

# NATIONAL INTEGRITY INDEX 2021

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PUBLIC SECTOR BODIES (PART I)  
SEMI-STATES AND UNIVERSITIES

**Transparency International Ireland is an independent, non-profit and nonpartisan organisation. Our vision is of an Ireland that is open and fair – and where entrusted power is used in the public interest. Our mission is to empower people with the support they need to promote integrity and stop corruption in all its forms.**

[www.transparency.ie](http://www.transparency.ie)

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# SUMMARY

**Transparency International (TI) Ireland's National Integrity Index on Semi-State Bodies and Public Universities, aims to assess how well prepared the selected organisations are to face corruption-related risks through an evaluation of their policies and public disclosure in five areas: anti-corruption and anti-bribery programmes; financial transparency; open governance; responsible political engagement; and whistleblowing policies.**

The research has been carried out as part of TI Ireland's National Integrity Index (NII) series, a multi-year project based on Transparency International's 'National Integrity Systems' toolkit for assessing the overall robustness of a country's institutions and systems when it comes to prevention of corruption.<sup>1</sup> The aim of the project is to highlight good practices in public disclosure, to identify areas requiring greater transparency, to recommend measures to safeguard against corruption and bribery, and to equip people working in various sectors with resources and information. TI Ireland carried out studies on local authorities and the private sector in Ireland in 2018, 2019 and 2020, and a further NII report on public bodies will be published in early 2022.

For this study, TI Ireland assessed 30 organisations (as set out in Section 2) against 30 indicators across the five categories listed, the significance of each of which is discussed in Section 3. In devising these indicators, TI Ireland drew on existing research, including Transparency International's 10 Anti-Corruption Principles for State-Owned Enterprises and the companion State-Owned Enterprise Healthcheck, amongst other resources, adapting aspects to the Irish context as appropriate. The 30 individual indicators and the criteria to meet each one are set out in the template scorecard at Annex I.

Each indicator was worth a maximum of one point, awarded if the organisation had disclosed information satisfying that indicator's criteria on its website. Half a point was awarded if the information the organisation had made publicly available partially satisfied the relevant criteria, or if the organisation subsequently submitted documents satisfying the criteria to TI Ireland. On this basis, each organisation has been assigned an overall score which was converted to a percentage. A detailed account of the methodology employed is outlined in Section 4.

Ervia, on 77%, achieved the highest score, followed by the Electricity Supply Board (ESB) on 72%. Nine other organisations assessed achieved half or more of the available points, and the average overall score was 43%. The research shows that although the average score for transparency on governance (90%) was much higher than the average overall score, there is room for improvement in all aspects of transparency around anti-corruption efforts, particularly in respect of responsible political engagement. In this category, 13 of the 30 organisations assessed had made no relevant information available to the public, and the average score was just 15%. Full results and analysis can be found in Sections 5 and 6 of this report.

This report and the accompanying data are available on TI Ireland's website, [www.tiireland.ie](http://www.tiireland.ie).

transparency.ie, alongside the other reports in the National Integrity Index series. Each organisation's scorecard can be viewed in detail, as well as interactive tables showing scores and rankings both overall and in each category. TI Ireland aims to publish an update in due course, reflecting any changes after the publication of this report.

The report's eight recommendations, which are expanded on in Section 7, are that all organisations assessed should:

**1. Publish governance documents and make them easily accessible to the public online.**

Organisations should make sure all policies, procedures and reporting related to good governance are easily understood and made publicly available through a dedicated webpage. Each organisation bears responsibility for its own transparency and accountability, even if subject to overarching regulations or reporting registers.

**2. Make disclosure of policies meaningful through monitoring and reporting on performance.**

To demonstrate that policies and procedures are adhered to, these documents should include clear details of how they are monitored, and organisations should publish up-to-date reporting on their implementation, any incidents arising, and measures to adapt and improve them in the face of new circumstances or risks. This allows for real accountability and demonstrates that policies are living documents rather than tick-box exercises.

**3. Set the tone from the top with an unambiguous high-level commitment against corruption and bribery.**

A commitment not to tolerate bribery or corruption of any kind, signed by the Chair of the Board, should be published by each organisation as a first step in setting the tone from the top. Ideally, this would feature prominently on the dedicated governance webpage outlined under Recommendation #1.

**4. Equip employees with the training and resources to implement anti-corruption measures.**

Appropriate training is a key aspect of fostering a culture of ethical behaviour and demonstrating support for high standards, as well as a practical means of communicating procedures to employees and other parties. Publicly communicating details of anti-corruption training for all staff underlines an organisation's proactive commitment to operating to the highest standards.

**5. Publish a comprehensive, proactive, risk-based anti-corruption and anti-bribery programme.**

A comprehensive anti-corruption and anti-bribery programme is a valuable resource for employees and other agents of an organisation, providing a central reference and set of guidelines for an increasingly complex aspect of governance and employee responsibility.

## **6. Provide clear information on asset disposal and procurement procedures and disclose details of procurement contracts awarded.**

With high stakes and complex procedures involved, incentives and opportunities to manipulate the process or outcome may arise at many points in public procurement or asset disposal. It is therefore vital that organisations be transparent about all stages of these processes and demonstrate that they work to fair and transparent procedures. As far as is practicable, each organisation should also publish comprehensive details of procurement contracts awarded and progress toward their fulfilment. This will allow the public and other stakeholders to understand how public funds are being spent and reassure them that organisations are getting the best value for money.

## **7. Commit to a policy on responsible political engagement and greater transparency in lobbying.**

Like procurement, political engagement is an activity that carries heightened risks for the public and semi-state sector given its unique position in relation to the State. Such organisations should publish comprehensive policies on responsible corporate political engagement, including elements such as a statement of political neutrality and procedures to address the risk of 'revolving-door' hiring.

## **8. Adopt a standalone whistleblowing policy that does not include a 'good faith' requirement.**

Organisations should adopt and publish a standalone whistleblowing policy that addresses all aspects of the Protected Disclosures Act 2014 and does not link protection for whistleblowers to a 'good faith' requirement, which is not compatible with Irish legislation.

# 1 INTRODUCTION

## 1.1 BACKGROUND

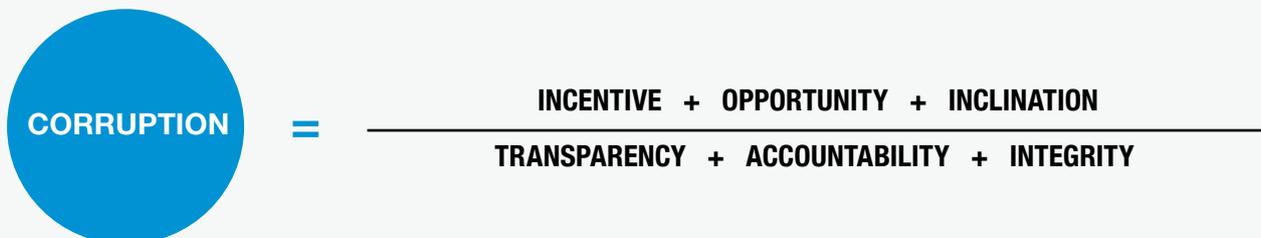
World Bank studies have found that corruption not only makes a country less attractive for foreign investment but also distorts competition within domestic markets. In addition, corrupt practices - often involving business representatives and public officials - can weaken the rule of law and lead to state or regulatory capture.<sup>2</sup> In recognition of these risks, Ireland has ratified a number of international anti-corruption instruments, including the United Nations Convention against Corruption (2003), OECD Anti-Bribery Convention (1997), and the Council of Europe Criminal Law Convention on Corruption (1999),<sup>3</sup> and introduced domestic legislation such as the Criminal Justice (Corruption Offences) Act 2018, which created new offences where an officer, employee, agent or subsidiary of a company commits an offence with the intention of benefiting the company.<sup>4</sup>

Despite these measures to reform the anti-corruption landscape in Ireland, Transparency International's Global Corruption Barometer – European Union 2021<sup>5</sup> revealed that 35% of those surveyed in Ireland believe corruption more generally is a 'quite big' or 'very big' problem here, and 39% believe the government is 'doing badly' in tackling it. An even greater proportion - 72% - of people in Ireland believe that corruption is likely a factor in the awarding of lucrative public contracts.<sup>6</sup> In their own direct experience, 28% reported having used 'personal connections' in accessing public services in the previous 12 months.

Semi-state and other public bodies are particularly vulnerable to corruption risks, given that they are responsible for delivering public services, shaping and influencing public policy, generating and spending large volumes of public funds. These factors create the incentives for abuse and unless they are addressed by continuous monitoring and measures aimed at

## DETERMINING THE RISK OF CORRUPTION

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



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

promoting transparency and accountability will give rise to opportunities for fraud or corruption.

Robust anti-corruption and risk management programmes are needed to address incentives and opportunities for corruption. International experience supports this: organisations with effective corruption risk management frameworks are more likely to detect and effectively address corruption-related incidents and mitigate associated reputational, financial and legal risks.<sup>7</sup> However, these need to be complemented with efforts to address cultural and attitudinal factors that create the environment in which such abuses can occur. EY's Global Integrity Report 2020 notes that organisations that also prioritise an 'integrity agenda' will 'have a much greater chance of bridging the gap between intentions and actual behaviour'.<sup>8</sup>

In addition, communication of anti-corruption programmes and other related procedures is key to demonstrating a commitment to integrity. Active transparency around policies and reporting allows the public to hold these bodies accountable and demonstrates a commitment to ethical behaviour that enhances an organisation's reputation. Not only can corporate transparency demonstrate to stakeholders that corruption is not tolerated; it is itself a vital tool in preventing corruption and should be integrated into the organisation's anti-corruption strategy from the outset. As noted in Transparency International's 10 Anti-Corruption Principles for State-Owned Enterprises, 'The most effective check for SOEs against corruption is transparency'.<sup>9</sup>

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

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



**Transparency leads to better performance. This is true not only about disclosure of financial information, but also as regards information on environmental and social matters. Transparent companies perform better over time, have lower financing costs, attract and retain talented employees, and are ultimately more successful.<sup>10</sup>**

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

TI Ireland hopes that this report and its recommendations will be helpful to organisations in refining their policies and reporting and embracing greater transparency for the benefit of all stakeholders – directors, employees, business partners, and the public. More robust measures, and greater transparency in their adoption and implementation, will demonstrate that they adhere to the highest standards of integrity.

## 1.2 AIMS AND OBJECTIVES

This report is part of TI Ireland’s National Integrity Index series, a multi-year project based on Transparency International’s ‘National Integrity Systems’ toolkit for assessing the overall robustness of a country’s institutions and systems aimed at stopping corruption.<sup>11</sup> The goal of the project is to highlight good practices in public disclosure, to identify areas requiring greater transparency, to recommend measures to safeguard against corruption and bribery, and to equip people working in various sectors with resources and information. TI Ireland carried out studies on local authorities and the private sector in Ireland in 2018, 2019 and 2020, and a further study on public bodies is forthcoming.

This study aims to assess how well prepared a number of Ireland’s state-owned/semi-state organisations and public universities are to face corruption-related risks. This is based on those organisations’ disclosure of relevant information. The objective was to evaluate selected bodies’ transparency, policies, and reporting in five key areas (anti-corruption and anti-bribery programmes; financial transparency; open governance; responsible political engagement; and whistleblowing policies) by comparing them against international best practice standards.

This has been done by devising a series of 30 indicators across the five categories and awarding a score for each one to each organisation on the basis of an objective marking scheme. The scores have been aggregated to produce an overall score out of 30 for each organisation and converted to a percentage. The indicators and marking scheme are set out in the template scorecard at Annex I and the methodology is fully outlined in Section 4 of this report. A secondary objective of the study was to produce a ranking showing the relative performance of each organisation, both overall and in each of the five areas assessed. These tables can be found in Section 6 and on the TI Ireland website, [www.transparency.ie](http://www.transparency.ie). The study did not evaluate any organisation’s actual performance in stopping corruption, and the scores achieved are reflective of disclosure of relevant policies and procedures – the limitations of the research are explained further in Section 1.3.

This report sets out the background, methodology and findings of the study, and in line with the overall aims of the National Integrity Index project, highlights good practices and identifies areas for improvement. The report also makes recommendations to assist organisations in making their efforts to counter corruption-related risks more robust and transparent. It provides a snapshot of the current situation in this regard and is designed to be a resource for a wide range of stakeholders with an interest in organisations’ disclosure practices.

## 1.3 SCOPE AND LIMITATIONS OF THE RESEARCH

This study assessed the disclosure practices of 30 organisations in respect of their policies and reporting aimed at addressing corruption-related risks. The selection of organisations assessed is outlined in Section 2. The primary objective of the study was to

assess, as far as possible, the policies and reporting that they had actively disclosed online, with provision made for organisations to submit offline material subsequently for consideration.

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

This report should also not be read as an evaluation of whether the organisations assessed here have met their existing reporting and disclosure obligations under legislation or other guidelines. Although these have been taken into account in researching the context in which these organisations operate, and evidence of compliance or otherwise may have been found in gathering data, the objective of the study is

to assess how the organisations' transparency and stated preparedness to face corruption risks measure up against internationally recognised best practice. In many cases, this bar is higher than that set by existing legal obligations.

