HUGH LANE GALLERY TRUST LTD

(Company No. 284832)

Code of Governance

Mission:

The Gallery is committed to the care and public exhibition of its collection and to promoting an understanding, knowledge and appreciation of modern and contemporary art. This will be achieved through thoughtful, illuminating and innovative approaches to all our programmes and projects. As a lead supporter of visual art practice, the Gallery will nurture new thinking and scholarship on visual art practice which will shape the focus and direction of the Gallery’s activities including acquisitions, temporary exhibition programmes, education and research projects, programmes of events and publications.

The Gallery actively fosters ongoing productive engagement with artists, institutions, foundations and collectors in its role as a leader in the support and appreciation of the Visual Arts.

The Gallery’s programmes embrace focused aims to provide greater access to and appreciation of visual art practice across all communities.
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GLOSSARY:

The Company ------------------------------- means the Hugh Lane Gallery Trust Limited

A Member------------------------------------- means a person admitted to Membership of
the Company in accordance with the Articles
of Association under Article 3. (City Council
Officials in this case)

Board of Directors------------------------ means the Trustees elected by the Members
of the Company in the capacity of a Board of
Directors or by whatsoever name called but
so that they shall be charged with the
management of the Company.

Chairperson of the Company-------------- means the Chairperson of the Board.

Trustee------------------------------------- means a Director of the Board
Hugh Lane Gallery Trust Limited

Code of Governance

Introduction:

Good governance arrangements are essential for organisations operating in the public or private sector. High standards of corporate governance in all state sponsored bodies whether in the commercial or non-commercial sphere, are critical to ensuring a positive contribution to the State’s overall economic efficiency and competitiveness.

This code of governance represents the application of best practice in corporate governance by both commercial and non-commercial state Bodies. State Bodies and their subsidiaries are required to confirm to the relevant Minister that they comply with the up to date requirements of the Government’s Code of Practice in their governance practices and procedures. The Hugh Lane Gallery Trust Limited will do this by adopting this Code of Governance, and by reporting back to the Members/Stakeholders of the Company who will in turn report to the relevant Minister.

The Board of the Trust is collectively responsible for promoting the success of the Hugh Lane Art Gallery by leading and directing the Trust’s activities. It will provide strategic guidance for the Art Gallery and monitor the activities and effectiveness of management. Board Directors will act on a fully informed basis, in good faith, with due diligence and care and in the best interest of the Art Gallery.

The Hugh Lane Gallery Trust Limited is a company established in 1998 under the Companies Acts 1963. It is a wholly-owned company of Dublin City Council. The Company (The Members), under its Memorandum and Articles of Association, elects Trustees, who are the Board of Directors, and who are charged with the Strategic Development and Management of the Gallery.

1) The Gallery premises and all its contents/assets are owned by Dublin City Council.

2) The Director and all the staff in the Gallery are employed and managed by Dublin City Council.

3) The annual funding and Budget (Capital and Revenue) for the Gallery is provided by Dublin City Council.
4) The day to day operation/business of the Gallery is managed by Dublin City Council and is carried out in line with Dublin City Council policy and procedures and which apply generally in the public service.

These four issues will be clarified through service level agreement/s between the Board and Dublin City Council.

The Company has all the rights and obligations applicable under the Companies Act, and must also operate in the context of the public accountability parameters applicable to the Public Service generally and to Dublin City Council.

The approach to Governance set out in the following sections seeks to preserve an appropriate balance between the autonomy and the accountability necessary for the development of the full potential of the Gallery. It identifies and segregates the respective roles and responsibilities of the Company and the Board of Directors and their interlocking relationship, and the relationship of both to Dublin City Council.

The Code reflects the terms of the Memorandum and Articles of Association and current best practice in relation to governance in the State.

The Company, Hugh Lane Gallery Trust Limited, was established under the Companies Acts 1963 to 2001 with, as its main object –

“To advance education in the Arts by operating and managing the Hugh Lane Municipal Gallery of Modern Art.”

It has specific powers to further this main object, and elects Trustees for the time being to act as Board of Directors of the Gallery and to further the main object. (These powers are outlined in the Memorandum of Association.

