

GOVERNANCE FRAMEWORK

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INTRODUCTION

Introduction

The Corporate Enforcement Authority ('**CEA**') is committed to the highest standards of corporate governance. The purpose of this Governance Framework ('**Framework**') is to:

- support the Authority, senior management, and the CEA as a whole in operating in an effective manner, and

- provide clarity as to roles and responsibilities for setting strategy, decision making, executing strategy, and delivering outputs and outcomes.

This Framework, which describes the key elements of the CEA's governance obligations and responsibilities, takes account of both the Companies Act 2014 ('**2014 Act'**) and the Code of Practice for the Governance of State Bodies ('**the Code**').

This Framework is a living document and will be reviewed by the Authority after twelve months.

Approved on 13 August 2026.

Ian Drennan	**Seán Cotter**	**Gráinne Mannion**
Authority Chairperson	**Authority Member**	**Authority Member**

LEGISLATIVE BASIS

Establishing legislation

Provision for the establishment of the CEA was made in the Companies (Corporate Enforcement Authority) Act 2021, which amended the 2014 Act.

The CEA's statutory functions

As provided for by section 944D of the 2014 Act, the CEA's principal functions are to:

- encourage compliance with the 2014 Act,
- investigate instances of suspected offences and instances otherwise of suspected non-compliance under the 2014 Act,
- enforce the 2014 Act, including the prosecution of offences by way of summary proceedings,
- at its discretion, refer cases to the Director of Public Prosecutions where the CEA has reasonable grounds for believing that an indictable offence has been committed under the 2014 Act,
- exercise, insofar as it considers it necessary or appropriate, a supervisory role over the activity of liquidators and receivers in the discharge of their functions under the 2014 Act, and
- act as a member of the Irish Auditing and Accounting Supervisory Authority.

The CEA is also conferred with statutory functions in respect of certain investment vehicles under the Irish Collective Asset-management Vehicles Act 2015. In addition, the CEA is the competent authority for the purpose of imposing sanctions on company directors under the Companies (Statutory Audits) Act 2018 (which, similarly, amended the 2014 Act).

GOVERNANCE ARRANGEMENTS

Statutory provisions

The Authority

As provided for by section 944F of the 2014 Act, the CEA's governing body is the Authority (**Authority**), which shall comprise so many Members (not being more than three) as the Minister for Enterprise, Tourism & Employment (**the Minister**) shall determine.

Chairperson

In accordance with section 944G(1) of the 2014 Act, where the Authority comprises more than one Member, the Minister shall appoint one of the Members of the Authority to be the Chairperson. In accordance with section 944G(5), the Chairperson

> *shall carry on and manage and control generally the staff, administration and business of the Authority.*

The Chairperson is responsible for the running of the organisation and for corporate governance. The Chairperson is assisted in the leadership and management of the CEA by the Members and other senior executives.

Reflective of the additional responsibilities conferred upon the Chairperson by the 2014 Act, certain additional statutory provisions apply to the person holding that office. Specifically, the Chairperson shall:

- have a casting vote in case of decisions to be taken by the Authority in the event of a tied vote[1],
- whenever required in writing to do so by the Dáil Committee of Public Accounts, give evidence to that Committee on:
    - the regularity and propriety of the transactions recorded or required to be recorded in any book or other record of account subject to audit by the Comptroller and Auditor General (**C&AG**) that the Authority is

[1] Section 944G(2).

required by this Act to prepare,

- the economy and efficiency of the Authority in the use of its resources,

- the systems, procedures and practices employed by the Authority for the purpose of evaluating the effectiveness of its operations, and

- any matter affecting the Authority referred to in a special report of the C&AG under section 11(2) of the Comptroller and Auditor General (Amendment) Act 1993, or in any other report of the C&AG (in so far as it relates to a matter specified in paragraph (a), (b) or (c)) that is laid before Dáil Éireann[2], and

- at the request in writing of a Committee appointed by either House of the Oireachtas or jointly by both Houses of the Oireachtas, or a sub-Committee of such a Committee, attend before said Committee to give account for the general administration of the Authority[3].

