to a pre-defined level of operation following disruption.
<b>Business Continuity Programme</b>	Ongoing management and governance process supported by top management and appropriately resourced to implement and maintain business continuity management.
<b>Business Impact Analysis (BIA)</b>	Process of analysing activities and the effect that a business disruption might have upon them.
<b>Crisis</b>	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.
<b>Crisis Management</b>	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.
<b>Crisis Management Plan (CMP)</b>	A written account to support, coordinate and guide the management response to a crisis
<b>Service Response Plan (SRP)</b>	Documented procedures that guide a specific function to respond, recover, resume, and restore to a pre-defined level of operation following disruption
<b>Event</b>	Occurrence or change of a particular set of circumstances. <ul style="list-style-type: none"> <li>• An event can sometimes be referred to as an "incident" or "accident".</li> <li>• An event without consequences may also be referred to as a "near miss", "incident", "near hit", "close call".</li> </ul>

<b>Exercise</b>	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.
<b>Incident</b>	Situation that might be, or could lead to, a disruption, loss, emergency or crisis.
<b>Infrastructure</b>	System of facilities, equipment and services needed for the operation of an organisation.
<b>Invocation</b>	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.
<b>Maximum Acceptable Downtime (MAD)</b>	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).
<b>Maximum Tolerable Period of Disruption (MTPD)</b>	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).
<b>Outsource (verb)</b>	<p>Make an arrangement where an external organization performs part of an organisation's function or process.</p> <ul style="list-style-type: none"> <li>• An external organisation is outside the scope of the management system, although the outsourced function or process is within the scope.</li> </ul>
<b>Policy</b>	Intentions and direction of an organisation as formally expressed by its management.
<b>Prioritised Activities</b>	<p>Activities to which priority must be given following an incident in order to mitigate impacts.</p> <ul style="list-style-type: none"> <li>• Terms in common use to describe activities within this group include: critical, essential, vital, urgent and key.</li> </ul>
<b>Resources</b>	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.

<b>Risk</b>	Effect of uncertainty on objectives.
<b>Risk Appetite</b>	Amount and type of risk that an organisation is willing to pursue or retain.
<b>Risk Assessment</b>	Overall process of risk identification, risk analysis and risk evaluation.
<b>Risk Management</b>	Coordinated activities to direct and control an organisation with regard to risk.
<b>Senior Management Team (SMT)</b>	Group of managers who direct and control the organisation at the highest level.
<b>Service Response Plan (SRP)</b>	Documented procedures that guide a specific function to respond, recover, resume, and restore to a pre-defined level of operation following disruption.
<b>Testing</b>	Procedure for evaluation; a means of determining the presence, quality, or veracity of something.
<b>Verification</b>	Confirmation, through the provision of evidence, that specified requirements have been fulfilled.
<b>Work Environment</b>	Set of conditions under which work is performed. <ul style="list-style-type: none"> <li>• Conditions include physical, social, psychological and environmental factors (such as temperature, recognition schemes, ergonomics and atmospheric composition).</li> </ul>