## **1.4 STRUCTURE OF THE REPORT**

Section 2 sets out in detail the basis for selecting the organisations included in this index. Section 3 deals with the specific thematic areas on which the study focussed. Section 4 covers the methodology applied to collecting and scoring data. The overall results and ranking of organisations are contained in Section 5. Section 6 offers an analysis of the state of anti-corruption controls and transparency in the organisations assessed. The report concludes with a set of recommendations on how to improve on the status quo.

The full set of indicators, along with the background to each, the marking scheme, and good practice examples, can be found in the template scorecard at Annex I. Annex II is a list of resources and tools developed by Transparency International, the OECD and the International Finance Group to assist in designing and implementing robust anti-corruption frameworks and meeting best practice standards of transparency and accountability. It also includes links to relevant Irish legislation and guidelines.

## 2 SELECTION OF ORGANISATIONS ASSESSED

An Post DAC
Bord na Móna PLC
Coillte CGA
Córas Iompair Éireann
daa plc
Dublin City University
Dublin Port Company DAC
EirGrid PLC
Electricity Supply Board
Ervia
Galway Harbour Company DAC (t/a The Port of Galway)
Greyhound Racing Ireland
Horse Racing Ireland
Irish Aviation Authority DAC
Irish National Stud DAC

Maynooth University
National University of Ireland Galway
Personal Injuries Assessment Board
Port of Cork Company DAC
Port of Waterford Company DAC
RTÉ
Shannon Foynes Port Company DAC
Shannon Group PLC
Technological University Dublin
TG4
Trinity College Dublin
University College Cork
University College Dublin
University of Limerick
VHI Group DAC

The list of organisations assessed in this study has been drawn from the Register of Public Sector Bodies compiled by the Central Statistics Office (CSO).<sup>12</sup> The most recent edition was published in April 2021. The selection includes several bodies that would commonly be considered part of the commercial ‘semi-state’ sector, as well as public universities. The areas of operation of the organisations assessed include transport, energy, higher education, broadcasting, communications, and natural resources. Although these organisations vary greatly in size, functions and resources, they are some of the most important public bodies in their respective sectors. It is therefore essential

that they are proactive in communicating their commitment to transparency and accountability. As noted in Transparency International’s 10 Anti-Corruption Principles for State Owned Enterprises, ‘the underlying system for designing and implementing an anti-corruption programme is universal’.<sup>13</sup>

The Irish State Administration Database notes that ‘Deciding on what exactly constitutes a public body or organisation is a subject of some considerable debate. There is no consistent Irish definition’.<sup>14</sup> Related research also notes that ‘No single classification of public agencies is in usage either nationally or internationally’.<sup>15</sup> This is

evident in the varying terminology and definitions used in legislation affecting these organisations, as well as by bodies such as the Office of the Comptroller and Auditor General and the Central Statistics Office. Notwithstanding this, the CSO's designation of certain public sector bodies as 'commercial' bodies under the aegis of a government department was used as an initial basis for including organisations in this study.

Certain bodies classed as commercial by the CSO have been excluded; mainly organisations that are registered charities. However, given the significance of the higher education sector in Ireland in terms of receipt of public funding, financial turnover and staff numbers, TI Ireland decided not to exclude public universities from this study although educational institutions are registered as charities. Subsidiaries where the main parent entity was selected for assessment (e.g., CIÉ) were not included (i.e., Bus Éireann, Dublin Bus and Irish Rail). In addition, two organisations that were assessed as part of the National Integrity Index – Private Sector report published in May 2021 (AIB and PTSB) have not been included.

Other organisations that are classed as non-commercial by the CSO have been included. RTÉ and Horse Racing Ireland have been assessed on the basis that they are the parent organisations of a number of subsidiaries that would not otherwise be captured. In the interests of providing a cross-section of areas of operation, TG4 has been included as a second broadcaster alongside RTÉ. Technological University Dublin (TU Dublin) has been included alongside the other public universities on the Register. (Munster TU had not yet been founded at the time the Register was being compiled and is not listed by the CSO).

TI Ireland contacted all of the organisations assessed a number of times in September and October 2021 prior to publication of this report, as outlined in Section 4 (Methodology). Six organisations did not respond, and a number of others acknowledged correspondence but did not wish to engage with the project.

# 3 AREAS OF FOCUS

**In assessing how well-prepared Ireland's public sector bodies are to address corruption risks, the report focussed on five key areas: anti-corruption and anti-bribery programmes; financial transparency; open governance; responsible political engagement; and whistleblowing policies. The rationale behind focussing on each of these areas, and the aspects of each that the study set out to assess, are set out in this section. All 30 individual indicators across the five categories can be found in the template scorecard at Annex I.**

## ANTI-CORRUPTION AND ANTI-BRIBERY PROGRAMMES

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

Various TI anti-bribery and anti-corruption guides recommend that companies make public commitments against corruption and bribery.<sup>16</sup> Publicly committing to a zero-tolerance stance on bribery and corruption is an important aspect of an organisation's communication of its ethical standards to external stakeholders - including investors, suppliers and the public.

Moreover, a publicly available anti-bribery and anti-corruption programme, with concrete provisions for identifying risks, implementing controls and monitoring performance, lends credibility to an organisation's anti-corruption and anti-bribery commitments. The higher burden of responsibility on public sector bodies 'should be translated into a clear anti-corruption policy and a best practice anti-corruption programme to ensure their business practices and relations with their governments

are free from corruption'.<sup>17</sup> Such a programme should clearly articulate and detail all of an organisation's anti-corruption efforts, including its values and detailed policies and procedures around governance, risk management, internal and external communications, training and guidance, advice and whistleblowing channels, internal accounting controls, monitoring, evaluation and improvement efforts, in line with Principle 1.3 of Transparency International's '10 Anti-Corruption Principles for State-Owned Enterprises'.<sup>18</sup>

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

Enterprises'. It demonstrates a high-level commitment to the organisation's anti-corruption efforts, which builds staff confidence in implementing the organisation's anti-corruption measures and provides reassurance that acting on procedures will be supported.

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

## FINANCIAL TRANSPARENCY

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

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

Asset disposal and public procurement can be vulnerable to kickbacks, collusion and bid-rigging, influence-peddling, bribery, cronyism and other corrupt practices through which

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

It should be noted that public sector bodies that are subject to Freedom of Information (Fol) legislation (except those operating under the Utilities Directive) are obliged to publish details of public contracts over €25,000 awarded on a quarterly basis. As well as this, all public sector bodies subject to Fol are obliged to publish details of purchase orders/payments 'by category with a total value of more than €20,000'.<sup>19</sup>

This category also includes an indicator on whether the organisations disclose comprehensive information on contracts awarded. As noted earlier, the disclosure of financial data, alongside procedural and contractual information allows the public and other stakeholders to determine whether the public body is securing value for public money and that transactions have been conducted in the prescribed manner.

## OPEN GOVERNANCE

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

structures are, the more difficult it is to hold those working within them to account.

This category looked at whether organisations disclosed details of their respective relationships with the State, e.g., the government minister or department under which they operate. As well as this 'upstream' relationship, the study also looked at transparency around the organisation's 'downstream' operations, i.e., whether full details of any subsidiaries were disclosed.

This category also examined transparency around the make-up and activities of the organisations' Boards of Directors. Most fundamentally, the public should know who is serving on the Board, as well as relevant details of each member's background and affiliations. In 'Beyond the Balance Sheet: IFC Toolkit for Disclosure and Transparency', the World Bank Group's International Finance Group recommends that organisations 'concisely present the relevant work experience, education, and other board positions currently held by each board member', emphasising elements 'that are particularly relevant in their board roles'.<sup>20</sup> This allows stakeholders to assess whether there may be any conflicts of interest but can also be an opportunity to provide assurances that board members are suitably qualified. The IFC advises that best practice is to link each board members skills to the functions of the board and the 'wider strategy and purpose of the company'.<sup>21</sup>

It is equally important that the rules by which the Board operates are set out comprehensively, so that all stakeholders can verify that appropriate procedures are in place for the efficient management and monitoring of the organisation's activities, including independent oversight to mitigate against various risks. In line with this, this category also examined whether available material indicated that Audit and Risk Committees enjoy operational independence. As stipulated by the Code of Practice for the Governance of State Bodies, the committee

should be composed of 'at least three independent non-executive Board members, or in the case of smaller State bodies (less than 20 employees) two independent non-executive Board members'.<sup>22</sup>

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

## RESPONSIBLE POLITICAL ENGAGEMENT

Although corporate political engagement can be a legitimate activity, it carries clear risks of corruption and undue influence over public policy. This risk is all the more acute in the case of public sector bodies, which have 'specific corruption-related vulnerabilities [due to the] close relationships between government, politicians, ... boards and senior management'.<sup>23</sup> These 'may become a channel for trading in influence, illegal political donations [and] undue lobbying'.<sup>24</sup>

Public sector bodies should therefore demonstrate their commitment to ethical political engagement by disclosing a comprehensive policy on the topic, including their procedures for lobbying and funding of think tanks and/or contributions to sectoral interest associations, as well as a prohibition on political contributions (made directly or indirectly).

As well as examining whether organisations had published a policy on responsible political engagement, this category also included indicators assessing each organisation's transparency around lobbying activities. The Regulation of Lobbying Act 2015 sets out mandatory registration and disclosure requirements for any business with more than ten employees (exempting certain specified 'public service bodies'), and the Standards in Public Office Commission publishes returns by lobbyists to the Register of Lobbying on [www.lobbying.ie](http://www.lobbying.ie). Notwithstanding any legal requirements or exemptions for public sector bodies, organisations that engage in lobbying or that are lobbied should publish as much information as possible on their engagement with policy makers and/or lobbyists.

A number of the organisations assessed are classified under the legislation as public service bodies, which are exempt from making returns to the Register of Lobbying where their interactions with State officials and others are considered to be 'within the normal course of business'.<sup>25</sup> These organisations have been exempted from the relevant indicators.

This category also included an indicator assessing whether organisations had disclosed a policy and procedures relating to so-called 'revolving door' movements of staff. Ordinarily, this indicator applies to movements of staff between the public sector and the private sector but the risks of undue influence are particularly acute where former public sector employees move to the private sector. In such cases, there is a risk that they can use their connections with former colleagues in public bodies or information and knowledge acquired in the previous role to confer an undue advantage on their new employer. There is also a risk that they may act out of consideration of a job offer in the private sector while still working for a public body. Procedures should therefore be put in place to

avoid actual or perceived conflicts of interest and to prevent an individual from leveraging their previous position to the advantage of a third party. These will include 'cooling-off' periods that prohibit the person retiring from assuming a paid role with a private sector employer where that employer might benefit or might have benefited from a decision made by the former employer.

## WHISTLEBLOWING POLICIES

TI defines whistleblowing as 'the disclosure of information related to corrupt, illegal, fraudulent or hazardous activities being committed in or by public or private sector organisations – which are of concern to or threaten the public interest – to individuals or entities believed to be able to effect action'.<sup>26</sup> An organisation that encourages the disclosure of wrongdoing and is seen to act on those concerns will be better placed to prevent as well as detect potential problems before they escalate: 'By disclosing information about such misdeeds, whistleblowers have helped save countless lives and billions of dollars in public funds, while preventing emerging scandals and disasters from worsening'.<sup>27</sup> However, whistleblowing can carry a heavy personal and professional toll and a significant proportion of workers report that they have suffered for having exposed wrongdoing.<sup>28</sup>

The Protected Disclosures Act 2014 (PDA) created extensive legal protections and immunities for workers reporting wrongdoing. These protections were also made available to categories of workers other than employees, including former employees, and contractors across the public and private sectors. Good international practice suggests that encouraging a culture of integrity requires that employers offer robust protection from any reprisal for speaking up and take action in response to concerns raised by their workers.<sup>29</sup>

This category evaluated each organisation's whistleblowing policy and procedures, requiring that at a minimum they include assurances to all employees, contractors, subcontractors, suppliers, agents and others that no penalisation or reprisal will result from whistleblowing, in line with the provisions of the PDA.

Whistleblowing policies should also commit to taking appropriate action in response to concerns raised, demonstrating that the organisation takes reports seriously. Moreover, public bodies as defined under Section 3(1) of the PDA are required under Section 22 of the Act to publish an annual report on protected disclosures containing data on the number of disclosures received and any action arising from them.

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

# 4 METHODOLOGY

## BACKGROUND AND DEVELOPMENT

The National Integrity Index 2021 – Public Sector Bodies study builds on Transparency International’s ongoing work internationally to combat corruption and promote best practice in governance and transparency. The methodology is drawn from Transparency International’s ‘Transparency in Corporate Reporting’ (TRAC) tool, which has been applied by Transparency International and TI national chapters in a variety of research projects since 2008.<sup>30</sup>

The TRAC approach aims to distil the elements of a robust anti-corruption system into a set of concrete indicators against which organisations’ performance can be objectively measured. By adapting the indicators as appropriate, the methodology can be tailored to a particular sector or context and has been applied in TI studies on, multi-national corporations, emerging-market multinationals, and the private sector in a particular country or region. TI Ireland has adapted this methodology for use in the National Integrity Index studies on local authorities and the private sector carried out since 2018. In adapting the TRAC tool to the Irish context, TI Ireland has consulted international experts and examined applicable legislation on anti-corruption,<sup>31</sup> lobbying<sup>32</sup> and protected disclosures,<sup>33</sup> as well as, in this instance, various guidelines governing public bodies.