In accordance with section 944G(3), where the Chairperson is unavailable to perform his or her duties due to absence or incapacity, the Minister shall appoint a person (which may be another existing Member or a member of staff of the Authority) to act as Chairperson for the duration of the period of absence or incapacity.

Members of the Authority

In accordance with section 944G of the 2014 Act[4], Members of the Authority are appointed by the Minister following recommendations made by the Public Appointments Service.[5]

[2] Section 944N(1).
[3] Section 944O(2).
[4] And, as applicable, section 944F(4).
[5] The Public Appointments Service shall ensure that a person is recommended under subsection 944G(3) for appointment only if satisfied that the person has the qualifications, experience, and skills necessary to enable the Authority to effectively perform its functions.

Under the 2014 Act, and subject to the Chairperson's statutory role and responsibilities, the Members of the Authority are collectively responsible for the CEA's governance. Specifically, the Members of the Authority have collective responsibility for:

- the preparation and submission to the Minister of the Authority's Strategy Statements[6],
- the preparation and submission to the Minister of annual work programmes[7],
- the preparation and submission to the Minister of the Authority's annual reports[8],
- the maintenance of proper accounting records in respect of the CEA's income and expenditure[9],
- the preparation and submission to the C&AG of draft financial statements for audit and, immediately post-audit, submission of the audited financial statements, and the C&AG's opinion thereon, to the Minister[10],
- matters relating to the Authority's status as the appropriate authority within the meaning of the Civil Service Regulation Acts 1956 to 2005 in relation to the CEA's staff.[11]

Delegation/authorisation

In accordance with the provisions of section 944K(4), the Authority may authorise, in writing, CEA officers to perform specified functions. The Authority does so through written delegations of authority.

[6] Section 944U(1).
[7] Section 944U(5).
[8] Section 944T(1).
[9] Section 944X(2).
[10] Section 944X(4).
[11] Section 944K(9).

Code provisions

Interaction between the Code and the 2014 Act

The Code reflects the fact that State bodies are typically governed by a Board. The Code also makes clear that:

- it should be read in conjunction with the legislative provisions governing the State body, in the CEA's case the 2014 Act, and

- in the event of any conflict or inconsistency, the legislative provisions prevail.

This is relevant in circumstances where the Authority differs in some respects from a conventional Board of Directors (e.g., the Authority comprises three full-time, executive members as opposed to a Board which typically comprises a non-executive Chair and multiple non-executive directors). The Code also provides that

> *The provisions of this Code do not override existing statutory requirements and other obligations imposed by the Companies Act 2014, Ethics in Public Office legislation, the specific statutory provisions relating to the State body itself and any other relevant legislation (e.g. equality legislation, employment legislation).*

Role of the Authority

Subject to the provisions of the 2014 Act and to the Chairperson's role and responsibilities, the Code provides that the Authority's role is to:

- act with collective responsibility,

- provide leadership and direction to the organisation,

- set the ethical tone of the organisation,

- review the controls and procedures adopted by the organisation in order to provide itself with reasonable assurance that such controls and procedures are

adequate to secure compliance with statutory and governance obligations,

- provide oversight of management and, in that regard, take all necessary steps to make itself aware of any relevant information and access all information as necessary, and
- ensure that the Chairperson keeps the Minister advised on matters arising in respect of the organisation.

Meetings of the Authority

As required by the Code, the Authority meets regularly.

Matters reserved to the Authority

Under the 2014 Act, the statutory powers conferred upon the CEA vest in the Authority. Whereas the Authority delegates certain of its statutory powers to CEA officers, the exercise of certain statutory powers is reserved to the Authority.

The Authority also reserves certain other decision making to itself, e.g., in respect of:

- approval of strategy,
- approval of budgets,
- approval of annual work programmes,
- the exercise of certain statutory powers and functions,
- delegation of statutory powers,
- appointment of the Audit & Risk Committee (ARC) and approval of the ARC's Terms of Reference,

- approval of financial statements and annual reports,

- delegated levels of authority and policies in areas including risk management, finance, and HR,

- authorisation of certain expenditure and approval of certain contracts, and

- matters relating to the Authority's status as the appropriate authority within the meaning of the Civil Service Regulation Acts 1956 to 2005 in relation to the CEA's staff.

