



STATE EXAMINATIONS COMMISSION

TERMS OF REFERENCE OF THE COMMISSION

CGF/108-3

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2.0	CGF108	Board		05/05/17
3.0		Board	Minor updates to reflect outcome of Corporate Governance Compliance Review conducted by DES	10/05/17

RELATED EXTERNAL DOCUMENTS

- [Code of Practice for the Governance of State Bodies 2016](#), Department of Public Expenditure and Reform, August 2016;
- [Code of Practice for the Governance of State Bodies – Audit and Risk Committee Guidance 2016](#), Department of Public Expenditure and Reform, August 2016;
- [Code of Practice for the Governance of State Bodies – Business and Financial Reporting Requirements](#), Department of Public Expenditure and Reform, August 2016;
- The [Public Spending Code](#), Department of Public Expenditure and Reform, September 2013 and [Circular 13/13 The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service - Standard Rules & Procedures](#), Department of Public Expenditure and Reform, September 2013;
- [State Examinations Commission \(Establishment\) Order 2003](#)
- [‘Tax Treatment of Remuneration of members of State and State Sponsored Committees, Boards, Commissions and other Bodies’](#), Statement of Practice SP-IT/1/04, Office of the Revenue Commissioners, revised April 2011
- [Guidelines for Appointments to State Boards](#), Department of Public Expenditure and Reform, November 2014
- [Exchequer and Audit Departments Act, 1866](#) and [1921](#),
- [Comptroller and Auditor General \(Amendment\) Act, 1993](#)
- [Civil Service Code of Standards and Behaviour](#), Standards in Public Office, September 2008.
- [Ethics in Public Office Acts 1995](#) and [2001](#)
- [Protected Disclosures Act 2014](#)
- [Guidelines for Public Servants on Compliance with the Provisions of the Ethics in Public Office Act](#), Standards in Public Office Commission, March 2017

RELATED INTERNAL DOCUMENTS

- SEC Statement of Strategy 2017 – 2021
- Procedures for Protected Disclosures under the Protected Disclosures Act 2014 (CGF 101)
- SEC Risk Management Framework (CGF 104)
- Anti-Fraud Policy (CGF 105)

- Audit and Risk Committee Written Charter and Terms of Reference (CGF 106)
- SEC Internal Audit Written Charter and Procedures (CGF 107)
- SEC Corporate Procurement Plan 2017 - 2020
- SEC Procurement Policy (ON 01/17)
- SEC Explanatory Booklet on Gifts and Entertainment Policy (CGF 109)

RECORDS MANAGEMENT

- Files in relation to the Commission are held electronically under Corporate Affairs -> Board folder on the N Drive.
- The hard copy of the Commission files are held in the Corporate Affairs /Fees Room.

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1 Purpose of this Document

- 1.1.1 The purpose of this document is to clearly set out the terms of reference of the Commission of the State Examinations Commission (SEC). These terms of reference approved by the Commission on 5 May 2017 are effective from 5 June 2017.
- 1.1.2 This document was circulated to all Commissioners and the senior management of the Executive on 2 June 2017 for their retention. All recipients must acknowledge receipt and understanding of same to the Secretary of the Board (the 'Secretary').

2 Commission Membership & Administration

2.1 Membership

2.1.1 Article 7(1) of the *State Examinations Commission (Establishment) Order 2003* (the '2003 Establishment Order') states that "*The Commission shall have 5 members*" and under Article 7(2) that *the members of the Commission shall be appointed by the Government on the nomination of the Minister.*

2.1.2 The appointments to the current Commission by the Minister are for a period of up to 30th November 2018¹.

2.1.3 Article 8(2) of the states that

"Where a member of the Commission -

(a) is nominated as a member of Seanad Éireann,

(b) is elected as a member of either House of the Oireachtas or to be a representative in the European Parliament,

(c) is regarded pursuant to Part XIII of the Second Schedule to the European Parliament Elections Act 1997 (No. 2 of 1997) as having been elected to the European Parliament to fill a vacancy,

(d) is adjudicated bankrupt or makes a composition or arrangement with creditors, or

(e) is sentenced to a term of imprisonment by a court of competent jurisdiction,

that member shall thereupon cease to be a member of the Commission".

2.2 Chairperson & Deputy Chairperson

2.2.1 The Chairperson of the Commission is by appointment by the Minister. The particular responsibilities of the Chairperson in accordance with the *Code of Practice for the Governance of State Bodies* are set out in Appendix 2.

2.2.2 The Deputy Chairperson of the Commission by appointment by the Minister. In the absence of the Chairperson, the Deputy Chairperson shall chair the meeting. Section 5.1.7 of this document sets out the procedure to apply in the absence of both the Chairperson and Deputy Chairperson.

2.3 Secretary of the Commission

2.3.1 The Commission has a duty to ensure that the person appointed as Secretary of the Commission has the skills necessary to discharge their statutory and legal duties and such other duties as may be delegated by the Commission. Both the appointment and removal of the Secretary is a matter for the Commission as a whole.

¹ See Appendix 1 on matters relating to Fees to Board Members

2.3.2 The Secretary in turn will be supported by the HEO Corporate Affairs and Fees as minute taker. The particular responsibilities of the Secretary of the Commission, in accordance with the *Code of Practice for the Governance of State Bodies*, are set out in Appendix 3.

2.3.3 All Board members should have access to the advice and services of the Secretary of the Board, who is responsible to the Board for ensuring that Board procedures are complied with.

2.4 *General Overview of Role of the Commission*

2.4.1 The Commission's role is to provide leadership and direction to the SEC within a framework of prudent and effective controls which enables risk to be assessed and managed. The Commission should agree the SEC's strategic aims with the Minister and the Department of Education and Skills, to the extent relevant, and oversee the work of the SEC, including the optimal use of available resources to meet its objectives (see section 5.3).

2.4.2 The Commission has a key role in setting the ethical tone of the SEC, not only by its own actions but also in overseeing senior management and staff. High ethical standards are in the long term interests of the SEC and a key means to make it credible and trustworthy. It is important that the Commission sets the correct 'tone from the top'. The Commission should lead by example and ensure that good standards of governance and ethical behaviours permeate all levels of the SEC.

2.4.3 The Commission should review the controls and procedures adopted by the SEC to provide itself with reasonable assurance that such controls and procedures are adequate to secure compliance by the SEC with its statutory and governance obligations.

2.4.4 The collective responsibility and authority of the Commission should be safeguarded. All Commissioners should be afforded the opportunity to fully contribute to Commission deliberations, and where necessary to provide constructive challenge, while excessive influence on Commission decision-making by one or more individual Commissioners should be guarded against.