## Appendix 13 - Risk Management Framework

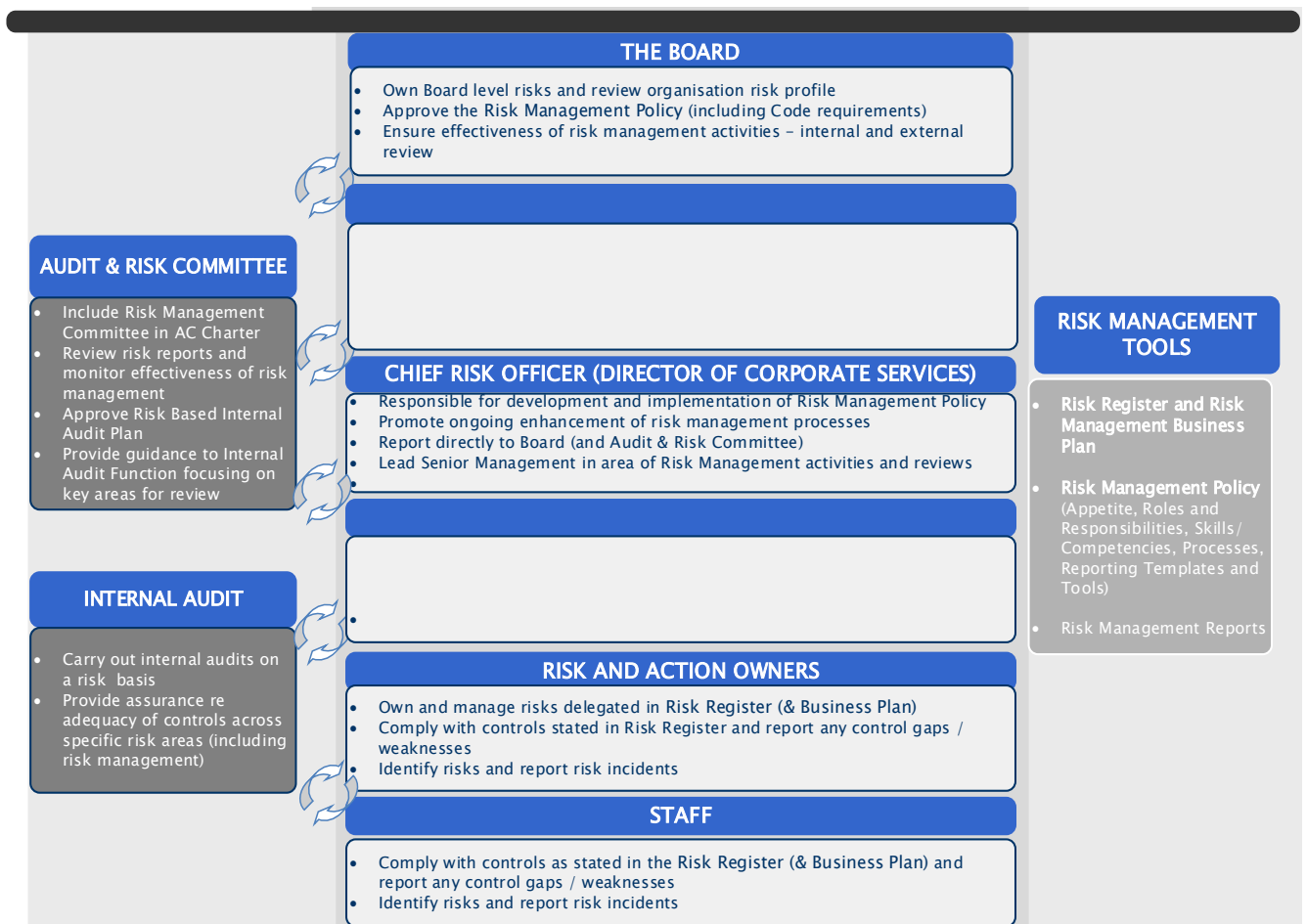
### Risk Management Governance Structure

The below details a high-level extract from the SEAI Risk Management Policy & Operational Framework

#### 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 Board of SEAI ("Board") is responsible for setting the tone for risk management throughout the organisation by clearly articulating and communicating its tolerance for risk ("Risk Appetite") on an ongoing basis. Management (and appointed sub-committees) are in-turn responsible for ensuring SEAI operates in a manner that is consistent with the Board's Risk Appetite (and seeking clarification if this is unclear). To reflect SEAI's multifaceted functions, SEAI's Statement of Risk Appetite is articulated through a series of statements that describe the levels of risk that the SEAI deem to be acceptable in the pursuit of overall organisational goals.



## Internal Control Environment

The primary objectives of the internal control system within SEAI are:

- To ensure compliance with applicable policies, procedures, laws, regulations and processes
- Delegation of responsibilities to ensure controls are appropriately managed
- To promote effective and efficient use of resources and operations

To support the internal control objectives the control environment consists of policies, procedures, authority limits, approval processes and other system and manual controls utilised by SEAI to reduce the likelihood and/or impact of a risk to an acceptable level. A key element of SEAI's internal control environment is the delegated authority framework, which consists of the various Board Sub-Committees, Approval & Advisory Committees which have been established for the ongoing monitoring and management of key organisational risks.