The Code also provides that the Authority should meet at least twice a year without members of management present to discuss any matters deemed relevant.

Annual confirmation of effective systems of internal control

The Authority has responsibility for ensuring that effective systems of internal control are instituted and implemented. The Chairperson, on behalf of the Authority, is required to confirm annually to the Minister that the CEA has an appropriate system of internal financial control in place.

Conflicts of interest

The Authority has put in place procedures to monitor and manage conflicts, and potential conflicts, of interest on the part of Authority Members and CEA officers.

Protected disclosures

The Authority has put in place procedures for the making of protected disclosures by workers who are, or were, employed by the CEA and for dealing with such disclosures. In addition, as a prescribed body, the Authority has put in place procedures for the making of protected disclosures to the CEA relating to matters under the 2014 Act.

Implementation of strategy and annual work programmes

Implementation of strategy should be supported through annual planning and budgeting. The Authority approves annual work programmes and undertakes an evaluation of actual performance by reference to annual work programmes.

Statutory financial statements

The Authority is responsible for the preparation of financial statements that give a true and fair view of the CEA's financial performance and of its financial position. The Authority is further responsible for ensuring that draft financial statements are submitted to the Minister and to the C&AG for audit within prescribed timeframes.

Secretary to the Authority

The Authority has appointed a member of senior management to act as Secretary to the Authority. The Secretary is provided with the necessary support in order to discharge that role.

The Secretary reports to the Chairperson on all Authority governance matters and assists the Chairperson in ensuring that relevant information is made available to the Authority and its Committees.

The Secretary is responsible for advising the Authority, through the Chairperson, on all governance matters and for providing the Authority with a schedule of statutory obligations and regulations that require to be complied with and the execution of which depends on the Secretary.

Role of the Chairperson

Subject to the provisions of the 2014 Act, the Chairperson is responsible for leadership of the Authority and for ensuring its effectiveness on all aspects of its role. That role includes responsibility for:

- agreeing Authority meeting agendas,

- ensuring that the Authority receives accurate, timely, and clear information,
- providing an annual comprehensive report to the Minister, and
- ensuring that the Chairperson's report to the Minister regarding the CEA's system of internal control is included in the associated annual report.

Role and responsibilities of Authority members

Subject to the provisions of the 2014 Act and to the Chairperson's statutory role and responsibilities, Members of the Authority are collectively responsible for the governance of the organisation.

All Authority Members have a fiduciary duty to the organisation (i.e., the duty to act in good faith and in the best interests of the organisation) in the first instance. This includes:

- acting in good faith in what the Authority Member considers to be in the interests of the organisation,
- acting honestly and responsibly in relation to the conduct of the affairs of the organisation,
- exercising powers only for the purposes allowed by law,
- not benefiting from the use of the organisation's property, information, or opportunities for their own benefit unless so authorised,
- not agreeing to any restriction of the Member's power to exercise independent judgement,
- avoiding conflicts of interest,
- exercising the care, skill, and diligence which would reasonably be expected of

a person in the same position with similar knowledge and experience as the Member.

Authority members should bring independent judgement to bear on issues of strategy, performance, resources, key appointments, and standards of conduct.

The expectation is that Authority members should maintain 100% attendance at Authority meetings. Members' attendance at Authority meetings is disclosed in annual reports.

If an Authority Member finds evidence that there is non-compliance with any statutory obligation applying to the organisation, they should immediately bring that to the attention of the other Authority 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 Chairperson's responsibility to make such issues known to the Minister.

The Authority has, by way of formal resolution, laid down procedures whereby Authority members, in the furtherance of their duties, may take independent professional advice, if necessary, at the reasonable expense of the organisation where they judge it necessary to discharge their responsibilities as Authority members.