The Company must:

- Elect the Trustees, the numbers of which currently must not exceed twelve, viz;
  - Two senior officials nominated by the City Manager of Dublin City Council;
  - Four members (Councillors) of the City Council nominated by Dublin City Council;
  - A further six Trustees nominated by the Company;
- Appoint a Secretary to the Trust, who is also a Secretary to the Company;
• Hold an Annual General Meeting, at least, at which it must consider the Report of the Trustees; Annual Accounts, Balance Sheets, Auditor’s Report; the appointment and reappointment of Auditors and the remuneration of Auditors. (Other meetings may be held as the Company sees fit);
• Hold a meeting of the Company if requested to do so by the Secretary acting on behalf of a Trustee or any member of the Company.
• Direct the manner, terms and conditions which should apply to any borrowings proposed by the Board of Trustees, and obtain the necessary approvals of the City Council and the Minister for the Environment for any such borrowings;
• Have a registered office.

The Company may:

• Give directions to the Trustees at a General Meeting.
• Increase or reduce the number of Trustees, fill any vacancies which may arise, or remove Trustees.
• With the approval of the Revenue Commissioners, make additions, alterations or amendments to the Memorandum and Articles of Association.
• Admit others members of the Company.
• Remove from or re-admit members to the Company.
• Implement capital projects and borrow or raise money subject to approval of the Council and Minister; raise money through fundraising, donations, gifts or legacies.

Meetings Procedure:

• The Chairman for meetings of the Members will be the Dublin City Manager or his nominee.
• The quorum for a meeting is four. If a quorum for a meeting is not present within half an hour of the scheduled time, the meeting is adjourned for one week or such other arrangements as the meeting may decide.
• The Secretary prepares the Agenda in consultation with the Board of Directors or the Chairman of the Company.
• Twenty-one days notice must be given for a general meeting or for a meeting called for the passing of a special resolution.
• Any members of the Company may request that an item be placed on the Agenda by giving at least seven days notice in advance of the scheduled meeting.
• A resolution in writing, signed by all Members entitled to attend and vote at a meeting has the same validity as if it had been passed at a general meeting of the Company.
• Signatures may be electronic.
• On an annual basis, or at such other intervals as the Members decide, the Company shall review the quality of its governance and evaluate its own effectiveness.

The Trust/Board

The Trustees are elected by the Members of the Company and are the Board of Directors.
Individual Trustees are elected for a fixed term of three years, renewable for further fixed terms of three years. The process for the appointment and removal of Trustees is set out in Sections 4 and 9 of the Articles of Association.
The functions of the Board of Directors, arising from the objectives of the Company and as set out in the Memorandum and Articles of Association are:

• To collectively provide leadership and direction for the success and ongoing performance of the Art Gallery.
• To ensure compliance with statutory obligations applicable that may be set out in all relevant legislation.
• To develop and keep under review a strategic plan for the Gallery in accordance with the objects of the Trust.
• To oversee the management and development of the Gallery, including the care and exhibition of the Gallery’s pre-eminent collection.
• To provide and encourage the provision of amenities for education, information and participation in the visual arts.
• To enter into any arrangement for cooperation or reciprocal concession that may be beneficial to the Gallery with any person or body.
To enhance and improve this national asset through acquisitions by way of donations, purchases, bequests, in accordance with policies guidelines and financial arrangements agreed by the Board and by Dublin City Council.

To borrow or raise money for the development of the Gallery in accordance with a framework agreed by the Board and Dublin City Council and subject to the approval of the Minister for Environment.

To develop, put in place and review annually Service Level Agreement/s with the owners of the premises in which the Gallery is housed (Dublin City Council) with a view to ensuring that agreed capital developments are carried out, that relevant statutory obligations (including those related to health and safety) are adhered to and that security, maintenance and upkeep of the premises are provided to the appropriate standard.

To develop, put in place and review annually Service Level Agreement/s in relation to the following issues:
   a) Role and reporting arrangements for the Director and staff of the Gallery.
   b) Budgets, finances and Audit for the Gallery.
   c) Insurances, Inventory and Assets Register
   d) Risk Management, and maintenance of premises and its fabric.

To provide an Annual Report, including Audited Accounts, to the Company.

Provide information reasonably requested by the Members of the Company.

To appoint, in association with the Members of Company, a person who will act as Secretary of the Company, and Secretary of the Board, and carry out the functions assigned to the Secretary under the Memorandum and Articles of Association of Hugh Lane Gallery Trust Limited.

To oversee and guide the work of the Director and staff of the Gallery as appropriate in accordance with Delegation processes and service level agreements in place from time to time.

To evaluate and review the performance of the Director and, if deemed appropriate, agree and review key performance objectives on an annual basis.

To recommend programmes of Development and Training for the Director and other staff who work in the Gallery.
- To have general oversight of the performance of the Gallery Director and staff.
- To have oversight of succession planning in relation to the Board, the Director of the Gallery and key senior staff.
- To do all other such things as may be incidental or conducive to the attainment of the objectives of the Company.