In developing indicators by which to assess the public sector, TI Ireland has consulted Transparency International’s ‘10 Anti-Corruption Principles for State-Owned Enterprises’ and the related ‘State-Owned Enterprise Healthcheck’, which in turn are aligned with Transparency International’s Business Principles for Countering Bribery, now in its third edition.<sup>34</sup> Transparency International’s 10 Anti-Corruption Principles for

State-Owned Enterprises have been used as a benchmark by organisations including the World Bank<sup>35</sup> and OECD.<sup>36</sup> Many of the organisations assessed in this study are not state-owned enterprises, and this is not generally a term used in the Irish context. However, when looking to analogous international research, the governance and anti-corruption principles outlined in relation to state-owned enterprises are most relevant to public sector bodies in Ireland, including semi-state agencies, public universities and other organisations either significantly funded by the State or under some degree of State control.

As the aim of the TRAC approach is to assess proactive transparency, the primary focus in this study was on relevant information actively made available by each organisation. As such, data collection focussed on each organisation’s website, which is the primary channel of communication to stakeholders. Subsequently, organisations were also offered the opportunity to review the data collected and to supplement this by submitting documentation. This recognises that responding to stakeholder queries is also an important aspect of transparency. Active disclosure of information was weighted more heavily in the scoring scheme than information subsequently submitted, as outlined in this section of the report in connection with scoring.

## DATA COLLECTION

The online research phase for this first public sector index took place in July 2021. This involved searching each organisation’s website for material satisfying each of the 30 indicators, including statements on webpages, documents hosted on the website, and/or links to relevant material. Documents consulted included, inter alia, annual reports, codes of conduct,

anti-corruption/anti-fraud policies, whistleblowing policies, protected disclosure annual reports, and corporate governance webpages. TI Ireland took all reasonable steps to obtain data pertinent to each indicator from the relevant website, including manual searches and consultation of site maps, and use of website search functions as well as search engines. Links to relevant material were recorded, and copies of materials and screenshots saved, where relevant. Information or documents subsequently published on an organisation's website did not qualify as having been available during the online research phase.

## SCORING

The research assessed the selected bodies against 30 indicators in five categories, as follows:

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

The broad rationale for focussing on these categories is outlined in Section 3 and the scorecard template in Annex 1 lists each individual indicator and provides an explanation for its inclusion. A list of the bodies assessed can be found in Section 2.

In respect of each indicator:

- One point was awarded where information satisfying the requirements was available on/through the organisation's website during the online research phase (July 2021).

- Half a point was awarded where the information available during the online research phase partially satisfied the indicator or where the organisation subsequently provided documentary evidence to TI Ireland demonstrating that internal measures satisfying the indicator were in place at that time (see details of engagement with organisations assessed for further details).
- A score of zero was assigned if no information satisfying the indicator was available, either via the relevant website or through disclosure to TI Ireland.
- 'Not Applicable' was entered against any indicator that did not apply to a particular organisation.

As there were 30 indicators, the maximum score possible was 30 points. In most cases, the overall score for each organisation is the sum of points received out of 30, converted to a percentage and rounded to the nearest whole number. Similarly, the score in each category is the percentage of available points in that category that the organisations achieved. In cases where certain indicators were found not to apply to an organisation, the score awarded has been calculated on the basis of the number of remaining applicable indicators (e.g., 28 overall, or three rather than five in a particular category) and converted to a percentage on that basis. The data collected and scores allocated have been cross-checked for accuracy and consistency.

The ranking tables in this report (overall ranking, and rank in each of the five categories) list the organisations assessed by the percentage achieved, from highest-scoring to lowest-scoring. Organisations with the same score have been assigned the same ranking, but the rank available to the next

highest-scoring organisation(s) is based on the number of organisations at the previous rank, i.e., if four organisations are ranked in position 1, the next rank available is 5.

## **ENGAGEMENT WITH ORGANISATIONS ASSESSED**

A preliminary scorecard (see template at Annex I) was tailored to each organisation assessed, based on the data collected during the online research phase and the scoring scheme outlined here. TI Ireland contacted each organisation by email on 10 September 2021 to introduce the study and share the relevant preliminary scorecard. All organisations were invited to an online workshop presenting further information on the NII project and the indicators on 24 September, and organisations were also given the opportunity to discuss the research further by email or video/phone call by request.

An initial deadline of 1 October was set for organisations to submit any feedback; in case,

for instance, of a relevant document on the website having been overlooked during the online research phase, or to correct any errors of fact. In any such instances, the relevant score was revised to 1. They were also invited to submit any relevant documents for consideration by TI Ireland that they had not made available publicly. In such cases, where material was relevant to an indicator, the score was revised to 0.5. At the request of some organisations, the submission deadline for all was extended to 6 October.

Some of the organisations assessed did not respond to contact from TI Ireland at any stage, and others acknowledged correspondence but declined to engage with the study, as outlined in Section 2. Nonetheless, all of the organisations that were assessed received second, updated versions of their scorecards later in October 2021 and were given a further opportunity to provide feedback on their scorecards before publication.

# 5 OVERVIEW OF RESULTS

**Only nine of the organisations assessed in this study scored more than half of the 30 points available, with Ervia performing best on 77%, followed by the Electricity Supply Board (ESB) on 72%. The average overall score across the five indicators was 43%. A ranking table including each organisation's overall score can be seen at Table 2.**

Scores were strongest in the Open Governance category, in which nine organisations achieved full marks and none scored fewer than 70% of the available points. The average score in this category was 90%. This is representative of a generally high level of transparency regarding board membership and operation, independence of the Audit and Risk Committee, and the organisation's relationship with the State.

Poor scores in the other categories, however, account for the large disparity between the outcome in this category and the overall average score achieved.

The second strongest category was Whistleblowing, in which Dublin Port Company and CIÉ scored 88% and a further three organisations – Dublin City University, NUI Galway and Trinity College Dublin – achieved 75% or more of the available points. It is notable, however, that the average score was only 47%.

Ervia and ESB's overall performance was reflected in the Anti-Corruption and Anti-Bribery Programmes category, in which Ervia led on 100% with ESB in second place on 94%. The highest score achieved among the remaining organisations was 67%. Two had disclosed no information on their anti-corruption and anti-bribery measures and received no points. The average score in this category was 38%.

The average score in the Financial Transparency category was similar, at 31%. Greyhound Racing Ireland achieved the highest score, 58%, with Horse Racing Ireland in second place on 57%. In general, organisations had disclosed very

little information on budgets, procurement, and charitable/community donations.

Organisations performed most poorly in respect of their transparency around Responsible Political Engagement. In this category, the average score was just 15%, with almost half (13) of the organisations assessed having scored no marks whatsoever in connection with disclosure of their procedures around risks associated with political engagement and, for instance, the 'revolving door' movement of staff from the public to private sectors.

It should be noted again that scores, as outlined in the introduction, are not reflective of any organisation's actual performance in these areas and that this report does not draw any inferences in that regard. The scores instead are a measure of organisations' disclosure, either through their websites or in submissions to TI Ireland, of policies or reporting that address the criteria set out in detail in the scorecard at Annex I.

The results show that there is room for improvement in transparency across all the organisations assessed. Even those that performed strongly in some categories were inconsistent in their approach and scored poorly in other areas. More detailed category-by-category analysis and recommendations follow in the next sections of the report.

# REPORT OVERVIEW

## OVERALL RESULTS

**0** /30

organisations achieved 30 points: the maximum score available.

**11** /30

organisations scored 50% or more of the points available.

**8** /30

organisations scored fewer than a third of the marks available.

## ANTI-CORRUPTION AND ANTI-BRIBERY PROGRAMMES

**0** /30

organisations achieved the maximum nine points available.

**2** /30

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

**15** /30

organisations did not disclose any details of specific anti-corruption and anti-bribery measures.

## FINANCIAL TRANSPARENCY

**0** /30

organisations achieved the maximum six points available.

**0** /30

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

**29** /30

organisations had published financial reports for the previous financial year.

## OPEN GOVERNANCE

**9** /30

organisations achieved the maximum five points available.

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**0** /30

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

---

**17** /30

organisations published profiles of their Board members, with professional history and affiliations.

## RESPONSIBLE POLITICAL ENGAGEMENT

**0** /30

organisations achieved the maximum five points available.

---

**13** /30

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

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**28** /30

organisations did not disclose a dedicated policy or procedures on responsible corporate political activities.

## WHISTLEBLOWING POLICIES AND PROCEDURES

**0** /30

organisations achieved the maximum four points available.

---

**1** /30

organisations did not disclose any information and received zero points.

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**19** /30

organisations published data on whistleblowing reports the previous year by the deadline set out in the Protected Disclosures Act 2014.

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**TABLE 1: AVERAGE SCORES (%)**

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<b>CATEGORY</b>	<b>AVERAGE PERCENTAGE</b>
<b>Overall (30 indicators)</b>	43
<b>Anti-Corruption and Anti-Bribery Programmes (9 indicators)</b>	38
<b>Financial Transparency (7 indicators)</b>	31
<b>Open Governance (5 indicators)</b>	90
<b>Responsible Political Engagement (5 indicators)</b>	15
<b>Whistleblowing Policies and Procedures (4 indicators)</b>	47

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**TABLE 2: OVERALL RANKING AND SCORES (%)**

<b>RANK</b>	<b>ORGANISATION</b>	<b>SCORE (%)</b>
<b>1</b>	Ervia	<b>77</b>
<b>2</b>	Electricity Supply Board	<b>72</b>
<b>3</b>	Dublin City University	<b>57</b>
<b>3</b>	National University of Ireland Galway	<b>57</b>
<b>5</b>	Trinity College Dublin	<b>56</b>
<b>6</b>	daa plc	<b>53</b>
<b>7</b>	University College Cork	<b>52</b>
<b>7</b>	University of Limerick	<b>52</b>
<b>7</b>	Horse Racing Ireland	<b>52</b>
<b>10</b>	Greyhound Racing Ireland	<b>50</b>
<b>10</b>	Coillte CGA	<b>50</b>
<b>12</b>	Dublin Port Company DAC	<b>48</b>
<b>13</b>	VHI Group DAC	<b>47</b>
<b>14</b>	Córas Iompair Éireann	<b>45</b>
<b>15</b>	RTÉ	<b>43</b>
<b>15</b>	Personal Injuries Assessment Board	<b>43</b>
<b>17</b>	Bord na Móna PLC	<b>40</b>
<b>18</b>	Maynooth University	<b>39</b>
<b>19</b>	An Post DAC	<b>38</b>
<b>19</b>	University College Dublin	<b>38</b>
<b>21</b>	Shannon Group PLC	<b>37</b>
<b>22</b>	TU Dublin	<b>36</b>
<b>23</b>	Irish National Stud DAC	<b>32</b>
<b>24</b>	Irish Aviation Authority DAC	<b>30</b>
<b>25</b>	Port of Waterford Company DAC	<b>28</b>
<b>25</b>	Shannon Foynes Port Company DAC	<b>28</b>
<b>25</b>	Port of Cork Company DAC	<b>28</b>
<b>28</b>	EirGrid PLC	<b>25</b>
<b>30</b>	Galway Harbour Company DAC (t/a The Port of Galway)	<b>22</b>
<b>30</b>	Teilifís na Gaeilge	<b>22</b>

# 6 FINDINGS AND ANALYSIS

## 6.1 ANTI-CORRUPTION AND ANTI-BRIBERY PROGRAMMES

The first category included nine indicators on corporate anti-bribery and anti-corruption policies and procedures. The average score was 38%. As can be seen in the ranking table on anti-corruption programmes, two outliers – Ervia and ESB, which also came out on top of the overall ranking – scored highly, with NUI Galway, Trinity College Dublin and Dublin City University completing the Top 5. In total, only nine organisations assessed scored 50% or more of the marks available. The low marks achieved in this category do not indicate high levels of corruption or abuse of public resources, but are reflective of a lack of information disclosed about organisations' approaches to addressing the risk of such abuses.

**TABLE 3: RANKING ON ANTI-CORRUPTION PROGRAMMES**

<b>RANK</b>	<b>ORGANISATION</b>	<b>AC %</b>
<b>1</b>	Ervia	<b>100</b>
<b>2</b>	Electricity Supply Board	<b>94</b>
<b>3</b>	National University of Ireland Galway	<b>67</b>
<b>3</b>	Trinity College Dublin	<b>67</b>
<b>5</b>	Dublin City University	<b>61</b>
<b>6</b>	daa plc	<b>56</b>
<b>6</b>	VHI Group DAC	<b>56</b>
<b>8</b>	University College Cork	<b>50</b>
<b>8</b>	University of Limerick	<b>50</b>
<b>10</b>	Bord na Móna PLC	<b>44</b>
<b>10</b>	Horse Racing Ireland	<b>44</b>
<b>10</b>	Coillte CGA	<b>44</b>
<b>13</b>	Greyhound Racing Ireland	<b>39</b>
<b>14</b>	Shannon Group PLC	<b>33</b>
<b>15</b>	Córas Iompair Éireann	<b>28</b>
<b>15</b>	Dublin Port Company DAC	<b>28</b>
<b>15</b>	Maynooth University	<b>28</b>
<b>15</b>	University College Dublin	<b>28</b>
<b>15</b>	RTÉ	<b>28</b>
<b>15</b>	Irish Aviation Authority DAC	<b>28</b>
<b>15</b>	Port of Cork Company DAC	<b>28</b>
<b>22</b>	An Post DAC	<b>22</b>
<b>22</b>	Port of Waterford Company DAC	<b>22</b>
<b>22</b>	Shannon Foynes Port Company DAC	<b>22</b>
<b>22</b>	Personal Injuries Assessment Board	<b>22</b>
<b>26</b>	Galway Harbour Company DAC (t/a The Port of Galway)	<b>17</b>
<b>26</b>	Irish National Stud DAC	<b>17</b>
<b>26</b>	TU Dublin	<b>17</b>
<b>30</b>	EirGrid PLC	<b>0</b>
<b>30</b>	Teilifís na Gaeilge	<b>0</b>

Only six organisations were found to have made an unambiguous public commitment against corruption and bribery. Several organisations' codes of conduct outlined general expectations around high standards of integrity, honesty, and ethical behaviour, but lacked concrete commitments about behaviours and activities that do not meet this threshold. Moreover, only five organisations had published details of an anti-corruption and anti-bribery programme adequately addressing these risks and outlining controls in place aimed at preventing them from occurring and measures to handle them should they arise. The majority gave no public indication as to whether such a programme had been implemented.