Authority members' induction

Upon their appointment, all new Members of the Authority are provided with induction, which includes:

- the schedule of matters reserved to the Authority,

- the procedures for obtaining information on relevant new laws and regulations,

- the procedures to be followed when decisions are required between Authority meetings,

- the composition and terms of reference of all Authority Committees,

- a statement explaining Authority 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 Authority members that they have access to the advice and services of the Secretary to the Authority, who is responsible to the Authority for ensuring that Authority procedures are followed and that these procedures comply with the applicable rules and regulations,

- a copy of the Code of Conduct for Authority members, including requirements for disclosure of Authority members' interests and procedures for dealing with conflict of interest situations,

- information on the role and responsibilities of the organisation,

- a copy of the 2014 Act, together with the most up to date version of the Code and any relevant circulars and/or guidance notes, and

- a listing of the statutory requirements relating to the organisation.

Assessment of Authority effectiveness

The Authority should, on an annual basis, undertake a self-assessment of its own performance and effectiveness. The Chairperson should act on the performance evaluation by addressing any weaknesses identified through the self-assessment.

An external evaluation, proportionate to the size and requirements of the organisation, should be conducted at least every three years.

The annual report should include a statement of how the Authority operates, including a high-level statement of which types of decisions are taken by the Authority and which are delegated to management.

Ethics in Public Office Acts, Code of Conduct, and Conflicts of Interest

Ethics in Public Office Acts and Code of Conduct

The Ethics in Public Office Acts apply to Members of the Authority and to certain CEA officers. The CEA also has in place a Code of Conduct for Authority members and CEA officers that is reflective of the Civil Service Code of Standards and Behaviour and the template Code of Conduct as set out at Appendix C to the Code. In addition, the CEA has in place a policy to manage actual and potential conflicts of interest. This Governance Framework should be read in conjunction with those documents.

The Code of Conduct further recommends that the acceptance of further employment, where the potential for conflict of interest arises, should be restricted during a reasonable period of time after the exercise of a function in the organisation has ceased. This is brought to the attention of Authority members on their appointment.

Periodic disclosure of interests by Authority members

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

- their interests, and

- the interests, of which they have actual knowledge, of their spouse or civil partner, children, or children of their spouse or civil partner,

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

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 can be utilised for this purpose on an administrative basis. Given the scope for duplication, the annual statement of interests furnished in January each year under section 17 of the Ethics in Public Office Act 1995 will suffice for the purposes of the annual disclosure of interests under this Code.

Disclosure of interest relevant to a matter arising
In addition to the periodic statements of interests referenced above, Authority members are required to furnish a statement of interest at the time where an official function falls to be performed by the Authority member 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.

If an Authority member has a doubt as to whether an interest should be disclosed pursuant to the Code, he/she should consult with the Chairperson of the Authority and/or the Secretary to the Authority.

Details of interests disclosed under this provision should be kept by the Secretary to the Authority in a special confidential register. Access to the register should be restricted to:

- the Chairperson and Secretary to the Authority, and

- other members of the Authority on a strictly need to know basis.

Where a matter relating to the interests of the Chairperson arises, the other Authority members attending the meeting shall choose one of the Members present at the meeting to chair the meeting. The Chairperson should absent himself/herself when the Authority is deliberating or deciding on a matter in which the Chairperson or his/her connected person has an interest.

Authority documents on any deliberations regarding any matter in which a member of the Authority has disclosed a material interest should not be made available to the Authority member concerned.

As it is recognised that the interests of an Authority member and persons connected with him/her can change at short notice, an Authority member 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 to the Authority at the earliest opportunity.

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

Where a question arises as to whether an interest declared by an Authority member is a material interest, the Chairperson of the Authority should determine the question as to whether the provisions of the Code apply. Where an Authority member is in doubt as to whether he or she has an obligation under the Ethics in Public Office Acts 1995 and 2001, s/he should seek advice from the Standards in Public Office Commission under section 25 of the Ethics in Public Office Act 1995.

Protected disclosures legislation

Internal disclosures

The CEA has in place a procedure by which a worker who is, or was, employed by the organisation can make a protected disclosure pursuant to the Protected Disclosures Act 2014.