## Key Roles and Responsibilities

Structure	Responsibilities
<b>The Board</b>	<p>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:</p> <ul style="list-style-type: none"> <li>▪ Assume ownership of Board level risks</li> <li>▪ Approve the risk management policy, set the risk appetite, and approve the risk register (&amp; business plan) at least annually</li> <li>▪ Include risk management as a standing meeting agenda item</li> <li>▪ Establish a sub-committee of the Board: Audit and Risk Committee, with specific terms of reference, which includes risk management</li> <li>▪ Include risk management experience/expertise in the competencies of at least one Board member. Where composition of the Board does not allow for this, expert advice should be sought externally</li> <li>▪ Appoint a Chief Risk Officer within the executive and provide for a direct reporting line to the Board</li> <li>▪ Delegate risk management to the Executive</li> <li>▪ Review management reporting on risk management, review the risk profile, monitor deviations from risk appetite, and note/approve mitigating actions as appropriate</li> <li>▪ Require external review of effectiveness of risk management framework on a periodic basis.</li> </ul>
<b>Senior Management (headed by CEO)</b>	<p>Primary ownership for organisation risks. Although the management of some risks may be delegated on the risk register, accountability may not be delegated</p> <ul style="list-style-type: none"> <li>▪ Appoint a Chief Risk Officer</li> <li>▪ Promoting Risk Management within SEAI and ensuring that it receives appropriate priority and resourcing</li> <li>▪ The ongoing identification and evaluation of risks and the internal controls environment that might have an impact on SEAI's ability to achieve its Strategic or Organisation plans and objectives</li> <li>▪ Ensuring that Risk Management is effectively implemented and embedded in SEAI's planning and operational processes</li> <li>▪ Promoting and monitoring compliance with approved risk management policies and procedures</li> </ul>



	<ul style="list-style-type: none"> <li>▪ Providing a framework for risk event reporting and escalation</li> </ul>
<b>Chief Risk Officer – Corporate Services Director</b>	<p>The Chief Risk Officer will co-ordinate the day-to-day operations of SEAI’s Risk Function with responsibility for:</p> <ul style="list-style-type: none"> <li>▪ Responsible for development and implementation of Risk Management Policy</li> <li>▪ Promotion of best practice in Risk Management within SEAI</li> <li>▪ Lead Senior Management in area of Risk Management activities and reviews</li> <li>▪ Critically reviewing the effectiveness of strategies implemented to ensure that corporate practices appropriately balance risk and operational effectiveness in achieving objectives.</li> <li>▪ Reporting to the Executive Committee, the Audit and Risk Committee and the Board on the operation of risk management processes and procedures</li> <li>▪ Report directly to the Board (and Audit Committee) at least annually</li> <li>▪ Report to Senior Management on an ongoing basis</li> </ul>
<b>Risk Manager</b>	<ul style="list-style-type: none"> <li>▪ Review, implement and enhance Risk Management Policy</li> <li>▪ Promotion of best practice in Risk Management within SEAI</li> <li>▪ Coordinate identification, prioritisation, and management of risks</li> <li>▪ Co-ordinating risk workshops</li> <li>▪ Monitoring the implementation of risk management systems</li> <li>▪ Providing advice, guidance and training to risk owners and management</li> <li>▪ Investigate risk incidents and report</li> <li>▪ Ensuring SEAI Inspection protocols are aligned to risk appetite level according to status of Programme or Scheme, with feedback to programme for correction or improvement.</li> <li>▪ Reporting to the Chief Risk Officer, Executive Committee, the Audit and Risk Committee and the Board on the operation of risk management processes and procedures</li> </ul>
<b>Risk and Action Owners</b>	<p>Risk and Action Owners should:</p> <ul style="list-style-type: none"> <li>▪ Own and manage risks delegated in the risk register (&amp; business plan) on a day to day basis</li> <li>▪ Implement controls as stated in the organisation risk register (&amp; business plan) and report any control gaps / weaknesses, including where internal controls are not aligned to risk appetite (too adverse, or insufficient)</li> <li>▪ Identify new risks and report risk incidents</li> <li>▪ Ensure risks incidents are identified and reported in a timely and effective manner</li> <li>▪ Participate in the identification, measurement, prioritisation, and management of risks and controls</li> <li>▪ Be responsible for monitoring controls and implementing actions identified</li> <li>▪ Have performance indicators and early warning systems which allow them to monitor progress, and any deviation from expected outcomes</li> <li>▪ Report systematically and promptly to the chief risk officer any perceived new risks or failures of existing control measures</li> </ul>
<b>Staff</b>	<p>Staff should:</p> <ul style="list-style-type: none"> <li>▪ Provide input into the identification and management of risks as required</li> </ul>