2.4.5 The management of the SEC (the 'Executive') has a duty to provide the Commission with all necessary information and advice to enable the Board perform their duties to a high standard. The Commission should take all necessary steps to make themselves aware of any relevant information and access all information as necessary. While the Commission has established an Audit and Risk Committee to assist with its consideration of issues relating to audit, governance and risk management (see section 7.3), the Commission maintains responsibility for and makes the final decisions on all of these areas.

2.4.6 The Commission should ensure that the Chairperson keeps the Minister for Education and Skills advised of matters arising in respect of the SEC.

2.5 *General Overview of Role of Commissioners*

2.5.1 All Commissioners have a fiduciary duty to the SEC in the first instance (i.e. the duty to act in good faith and in the best interests of the SEC). The principle fiduciary duties are:

- to act in good faith in what the Commissioner considers to be the interest of the SEC;
- to act honestly and responsibly in relation to the conduct of the affairs of the SEC;

- to act in accordance with the SEC's statutory obligations and regulations and exercise his or her powers only for the purposes allowed by law;
- not to benefit from or use the SEC's property, information or opportunities for his or her own or anyone else's benefit;
- not to agree to restrict a Commissioners power to exercise an independent judgment;
- to avoid any conflict between the Commissioners duties to the SEC and the Commissioners other interests unless the Commissioner is released from his or her duty to the SEC in relation to the matter concerned;
- to exercise the care, skill and diligence which would be reasonably expected of a person in the same position with similar knowledge and experience as a Commissioner. A Commissioner may be held liable for any loss resulting from their negligent behaviour.

2.5.2 If a Board member finds evidence that there is non-compliance with any statutory obligations that apply to the SEC, he/she should immediately bring this to the attention of their fellow Board members with a view to having the matter rectified.

2.5.3 Commissioners should bring an independent judgement to bear on issues of strategy, performance, resources, and standards of conduct.

2.5.4 Commissioners are appointed as they bring specific knowledge, skills, experiences and expertise to the deliberations of the Commission and its committees and this is only possible if members attend all Commission meetings and contribute as appropriate. There is an expectation of 100% attendance at Commission meetings.

2.5.5 Commissioners, in the furtherance of their duties, may take independent professional advice, if necessary, at the reasonable expense of the SEC where they judge it necessary to discharge their responsibilities as Board members. The terms of reference, including purpose and intended outcome, for such independent professional advice will be proposed by the relevant Commissioner for acceptance at the next available Commission meeting. Once discussed and accepted at a Commission meeting, the contract for such independent professional advice will be procured on behalf of the Commissioner by the Executive. The independent professional advice will subsequently be provided directly to the Commissioner in accordance with the agreed contract.

3 Functions of the SEC and Matters for Decision of the Board

3.1 Functions of the SEC

3.1.1 The functions of the State Examinations Commission are set out in the *State Examinations Commission (Establishment) Order 2003* and are as follows:

- organise the holding of examinations
- ensure the preparation of examination papers and other examination materials
- determine procedures in places where examinations are conducted including the supervision of examinations
- make arrangements for the marking of work presented for examination,
- issue the results of examinations
- determine procedure to enable the review and appeal of results of examinations at the request of candidates
- charge and collect fees for examinations and apply such monies to the carrying out its functions, and
- designate places where examinations may be held.

3.2 Matters for Decision of the Commission

3.2.1 The following specific matters require Commission approval:

- the issue of results of examinations and appeals;
- the implementation of contingency arrangements in respect of the scheduling of timetabled examination events or other service-critical examination issues
- the Statement of Strategy and associated Multi-Annual Work Plan;
- annual budgets and corporate plans;
- the Risk Management Framework and Corporate Risk Register;
- the Annual Report and Financial Statements;
- the Customer Charter and Customer Action Plans;
- Appointments to positions in the SEC;
- Audit and Risk Committee Written Charter and Terms of Reference;
- Internal Audit Written Charter and Terms of Reference;
- SEC Corporate Procurement Plan and Procurement Procedures;
- SEC Fraud Policy;
- SEC Travel Policy;
- SEC Protected Disclosure Procedures;
- Explanatory Booklet on Gifts and Entertainment Policy; and
- Reports set out in section 6 of this document.

3.2.2 In line with section 1.7 of the Code of Practice for the Governance of State Bodies, Commission approval is also required for:

- Major investments and capital projects;
- Delegated authority levels and Treasury Policy;
- Approval of terms of major contracts;
- Assurances of compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading, and conditions of all staff, including remuneration and superannuation; and
- Significant disposals and retirement of assets of the SEC;

- Assessment of the performance of the CEO;

3.3 *Limitations on the remit of the Commission*

3.3.1 The remit of the schedule of matters reserved to the Commission takes into account the limitations on the remit of the Commission to deal with certain issues in respect of remuneration and terms and conditions of staff as stated in Articles 22, 26 and 27 of the Establishment Order and also Article 19.4 of the Establishment Order which states;

“The Chief Executive shall carry on, manage and generally control the administration of the Commission and shall manage and control the staff of the Commission.”

3.4 *Accountability of the Chief Executive to the Commission*

3.4.1 Article 20.2 of the Establishment Order states

“The Chief Executive shall, notwithstanding any delegations made by him or her in accordance with paragraph 20.1, at all times remain accountable to the Commission for the performance of any functions so delegated.”

3.4.2 Article 31 of the 2003 Establishment Order provides that the Chief Executive Officer is the Accounting Officer for the appropriation accounts of the service for the purposes of the *Exchequer and Audit Departments Act, 1866 and 1921*, and the *Comptroller and Auditor General (Amendment) Act, 1993*.

4 Code of Conduct, Ethics in Public Office, Disclosure of Interests by Commissioners

4.1 Code of Conduct

4.1.1 The Commission is subject to the *Code of Conduct for Commissioners* as set out in Appendix 5².

4.2 Ethics in Public Office

4.2.1 Commissioners must ensure his/her compliance with relevant provisions of the *Ethics in Public Office Act*³. The *Guidelines for Public Servants on Compliance with the Provisions of the Ethics in Public Office Act* is relevant in this regard.

4.3 Disclosure of Interests by Commissioners

4.3.1 On appointment and annually thereafter, each Commissioner should furnish to the Secretary a statement in writing of:

- (a) the interests⁴ of the Commissioner;
- (b) the interests, of which the Commissioner has actual knowledge, of his or her spouse or civil partner, child, or child of his/her spouse or civil partner;

which could materially influence the Commissioner in, or in relation to, the performance of his/her official functions by reason of the fact that such performance could so affect those interests as to confer on, or withhold from, the Commissioner, or the spouse or civil partner or child, a substantial benefit.

4.3.2 In addition to the periodic statements of interest required under section 4.3.1 above, Commissioners are required to furnish a statement of interest at the time where an official function falls to be performed by the Commissioner and he/she has actual knowledge that he/she, or a connected person as defined in the Ethics Acts, has a material interest in a matter to which the function relates. For the purposes of this disclosure, material interests has the same meaning as that contained in the *Ethics in Public Office Act 1995*.