In the absence of anti-corruption and anti-bribery programmes, it was difficult to draw conclusions as to whether an anti-corruption culture was embedded in each organisation. Evidence of this, such as the implementation of anti-corruption training and required adherence to anti-corruption programmes, was not available for the most part. For instance, 22 organisations disclosed no information on anti-corruption training and 22 did not explicitly indicate high-level oversight and ownership of an anti-corruption programme. Similarly, very little information was available on how anti-corruption programmes are monitored and whether dynamic risk profiles are undertaken. In particular, organisations had also disclosed very little detail on how they carry out due diligence on third parties before entering into transactions.

Comparatively greater transparency around procedures for gifts, hospitality and expenses suggest that these corruption risks are on the agenda of the organisations assessed for this study. That said, in most cases these items were

addressed as part of the organisation's Code of Conduct rather than in the context of a specific anti-bribery and anti-corruption policy. In several cases, the Code of Conduct did not refer to corruption. In this context, the emphasis may seem to be on general propriety rather than on any related risk of corruption.

The generally low scores in this category correlate with a lack of published information on anti-corruption and anti-bribery efforts in the sector. It can be assumed that organisations comply with the provisions of the Code of Practice for the Governance of State Bodies or other similar guidelines and legislation. However, many organisations lacked a more detailed account of how they propose to address corruption or related ethical risks. Even if organisations have relevant policies and procedures in place, the fact that they are not publicly available represents a missed opportunity to make a public statement about their commitment to transparency. Public bodies in particular, should lead the way in setting the standard for other sectors.

## 6.2 FINANCIAL TRANSPARENCY

The seven indicators in this category examined the transparency of organisations' reporting and policies on their financial activities, including publication of accounts, budgets, asset disposal procedures, procurement policies, details of tenders awarded, and charitable/community donations. Performance in this category was poor, with an average score of 29%. Greyhound Racing Ireland achieved the highest score, having been awarded 58% of the seven available points, with Horse Racing Ireland a close second on 57%.

**TABLE 4: RANKING ON FINANCIAL TRANSPARENCY**

<b>RANK</b>	<b>ORGANISATION</b>	<b>FT%</b>
<b>1</b>	Greyhound Racing Ireland	<b>58</b>
<b>2</b>	Horse Racing Ireland	<b>57</b>
<b>3</b>	Coillte CGA	<b>43</b>
<b>3</b>	Electricity Supply Board	<b>43</b>
<b>3</b>	Ervia	<b>43</b>
<b>3</b>	RTÉ	<b>43</b>
<b>7</b>	Personal Injuries Assessment Board	<b>42</b>
<b>8</b>	daa plc	<b>36</b>
<b>8</b>	Dublin Port Company DAC	<b>36</b>
<b>8</b>	EirGrid PLC	<b>36</b>
<b>8</b>	Maynooth University	<b>36</b>
<b>8</b>	National University of Ireland Galway	<b>36</b>
<b>8</b>	University College Cork	<b>36</b>
<b>8</b>	VHI Group DAC	<b>36</b>
<b>15</b>	An Post DAC	<b>29</b>
<b>15</b>	Bord na Móna PLC	<b>29</b>
<b>15</b>	Dublin City University	<b>29</b>
<b>15</b>	Port of Waterford Company DAC	<b>29</b>
<b>15</b>	Shannon Group PLC	<b>29</b>
<b>15</b>	University College Dublin	<b>29</b>
<b>15</b>	University of Limerick	<b>29</b>
<b>22</b>	Trinity College Dublin	<b>25</b>
<b>23</b>	Córas Iompair Éireann	<b>21</b>
<b>23</b>	Irish National Stud DAC	<b>21</b>
<b>23</b>	Port of Cork Company DAC	<b>21</b>
<b>23</b>	TU Dublin	<b>21</b>
<b>27</b>	Galway Harbour Company DAC (t/a The Port of Galway)	<b>14</b>
<b>27</b>	Irish Aviation Authority DAC	<b>14</b>
<b>27</b>	Shannon Foynes Port Company DAC	<b>14</b>
<b>27</b>	Teilifís na Gaeilge	<b>14</b>

The most basic indicator, whether an organisation had published the financial statements for the previous financial year, was met by 29 of the bodies assessed. Very few had published information on their budgets for 2021, and several organisations cited commercial and other operational sensitivities in correspondence with TI Ireland.

Only five organisations had published information on their procurement procedures on their websites. Several organisations pointed to the fact that their procurement processes are governed by national and European procurement guidelines. However, the lack of clear, readily accessible information on procurement and the processes surrounding it makes it difficult for stakeholders to determine whether and how those requirements are being followed.

The lack of information on procurement procedures was mirrored by a widespread neglect to publish details of contracts awarded. This is despite the requirement that public bodies that are subject to Freedom of Information (Fol) legislation (except those operating under the Utilities Directive) publish details in tabular format of public contracts over €25,000 awarded

on a quarterly basis, including contract type, contractor, value, award date, duration and brief description.<sup>37</sup> Not all of the bodies assessed are subject to these requirements. Nonetheless, there is no reason why such information should not be published by all public sector bodies. Only one organisation, the Personal Injuries Assessment Board, fully met this requirement.

The organisations also had disclosed minimal information on their charitable donations and community contributions. Where information was available, it was generally not disaggregated by beneficiary/project or any other factor and was presented in the context of public relations rather than financial reporting. There was also limited information regarding the procedures involved in allocating funding.

### **6.3 OPEN GOVERNANCE**

Performance was best in the open governance category, in which the average score was 90%. Nine organisations – An Post, Bord na Móna, CIÉ, Coillte, Dublin Port Company, Eiría, ESB, Greyhound Racing Ireland and RTÉ– scored full marks in this category, and all 30 scored 70% or more.

**TABLE 5: RANKING ON OPEN GOVERNANCE**

<b>RANK</b>	<b>ORGANISATION</b>	<b>OG%</b>
<b>1</b>	An Post DAC	<b>100</b>
<b>1</b>	Bord na Móna PLC	<b>100</b>
<b>1</b>	Coillte CGA	<b>100</b>
<b>1</b>	Córas Iompair Éireann	<b>100</b>
<b>1</b>	Dublin Port Company DAC	<b>100</b>
<b>1</b>	Electricity Supply Board	<b>100</b>
<b>1</b>	Ervia	<b>100</b>
<b>1</b>	Greyhound Racing Ireland	<b>100</b>
<b>1</b>	RTÉ	<b>100</b>
<b>10</b>	daa plc	<b>90</b>
<b>10</b>	Dublin City University	<b>90</b>
<b>10</b>	Horse Racing Ireland	<b>90</b>
<b>10</b>	Irish National Stud DAC	<b>90</b>
<b>10</b>	Maynooth University	<b>90</b>
<b>10</b>	National University of Ireland Galway	<b>90</b>
<b>10</b>	Shannon Foynes Port Company DAC	<b>90</b>
<b>10</b>	Teilifís na Gaeilge	<b>90</b>
<b>10</b>	Trinity College Dublin	<b>90</b>
<b>10</b>	TU Dublin	<b>90</b>
<b>10</b>	University College Cork	<b>90</b>
<b>10</b>	University College Dublin	<b>90</b>
<b>10</b>	University of Limerick	<b>90</b>
<b>10</b>	Personal Injuries Assessment Board	<b>90</b>
<b>24</b>	EirGrid PLC	<b>80</b>
<b>24</b>	Galway Harbour Company DAC (t/a The Port of Galway)	<b>80</b>
<b>24</b>	Port of Waterford Company DAC	<b>80</b>
<b>24</b>	Shannon Group PLC	<b>80</b>
<b>24</b>	VHI Group DAC	<b>80</b>
<b>30</b>	Irish Aviation Authority DAC	<b>70</b>
<b>30</b>	Port of Cork Company DAC	<b>70</b>

Most of the organisations (27 of 30) disclosed information on their relationship with the State, e.g., the relevant government department, and details of any subsidiaries. This was commonly made available in the organisation's annual report.

Generally, organisations were open about the composition of their Boards and the rules by which they operate. However, only 17 of the 30 had published profiles indicating each member's background and affiliations. Without this information, stakeholders cannot readily make an informed assessment of a Board member's likely interests, qualifications and associations.

Although this was the strongest category for each of the organisations assessed, there is nonetheless room for improvement through active disclosure of information that is not commercially sensitive. Although information on

governance (when available) is frequently to be found in the organisation's annual report, it is most accessible when presented on a dedicated governance webpage that acts as a 'one-stop-shop' for the items in this category as well as policies and procedures assessed in the other categories. Of the organisations assessed, almost a third did not have such a webpage.

## **6.4 RESPONSIBLE POLITICAL ENGAGEMENT**

This category, which examined organisations' transparency regarding their engagement in political activities (including lobbying, funding of think tanks, and political contributions), showed the poorest performance overall, with 13 of the organisations assessed having scored no points. The highest-scoring organisation was Ervia, with 70%. The average score in this category was 15%.

**TABLE 6: RANKING ON RESPONSIBLE POLITICAL ENGAGEMENT**

<b>RANK</b>	<b>ORGANISATION</b>	<b>PE%</b>
<b>1</b>	Ervia	<b>70</b>
<b>2</b>	Electricity Supply Board	<b>50</b>
<b>3</b>	Dublin City University	<b>33</b>
<b>3</b>	Personal Injuries Assessment Board	<b>33</b>
<b>3</b>	University College Cork	<b>33</b>
<b>3</b>	University of Limerick	<b>33</b>
<b>7</b>	daa plc	<b>30</b>
<b>8</b>	An Post DAC	<b>20</b>
<b>8</b>	Córas Iompair Éireann	<b>20</b>
<b>8</b>	Dublin Port Company DAC	<b>20</b>
<b>8</b>	Greyhound Racing Ireland	<b>20</b>
<b>8</b>	Shannon Group PLC	<b>20</b>
<b>8</b>	Coillte CGA	<b>20</b>
<b>14</b>	Irish National Stud DAC	<b>17</b>
<b>15</b>	Horse Racing Ireland	<b>10</b>
<b>15</b>	RTÉ	<b>10</b>
<b>15</b>	VHI Group DAC	<b>10</b>
<b>30</b>	Bord na Móna PLC	<b>0</b>
<b>30</b>	EirGrid PLC	<b>0</b>
<b>30</b>	Galway Harbour Company DAC (t/a The Port of Galway)	<b>0</b>
<b>30</b>	Irish Aviation Authority DAC	<b>0</b>
<b>30</b>	Maynooth University	<b>0</b>
<b>30</b>	National University of Ireland Galway	<b>0</b>
<b>30</b>	Port of Cork Company DAC	<b>0</b>
<b>30</b>	Port of Waterford Company DAC	<b>0</b>
<b>30</b>	Shannon Foynes Port Company DAC	<b>0</b>
<b>30</b>	Teilifís na Gaeilge	<b>0</b>
<b>30</b>	Trinity College Dublin	<b>0</b>
<b>30</b>	TU Dublin	<b>0</b>
<b>30</b>	University College Dublin	<b>0</b>

None of the 30 organisations assessed had disclosed a policy on their corporate political activities or political neutrality, although one – Ervia – had published a standalone lobbying policy. TI Ireland reviewed a broad range of corporate documents where elements of a policy on political engagement might be found. Some organisations addressed individual employees’ political activities in their Codes of Conduct, but guidelines on corporate political activity were not common.

Several organisations to which the Regulation of Lobbying Act 2015 applies noted that they comply with legal requirements, but the majority had not disclosed a policy and procedures indicating how this is put into effect or independently published details of lobbying activities. Although organisations registered as lobbyists are obliged under the 2015 Act to file returns on their lobbying activities, the information contained on the lobbying register will not always be comprehensive or contain detailed policy submissions.

Although some organisations had published details of restrictions on Board members’ activities after their tenure, these were mainly concerned with the confidentiality and interests of the organisation itself, rather than with guarding against the improper use of connections and information for the benefit of the individual or another organisation. The majority (17) provided no information on measures they might have in place to manage ‘revolving doors’, i.e., the movement of directors or senior management between public and private sector roles.

## **6.5 WHISTLEBLOWING POLICIES AND PROCEDURES**

The final category contains four indicators examining various aspects public sector bodies’ whistleblowing policies and procedures, as well as their reporting on protected disclosures received. Although this category had the second-best average score, it should be noted that this was only 47% and no organisation achieved 100%. CIÉ and Dublin Port Company achieved 88% and a further three organisations – DCU, NUI Galway and Trinity College Dublin - scored 75% or more.