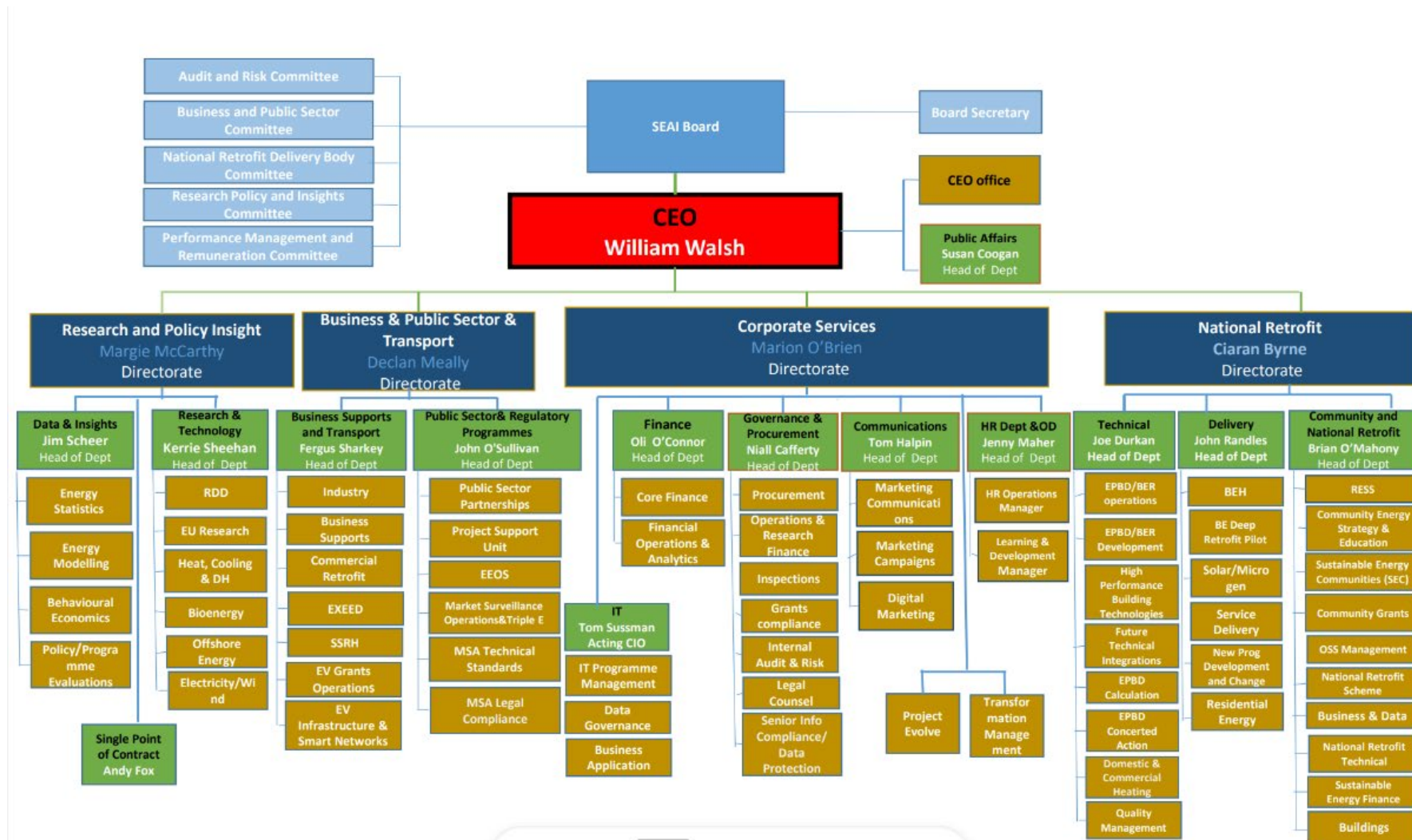
	<ul style="list-style-type: none"> <li>▪ Understand their accountability for individual risks</li> <li>▪ Comply with all controls pertaining to their area of operation.</li> <li>▪ Take responsibility for carrying out control activities, reporting on control gaps / weaknesses along with any perceived changes in the risk environment as appropriate</li> <li>▪ Update management regarding status of risks and controls as required</li> </ul>
<b>Structure</b>	<b>Responsibilities</b>
<b>Audit and Risk Committee</b>	<p>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.</p> <p>The Audit Committee should:</p> <ul style="list-style-type: none"> <li>▪ Review risk reports and monitor the effectiveness of risk management</li> <li>▪ Approve the Risk Based Internal Audit Plan</li> <li>▪ Provide guidance to the Internal Audit function focusing on key areas for review</li> </ul>
<b>Internal Audit</b>	<p>Internal Audit should:</p> <ul style="list-style-type: none"> <li>▪ Provide objective assurance to the Board on the effectiveness of organisation risk management</li> <li>▪ Help ensure key business risks are being managed appropriately and that the system of internal control is operating effectively</li> </ul>