4.3.3 If a Commissioner has a doubt as to whether an interest should be disclosed, he/she should consult with the Chairperson, the CEO or the Secretary.

² It is noted that as civil servants, the *Civil Service Code of Standards and Behaviour* and relevant sections of the Education Act, 1998 form part of the terms of employment of all staff of the SEC who are expected to apply these all times.

³ It is noted that each staff member occupying a Designated Position of employment within the SEC must ensure his/her compliance with relevant provisions of the *Ethics in Public Office Act*.

⁴ For the purposes of this disclosure, interests has the same meaning as that contained in the *Ethics in Public Office Act 1995*. The statement of interests form used for annual statements under the 1995 Act will be utilised for this purpose on an administrative basis.

- 4.3.4 Where a question arises as to whether or not an interest declared by a Commissioner is a material interest, the Chairperson should determine the question as to whether the provisions of the *Code of Practice for the Governance of State Bodies* apply. Where a Commissioner is in doubt as to whether he or she has an obligation under the Ethics in Public Office Acts 1995 and 2001, he or she should seek advice from the Standards in Public Office Commission under section 25 of the Ethics in Public Office Act 1995.
- 4.3.5 Details of interests disclosed by Commissioners will be kept by the Secretary in a special confidential register. Access to the register is restricted to the Chairperson, the Secretary and the CEO on a strictly need to know basis.
- 4.4 *Procedure for declaration of Conflicts of Interests at Commission Meetings*
- 4.4.1 At the outset of each meeting, Commissioners should declare any potential conflict of interest with any of the business items on the agenda.
- 4.4.2 Where a potential conflict of interest has been declared, the remaining Commissioners will determine whether a conflict of interest arises or not – the final decision for which rests with the Chairperson. Where it is determined that a conflict of interest does arise, the remaining Commissioners will determine the most appropriate course of action to take in the circumstances. This may include:
- the Commissioner leaves the room for the duration of the discussion and not take part in any decisions relating to the discussion; or
 - similar arrangements applying in relation to meeting documentation, where such documentation is not made available to the Commissioner.
- 4.4.3 The matters referred to under section 4.4.1 and 4.4.2 above will be noted in the minutes of the meeting, and if appropriate the Secretary will update the special Confidential Register.
- 4.4.4 Where a matter relating to the interests of the Chairperson arises, the Deputy Chairperson will chair the meeting. If the Deputy Chairperson is not present, the remaining Commissioners attending the meeting will choose one of the Commissioners present at the meeting to chair the meeting. The Chairperson should absent himself/herself when the Commission is deliberating or deciding on a matter in which the Chairperson or his/her connected person has an interest.
- 4.4.5 Commission or SEC documents on any deliberations regarding any matter in which a Commissioner has disclosed a material interest will not be made available to the Commissioner concerned.
- 4.4.6 As it is recognised that the interests of a Commissioner and persons connected with him/her can change at short notice, a Commissioner should, in cases where he/she receives documents relating to his/her interests or of those connected with him/her, return the documents to the Secretary at the earliest opportunity.

4.4.7 A Commissioner should absent himself/herself when the Commission is deliberating or deciding on matters in which that Commissioner (other than in his/her capacity as a Commissioner) has declared a material interest. In such cases consideration will be given as to whether a separate record (to which the Commissioner would not have access) will be maintained.

5 Commission Meetings

5.1 General Matters

- 5.1.1 In line with Article 9 of the 2003 Establishment Order, the quorum for a meeting of the Commission shall 3 members. A duly convened meeting of the Commission at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Commission. A scheduled meeting at which less than 3 members are present may make time-bound critical decisions with the available absent member(s) participating on an incorporeal basis.
- 5.1.2 In line with Article 13 of the 2003 Establishment Order, the Commission will meet at least 6 times a year, and as otherwise required. In general 10 meetings a year is expected. The broad schedule of meetings (and particular matters for decision at those meetings) is set out in Appendix 7. Meetings of the Commission will be summoned by the Secretary at the request of the Chairperson. In line with Article 15 of the 2003 Establishment Order, the Chairperson shall convene a meeting of the Commission whenever requested to do so by not less than 3 Commissioners.
- 5.1.3 Unless otherwise agreed, notice of each meeting confirming the venue, time and date together with an agenda of items to be discussed, shall be forwarded to each Commissioner and any other person required to attend no later than 5 days before the date of the meeting. Supporting papers, including the Executive Management Report, will be sent to Commissioners and to other attendees as appropriate, at the same time. It is noted that certain time critical examination related material may be circulated closer to the meeting date, up to and including the day of the meeting.
- 5.1.4 The standard agenda for the Commission is set out in Appendix 8. The Secretary will ensure that the proceedings and decisions of all meetings of the Commission are minuted, including recording the names of those present and in attendance. Minutes of the Commission meeting will be circulated to all Commissioners, and will formally approved at the subsequent Board meeting and signed by the Chairperson. In the interests of public transparency, agreed minutes of each meeting will be published on the SEC website. The timescale for publication of the agreed minute will be three meetings in arrears.
- 5.1.5 In line with Article 23 of the 2003 Establishment Order, the Chief Executive will attend meetings of the Commission (other than private discussions – see 5.1.8 below) and shall be entitled to speak at and advise such meetings.
- 5.1.6 The following other members of the Executive will also attend Commission meetings: the Director of Operations & IT, Head of the Examination and Assessment Division and the Principal Officer for HR, Finance and Corporate Affairs. Other members of the Executive may also attend for particular Commission meetings or specific agenda items as necessary.
- 5.1.7 In line with Article 16 of the 2003 Establishment Order, at a meeting of the Commission
- (a) the Chairperson shall, if present, be the chairperson of the meeting,
 - (b) if an so long as the Chairperson is not present or if the office of the Chairperson is vacant, the Deputy Chairperson shall be chairperson of the meeting,

- (c) if and so long as the chairperson is not present or the office of Chairperson is vacant, and the Deputy Chairperson is not present or the office of Deputy Chairperson is vacant, the members of the Commission who are present shall choose one of their number to be chairperson of the meeting.

5.1.8 At the outset of each Commission meeting, the Commission will meet without members of the Executive present to discuss any matters deemed relevant.

5.1.9 In line with section 4.3.6 of this document, Commissioners should declare any potential conflict of interest with any of the business items on the agenda before the meeting formally commences. The procedure set out in section 4.3.6 should subsequently be followed.

5.1.10 In line with Article 17 of the 2003 Establishment Order, every question at a meeting of the Commission shall be determined by a majority of the votes of members present and voting on the question, and, in the case of an equal division of votes, the chairperson of the meeting shall have a second or casting vote.