External disclosures

The CEA is a prescribed body for the purpose of matters relating to its statutory functions. The CEA has in place a procedure by which protected disclosure coming within this category of matters can be made.

Annual reporting

The CEA includes, in its annual reports, reports on protected disclosures received, as required by the Protected Disclosures Act 2014.

Risk management

The Authority has put in place a risk management framework and policy respectively. Risk is a standing item on the agenda for Authority meetings, and the Authority requires that management reports to it material risk incidents and associated actions.

In support of its risk management ethos, the Authority has appointed a Chief Risk Officer, who has a direct reporting line to the Authority and whose role includes promoting a risk management culture within the organisation and assisting management in discharging their risk management responsibilities.

The Authority includes confirmation in its annual reports that it has carried out an assessment of the organisation’s principal risks, including a description of those risks and the associated mitigation strategies/measures.

Internal control

The Authority is responsible for ensuring that effective systems of internal control are instituted and implemented, including financial, operational, and compliance controls and the Authority reviews the effectiveness of these systems annually. The Authority employs the services of a professional services firm to perform the role of Internal Auditor. The conduct of a review of the effectiveness of internal control forms part of Internal Audit's annual work programme as set by the Audit & Risk Committee. Confirmation of the performance of the annual review of effectiveness is included in the Authority's annual reports.

Audit & Risk Committee (ARC)

Membership

The Authority has established an ARC. Consistent with best governance practice, the Chairperson of the Authority should not act as Chairperson of the ARC.

Functions and responsibilities

The ARC operates under a Charter approved by the Authority. Under its Charter, the ARC's principal functions include:

- assessing management's approach to the design and implementation of appropriate risk management and internal control procedures,
- considering the appropriateness of selected accounting policies and whether those policies have been properly applied,
- assessing the comprehensiveness of the Statement on Internal Control,
- reviewing draft financial statements prior to submission to the C&AG for audit,
- recommending to the Authority the appointment of Internal Auditors,
- approving Internal Audit plans,

- receiving and reviewing reports from Internal Audit, including management's responses to issues arising,

- encouraging co-operation between the Office of the C&AG and Internal Audit,

- reviewing management letters received from, and letters of representation provided to, the Office of the C&AG, together with management's responses to issues arising,

- providing assurance to the Authority on internal control, risk management, financial reporting, and governance issues coming with its terms of reference.

Specialist expertise
Under its Charter, the ARC may, if considered necessary for the purpose of discharging its terms of reference, retain external assistance and/or advice.

Investigations
Under its Charter, the ARC is empowered to investigate any matter coming within its terms of reference. In that context, the ARC may, if considered necessary, retain external assistance and/or advice.

Secretary to the ARC
A senior member of management (typically the Secretary to the Authority) acts as Secretary to the ARC, thereby ensuring that the Committee has the support necessary to discharge its functions in an effective manner.

Internal Audit
As referenced above, the Authority employs the services of a professional services firm to perform the role of Internal Audit. Internal Audit's annual work programmes are approved by the ARC and the Internal Auditor reports to the ARC.

Relations with the Oireachtas, the Minister, and the Department

In addition to the statutory provisions governing the CEA's relationship with the Oireachtas and the Minister respectively (which are detailed elsewhere herein), the Code sets out certain additional provisions.

Relations with the Department

As recognised by the Code, certain State bodies' governing legislation requires that they operate entirely independently of their parent/line Departments. This is the case with the CEA, which, as a body having law enforcement functions, is required to act independently in taking enforcement decisions and actions. However, as also recognised by the Code, functional independence can be achieved and is fully compatible with statutory and financial oversight. Irrespective of the degree of statutory autonomy and independence required to discharge its functions, as a body funded by the State and conferred with statutory functions, the CEA must be subject to sufficient oversight and accountability to ensure that it is performing effectively and delivering its objectives to ensure that public resources are used efficiently and effectively.