### **Risk Register (and Risk Management Business Plan)**

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 – SEAI Organisation Chart



## Appendix 15 – Delegated Authorities Framework Overview

### Delegated Authority Framework (“DAF”)

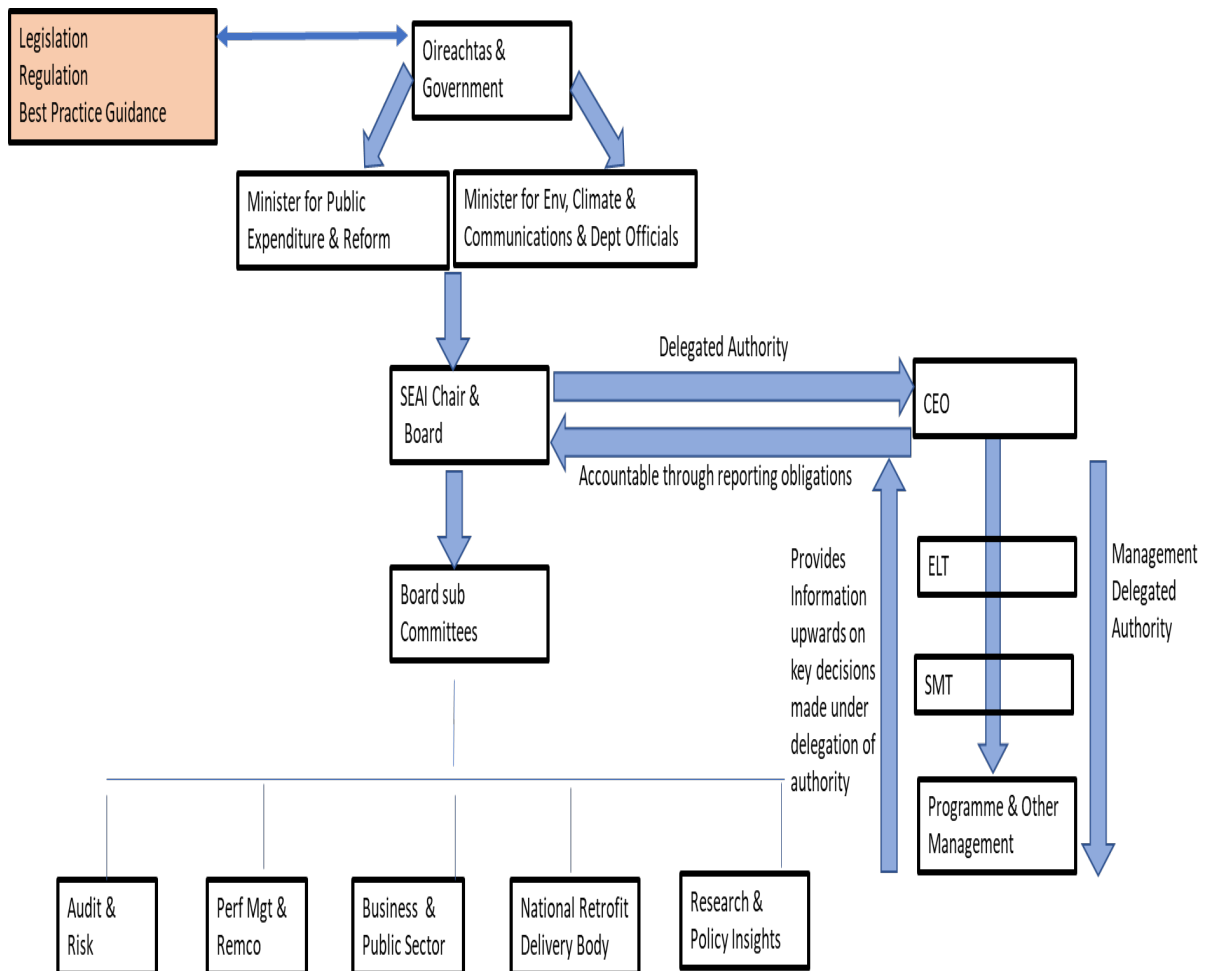
The DAF is a reference document that summarises those matters that require approval (including financial thresholds for delegated transactions) at various levels of authority up to Ministerial/Department level, Board and layers of management. It is designed to aid users by ensuring that they have a quick reference guide to authority levels. Execution of authority set out in the DAF by the relevant parties is of course subject to compliance with the policies, procedures and processes underpinning the particular transaction and supporting the governance of the organisation.