5.1.11 Concerns of Commissioners that cannot be resolved at the meeting will be formally recorded in the minutes of the relevant Commission meeting.

5.2 *Procedures to be followed when, exceptionally, decisions are required between Commission meetings*

5.2.1 In exceptional circumstances, Commission decisions may be made by means of an incorporeal meeting. These meetings relate to the conduct of unforeseen business that is so urgent as to require a decision before the next scheduled ordinary Commission meeting. An incorporeal meeting will be initiated and co-ordinated by the Chairperson or CEO, following discussion on the most efficient methodology.

5.2.2 The Commission may also formally delegate certain decision making powers to the CEO (duly noted in the Commission minutes) in respect of the implementation of contingency responses, with provision for the earliest possible notification to and subsequent confirmation by the Commission (including on an incorporeal basis).

5.3 *Preparation and Implementation of the Statement of Strategy*

5.3.1 The preparation and adoption of a Statement of Strategy is a primary responsibility of the Commission. To that end the Statement of Strategy and related Multi-Annual Work Plan requires formal Commission approval.

- 5.3.2 The implementation of the Statement of Strategy by the Executive is supported through the annual planning and budgeting cycle. The Commission will approval the annual plan and budget and will formally undertake an evaluation of actual performance by reference to the plan and budget on an annual basis. This will also consider the requirements of section 1.9 of the Code of Practice for the Governance of State Bodies which requires a performance management system to be put in place to assess the effectiveness/outcome of major items of expenditure and to report on such to the Commission.
- 5.3.3 At each Commission meeting progress on the implementation of the Statement of Strategy will be considered.

6 Business and Financial Reporting Requirements and Other Reports

6.1 Preparation of Annual Report and Financial Statements:

6.1.1 The Commission is responsible for the preparation of the annual report and financial statements in accordance with relevant accounting standards. The Commission is required to:

- ensure consistent application of accounting policies;
- make judgements and estimates that are reasonable and prudent; and
- ensure the preparation of the financial statements on a going concern basis unless it is inappropriate to presume that the entity will continue in existence for the foreseeable future.

6.1.2 Financial statements are subject to external audit by the C&AG before inclusion in the SEC's annual report. Every effort will be made not to delay the presentation of the financial statements before the Houses of the Oireachtas while completing other elements of the annual report.

6.2 Annual Report and Financial Statements:

6.2.1 The Annual Report and Financial Statements shall be in a form and contain such detail as set in the *Code of Practice for the Governance of State Bodies – Business and Financial Reporting Requirements*.

6.3 Business and Financial Reporting Requirements

Reporting requirements should be adhered to as follows:

6.3.1.1 *Draft Unaudited Financial Statements* should be furnished to the Department of Education and Skills not later than 2 months after the end of the relevant financial year.

6.3.1.2 The *Annual Report and Financial Statements* should be submitted to the Department of Education and Skills and subsequently published on the website not later than one month following completion of the audit of the financial statements by the C&AG and 6 months from the end of the financial year end (whichever is the earlier).

6.3.1.3 *Chairpersons Comprehensive Report to the Minister* must be furnished to the Minister for Education and Skills in conjunction with the Annual Report and Financial Statements. The Chairperson's Comprehensive Report to the Minister will be in such form and contain such detail as set out in the *Code of Practice for the Governance of State Bodies – Business and Financial Reporting Requirements*.

6.3.1.4 The *Statement of Internal Control* should be included in the Annual Report. The Statement of Internal Control will be in such form and contain such detail as set out in the *Code of Practice for the Governance of State Bodies – Business and Financial Reporting Requirements*. This statement will be reviewed by the C&AG to confirm that it reflects the requirements of the Code of Practice and is consistent with the information which they are aware of from their audit work on the financial statements.

6.4 *Other Reports*

- 6.4.1 In line with section 1.8 of the *Code of Practice for the Governance of State Bodies*, the Commission is required to confirm annually to the relevant Minister that the SEC has an appropriate system of internal and financial control in place. This will be contained in the Chairman's Comprehensive Report to the Minister.
- 6.4.2 In line with section 8.47 of the *Code of Practice for the Governance of State Bodies*, a report on the SEC's compliance with tax laws will be furnished each year to the Department of Education and Skills. The report will confirm that the SEC has complied with its obligations under tax law and will be contained in the Chairman's Comprehensive Report to the Minister.
- 6.4.3 In line with section 8.48 of the *Code of Practice for the Governance of State Bodies*, the SEC will provide details of legal disputes involving expenditure of €25,000 or over to the Department of Education and Skills once a year by 30th June of each year including an estimate of the legal costs incurred up to the date of such information. This will be contained in the Chairman's Comprehensive Report to the Minister.
- 6.4.4 The Board will approve the publication of the report on protected disclosures in accordance with section 22 of the *Protected Disclosures Act 2014* not later than 30 June in each year.
- 6.4.5 In line with Article 31 of the 2003 Establishment Order, the Commission shall, in each year, not later than such day as the Minister shall direct, make a report to the Minister of its activities during the preceding year and make such other reports to the Minister as the Minister may require.

6.5 *Deadlines*

- 6.5.1 Where the audit has been unavoidably delayed and fulfilling the requirements under 5.3.1. and 5.3.2 above would cause unjustifiable difficulties, the SEC will seek the consent of the Minister to extend the relevant deadline.

6.6 *Formal Logs/Registers*

- 6.6.1 To aid the maintenance of consolidated corporate records, the Commission shall maintain formal logs/registers to enhance oversight arrangements (both Nil and actual returns) including:
- i. A log of all instances of serious issues brought to the attention of the Minister;
 - ii. Commissioners finding evidence of non-compliance with statutory obligations;
 - iii. A log for recording the concerns of Commissioners which cannot be resolved;
 - iv. A log of disclosure of interests
 - v. A log of return and/or disposal of documentation from Commissioners/former Commissioners;
 - vi. A register/of disposal of assets of €5,000 and above to Commissioners, employees of their families or connected person.
- 6.6.2 The Secretary is responsible for the maintenance of the above logs/registers.

7 Risk Management, Internal Control, Audit and Risk Committee and Internal Audit

7.1 Risk Management

7.1.1 The Commission is responsible for the approval of the SEC Risk Management Framework (CGF/104). As part of the risk management responsibilities, the Commission will review material risk incidents and note or approve management's actions, as appropriate, at Commission meetings.