To that end, the CEA enters into Oversight & Performance Delivery Agreements (OPDA) with the Department annually. These agreements detail, *inter alia*, the arrangements for oversight, monitoring, and reporting on conformity with agreements. The OPDA process is supplemented by quarterly liaison meetings between the CEA and the Department and, annually, the CEA meets with the Department's Management Board.

On more routine, day-to-day, matters the CEA engages with the Liaison Unit, as assigned by the Department and as required with its Finance, HR, and ICT Units. In addition, the CEA and the Department have in place a Data Processing Agreement which governs the provision by the Department of ICT and payroll services etc. to the CEA.

Procurement

It is the responsibility of the Authority to satisfy itself that the requirements for public procurement are adhered to. The Authority is required to satisfy itself that procurement policies and procedures have been developed and published to all staff.

The CEA is required to have in place a contracts database/listing for all contracts/payments in excess of €25,000.

The Authority should ensure that competitive tendering is the standard procedure in the procurement process. Non-competitive procurement should be reported in the Chairperson's comprehensive report to the Minister and annually to the C&AG.

The CEA is required to prepare a Corporate Procurement Plan. This plan should be underpinned by analysis of expenditure on procurement and the procurement and purchasing structures in the organisation. The plan should set practical and strategic aims, objectives for improved procurement outcomes, and appropriate measures to achieve these aims should be implemented.

Sections 8.36 to 8.43 of the Code should be complied with.

Acquisition and disposal of land, buildings, and other material assets

Relevant provisions of the Code should be complied with.

Capital investment appraisal

Relevant provisions of the Code should be complied with.

Tax compliance

Tax clearance

It is the responsibility of the Authority to satisfy itself that any applicable tax clearance requirements are fully complied with.

Tax compliance

The CEA should be exemplary in its compliance with tax legislation and should ensure that all tax liabilities are paid on or before the due date.

Reporting

A report on the CEA's compliance with tax law should be furnished each year to the Department. The report should confirm that the CEA has complied with its obligations under tax law.

Remuneration and superannuation

Chairpersons and Authority members are required to implement Government policy in relation to remuneration and superannuation.

The Authority is required to publish in its annual reports details of any non-salary fees paid in respect of Authority members and the salaries of the Authority members.

Travel and official entertainment

The Authority is required to ensure that all relevant Civil Service circulars, and other applicable instruments, are complied with.

Members of An Garda Síochána on secondment to the CEA are responsible for ensuring that all applicable AGS rules, regulations, and circulars relating to the claiming of travel and subsistence are complied with.

Customer service

The CEA has in place a Customer Charter, which sets out the level of service that can be expected and how to submit a complaint in that regard.

Lobbying

The Regulation of Lobbying Act 2015 (**Lobbying Act**) is designed to provide information to the public about:

- who is lobbying,
- on whose behalf lobbying is being carried out,
- the issues involved in the lobbying,
- the intended result of the lobbying,
- who is being lobbied.

Under the Lobbying Act and associated Regulations, the Members of the Authority are designated public officials. Section 6(4) of the Lobbying Act requires each public body to publish a list showing the name, grade, and brief details of each designated public official. The purpose of the list is twofold, *viz*:

- to allow members of the public to identify those persons who are designated public officials, and
- as a resource to lobbyists filing a return to the Register who may need to source a designated public official's details.

Other relevant provisions

There are a number of central policy documents which set out guidance for Civil Servants with regard to various issues which may arise during their time in the workplace. These include:

- Probation Guidelines,
- the Civil Service Disciplinary Code,
- Guidelines for Managing underperformance in the Civil Service, which operate in conjunction with the Performance Management and Development System,
- the Grievance Procedure, as set out in Circular 11/2001,
- the Attendance Management Policy, and
- the Civil Service Dignity at Work policy.

CONFIDENTIALITY
AND
FREEDOM OF INFORMATION

Confidentiality - statutory provisions

Companies Act 2014

As provided for by section 944P of the 2014 Act, all CEA officers, past and present, operate under a statutory duty of confidentiality, breach of which is an offence. All officers are, upon appointment, apprised of their confidentiality obligations and of the potential consequences of failing to comply with same.