### Structure of DAF & Guiding Principles

The DAF provides a schematic of the governance structure in SEAI, a high-level summary of core roles and responsibilities, guiding principles and schedules of matters reserved and delegated. The guiding principles underpinning the DAF are as follows:

- The lists of decisions described in the **Delegated Authorities Framework (“DAF”)** and in the schedules as set out are not intended to be exhaustive but rather are designed to provide guidance on delegated authorities to decision making fora in the context of SEAI’s overarching governance model.
- The lists should be read in conjunction with the referenced material including policies and procedures where relevant.
- The Minister, Department and Board will in the normal course of business be notified of other matters, not specifically set out in the schedules, by way of CEO updates or other forms of communications between the parties.
- Matters deemed to be of strategic and tactical importance will be notified and discussed as appropriate with the Board and /or relevant Government Department.
- In all cases, the authority to approve is subject to the capacity to do so within one’s scope of responsibility and financial capacity to absorb the incremental expenditure within the budgetary allocation for the relevant cost head, taking account of prior expenditure and approvals as relevant.
- Approvals are incremental such that at each level of approval the matter will have been considered and recommended for approval at less senior levels before being system escalated.
- Segregation of duties apply with appropriate segregation achieved through operating procedures and division of responsibilities between requesters, approvers and checkers.
- Many decisions require input from other colleagues and/or experts and it is the duty of those presenting matters for decision to ensure that appropriate views are sought prior to making recommendations to decision makers.

## Schematic of the Governance Structure in SEAI



## Responsibilities

Those charged with responsibility for managing SEAI's operations are required to do so in line with SEAI's values, in compliance with laws and regulations, codes of conduct and ethical standards. They are also always expected to exercise a duty of care and a duty of candour which in the context of Delegated Authorities requires diligence in decision making. Decision makers in authorising actions on behalf of SEAI are expected and required to exercise sound judgement supported by accurate and timely information.

## Reserved Matters & Delegated Matters

The objectives of the Delegated Authorities Framework are to establish and communicate:

- Matters Reserved for Ministerial and/or Department approval or notification
- Matters Reserved for Board approval or notification
- Authority limits to empower the executive management team and staff to make effective and appropriate decisions in relation to SEAI's activities