7.1.2 The key elements of the Commission's oversight of risk management are

- Establishing an Audit and Risk Committee to give an independent view in relation to risks and risk management systems (see *Audit and Risk Committee Written Charter and Terms of Reference* (CGF/106));
- Making risk management a standing item on the Commission meeting agenda;
- Review management reporting on risk management (through the Executive Report to the Commission) and note/approve actions as appropriate;
- Review and approve the *Risk Management Framework* (CGF/104) at least annually;
- Review and approve the Corporate Risk Register at least annually;
- Require an external review of effectiveness of the SEC Risk Management Framework periodically; and
- Providing confirmation in the Annual Report that the Commission has carried out an assessment of the SEC's principal risks, including a description of these risks, where appropriate, and associated mitigation measures or strategies.

7.2 Internal Control

7.2.1 The Commission is responsible for ensuring that effective systems of internal control are instituted and implemented in the SEC including financial, operational and compliance controls and risk management and the Commission should review the effectiveness of these systems annually in line with the *Code of Practice for the Governance of State Bodies*.

7.2.2 The existence of risk management policies and internal control systems do not on their own constitute effective risk management. Effective and on-going monitoring and review are essential elements of sound systems of risk management and internal control. Reviewing the effectiveness of internal control is an essential part of the Board's responsibilities. The Commission is required to form its own view on effectiveness of internal control systems based on the information and assurances provided by the Executive at Commission meetings.

7.2.3 The level of audit coverage (see section 7.3 and 7.4) will be kept under active review by the Commission.

7.2.4 **Annual Review of Effectiveness of Internal Control**

7.2.4.1 In line with the process for the completion and approval of the Statement of Internal Control (see section 6.3.1.4), the Commission will undertake an annual review of the effectiveness of internal control systems to ensure that it has considered all aspects of risk management and internal control for the year under review and up to the date of approval of the annual report and financial statements. The annual review of effectiveness should consider the following:

- changes since the last review in the nature and extent of significant risks and the ability of the SEC to respond effectively to changes in its business and external environment;
- the scope and quality of management's ongoing monitoring of risks and the system of internal control and, where applicable, the work of its internal audit unit and other providers of assurance;
- the extent and frequency of the communication of the results of the monitoring to the Commission, and the Audit & Risk Committee, which enables it to build up a cumulative assessment of the state of control in the SEC and the effectiveness with which risk is being managed;
- the incidence of significant control failings or weaknesses that have been identified at any time during the period and the extent to which they have resulted in unforeseen outcomes or contingencies that have had, could have had, or may in the future have, a material impact on SEC's financial performance or condition; and
- the effectiveness of the SEC's public reporting process.

7.2.4.2 The annual review of effectiveness should conclude on the extent to which controls are adequate, and were operating, and should outline actions required to address any deficiencies arising.

7.2.4.3 The timely completion of the annual review is critical if it is to fulfil its objectives of providing assurance in relation to the operation of controls in the reporting period. The annual review should be conducted close to the end of the period under review or as soon as possible after the end of the financial period under review, and no later than three months after the period end.

7.3 *Audit and Risk Committee*

7.3.1 The Commission has established an Audit and Risk Committee as a Committee of the Board with the approved *Audit & Risk Committee Written Charter and Terms of Reference* (CGF/106).

7.3.2 The Audit and Risk Committee will advise the Commission on:

- the strategic processes for risk, internal control and governance;
- the accounting policies, the financial statements, the annual report of the SEC (if requested), including the process for review of the financial statements prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;
- the planned activity and results of both internal and external audit;
- adequacy of management response to issues identified by audit activity, including C&AG's management letter of representation;
- assurances relating to the management of risk and corporate governance requirements for the SEC;

- provide assurance to the Board that the requirements for public procurement are being fully adhered;
- (where appropriate) proposals for tendering for internal audit services or for purchase of non-audit services from contractors who provide audit services; and
- anti-fraud policies and protected disclosure processes; and
- where specifically requested by the Commission, arrangements for special investigations.

7.3.3 The Audit and Risk Committee Work Programme is subject to the review and approval of the Commission.

7.3.4 The Audit and Risk Committee formally report in writing to the Commission in advance of meetings of the Commission by way of circulation of the agreed minutes of the previous meeting, as necessary. The Chairperson will also provide a verbal update on behalf of the Audit and Risk Committee at the Commission meeting.

7.3.5 The Audit and Risk Committee will provide the Commission with an Annual Report after its final meeting in each calendar year. Following the Commission's consideration of the Audit and Risk Committee Annual Report, the Chairperson will meet with the Chairperson of the Audit and Risk Committee as part of the appraisal process (see Appendix 9).

7.3.6 The Commission may ask the Audit and Risk Committee to convene further meetings to discuss particular issues on which they seek the Committee's advice.

7.4 *Internal Audit*

7.4.1 The internal audit activity within the SEC is established by the Commission, with guidance from the Audit and Risk Committee. The internal audit activity's responsibilities are defined by the Commission as part of their oversight role with the approved *Internal Audit Written Charter and Procedures*.

7.4.2 The Head of Internal Audit, the contracted Internal Auditor and a representative of the C&AG external audit has free and confidential access to the Chairperson.

7.4.3 In conjunction with the Audit and Risk Committee Chairperson, the Head of Internal Audit will communicate and interact directly with the Commission, including in executive sessions and between Commission meetings as appropriate. This will include providing an update to the Commission on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its internal audit plan. Reporting will also include significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by the Commission.

7.4.4 The outcome of Internal Audit Reports will be communicated to the Commission.

7.4.5 The Head of Internal Audit will confirm to the Commission, at least annually, the organisational independence of the Internal Auditors.

8 Other Commission Responsibilities

8.1 Procurement

- 8.1.1 It is the responsibility of the Commission to satisfy itself that the requirements for public procurement are adhered to and to be fully conversant with the current value thresholds for the application of EU and national procurement rules. Through Commission approval of the SEC Corporate Procurement Plan and Procurement Procedures, the Commission will satisfy itself that procurement policies and procedures have been developed and published to all staff.
- 8.1.2 Through the Executive reporting on the contracts database/listing for all contracts/payments in excess of €25,000 at the Audit & Risk Committee, allied to notification system to of non-competitive procurement, the Commission can satisfy itself that procedures are in place to detect non-compliance with procurement procedures. Non-competitive procurement should be reported in the Chairperson's Comprehensive Report to the Minister.
- 8.1.3 The Chairperson should affirm adherence to SEC Procurement Procedures and the development and implementation of the Corporate Procurement Plan in the Chairperson's Comprehensive Report to the Minister.

8.2 Public Spending Code

- 8.2.1 The Public Spending Code is the comprehensive set of expenditure appraisal and value for money requirements and related guidance covering all public expenditure.
- 8.2.2 The Board should ensure that robust and effective systems and procedures are in place in the SEC to ensure compliance as appropriate, with the relevant principles, requirements and guidelines of the Public Spending Code.