**TABLE 7: RANKING ON WHISTLEBLOWING POLICIES**

<b>RANK</b>	<b>ORGANISATION</b>	<b>WB%</b>
<b>1</b>	Córas Iompair Éireann	<b>88</b>
<b>1</b>	Dublin Port Company DAC	<b>88</b>
<b>3</b>	Dublin City University	<b>75</b>
<b>3</b>	National University of Ireland Galway	<b>75</b>
<b>3</b>	Trinity College Dublin	<b>75</b>
<b>6</b>	daa plc	<b>63</b>
<b>6</b>	Electricity Supply Board	<b>63</b>
<b>6</b>	Ervia	<b>63</b>
<b>6</b>	Horse Racing Ireland	<b>63</b>
<b>6</b>	TU Dublin	<b>63</b>
<b>6</b>	University of Limerick	<b>63</b>
<b>12</b>	Coillte CGA	<b>50</b>
<b>12</b>	Irish Aviation Authority DAC	<b>50</b>
<b>12</b>	RTÉ	<b>50</b>
<b>12</b>	University College Cork	<b>50</b>
<b>12</b>	VHI Group DAC	<b>50</b>
<b>17</b>	An Post DAC	<b>38</b>
<b>17</b>	Greyhound Racing Ireland	<b>38</b>
<b>17</b>	Maynooth University	<b>38</b>
<b>17</b>	Personal Injuries Assessment Board	<b>38</b>
<b>17</b>	University College Dublin	<b>38</b>
<b>22</b>	Bord na Móna PLC	<b>25</b>
<b>22</b>	EirGrid PLC	<b>25</b>
<b>22</b>	Irish National Stud DAC	<b>25</b>
<b>22</b>	Port of Cork Company DAC	<b>25</b>
<b>22</b>	Shannon Foynes Port Company DAC	<b>25</b>
<b>22</b>	Shannon Group PLC	<b>25</b>
<b>22</b>	Teilifís na Gaeilge	<b>25</b>
<b>29</b>	Port of Waterford Company DAC	<b>13</b>
<b>30</b>	Galway Harbour Company DAC (t/a The Port of Galway)	<b>0</b>

Of the 30 organisations assessed, 25 disclosed some form of whistleblowing policy that included assurances that no penalty will result from making a protected disclosure. However, of these, a number tied protections for whistleblowers to a requirement to have acted 'in good faith' in making the disclosure. Although the Protected Disclosures Act 2014 (PDA) requires that a whistleblower have a 'reasonable belief'<sup>38</sup> in the disclosure being made, this should not be conflated with 'good faith', which has no standing in the PDA and has been interpreted in case law as referring to a person's motivation.<sup>39</sup> The Act specifies that the motivation of a whistleblower is 'irrelevant' in terms of her/his enjoying protection under the legislation.<sup>40</sup> Such policies should therefore avoid using the term 'good faith' when guiding workers and management on protected disclosures.

Section 22 of the PDA also requires public bodies to publish data on the number of protected disclosures received and actions taken in the preceding year by 30 June annually.<sup>41</sup> It is evident that there is some difference of interpretation as to whether the legislation refers

to the previous calendar year, financial year (where this differs from the calendar year), or the year since the previous 1 July. However, allowing for any of these interpretations, only 19 of the organisations assessed had published their annual report on protected disclosures by 30 June 2021. It should be noted that the annual report on protected disclosures required under the PDA is distinct from an organisation's overall annual report and the details required should be published in some format before the statutory deadline. Although it is good practice to include the same information on protected disclosures in the organisation's annual report, the publication of the former does not depend on that of the latter.

Other operational information on how organisations handle protected disclosures was also lacking. Several organisations had not published details of the channels available to report wrongdoing (with only two having included contact details for external reporting channels) and only ten indicated that relevant staff are trained in how to handle whistleblowing reports.

# 7 RECOMMENDATIONS

**The eight recommendations that follow are based on information the assessed organisations have disclosed and potential weaknesses in those organisations' anti-corruption frameworks. The first four recommendations are cross-cutting, and the remaining four highlight specific practices or policies that could be improved. Specific examples of good practice from among the organisations assessed have been included in the template scorecards at Annex I.**

## **1. Publish governance documents and make them easily accessible to the public online.**

It is a truism that 'corruption thrives in the dark'.<sup>42</sup> As stressed throughout this report, the disclosure of information sheds light on organisations' activities, allowing the public and all stakeholders to assess whether they are meeting the standards expected of them. It is a powerful deterrent to unlawful and unethical conduct.

Organisations should therefore be proactive in disclosing how they mitigate and address corruption risks, and how they work to foster a culture of organisational integrity. It is not enough to assume compliance with guidelines and legislation. For instance, under the Protected Disclosures Act 2014 (PDA), every public body is obliged to 'establish and maintain procedures for the making of protected disclosures by workers who are or were employed by the public body and for dealing with such disclosures'.<sup>43</sup> Every public body is also obliged under the PDA to publish an annual report on protected disclosures. However, if almost half of the organisations have not complied with the latter requirement, how can the public have confidence that they have complied with the former? It is more difficult to verify that a body is implementing a given policy unless that policy is published.

Public sector bodies should therefore publicly share information and documents on the following areas:

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

It is also not sufficient for public bodies to place the burden on the public to seek out governance-related information from disparate sources on multiple platforms. Information should be easily accessible online and in machine-readable format where possible. All policies, procedures and reporting should also be made available through a dedicated webpage.

## **2. Make disclosure of policies meaningful through monitoring and reporting on performance.**

Transparency International's 'State-Owned Enterprises: Beacons of Integrity?' report noted that '[s]pin can hide corruption: Before the exposure of corruption, both Petrobras and Telia [companies involved in two of the world's biggest corruption scandals] professed to have high standards of ethics and anti-corruption programmes'.<sup>44</sup> Although the publication of policies and procedures provides stakeholders with some insight into an organisation's standards, regular monitoring and up-to-date reporting is required to determine whether those standards are being met in reality.

Policies and procedures should include clear details of how they are implemented and monitored, and what mechanisms are in place to review and adapt them in the face of changing circumstances and emerging risks. Organisations should publish up-to-date reporting on their implementation, data on incidents that arise, and any measures to adapt and improve procedures. Disclosing this information not only allows for real accountability but shows the public that policies and procedures are meaningful, living documents rather than tick-box exercises.

## **3. Set the tone from the top with an unambiguous high-level commitment against corruption and bribery.**

The OECD defines the 'tone from the top' as 'a clearly articulated mission statement or visible corporate policy that explicitly addresses the topic of integrity, ethics or anti-corruption and is integrated into the corporate strategy'.<sup>45</sup> Setting the correct tone from the top in terms of ethical behaviour makes clear 'the seriousness that the organisation attaches to countering corruption; the organisation's expectations of its employees; and the organisation's support for employees in

carrying out the anti-corruption programme and in standing up to corrupt demands'.<sup>46</sup>

According to EY's Global Integrity Report 2020, there is a major disparity between boards' perception of the emphasis placed on business integrity and junior employees' perception thereof: 'Two-thirds (67%) of the board think[s] management frequently talks about the importance of behaving with integrity, but only 37% of junior employees think the same'.<sup>47</sup> This underscores that boards and management must do more to promote and support ethical corporate behaviours, and be seen to do so.

Although a number of assessed organisations' anti-corruption and anti-fraud policies, or audit and risk procedures, showed evidence of ownership at the director level, this came in the form of operational sign-off rather than an unambiguous statement specifically committing the organisation to a zero-tolerance stance on corruption. A commitment not to tolerate bribery or corruption of any sort, signed by the Chair of the Board, should be published by each public sector body as a first step in setting the tone from the top. This could be included in an anti-corruption programme document or other memo, or in other corporate literature. Ideally, it would feature prominently on the dedicated ethics and governance webpage recommended earlier. Other practical suggestions as to how to implement the tone from the top can be found in Transparency International's Reporting Guidance on the 10<sup>th</sup> Principle Against Corruption, developed with the UN Global Compact.<sup>48</sup>

## **4. Equip staff with the training and resources to implement anti-corruption measures.**

Appropriate training is a key aspect of fostering a culture of ethical behaviour and demonstrating support for high standards, as well as a practical means of communicating procedures to employees and other parties. Only two of the

organisations assessed had publicly disclosed details of anti-corruption training for all staff, these being the same two organisations that had published anti-corruption programmes showing director-level oversight of relevant policies. In such cases there is a clear link between the correct tone being set from the top and delivery on a leadership's commitments. This also makes good operational sense: Effective training means that resources invested in developing anti-corruption policies and procedures bear fruit in terms of staff behaviour, helping to protect organisations from the reputational, financial and legal risks associated with corruption and related misconduct.

A report by the OECD cautions against a situation where 'such [training] programmes are treated as check-the-box exercises, without being taken seriously'.<sup>49</sup> Principle #8 of Transparency International's 10 Anti-Corruption Principles for State-Owned Enterprises provides useful examples of areas on which training should focus and how it should be delivered to ensure it is effective in equipping staff with the skills they need to identify and prevent corruption. Organisations assessed in this study should also provide specialist training for employees who are involved in high-risk areas, for instance procurement, asset disposal or lobbying, as well as for those handling protected disclosures.

Publicly communicating details of anti-corruption training for all staff underlines an organisation's proactive commitment to operating to the highest standards.

### **5. Publish a comprehensive, proactive, risk-based anti-corruption and anti-bribery programme.**

An OECD study analysing responses and data from almost 350 state-owned enterprises in 34 countries found that not all of them incorporated corruption into their risk assessment frameworks

and that, of those that did, organisations 'that ran risk assessments of corruption risks every two to three years were more likely to see corruption than those that do so on an annual basis'.<sup>50</sup> As noted earlier, many of the organisations assessed in this study are not state-owned enterprises. Nonetheless, ongoing risk assessment that is adaptive to changing circumstances is the basis for any effective anti-corruption and anti-bribery programme, providing a framework within which to identify corruption risks and devise controls to guard against them.

This regular risk assessment should inform a comprehensive, proactive anti-corruption and anti-bribery programme that incorporates all relevant compliance and legislative requirements as well as 'beyond-compliance' policies and procedures and includes procedures for monitoring and review. A comprehensive anti-corruption and anti-bribery programme is a valuable resource for employees and other agents of an organisation, providing a central reference and set of guidelines for an increasingly complex aspect of governance and employee responsibility.

Furthermore, as noted in Transparency International's 'State-Owned Enterprises: Beacons of Integrity?', a best practice, 'beyond-compliance' anti-corruption programme also provides protection for organisations in that it will 'exceed the requirements of most laws... out of a desire to behave ethically and with integrity'.<sup>51</sup> To this end, Transparency International's State-Owned Enterprise Healthcheck is an anti-corruption assessment tool that any organisation may find useful in measuring the robustness of its anti-corruption programme or as a basis for devising one.<sup>52</sup>

## **6. Provide clear information on asset disposal and procurement procedures and disclose details of procurement contracts awarded.**

There are few activities that ‘create greater temptations or offer more opportunities for corruption’ than public procurement.<sup>53</sup> Along with asset disposal, these processes usually involve large financial transactions and complex procedures with a significant degree of official discretion. They therefore present significant incentives and opportunities for corruption at all steps of the process.

For this reason, it is vital that public bodies maintain records and be transparent about all the stages of these processes, from needs assessment to the signing of contracts and the delivery of goods and services. Although the majority of public sector bodies are governed by overarching public procurement policies and procedures, each organisation should be proactive in sharing information about how it puts these into practice and demonstrate that rigorous controls are in place to ensure fairness and accountability.

Allowing for any limitations due to commercial sensitivity or security, each organisation should publish details of contracts awarded (including the name of the successful bidder, nature of the goods and services procured, the value of the contract, and the delivery timeframe), to equip the public and other stakeholders with information to make an independent assessment of spending. Public bodies that are subject to the Freedom of Information (FoI) Acts (except those operating under the Utilities Directive) are obliged to publish details of public contracts over €25,000 awarded on a quarterly basis. In addition, all public sector bodies subject to FoI are obliged to publish details of purchase orders/ payments ‘by category with a total value of more than €20,000’.<sup>54</sup> These requirements apply to half of the organisations assessed but can provide a guideline for the remainder.

Public bodies might also find it useful to draw from Transparency International’s Curbing Corruption in Public Procurement, A Practical Guide. This guidance analyses corruption risks that might arise in procurement; sets out a range of standards that organisations should strive to meet to ensure that integrity, transparency, accountability, fairness, efficiency, and professionalism are upheld at all stages in the procurement process; and provides a practical checklist of actions to take.<sup>55</sup>

## **7. Commit to a policy on responsible political engagement, lobbying and political neutrality.**

Like procurement, political engagement is an activity that carries heightened risks for the public sector given its role in providing public services and utilities, or disbursing billions of Euros in public funds each year. Public bodies including commercial semi-state companies and universities should publish comprehensive policies on responsible corporate political engagement, including, for instance:

- a commitment to remain politically neutral and/or not to make political donations in any form, including through third parties or via gifts or charitable donations;
- protections against trading in influence, political interference, collusion, and the making, taking, offering or soliciting of undisclosed benefits or other ‘facilitation payments’;
- procedures governing the ‘revolving door’ movement of individuals between the public and private sector and addressing conflicts of interest due to external associations; and

- guidelines on lobbying, records related to lobbying and membership of sectoral interest groups that lobby on behalf of members.