Garda Síochána Act 2015

In addition to being subject to the provisions of section 944P of the 2014 Act, members of AGS on secondment to the CEA remain subject to the confidentiality provisions of section 62 of the Garda Síochána Act 2015.

Official Secrets Act 1963

The Official Secrets Act 1963 (**1963 Act**) applies to both civil servants and members of AGS. Section 4(1) of the 1963 Act provides that

> *A person shall not communicate any official information to any other person unless he is duly authorised to do so or does so in the course of and in accordance with his duties as the holder of a public office or when it is his duty in the interest of the State to communicate it.*

Breach of section 4 is an offence.

Confidentiality – other relevant provisions

Civil Service Code of Standards and Behaviour

Section 7 of the Code provides that:

> *All civil servants should ensure that they deal with queries from members of the public in an open and helpful way. Under the Freedom of Information Acts 1997 and 2003 (FOI Acts), members of the public enjoy a legal right of access*

to information held by Government Departments/Offices and other public bodies, subject to certain exemptions defined in the FOI Acts. Arising from the FOI Acts, certain officers are given explicit responsibility for the provision of information to members of the public on foot of requests under the FOI Acts. Civil servants should take particular care to inform themselves about the FOI procedures applying in their Departments/Offices.

Particular care should be taken to safeguard information concerning the private affairs of members of the public or concerning the commercial affairs of companies or organisations which has been submitted in connection with official business on condition, or on the reasonable assumption, that it would remain confidential. The FOI Acts recognise the importance of protecting such information in the normal course from third party access. Where exceptionally sensitive information of a personal, commercially sensitive or confidential nature is under consideration for release in the public interest, the FOI Acts impose a number of safeguards to ensure the rights of the person(s) concerned are fully respected.

It remains a requirement under the Official Secrets Act 1963 that all civil servants, including those who are retired or on a career break, avoid improper disclosure of information gained in the course of their official work. For example, disclosure of information would be likely to be improper where a person has not been given responsibility to provide information to the public under the FOI Acts, or is not otherwise authorised to do so.

Code provisions

The Code, at paragraph 5.6, provides that

The Code of Conduct should make clear that obligations of the [Authority] *and employees regarding the non-disclosure of privileged or confidential information do not cease when* [Authority] *membership or employment in the State body has ended. This should be brought to the attention of employees and of* [Authority] *members on their appointment to the* [Authority]*. Former*

[Authority] *members should treat commercial information received while acting in that capacity as confidential.*

[Authority] *members should not retain documentation obtained during their terms as an* [Authority] *member and should return such documentation to the Secretary to the* [Authority] *or otherwise indicate to the Secretary to the* [Authority] *that all such documentation in their possession has been disposed of in an appropriate manner. In the event that former* [Authority] *members require access to* [Authority] *papers from the time of their term on the* [Authority]*, this can be facilitated by the Secretary to the* [Authority]*.*

Freedom of Information - statutory provisions

Under the Freedom of Information Act 2014[12] (as amended), Freedom of Information of Information legislation does not apply to any record held or record created by the CEA under the Companies Acts, save as regards a record concerning the general administration of the organisation.

[12] Schedule 1, Part 1.