9 Commissioner Training

- 9.1.1 New Commissioners will undergo a formal induction process (including individually tailored training) from the Secretary.
- 9.1.2 The Secretary will liaise with Commissioners and the Chairperson, annually to agree:
- the training needs of the Commission as a whole which can be provided in a group setting;
 - the individual training to be undertaken by each individual Commissioner, where necessary.
- 9.1.3 The Secretary will facilitate the delivery of the training agreed under section 9.1.2.

10 Performance Review

10.1 Self Assessment

10.1.1 Monitoring of effective corporate governance by the Commission includes continuous review of the internal structure of the SEC to ensure that there are clear lines of accountability for management throughout the organisation. In addition to requiring the monitoring and disclosure of corporate governance practices on a regular basis, the Commission will undertake an annual self-assessment evaluation of its own performance and that of the Audit and Risk Committee at the final meeting of each calendar year.

10.1.2 The Commission's annual self-assessment evaluation of its performance will take place without members of the Executive present. In completing this self-assessment, the Commissioners will consider the model Board self-assessment Evaluation Questionnaire which accompanied the Code of Practice for the Governance of State Bodies⁵. The issues of independent judgement and fiduciary duties of Commissioners (see section 2.5) will also be considered.

10.2 External Evaluation

10.2.1 An external evaluation proportionate to the size and requirements of the SEC will be carried out at least every 3 years. The issues of independent judgement and fiduciary duties of Commissioners (see section 2.5) will be considered as part of the external evaluation. The external evaluation may consider whether the number of Commissioners is appropriate for the SEC in ensuring that it can work effectively while delivering the mandated work required to support robust governance.

⁵ <http://govacc.per.gov.ie/wp-content/uploads/Board-Self-assessment-Evaluation-Questionnaire.pdf>

Appendix 1: Fees to Commissioners

1. Board Fees are payable to the Chairperson and Commissioners. The Commission must ensure that the fees paid to Chairpersons and Commissioners are at the rates sanctioned and approved by the Minister for Public Expenditure and Reform and that no fees are paid to public servants or public sector employees (with the exception of certain worker Directors of commercial State bodies only) under the One Person One Salary rules.
2. It is a requirement since January 2012 that all existing Board members of State bodies, and any members that may be appointed in the future to such Boards, are to be given the option by the relevant Minister to waive the related Board fee on a discretionary basis as a matter of formal protocol.
3. Board fees are subject to taxation and other statutory deductions. The requirements are set out in Statement of Practice SP-IT/1/04 (Revised April 2011) *'Tax Treatment of Remuneration of members of State and State Sponsored Committees, Boards, Commissions and other Bodies'*, available from the Office of the Revenue Commissioners. Any queries in this regard should be directed to the Office of the Revenue Commissioners.
4. As part of the Chairperson's Comprehensive Report to the Minister, the Chairperson will affirm that Government Pay Guidelines are being complied with in respect of such appointees who serve on the Board. The Chairperson's Comprehensive Report will also include a schedule of the fees paid to each Commissioner.

Appendix 2: Responsibilities of the Chairperson under the Code of Practice for the Governance of State Bodies

1. The Chairperson is responsible for leadership of the Commission and ensuring its effectiveness on all aspects of its role.
2. The Chairperson should display high standards of integrity and probity and set expectations regarding culture, values, and behaviours for the SEC and for the tone of discussions at Commission level.
3. *Commission's Agenda:* The Chairperson and the CEO are responsible for the effective management of the Commission's agenda and ensuring that adequate time is available for discussion of all agenda items, in particular strategic issues. The Chairperson and the CEO should meet in advance of the Commission meeting to agree the agenda.
4. *Openness and Debate:* Essential to the effective functioning of the Commission is dialogue which is both constructive and challenging. The Chairperson should promote a culture of openness and debate by facilitating the effective contribution of key management and all Commissioners
5. *Timely Information:* The Chairperson is responsible for ensuring that the Commission receive accurate, timely and clear information. The Chairperson should ensure effective communication with all relevant stakeholders.
6. *Board Skills:* Where a Chairperson is of the view that specific skills are required on the Commission, he/she should advise the Minister of this view for his/her consideration sufficiently in advance of a time when Commission vacancies are due to arise. This is in order to seek to ensure that the process undertaken under the *Guidelines for Appointments to State Boards* identifies candidates with those skills and so that the Minister may take the Chairperson's views into consideration when making appointments from qualified candidates from the stateboards.ie process.
7. *Information Flows:* Under the direction of the Chairperson, the responsibilities of the Secretary include ensuring good information flows within the Commission and its committees and between senior management and Commissioners, as well as facilitating induction, mentoring and assisting with ongoing professional development as required.
8. *Comprehensive Report to the Minister:* The Chairperson should furnish to the Minister in conjunction with the annual report and financial statements of the SEC a comprehensive report to the Minister covering the SEC in accordance with paragraph 1.9 of the *Code of Practice for the Governance of State Bodies - Business and Financial Reporting Requirements*.
9. *Oireachtas Committee:* The Chairperson is required to be available to the appropriate Oireachtas Committee to discuss the approach they will take to their role as Chairperson and their views about the future contribution of the SEC or the Commission.
10. *Advice to the Minister:* The Chairperson will keep the Minister for Education and Skills advised of matters arising in respect of the SEC.
11. *Non-compliance:* If a Commissioner finds evidence that there is non-compliance with any statutory obligations that apply to the SEC, he/she should immediately bring this to the attention of their fellow Board members with a view to having the matter rectified. The matter

should also be brought to the attention of the Minister by the Chairperson indicating (i) the consequences of such non-compliance and (ii) the steps that have been or will be taken to rectify the position. It is the Chairpersons responsibility to make such issues known to the Minister.

12. *Decisions on Matters relating to Material Interests:* Where a question arises as to whether or not an interest declared by a Commissioner is a material interest, the Chairperson should determine the question as to whether the provisions of the *Code of Practice for the Governance of State Bodies* apply.

Appendix 3: Responsibilities of the Secretary

1. The role of the Secretary of the Commission should be seen as a support to the Commission
2. The Secretary may be assigned such functions and duties as may be delegated by the Commission. The duties can be classified as follows:
 - statutory duties;
 - duty of disclosure;
 - duty to exercise due care, skill and diligence; and
 - administrative duties.
3. The Secretary should report to the Chairperson on all Commission governance matters and should assist the Chairperson in ensuring relevant information is made available to the Commission and its committees. The Secretary is responsible for advising the Commission through the Chairperson on all governance matters. The Commission should have a list of statutory obligations and regulations that are required to be complied with and the execution of which depends on the Secretary (See Appendix 4).
4. The Secretary is responsible for the formal induction of new Commissioners and organising mentoring for Commissioners where required. Upon appointment of new Commissioners, the Secretary will provide them with the following information (in line with section 3.7 of the *Code of Practice for the Governance of State Bodies*):
 - This document;
 - All documents referenced under section 3.2 of this document
 - a statement explaining the Board members' responsibilities in relation to the preparation of the financial statements, the State body's system of internal control and audit and for reporting on the business as a going concern with supporting assumptions or qualifications as necessary;
 - a statement informing Board members that they have access to the advice and services of the Secretary of the Board, who is responsible to the Board for ensuring that Board procedures are followed and that these procedures comply with the applicable rules and regulations;
 - a copy of the *State Examinations Commission Establishment Order 2003*;
 - the most up to date version of the *Code of Practice for the Governance of State Bodies* and any relevant circulars and/or guidance notes; and
 - Rules and Programme for Secondary Schools.
5. The Secretary will maintain a special confidential register of interests disclosed by Board members as described under section 4.3.5 and the logs/registers set out in section 6.6.
6. The Secretary will facilitate access to former Commissioners to Commission papers relating to the time of their term on the Commission as required and collection of Commission material for secure disposal following the conclusion of a period of Commission membership