Although several of the organisations assessed in this study are registered as lobbyists under the Regulation of Lobbying Act 2015, and several others are ‘public service bodies’ and thus exempt from this requirement, each organisation should actively disclose information on lobbying or maintain records detailing engagement with third parties that might be reasonably interpreted as lobbying. Where an organisation holds a position or makes submissions to government aimed at influencing public policy, this should be made public where possible. Likewise, where interest representatives, potential suppliers or beneficiaries engage with the public body, a record should be kept of the communication subject to requirements set out in the GDPR and Fol Acts. These records should either be subject to inspection by the body’s compliance function or the relevant authorities and be published where the body is subject to Fol.

## **8. Adopt a protected disclosures/whistleblowing policy that does not include a ‘good faith’ requirement.**

Many of the organisations assessed had folded their whistleblowing policies into their Codes of Conduct. Given that the Act requires organisations to ‘establish and maintain procedures for the making of protected disclosures... and for dealing with such disclosures’, TI Ireland recommends that organisations adopt a clear policy that is compliant with the Protected Disclosures Act 2014 (PDA).

In particular, the PDA does not require that disclosures report in ‘good faith’. Its use in such policies can be a source of confusion for workers and set a higher test for potential whistleblowers than is required by Irish law. This is especially so since UK case law has equated the term with a worker’s motivation in speaking up.<sup>56</sup> However, as noted elsewhere, Section 5(7) of the PDA states that ‘The motivation for making a disclosure is irrelevant to whether or not it is a protected disclosure’.<sup>57</sup> Public bodies should therefore take care not to include this phrase in their whistleblowing policies.

# ANNEX I: TEMPLATE SCORECARD

The template scorecard includes the individual indicators, marking scheme, and examples of good practice.

## ANTI-CORRUPTION AND ANTI-BRIBERY PROGRAMMES

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

#### Indicator background

Publicly committing to a zero-tolerance stance on bribery and corruption is an important aspect of an organisation's communication of its ethical standards to external stakeholders - including shareholders, contractors and the public - and bolsters an internal organisational culture of integrity. Various Transparency International anti-bribery and anti-corruption guides advise that organisations make public commitments against corruption and bribery, for example, both guidelines No. 5 of 'Business Principles for Countering Bribery: A Multi-Stakeholder Initiative led by Transparency International' and No. 5 of TI's 'State-Owned Enterprise Healthcheck'.

**Good practice example:** ESB's Code of Ethics, which was available online, states 'We never tolerate bribery or corruption in any form'. ESB's Anti-Bribery, Corruption and Fraud Policy, which was also available online, states 'We have a zero-tolerance policy in relation to bribery, corruption, fraud and other wrongdoing': [https://esb.ie/docs/default-source/corporate-governance/esb\\_ethics\\_code\\_waywework\\_v14\\_nov\\_2020.pdf?sfvrsn=9d0606f0\\_4](https://esb.ie/docs/default-source/corporate-governance/esb_ethics_code_waywework_v14_nov_2020.pdf?sfvrsn=9d0606f0_4)

#### Marking scheme

**1 point:** This commitment to a zero-tolerance stance on bribery and corruption must have been available through the organisation's website during the online research phase, either posted on a webpage or published in corporate governance documents/publications such as annual reports and investor relations material.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided TI Ireland researchers during the feedback window with documentary evidence that this zero-tolerance to bribery and corruption commitment had been made in documents available internally during the research phase.

### AC2 Has the senior management and the Board publicly shown support against corruption and bribery?

#### Indicator background

The 'tone from the top' is a 'critical driver' of an organisation's anti-corruption programme. It demonstrates a high-level commitment to the organisation's anti-corruption efforts, which builds staff confidence in implementing the organisation's anti-corruption measures and provides reassurance that acting in line with anti-corruption policies and procedures will be supported.

#### Marking scheme

**1 point:** A statement from the Board or senior management committing to support measures against corruption and bribery and/or evidence that a senior executive has responsibility for the anti-corruption and anti-bribery programme must have been available through the organisation's website during the online research phase, either posted on a webpage or published in corporate governance documents/publications such as annual reports and investor relations materials.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence that relevant material available internally during the online research phase demonstrated high-level support for the anti-corruption and anti-bribery programme.

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

#### Indicator background

A publicly available anti-bribery and anti-corruption programme, with concrete provisions for controls and monitoring, gives substance to an anti-corruption and anti-bribery commitment. Such a programme should articulate clearly and in detail all the organisation's anti-corruption efforts, including its values and detailed policies and procedures around governance, risk management, internal and external communications, training and guidance, advice and whistleblowing channels, internal accounting controls, monitoring, evaluation and improvement efforts, in line with Principle 1.3 of TI's '10 Anti-Corruption Principles for State-Owned Enterprises'.

#### Marking scheme

**1 point:** A comprehensive anti-corruption and anti-bribery programme must have been available through the organisation's website during the online research phase and should include details of how it is monitored. The programme may form part of an overall risk management plan or code of conduct, but must contain concrete provisions sufficiently addressing corruption and bribery risks specifically.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided TI Ireland researchers during the feedback window with documentary evidence that an anti-corruption and anti-bribery programme meeting the criteria outlined was in place during the research phase.

**Good practice example:** Ervia had published its Anti-Bribery and Anti-Corruption Policy online. The Policy outlines various corruption risks, procedures to mitigate against these, and roles and responsibilities. It also provides details on training, reporting, and enforcement: [https://www.ervia.ie/who-we-are/corporate-governance/PD100-Anti-Bribery-and-Anti-Corruption-Policy-Rev-3-\(Approved-by-ARC-29-June-2020\).pdf](https://www.ervia.ie/who-we-are/corporate-governance/PD100-Anti-Bribery-and-Anti-Corruption-Policy-Rev-3-(Approved-by-ARC-29-June-2020).pdf)

### AC4 Does the organisation require specific adherence to its programmes against corruption and bribery by all its directors and employees?

#### Indicator background

By explicitly requiring all employees and directors to adhere to its anti-corruption and anti-bribery programme, an organisation makes clear that it expects compliance at all levels and in all activities and transactions, regardless of scale. This requirement sends a strong message about the organisation's commitment to embedding a culture of ethics and integrity throughout the organisation.

#### Marking scheme

**1 point:** The organisation must have included a specific requirement that all employees and directors adhere to its anti-corruption and anti-bribery programme in relevant material available through its website during the online research phase.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided TI Ireland researchers during the feedback window with documentary evidence showing that relevant material available internally during the online research phase required employees' and directors' adherence to an anti-corruption and anti-bribery programme.

**Good practice example:** Ervia's Anti-Bribery and Anti-Corruption Policy, which was available online, states that it applies to 'all Board members and employees of Ervia, including consultants, contractors, volunteers, trainees, work experience students, interns, part-time, full-time, casual workers and agency workers and anyone with whom Ervia may deal directly or indirectly through supply chain activities': [https://www.ervia.ie/who-we-are/corporate-governance/PD100-Anti-Bribery-and-Anti-Corruption-Policy-Rev-3-\(Approved-by-ARC-29-June-2020\).pdf](https://www.ervia.ie/who-we-are/corporate-governance/PD100-Anti-Bribery-and-Anti-Corruption-Policy-Rev-3-(Approved-by-ARC-29-June-2020).pdf)

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

**Indicator background**

The anti-corruption context is dynamic, with, on the one hand, changing levels and types of corruption risk and, on the other, increasing expectations around corporate integrity and more stringent regulations on activities. A commitment to ongoing monitoring of an anti-corruption programme, based on internal and external reviews and risk assessments, provides confidence that an organisation takes these issues seriously and is prepared to face new challenges with up-to-date, effective measures. Principle No. 10 of TI's '10 Principles for State-Owned Enterprises' outlines steps organisations can take to implement effective monitoring and review of their anti-corruption programmes.

**Good practice example:** ESB's Anti-Bribery, Corruption and Fraud Policy, which was available online, notes that the Board is responsible for 'reviewing the procedures for preventing and detecting fraud' and 'reviewing and monitoring the systems and controls for the prevention of bribery and corruption', complemented by other functions within the company, e.g. management, which is responsible for 'considering exposure to [bribery, corruption and fraud risks] and implementing initiatives to enhance risk management effectiveness': [https://esb.ie/docs/default-source/corporate-governance/anti-bribery-corruption-and-fraud-policy-final.pdf?sfvrsn=896c06f0\\_2](https://esb.ie/docs/default-source/corporate-governance/anti-bribery-corruption-and-fraud-policy-final.pdf?sfvrsn=896c06f0_2)

**Marking scheme**

**1 point:** Information published by the organisation must outline how the anti-corruption programme is monitored and reviewed for effectiveness in countering evolving corruption risks on a regular basis.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase, or provided TI Ireland researchers during the feedback window with documentary evidence showing that material available internally during the online research phase outlined procedures for the regular monitoring and review of the anti-corruption programme.

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

**Indicator background**

Training on an organisation's anti-corruption and anti-bribery programme is a key means of communicating corruption risks and procedures to guard against them to staff. To foster an anti-corruption culture that is responsive to changing circumstances, this training should be delivered periodically (annually or biannually), either internally or externally. Given resource constraints, not all staff may be afforded in-depth training. In such cases, TI Ireland recommends incorporating a risk profile assessment to the process of providing training to employees

**Good practice example:** Ervia's Anti-Bribery and Anti-Corruption Policy, which was available online, includes a specific section on training, noting that 'All employees are required to participate in anti-bribery and anti-corruption training, read communications, use resources and consult where necessary to stay informed about the laws, professional standards and policies that apply to their work': [https://www.ervia.ie/who-we-are/corporate-governance/PD100-Anti-Bribery-and-Anti-Corruption-Policy-Rev-3-\(Approved-by-ARC-29-June-2020\).pdf](https://www.ervia.ie/who-we-are/corporate-governance/PD100-Anti-Bribery-and-Anti-Corruption-Policy-Rev-3-(Approved-by-ARC-29-June-2020).pdf)

**Marking scheme**

**1 point:** The organisation must have made details of an anti-corruption and anti-bribery training programme for its employees and directors, or a specific reference to its implementation, available through its website during the online research phase.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland that, during the online research phase, the organisation had in place a training programme on countering corruption and bribery for management and relevant staff.

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

### Indicator background

Although often a legitimate aspect of relationship-building and business courtesy, gifts, hospitality and expenses can also be used to circumvent prohibitions against bribes and corruption and to gain undue competitive advantage or favours. A policy and procedures prohibiting the offering, giving, soliciting or receiving of gifts or other benefits where they could influence, or reasonably be perceived to influence, transactions or activities is therefore an important aspect of an organisation's anti-corruption and anti-bribery measures. It should set out appropriate thresholds and approval processes to ensure that gifts are legitimate, and outline consequences for non-compliance. Such a policy not only provides guidance for employees but, when publicly disclosed, demonstrates to bidders and other stakeholders that the highest standards of probity are expected and enforced.

**Good practice example:** CIE's Code of Conduct for Employees, which was available online, states that employees should 'avoid the giving or receiving of corporate gifts [etc.] which might affect or appear to affect... an independent judgment on business transactions'. The Code includes extensive Guidelines Regarding Gifts or Hospitality, including thresholds and procedures for reporting. The Code of Conduct for Board Members and Directors, which was also available online, includes similar guidelines but also prohibits the acceptance of 'corporate gifts from suppliers or contractors who have worked for the CIE Group': <https://www.cie.ie/getattachment/Governance/Code-of-Conduct/CIE-Code-of-Conduct-for-Employees-10-2-21.pdf?lang=en-US>

### Marking scheme

**1 point:** The organisation must have had, available through its website during the online research phase, a policy and procedures to ensure that gifts, hospitality and expenses are reasonable and legitimate and prohibiting the offering, giving, soliciting or receiving of gifts, hospitality or expenses whenever they could influence, or could reasonably be perceived to influence, the outcome of transactions or activities.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland that it has in place at the time of the online research phase an internally circulated policy and procedures to prevent corruption through the use of gifts, hospitality and expenses.

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

### Indicator background

Conflicting interests can arise in any business situation. The impact of conflicts of interest, and perceived conflicts of interest, is all the more significant where an aspect of the public interest is at stake. Having a policy that defines conflicts of interest and procedures to identify, declare and manage them can provide direction to employees and others; protect an organisation's reputation; ensure compliance with legislation; and reinforce stakeholder and public trust. According to Guideline 5.1 of Transparency International's Business Principles for Countering Bribery, these policies and procedures should apply to directors, officers and employees as well as contracted parties such as agents, lobbyists and other intermediaries.

**Good practice example:** DCU had a dedicated Conflict of Interest policy available online, stating that staff 'should disclose any activity if they suspect it could be perceived as a conflict of interest'. The policy outlines examples of potential conflicts and the procedure for disclosing, managing and recording conflicts of interest. Reports are stored centrally by the Chief Operations Officer: [https://www.dcu.ie/system/files/2020-10/22-conflict\\_of\\_interest\\_policy\\_v2.0\\_0.pdf](https://www.dcu.ie/system/files/2020-10/22-conflict_of_interest_policy_v2.0_0.pdf)

### Marking scheme

**1 point:** The organisation must have had, available through its website during the online research phase, a policy and procedures outlining how conflicts of interest are managed.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland that it had in place at the time of the online research phase an internally circulated policy and procedures to manage conflicts of interest.