**Meeting Procedures**

- The Directors will elect a Chairperson of the Board.

- If the Chairperson is not present within fifteen minutes of the time scheduled for a meeting, the Directors may elect one of the other Directors to Chair that meeting only.

- The Board may meet without the presence of the Director of the Art Gallery. The Director of the Art Gallery should absent himself/herself when matters related to his/her role, or key performance objectives are on the Agenda for discussion.

- The Board shall receive, from the Director, or any other appropriate staff member, balanced written assessments of issues and proposals being brought to them for consideration. These assessments shall, where appropriate, outline alternative options, and, if a recommendation is being made in regard to a particular course of action or decision, this shall be clearly stated as such.

- Decisions of the Board shall be clearly recorded.
Detailed Governance Procedures

The Trust/Board:

1. The procedural operation and functions of the Board/Trust are governed by the Memorandum and Articles of Association of the Hugh Lane Gallery Trust Ltd, and informed by the Government’s Code of Practice for the Governance of State Bodies; Ethics in Public Office Legislation, Standards in Public Office Legislation and Guidelines, Regulations and Protocols of Dublin City Council in place from time to time, and the current best practice in the governance of organisations.

2. The Board will regulate the frequency of its meetings as it thinks fit, to exercise effectively its strategic governance role and to monitor management and performance.

   The Board will appoint a Secretary and approve his/her role and function.

   Questions arising at a Board meeting will, where possible, be dealt with by consensus. If this is not possible, and there is an equality of votes the Chairperson will have a second, or casting vote. The Chairperson and the Secretary will, at the request of a Director, summon a meeting of the Board.

   The quorum for a meeting will be four.

3. The Directors shall act impartially and in the best interest of the Gallery and not act as a representative of any special interest group.

4. The Board of Directors may delegate the decision-making on its behalf to Committees and to the Executive Director.

5. The Board shall have a formal schedule of matters specifically reserved to it for decision. (as set out on pages 3-8)

6. It will be the responsibility of the Chairperson to ensure that the responsibility and authority of the Board is safeguarded. Excessive influence on Board decision-making shall be avoided, while allowing all Directors the opportunity to contribute fully to Board deliberations.
7. All Directors will have independent access to the advice and services of the Secretary to the Board, who shall endeavour to ensure that Directors are aware of all appropriate legal constraints, regulations and procedures.

8. Any business or other interests which could affect member’s independence will be dealt with as set out in the Conflict of Interests Policy.

9. The Board will provide an Annual Report. This Report shall include the Annual Audited Accounts, Balance Sheet, a Report from the Auditors, and a Report from the Directors.

10. The Board will ensure that a balanced and understandable assessment of the Gallery’s position is made in presenting its Report and Annual Accounts.

11. The Board will state in its Annual Accounts that it is responsible for approving the accounts, there shall also be a statement by external auditors engaged by the Board (through Dublin City Council) regarding their reporting responsibilities.

12. The Board will ensure that the Gallery has in place a robust system of internal management and control, including, but not limited to;
   - Financial and operational control systems and procedures which may include the safeguard of assets and collections, segregation of duties, information systems, and authority and approval procedures.
   - Managerial control systems, which may include defining policies and setting objectives; and it will review these matters periodically, setting key performance indicators and monitoring financial performance.

13. The Board may evaluate and review the performance of the Director and establish key performance indicators which would be reviewed on an annual basis or such other basis as the Board deems appropriate.

14. The Board will approve Dublin City Council’s Procurement and Financial Regulations/Procedures and they will apply to all the business and operation of the Gallery

15. The Board will, on an annual basis, review the quality of its governance and evaluate into own effectiveness.
16. The Board will be responsible for ensuring that a strong system of Risk Management is in place.

17. The Board will establish An Audit and Risk Management Sub-Committee which will report annually to it. The Board will approve policies and procedures on audit and risk management

18. The Board will establish an Acquisitions, Loans, and Exhibitions Committee and approve and adhere to policy and procedures on acquisitions, loans and exhibitions for the Art Gallery.

19. The Board will approve, and adhere to, a Code of Conduct policy and procedures for its members and for the staff in the Gallery.

20. The Board will approve and adhere to a Policy on the Deaccessioning of Artworks.

21. The Board will approve and adhere to a Policy and Procedures on Travel arrangements for staff and Directors.

22. The Board will approve and adhere to a Policy and Procedures on Hospitality and Entertainment in the Art Gallery.

23. The Board will approve and adhere to an overall Code of Governance covering all aspects of business in the Gallery and review this Code on an Annual basis.