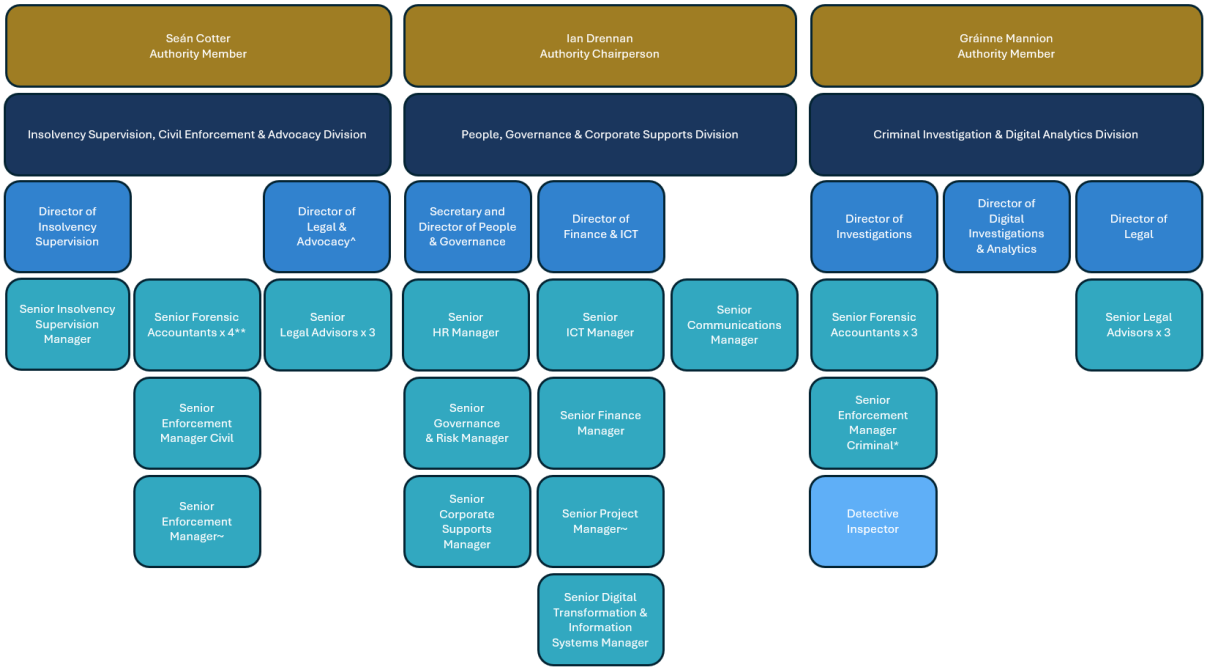
ORGANISATION STRUCTURE &
SENIOR MANAGEMENT RESPONSIBILTIES

Organisation structure[13]

The CEA is divided into three Divisions, *viz*:

- Insolvency Supervision, Civil Enforcement & Advocacy,
- People, Governance & Corporate Supports, and
- Criminal Investigation & Digital Analytics.

Each Division is headed by a Member of the Authority.



Authority meetings

The Authority meets regularly in accordance with its Terms of Reference and Meeting Procedures.

[13] As at August 2026.

Management Advisory Committee (MAC)

Membership

The MAC comprises the Members of the Authority and the Directors and is chaired by the Authority Chairperson.

Role and responsibilities

The role of the MAC is to support the Authority in the discharge of its functions, including by:

- providing advice to the Authority on matters coming within its remit,
- supporting the Authority in promoting an organisational culture that:
    - is consistent with the CEA's chosen values of professionalism, integrity, and independence,
    - is supportive of the CEA's commitment to DEI,
    - promotes teamwork, collaboration, and innovation,
- supporting the Authority in the formulation and delivery of strategy and business plans,
- supporting the Authority in its responsibility for ensuring effective systems of internal control,
- supporting the Authority in the identification of organisational priorities and in ensuring value for money in the use of resources,
- supporting the Authority in evaluating organisational performance against agreed performance indicators,
- supporting the Authority in its risk management responsibilities,

- promoting and facilitating cross-Directorate co-operation and collaboration,

- supporting the Authority in promulgating, implementing, and monitoring the effectiveness of policies and procedures within the organisation,

Sub-committees of the MAC may be constituted as necessary.

Meetings
The MAC meets monthly.

There is no set quorum for MAC meetings. Dates are set in January and all members of the Committee are expected to attend meetings.

Staff members that are not members of the Committee may attend MAC meetings, or parts thereof, by invitation.

Standing agenda items include:

- approval of minutes and review of actions arising from last meeting,

- financial report,

- risk report,

- ICT projects,

- Directors' updates,

- communications calendar,

- main messages/summary for staff.

Decisions and key points raised are formally recorded. Key messages to staff are circulated after each meeting and meeting minutes are circulated when approved by the Authority Chairperson.

MAC members provide updates to their teams as soon as practicable following meetings.