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

**Indicator background**

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

**Marking scheme**

**1 point:** The organisation must have had, available through its website during the online research phase, details of its due diligence measures in respect of third-party contracts/transactions.

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

**Good practice example:** Ervia's Anti-Bribery and Anti-Corruption Policy, which was available online, stipulates that employees 'doing business through consultants, intermediaries, subcontractors, distributors, partners, agents or other third parties must ensure that such parties comply with the rules set out in this Policy' and requires that employees 'be vigilant in monitoring the activities of third parties on an ongoing basis'. This includes requiring that 'all parties tendering... provide detailed company information in order to enable proper assessment of the company and individuals involved' before entering a contract, and that the terms and conditions allow for Ervia to carry out audits thereafter to ensure adherence to policies: [https://www.ervia.ie/who-we-are/corporate-governance/PD100-Anti-Bribery-and-Anti-Corruption-Policy-Rev-3-\(Approved-by-ARC-29-June-2020\).pdf](https://www.ervia.ie/who-we-are/corporate-governance/PD100-Anti-Bribery-and-Anti-Corruption-Policy-Rev-3-(Approved-by-ARC-29-June-2020).pdf)

## FINANCIAL TRANSPARENCY

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

#### Indicator background

As noted by the Code of Practice for the Governance of State Bodies (p. 31), 'The publication of an annual report and audited financial statements is a primary expression of public accountability for State bodies'. Audited financial statements are an important tool for stakeholders, including the public, to monitor the activities of semi-state and public sector organisations, both in terms of their commitment to furthering the public interest and, where relevant, their use of public funds.

#### Marking scheme

**1 point:** The organisation must have published its audited financial statements for the previous financial year on its website.

**0.5 points:** The organisation was partially compliant with the indicator during the online research phase

**Good practice example:** Bord na Móna's financial statements for the year ending 31 March 2021 were published online on 21 July 2021: [https://www.bordnamona.ie/wp-content/uploads/2021/03/Bord-na-Mona\\_Annual-Report-2020\\_English.pdf](https://www.bordnamona.ie/wp-content/uploads/2021/03/Bord-na-Mona_Annual-Report-2020_English.pdf)

### FT2 Does the organisation make the annual budget and budget commentary for 2021 available online?

#### Indicator background

Budget transparency is critical to enabling the public to see that public resources and, where relevant, public funds are being managed in the public interest. In addition to budget figures themselves, supporting commentary provides vital context as to the aims and objectives of the organisation. The publication of budget details also provides a benchmark against which stakeholders can monitor actual performance and any deviation from planned expenditure.

#### Marking scheme

**1 point:** The organisation's budget and budget commentary for this financial year must have been available through its website during the online research phase.

**0.5 points:** The organisation was partially compliant with the indicator during the online research phase.

**Good practice example:** Greyhound Racing Ireland had published detailed figures and commentary regarding its 2021 budget on its website: <https://grireland.ie/talking-dogs/rasaiocht-con-eireanngreyhound-racing-ireland-gri-adopts-its-budget-for-2021>

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

**Indicator background**

Asset disposal can pose a high corruption risk to state-owned enterprises and other public sector bodies. Values may be manipulated and assets bought or sold at non-market values to favour officials' associates or officials themselves. Bribes and benefits may be offered to officials, politicians or political parties with perceived influence over transactions. Any perception of such activities erodes public trust in institutions and enterprises that are supposed to be handled for the public good. This perception and the risks themselves can be countered by implementing a robust and transparent set of procedures around asset disposal, including requirements for rigorous business cases, ringfencing of functions, due diligence on interested parties, and independent monitoring and review.

**Marking scheme**

**1 point:** The organisation must have had, available through its website during the online research phase, a comprehensive procedure outlining how asset disposal is handled and protected from corrupt intervention.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland that it had in place at the time of the online research phase an internally circulated procedure on prevention of corruption in asset disposal.

**Good practice example:** Dublin Port Company's Procurement Policy, which it shared with TI Ireland, includes asset disposal procedures to ensure market value is achieved. Dublin Port Company also shared a Code of Ethics specific to asset disposal (and procurement), outlining standards in respect of conflicts of interest, gifts, hospitality and sponsorship. TI Ireland recommends that these documents be published online.

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

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

**FT5 Does the organisation disclose comprehensive information on contracts awarded?**

Indicator background	Marking scheme
<p>As well as being transparent about procedures at the tendering stage, state-owned enterprises and public sector bodies should subsequently disclose details of contracts awarded, including information such as the name of the contractor, the value of the contract, date awarded, signing date, delivery timeline/milestones, and a public version of the contract itself, insofar as possible given commercial sensitivities. This allows stakeholders to scrutinise procurement procedures and their outcomes in a concrete way and to identify the ultimate beneficiaries of public contracts.</p>	<p><b>1 point:</b> The organisation must have published, through its website during the online research phase, comprehensive information on contracts awarded.</p> <p><b>0.5 points:</b> The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland of contracts awarded.</p>
<p><b>Good practice example:</b> The Personal Injuries Assessment Board had published quarterly reports on payments/purchase orders and contracts awarded on its website, under Financial Information and Procurement: <a href="https://www.piab.ie/eng/foi/Publication-Scheme/">https://www.piab.ie/eng/foi/Publication-Scheme/</a></p>	

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

**Indicator background**

Transparency regarding tendering procedures and contracts awarded, as outlined in respect of indicators FT4 and FT5, allows for public accountability at the tendering and awarding stages, but disclosing information on progress and payments made allows stakeholders to monitor the actual performance of contractors and demonstrates accountability through to the completion of a project.

**Marking scheme**

**1 point:** The organisation must have published, through its website during the online research phase, information on the progress of contracts awarded, including dates for milestones and deliverables and details of payments made, including amounts and dates.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland regarding the progress of contracts awarded.

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

**Indicator background**

Charitable donations and community contributions, although often a legitimate and important aspect of corporate social responsibility, can be used as a means of bypassing prohibitions on contributions to gain undue advantages. To guard against such activities, or the perception of such activities, all semi-state and public sector organisations should publicly disclose any charitable contributions and sponsorships. Although this information is sometimes given in narrative or aggregate format in annual reports or dedicated webpages, a specific data table detailing specific charitable donations and/or community contributions provides greater transparency and concrete information.

**Marking scheme**

**1 point:** The organisation must have disclosed on its website at the time of assessment specific data on its charitable donations and/or community contributions.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland of its charitable donations and/or community contributions.

**Good practice example:** Ervia's subsidiaries Irish Water and Gas Networks Ireland both published funding and sponsorship details including recipients, years and amounts on their websites. See under 'Funding and Sponsorship of Non-Public Bodies' on <https://www.water.ie/about/model-publication-scheme/financial-information/index.xml> and <https://www.gasnetworks.ie/corporate/freedom-of-information/foi-publication-scheme/financial-information/>.

## OPEN GOVERNANCE

### OG1 Has the organisation published comprehensive information about the operational relationship with the State and disclosed details of its fully consolidated subsidiaries and other joint ventures and associated undertakings?

#### Indicator background

There should be clarity regarding structures of ownership and relationships between institutions and organisations. The more opaque these structures are, the less the organisation's stakeholders are able to hold it to account. Semi-state and public sector organisations should therefore disclose details of their respective relationships with the State, e.g. the government minister or department under which they operate; funding etc. As well as this 'upstream' relationship, organisations should be fully transparent about their 'downstream' operations, i.e. disclose full details of any subsidiaries, associated undertakings etc, allowing stakeholders to identify relationships between different entities and their operations.

#### Marking scheme

**1 point:** The organisation must have disclosed on its website at the time of assessment details regarding the nature of its relationship with the State, as well as comprehensive information on any subsidiaries or other related entities.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland of its relationship to the State and subsidiary/related undertakings.

**Good practice example:** An Post's website outlined its relationship to the Ministers for Public Expenditure and Reform and Communications, Climate Action and Environment. The website provided links to certain subsidiaries and joint ventures. Further, comprehensive information on subsidiaries and joint ventures was available in An Post's 2020 Annual Report, which was available online. See <https://www.anpost.com/About/Corporate-Structure-Governance> and <https://www.anpost.com/AnPost/media/PDFs/An-Post-Annual-Report-2020.pdf>.

## OG2 Has the organisation disclosed information on the composition of its Board and Board members' profiles?

### Indicator background

Most fundamentally, the public should know who is serving on the Board of an organisation, as well as relevant details of each member's background and affiliations. In *Beyond the Balance Sheet: IFC Toolkit for Disclosure and Transparency*, the World Bank Group's International Finance Group recommends that organisations 'concisely present the relevant work experience, education, and other board positions currently held by each board member', emphasising elements 'that are particularly relevant in their board roles'. This allows stakeholders to assess whether there may be any conflicts of interest but equally can be an opportunity to provide assurances that board members are suitably qualified. The IFC advises that best practice is to link each board members skills to the functions of the board and the 'wider strategy and purpose' of the organisation (p. 62).

**Good practice example:** VHI had a webpage listing the members of its board, alongside their profiles: <https://www.vhi.ie/about/board-of-directors>

### Marking scheme

**1 point:** The organisation must have disclosed on its website at the time of assessment the names and relevant background details of each Board member.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland of its Board composition.

## OG3 Has the organisation/body disclosed the rules by which the Board of Directors operates on its website?

### Indicator background

Semi-state agencies and other public sector bodies should be operated in accordance with the highest standards of governance and with procedures in place to ensure effective and responsible management of the organisation's affairs in the public interest. They should be transparent about the rules governing Board activities and decisions, to demonstrate public accountability, appropriate autonomy, and a commitment to ethical practices.

**Good practice example:** The rules by which TCD's Governing Authority operates are set out in the Trinity College Dublin Code of Governance, which was available online: [https://www.tcd.ie/about/content/pdf/TCD\\_Code\\_of\\_Governance\\_2013.pdf](https://www.tcd.ie/about/content/pdf/TCD_Code_of_Governance_2013.pdf)

### Marking scheme

**1 point:** The organisation must have disclosed the rules by which the Board of Directors operates on its website at the time of assessment.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland of the rules by which the Board of Directors operates and that they were in effect at that time.

## OG4 Do available documents indicate that the Audit & Risk Committee enjoys full operational independence?

### Indicator background

The credibility of an Audit and Risk Committee as a safeguard against corruption and other misconduct in an organisation's operations rests on its independence from the executive functions of the organisation. The Audit and Risk Committee should be sufficiently independent to be able to challenge management and highlight corruption risks and other deficiencies or vulnerabilities, without the interference (or perception of interference) of any conflicting allegiance or interest. The Code of Practice for the Governance of State Bodies stipulates that the Audit and Risk Committee should be composed of 'at least three independent non-executive Board members, or in the case of smaller State bodies (less than 20 employees) two independent non-executive Board members'.

**Good practice example:** daa's 2020 Annual Report states that the Audit and Risk Committee 'held meetings without management present and also met privately with both the external and internal auditors'. The two members of the Audit and Risk Committee are named, and are both independent, non-executive board members. The report also confirms that daa complies in all material aspects with the Code of Practice for the Governance of State Bodies, which includes rules on Audit and Risk Committee composition/independence: [https://d110e1o1o6ak2.cloudfront.net/assets/pdfs/daa\\_36010\\_AR2020\\_ENG\\_web.pdf](https://d110e1o1o6ak2.cloudfront.net/assets/pdfs/daa_36010_AR2020_ENG_web.pdf)

### Marking scheme

**1 point:** The organisation must have disclosed through its website at the time of assessment sufficient details regarding the composition of the Audit and Risk Committee to indicate that enjoys operational independence.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland that it had at that time measures in place to ensure the independence of the Audit and Risk Committee.

## OG5 Does the organisation have a comprehensive up-to-date page on its website dedicated to ethics and/or governance?

### Indicator background

Transparency means not just making information available, but making it readily available to the average person, who may not have the frame of reference or expertise to search for information in a wide range of documents and online locations. A dedicated webpage that shows how the organisation operates, including its procedures and policies, reports, Code of Conduct etc., is not only valuable for external stakeholders, but is a useful resource for the organisation's own staff and directors, as well as a clear statement of the organisation's commitment to transparency and high ethical standards.

**Good practice example:** Shannon Foynes Port Company had a dedicated Corporate Governance webpage with links to annual reports, codes of conduct, protected disclosure information and other policies: <https://www.sfpc.ie/corporate-governance/>

### Marking scheme

**1 point:** The organisation must have had a page dedicated to ethics or governance as part of its website during the online research phase.

**0.5 points:** The organisation partially compliant with the indicator during the online research phase.

## RESPONSIBLE POLITICAL ENGAGEMENT

### PE1 Does the organisation have a publicly available policy and procedures on responsible corporate political activities (including lobbying; the funding of political think-thanks; revolving doors and the prohibition of political contributions whether made directly or indirectly)?

#### Indicator background

Although corporate political engagement can be a legitimate activity, it carries clear risks of corruption and undue influence over public policy. This risk is all the more acute in the case of semi-state and public sector organisations, which are especially vulnerable due to access to and close relationships between government, politicians, boards and senior management. Organisations should demonstrate their commitment to responsible political engagement by disclosing a comprehensive policy outlining their procedures on such engagement, including but not limited to lobbying and funding of think tanks and/or contributions to sectoral interest associations, as well as a prohibition on political contributions (made directly or indirectly).