Appendix 4: Statutory Obligations and Corporate Governance Responsibilities

As a statutory body, staffed by civil servants, established through SEC Establishment Order 2003 under section 54 of the *Education Act 1998*, the SEC is subject to the following corporate governance and statutory obligations including:

- The Code of Practice for the Governance of State Bodies 2016;
- Ethics in Public Office Legislation;
- Protected Disclosures Act 2014;
- Regulation of Lobbying Act 2015;
- Data Protection Legislation;
- Freedom of Information Legislation;
- Compliance with Official Languages legislation;
- Compliance with Employment Law and Civil Service HR Legislative provisions;
- Compliance with Disability Legislation;
- Compliance with Public Financial Procedures;
- Compliance with Procurement Directives;
- Compliance with Health & Safety obligations; and
- Compliance with Energy Efficiency obligations as a public body.

The SEC is also obligated to comply with various administrative and policy initiatives applicable to the civil and public service such as adherence to Civil Service HR Guidelines/Circulars and the Civil Service Renewal Programme.

Appendix 5: Code of Conduct for Commissioners

1. *Intent and Scope of the Code of Conduct*

This Code of Conduct sets out the agreed standards of principle and practice which will inform the conduct of Commissioners of the SEC and its Committees. Should a Commissioner have any doubt in relation to any aspect of the code he/she should consult the Chairperson, CEO or Secretary of the Board. This Code of Conduct will be reviewed annually, alongside the Terms of Reference for the Board, subsequent to the Board self-evaluation process (see section 10.1).

2. *Objectives of the Code*

The objectives of this Code of Conduct are:

- Establish an agreed set of ethical principles to underpin the work of the SEC.
- Promote and maintain confidence and trust in the SEC.
- Prevent the development or acceptance of unethical practices.

Commissioners are obliged to comply with this Code of Conduct.

3. *Agreed Set of Ethical Principles*

Commissioners agree to observe the following principles/practices in the following areas:

3.1 *Integrity*

- Disclose outside employment/business interests in conflict ,or in potential conflict, with the work of the SEC;
- Not be involved in outside employment/business interests in conflict, or in potential conflict, with the work of the SEC;
- Avoid giving or receiving corporate gifts, hospitality, preferential treatment or benefits which might affect or appear to affect the ability of the donor or the recipient to make independent judgement on business transactions;
- Ensure a culture of claiming expenses only as appropriate to business needs and in accordance with good practice in the public sector generally;
- Ensure that the SEC's annual report and financial statements accurately reflect its work performance and are not misleading or designed to be misleading;
- Avoid the use of the SEC's resources or time for personal gain, for the benefit of persons/organisations unconnected with the SEC or its activities; and
- Commit not to acquire information or business secrets by improper means.

3.2 *Information*

- Support the Executive in the provision of access by the SEC to general information relating to the SEC's activities in a way that is open and enhances the accountability to the general public;
- Respect the confidentiality of sensitive information held by the SEC. This includes material such as:
 - reports submitted for consideration by the Commission;
 - personal information (including examination results);

- information received in confidence by the SEC;
- information relating to the involvement or performance of individual schools in the certificate examinations, or aspects thereof;
- material to be included in examinations papers and other test instruments if this information is brought to their attention for emergent reasons; and
- commercial or other specific sensitive information (including, but not limited to, future plans or details of major organisational or other changes such as restructuring).

Notwithstanding the above Commissioners may, in the interests of being as well briefed as possible, seek objective information on a matter under consideration by the SEC.

- Comply with *Protocol on the circulation and maintenance of confidentiality of documents* (Appendix 6);
- Observe appropriate prior consultation procedures with third parties where, exceptionally, it is proposed to release sensitive information in the public interest;
- Comply with relevant statutory provisions (e.g. Data Protection Legislation, Freedom of Information Acts 1997 and 2001).

3.3 *Obligations*

- Ensure that the SEC fulfils all of its regulatory and statutory obligations;
- Ensure that the SEC complies with detailed tendering and purchasing procedures, regulations and guidelines, as well as complying with prescribed levels of authority for sanctioning any relevant expenditure;
- Be satisfied that controls to prevent fraud have been put in place including adequate controls to ensure compliance with prescribed procedures in relation to claiming of expenses for business travel
- Conform with procedures laid down by the Commission in relation to conflict of interest situations;
- Endeavour to attend all Commission meetings; and
- Acknowledge the duty of all to conform to highest standards of business ethics.

3.4 *Loyalty*

- Acknowledge the responsibility to be loyal to the SEC and fully committed in all its activities;

3.5 *Fairness*

- Comply with employment equality and equal status legislation;
- Commit to fairness in their dealings; and
- Value customers and stakeholders equally and treat all equitably.

3.6 *Work/External Environment*

- Promote the development of a culture of 'speaking up' whereby workers can raise concerns regarding serious wrongdoing in the workplace without fear of reprisal⁶.

⁶ This is underpinned by the published Protected Disclosure Procedures (CGF 101).

- Place the highest priority on promoting and preserving the health and safety of fellow Commissioners and employees;
- Ensure that community concerns are fully considered; and
- Minimise any detrimental impact of the operations of the SEC on the environment.

3.7 *Communications*

- Observe SEC policy that only the Chairperson, CEO, or their nominee speaks on behalf of the SEC to the media or to the Education partners, including the Department of Education and Skills; and
- Ensure that any correspondence received by Commissioners relating to their work as Commissioners should be referred to the Executive for appropriate response.

3.8 *Ethics in Public Office*

- Ensure his/her compliance with relevant provisions of the Ethics in Public Office Acts 1995 and 2001.

3.9 *Gifts, Hospitality*

- Comply with the SEC explanatory booklet and practical guidance and direction on such areas as gifts and entertainment and on other ethical considerations which arise routinely will be provided.