**Good practice example:** None of the organisations assessed met this indicator. An example of good practice elsewhere is SSE Airtricity's Group Political and Regulatory Engagement Policy: <https://www.sse.com/media/1zdfa3pc/po-grp-012-group-political-and-regulatory-policy.pdf>.

#### Marking scheme

**1 point:** The organisation had disclosed on its website at the time of assessment a comprehensive policy and procedures on responsible corporate political engagement, addressing the elements outlined.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland of a responsible political engagement policy that was internally available at that time.

### PE2 Does the organisation disclose information on its lobbying activities?

#### Indicator background

The Regulation of Lobbying Act 2015 sets out mandatory registration and disclosure requirements for any business with more than ten employees (exempting certain specified 'public service bodies'), and the Standards in Public Office Commission publishes returns to the Register of Lobbying on [lobbying.ie](http://lobbying.ie). Organisations should nonetheless disclose information on lobbying through their own channels for reasons of transparency and accessibility, as outlined elsewhere in this report.

**Good practice example:** Ervia had published on its website details of its returns under the Regulation of Lobbying Act 2015: See under 'Regulation of Lobbying Act' on <https://www.ervia.ie/who-we-are/corporate-governance/>.

#### Marking scheme

**1 point:** The organisation had disclosed on its website at the time of assessment details of lobbying, including details of engagement where the organisation itself may have lobbied or been lobbied.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence of its lobbying activities to TI Ireland.

**N.B.** 'Public Service Bodies' under the Regulation of Lobbying Act 2015 have not been scored on this indicator.

**PE3 Are those employed or contracted to lobby on behalf of the organisation periodically informed about and/or trained on the organisation’s responsible political engagement policies and procedures, and required to adhere to this?**

**Indicator background**

As noted in connection with indicator AC6, training is a key means of communicating corruption risks and procedures to guard against them to staff and helps to foster a culture of adherence to high ethical and anti-corruption standards. Given the complex nature of engagement between semi-state and public sector bodies and the State, as well as between other parties and these organisations, any employees or third parties engaged in lobbying activities should be trained on responsible political engagement, above and beyond the basic level of statutory reporting obligations. This will equip people lobbying on an organisation’s behalf with the tools to navigate this complex area in a way that is not only compliant with legislation but in line with best practice.

**Good practice example:** Ervia had a standalone lobbying policy available online, which ‘applies to all Board Members and employees of Ervia including consultants, contractors, volunteers, trainees, work experience students, interns, part-time, full-time, casual workers and agency workers’ and with which all must comply. The policy notes that each division’s Compliance Officer is responsible for ‘promoting awareness of lobbying and the requirements of the [Lobbying] Act’ within her/his division: <https://www.ervia.ie/who-we-are/corporate-governance/PD-4-Regulation-of-Lobbying-Act-Policy-Rev4-22.06.2021.pdf>

**Marking scheme**

**1 point:** The organisation must have disclosed through its website at the time of assessment details of responsible political engagement awareness/training provided to those engaged in lobbying on its behalf.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland that it had at that time implemented responsible political engagement awareness or training measures for those engaged in lobbying on its behalf.

**N.B.** ‘Public Service Bodies’ under the Regulation of Lobbying Act 2015 have not been scored on this indicator.

**PE4 Does the organisation publish details of the organisations/associations of which it is a member that lobby on behalf of member organisations?**

**Indicator background**

Membership of trade associations or similar groups can be used as a way to conceal lobbying or other special interest activities, or to make political donations or other contributions. Full transparency about affiliations with any such groups allows stakeholders to monitor these activities and hold organisations accountable for activities carried out on their behalf.

**Good practice example:** Dublin Airport, a subsidiary of daa, featured a list of interest groups (among other agencies) with which it is involved on its website: <https://www.dublinairport.com/b2b/airline-support/getting-started-at-dublin-airport/state-agencies-business-partners>

**Marking scheme**

**1 point:** The organisation had disclosed on its website at the time of assessment details of membership of any trade or similar special interest associations.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland of membership of any trade or similar special interest associations.

**PE5 Does the organisation have a publicly available policy and procedures that manages ‘revolving door’ movements of directors and senior members of staff to and from public sector positions or roles elsewhere in the private sector?**

**Indicator background**

In semi-state and public sector bodies, there may be movement between the organisation and the State administration, or movement between the organisation and the private sector. In either case, procedures should be put in place to avoid actual or perceived conflicts of interest and to prevent an individual from leveraging her previous position and access to the untoward advantage of any party. These may include ‘cooling-off’ periods or provisions prohibiting the relevant individual from working on projects that overlap with previous roles. Section 22 of the Regulation of Lobbying Act addresses restrictions on post-term employment as a lobbyist, but solely in relation to designated public officials under the legislation.

**Marking scheme**

**1 point:** The organisation had disclosed on its website at the time of assessment a policy and procedures in place to manage revolving-door movements.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland that there was at the time of assessment an internal policy and procedures managing revolving-door movements.

## WHISTLEBLOWING POLICIES AND PROCEDURES

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

#### Indicator background

Transparency International defines whistleblowing as ‘the disclosure of information related to corrupt, illegal, fraudulent or hazardous activities being committed in or by public or private sector organisations – which are of concern to or threaten the public interest – to individuals or entities believed to be able to effect action’ (A Best Practice Guide for Whistleblowing Legislation, 2018). Whistleblowers are invaluable in exposing corruption, fraud and mismanagement, but blowing the whistle can carry personal and professional risks. The organisation’s whistleblowing policy should therefore, inter alia, include assurances that whistleblowers will not suffer penalisation of any kind as a result of raising concerns in the workplace; that action will be taken in response to those concerns where warranted; as well as information on their rights and responsibilities consistent with Irish law. In particular, organisations should take care not to link protections for whistleblowers to a ‘good faith’ requirement. Although the Protected Disclosures Act 2014 requires that a person making a protected disclosure have a ‘reasonable belief’ that it is true, the term ‘good faith’ is distinct and is not used in the legislation. ‘Good faith’ has been interpreted in case law as referring to a person’s motivation, which the Act states is irrelevant.

#### Marking scheme

**1 point:** The organisation had publicly disclosed on its website a whistleblowing policy that includes all employees and relevant third parties and undertakes to protect whistleblowers from any reprisal for speaking up.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland researchers that during the online research period a whistleblowing policy meeting the criteria was in place internally.

**Good practice example:** NUI Galway had a Protected Disclosure Policy available online. The policy extended to ‘any employee, or any person who works or worked under contract for the University, agency workers for the University, and any individuals provided with work experience by the University’ and stated that NIUG ‘shall not tolerate or permit any form of detrimental treatment’ of a whistleblower: <http://www.nuigalway.ie/media/equality/files/QA414-Protected-Disclosure-Policy.pdf>

## WB2 Did the organisation disclose details of internal and external channels available to report wrongdoing?

### Indicator background

Placing the burden on a concerned party to judge which internal reporting channel is most appropriate, or requiring that contact first be made with another section of the organisation to receive contact details, may have a chilling effect on the making of protected disclosures. Whistleblowing policies should therefore provide information on the channels available to report wrongdoing. Furthermore, details of how to make protected disclosures through external channels (including contact details), which is allowed for under the Act ('a procedure the use of which by the worker is authorised by the worker's employer'), shows a real commitment to facilitating the reporting of concerns. Sharing details of internal and external channels publicly should ensure that relevant third parties, contractors etc. have access to the necessary details. It also demonstrates that an organisation actively encourages a culture where the highest ethical standards are prioritised.

**Good practice example:** RTE's Code of Conduct for staff, which was available online, outlines channels for making a protected disclosure, including contact details for a 'confidential reporting line operated by an independent company, Safecall': <https://about.rte.ie/wp-content/uploads/2019/07/Code-of-Conduct-RT%C3%89-Staff.pdf>

### Marking scheme

**1 point:** The organisation had publicly disclosed on its website details of internal and external channels available to make protected disclosures.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland researchers that during the online research period information on channels available to make protected disclosures was available internally.

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

### Indicator background

Whistleblowing policies should commit to taking appropriate action in response to concerns raised, demonstrating that the organisation takes reports seriously and will not brush legitimate concerns under the carpet. One aspect of transparency in this area is the annual report on protected disclosures that is required under the Protected Disclosures Act 2014. Recording and disclosing the number of reports and actions taken in response to them, as outlined in Section 22 of the Act, provides an objective measure of an organisation's willingness to act on information received through whistleblowing.

**Good practice example:** University of Limerick had published its Annual Protected Disclosures Report for 2020, dated 30 June 2021, on its website. This covered the period from 1 January to 31 December 2020 and gave details of a number of disclosures received and actions taken in response: [https://www.ul.ie/corporatesecretary/sites/corporatesecretary/files/user\\_media/Protected-Disclosures-Report-2020.pdf](https://www.ul.ie/corporatesecretary/sites/corporatesecretary/files/user_media/Protected-Disclosures-Report-2020.pdf)

### Marking scheme

**1 point:** The organisation had publicly disclosed on its website by 30 June an annual report on the number of protected disclosures received and actions taken during the preceding year, as required under Section 22 of the Protected Disclosures Act 2014.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland researchers that it had kept statistics on protected disclosures received and action taken during the preceding year.

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

**Indicator background**

Organisations should train relevant staff on the receipt, investigation and handling of whistleblowing reports. Such a training programme should be delivered regularly, either internally or externally, and ideally be tailored to accommodate different lines of business within the organisation.

**Marking scheme**

**1 point:** The organisation had disclosed on its website at the time of assessment a commitment to training relevant management and employees on how to process, assess and, where relevant, investigate whistleblowing reports as well as any legal responsibilities arising from them.

**0.5 points:** The organisation was either partially compliant with the indicator during the online research phase or provided documentary evidence to TI Ireland researchers regarding its commitment to train relevant staff on how to handle, process, assess and, where relevant, investigate whistleblowing reports as well as any legal responsibilities arising from them, at the time of assessment.

**Good practice example:** Dublin Port Company's Protected Disclosures Policy, which was available online, states that 'The Company will ensure that the Internal Confidential Recipients [of protected disclosures] receive appropriate training to deal with the Disclosure Policy, procedures and issues that might arise as a result thereof': <https://www.dublinport.ie/wp-content/uploads/2020/12/Dublin-Port-Company-Protected-Disclosures-Policy-Updated-2020.pdf>

# ANNEX II: RESOURCES AND TOOLS

## TRANSPARENCY INTERNATIONAL

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

## ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT

- Guidelines on Anti-Corruption and Integrity in State-Owned Enterprises, <https://www.oecd.org/daf/ca/Guidelines-Anti-Corruption-Integrity-State-Owned-Enterprises.pdf>
- State-Owned Enterprises and Corruption: What Are the Risks and What Can Be Done?, [https://www.oecd-ilibrary.org/state-owned-enterprises-and-corruption\\_5j8qvj4m2rvg.pdf?itemId=%2Fcontent%2Fpublication%2F9789264303058-en&mimeType=pdf](https://www.oecd-ilibrary.org/state-owned-enterprises-and-corruption_5j8qvj4m2rvg.pdf?itemId=%2Fcontent%2Fpublication%2F9789264303058-en&mimeType=pdf)

## WORLD BANK GROUP / INTERNATIONAL FINANCE CORPORATION

- Beyond the Balance Sheet: IFC Toolkit for Disclosure and Transparency, [https://www.ifc.org/wps/wcm/connect/topics\\_ext\\_content/ifc\\_external\\_corporate\\_site/ifc+cg/resources/toolkits+and+manuals/beyond+the+balance+sheet+-+ifc+toolkit+for+disclosure+and+transparency](https://www.ifc.org/wps/wcm/connect/topics_ext_content/ifc_external_corporate_site/ifc+cg/resources/toolkits+and+manuals/beyond+the+balance+sheet+-+ifc+toolkit+for+disclosure+and+transparency)

- Corporate Governance of State-Owned Enterprises: A Toolkit, <https://openknowledge.worldbank.org/bitstream/handle/10986/20390/9781464802225.pdf?sequence=1&isAllowed=y>
- Leadership Training Toolkit for State-Owned Enterprises: Boards and Owners, [https://www.ifc.org/wps/wcm/connect/9882a886-10ba-4d4c-bff8-e0efe0457a93/WBG\\_SOE\\_Leadership\\_Toolkit.pdf?MOD=AJPERES&CVID=nDihxtC](https://www.ifc.org/wps/wcm/connect/9882a886-10ba-4d4c-bff8-e0efe0457a93/WBG_SOE_Leadership_Toolkit.pdf?MOD=AJPERES&CVID=nDihxtC)

## RELEVANT IRISH LEGISLATION AND GUIDELINES

- Code of Practice for the Governance of State Bodies, <https://govacc.per.gov.ie/wp-content/uploads/Combined-Code-Online-Version.pdf>
- Freedom of Information Model Publication Scheme, <https://foi.gov.ie/download/model-publication-scheme-guidance-october-2015/> (applicable to organisations subject to Freedom of Information legislation, a non-exhaustive list of which may be consulted at <https://foi.gov.ie/all-foi-bodies/> )
- Protected Disclosures Act 2014, <http://www.irishstatutebook.ie/eli/2014/act/14/enacted/en/print.html>
- Regulation of Lobbying Act 2015, <http://www.irishstatutebook.ie/eli/2015/act/5/enacted/en/print.html>

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