3.9 *Tax Compliance*

- Commissioners should comply with the Standards in Public Office obligations with regard to tax clearance within the stipulated nine months after the appointment date.
- Should a Commissioner fall out of tax compliance (either personally or involved as a director of a corporate entity), the Commissioners needs to disclose this promptly to the Chairperson.

3.10 *End of Term of Office*

- The acceptance of further employment where the potential of conflict of interest arises should be restricted during a reasonable period of time after Board membership has ended;
- The non-disclosure of information obligations on Commissioners do not cease when Board membership has ended. Former Commissioners should treat commercial information obtained while acting in a Commissioner capacity as confidential. Upon the completion of their term, Commissioners should submit a signed declaration that this Code of Conduct is not compromised and that all sensitive/confidential information received will be treated as confidential;
- Commissioners should not retain documentation obtained during their terms as a Commissioner and should return such documentation to the Secretary of the Board or otherwise confirm through a signed formal statement to the Secretary of the Board that all such documentation in their possession has been disposed securely. In the event that former Commissioners require access to Board papers from the time of their term on the Board, this can be facilitated by the Secretary of the Board.

Appendix 6: Protocol on the circulation and maintenance of confidentiality of documents

Introduction

1. The SEC is committed to openness and transparency in its operations and will pro-actively comply with its obligations under Freedom of Information legislation. However, the unauthorised release of documentation or information can hamper the work of the SEC and damage the integrity of its operations. This protocol sets out procedures to be followed in order to provide safeguards to ensure that confidential documents and information of the SEC are disclosed only in an authorised way.
2. This Protocol applies to all documents circulated to the Commission whether for the purpose of a meeting of the Commission or to which a Commissioner has access to otherwise in his or her role. In the case of members of staff of the SEC, the Protocol applies to all documents a staff member has access to as part of his or her duties.

Access to relevant documents

3. The SEC Executive shall operate at all times in accordance with the principle that Commissioners are entitled to all information relevant to any matter on the agenda of a meeting of the Commission and that such information should be made available to each Commissioner in good time before the meeting at which the matter is for discussion or decision.
4. The Executive, in consultation with the Chairperson, shall decide on the documents which are relevant to any matter on the agenda of a Commission meeting. In deciding on whether a document is relevant or not they will be predisposed towards provision.
5. Where a Commissioner is of the opinion that a document which is relevant to a matter for discussion or decision has not been made available to him or her, he or she shall as soon as practicable, inform the Chairperson of his or her opinion and the Chairperson, in consultation with the CEO, shall decide whether the document is, or is not, relevant.
6. A Member who, having had his or her request for documents refused in accordance with paragraph 5, may table the matter as an agenda item at the next meeting of the Commission, immediately following the decision and the decision of the Commission on the matter shall be final.

Restricted circulation

7. Notwithstanding Paragraph 5 above, the CEO may, with the agreement of the Chairperson, circulate any document on a restricted basis only, where he or she is of the opinion that this is necessary in the interests of the effective conduct of the business of the SEC, the best interests of the SEC generally or there are other good and substantial reasons for so doing.
8. Where the CEO has, with the consent of the Chairperson, decided to circulate documents on a restricted basis only, he or she shall inform each of the Commissioners of that decision when the documents relating to the agenda of the meeting concerned are circulated and the reasons for that decision.
9. If a Commissioner is dissatisfied with the decision of the CEO, he or she may inform the Chairperson, who may, following consultation with the CEO reverse the decision in whole or in part.

10. A Commissioner who is unhappy with the decision taken in relation to the circulation of restricted documents as set in paragraph 9, may table the matter as an agenda item at the next meeting of the Commission, immediately following the decision and the decision of the Commission on the matter shall be final.
11. For the purposes of this Protocol restricted circulation means –
 - (a) circulation of a document only at the meeting where the matter it relates to is to be discussed and return of the document to the CEO on completion of the discussion of the matter at that meeting;
 - (b) circulation of part only of a document either in the normal way or as at sub-paragraph (a) above, or
 - (c) non-circulation of a document.

Staff of the SEC

12. While it is desirable that any staff of the SEC who are due to attend a meeting of the Commission be informed in advance of the agenda of a meeting of the Commission and that each of them, as appropriate, have access to all documents relating to agenda items, the CEO may confine access to any document as he or she considers appropriate.

Co-operation with inquiries

13. Where an unauthorised publication of a document occurs each Commissioner and each staff member shall co-operate fully with any inquiry into that publication as shall be carried out on behalf of the SEC.

Appendix 7: Schedule of Meetings (and associated decisions at those meetings)

Month	Meeting	Decision Items
January	No	
February	Yes	Approve Annual Work Plan and Budget Draft Unaudited Financial Statements issued to DES Statement of Internal Control signed off
March	Yes	In Advance of Oral and Practicals
April	Yes	
May	Yes	During Practical exams
June/July	2 meetings	1. Fixed date in advance of written exams 2. Fixed date re issues arising during written exams In addition the following to be completed: <ul style="list-style-type: none"> • Annual Report and Financial Statements submitted to DES • Chairpersons Comprehensive Report to the Minister • Report on legal disputes involving expenditure of €25,000 or over to DES • Protected Disclosures Annual Report
August	Yes	Fixed date re LC results
September	Yes	Fixed date re JC results
October	Yes	Fixed date re LC Appeals
November	Yes	Consider Audit and Risk Committee Annual Report Head of Internal Audit Confirmation of the organisational independence of the Internal Auditors. Review and Approve Corporate Risk Register Complete Board Self Evaluation Annual Review of Effectiveness of System of Internal Control Approve Audit and Risk Committee Annual Work Programme Complete review of Terms of Reference of the Commission, Audit and Risk Committee Written Charter and Terms of Reference and SEC Internal Audit Written Charter and Procedures (CGF 107)
December	No	

Appendix 8: Standard Agenda for Board Meeting

1. Board Pre – Meeting
2. Meeting commences with Conflict of Interest Declaration
3. Minutes of Previous Meeting and matters arising
4. Executive Report
5. Issues of Strategic Importance/Statement of Strategy Implementation:
6. Preparation and Planning for Examinations
7. HR
8. Corporate Affairs (Including Risk Management)
9. Audit and Risk Committee
10. Finance
11. Procurement
12. IT
13. AOB

Appendix 9: Process for the Appraisal of the Chairperson of the Audit and Risk Committee by the Chairperson

1. Following the Board's consideration of the Audit and Risk Committee Annual Report, the Chairperson will meet with the Chairperson of the Audit and Risk Committee as part of the appraisal process. The Chairperson will agree the appropriate format and content for this meeting with the Chairperson of the Audit and Risk Committee.
2. The Chairperson will note that the appraisal meeting took place at the next Commission meeting.
3. The Chairperson of the Audit and Risk Committee will note that the appraisal meeting took place at the next Audit and Risk Committee meeting.