24. The Board may develop Strategic Plans for the Gallery.

25. The Board will delegate the day to day management of the Gallery to the Executive Director and her/his staff.
Role and function of the Secretary for the Board:

The Secretary of the Board will be responsible for:

(a) Performing the relevant functions relating to Regulatory and Code of Practice compliance;
(b) Ensuring that all necessary compliance and review issues are brought to the attention of the Board.
(c) Preparing, in consultation with the Chairperson and Executive Director, the Agenda for Board meetings,
   - Ensuring that relevant documentation is provided in a timely manner to Board Directors,
   - Preparing Minutes of the Board meeting,
   - Ensuring that decisions taken by the Board are appropriately promulgated;
(d) Providing advice, on request, to the Directors, individually or collectively;
(e) Ensuring that new Directors receive appropriate induction;
(f) Keeping Board policies under review and alerting the Board if these need adaptation in the light of Government policy or Legislation;
(g) Ensuring that Compliance Certificates in accordance with relevant Codes of Practices are signed and submitted to the appropriate bodies;
(h) Ensuring that necessary functions of the Company (Members) are carried out.
(i) Ensuring that all necessary compliance with the Companies act is implemented efficiently.
(j) Such other duties as assigned by the Board from time to time.
Terms of Reference for Audit and Risk Management Sub-Committee

Objectives

- The Audit and Risk Management Committee will be a Sub-Committee of the Board. Its main objective will be to assist the Board fulfil its functions by providing independent and timely advice on areas within its remit.

- The main functions of the Audit and Risk Management Committee will be to review the significant financial reporting issues and judgements made in connection with the Board’s financial statements and reports, to review the scope and effectiveness of its internal controls, including financial, operational and compliance controls and to identify, assess, manage and monitor key risks, both financial and operational, taking account of the key objectives of the Board as contained in the Memorandum and Articles of Association and any Strategic Plans.

Membership

a) The Committee which shall be appointed by the Board shall comprise not less than four members.

b) The Chairperson of the Committee shall be one of the six Directors/Trustees selected as having “the necessary calibre to contribute to the future development of the Gallery”. (article 5 (c) of articles of association).

c) Membership of the Committee shall be structured to achieve an appropriate balance of recent and relevant experience, taking account of the full range of the Committee’s activities.

d) Membership of the Committee shall be reviewed each year by the Chairperson in consultation with the Company Chairperson and with the Chairperson of the Audit Committee, and changes as required shall be recommended to the Board at that time.

e) Membership of the Committee shall normally be for an initial term of three years, with the possibility of an extension of a further three years. (The general aim is to change the membership from time to time to ensure an appropriate balance between continuity and fresh perspectives).
The Secretary shall act as a secretary to the Committee and be responsible for the preparation and distribution of agenda, papers, minutes and reports, following consultation with the Chairperson of the Committee.

Meetings and Quorum

a) The Committee shall meet on at least two occasions per annum:
   - prior to the external audit, to approve the audit plan
   - prior to the issuance of the audited accounts to the Board and the Company
   - during the year to discuss internal controls and risk
   - Other meetings as required shall by convened by the Chairperson.

b) The quorum for meetings shall be three (3) members

c) The External Auditors shall attend meetings by invitation for agenda items when the financial accounts and issues in relation to the conduct of their audit are being considered, or at their request for other items, bar the approval of the minutes.

d) The Chairperson shall present a written report annually to the Board summarising the work of the Committee in the previous year. Additionally, the Chairperson shall report to the Board the Committee’s views in relation to the audited financial accounts. The External Auditors shall attend the Board meeting when the audited financial statements are being considered.

e) The Committee shall make recommendations to the Board regarding the appointment, re-appointment or removal of the External Auditors, and regarding their remuneration and terms of engagement.

f) The Committee may meet privately, and shall arrange to meet separately at least once a year, with the Internal Auditor of the Company, the External Auditor and the staff responsible for Risk Assessment and Risk Management.

g) The Minutes of the Audit and Risk Management Committee shall be circulated to Board meetings for noting or discussion, as appropriate.
**General Powers:**

a) The Committee may investigate any matter falling within its objectives, calling on whatever resources and information it considers necessary to so do.

b) The Committee will be authorised to seek any information it requires from any employees of the Gallery or Dublin City Council to enable it discharge its responsibility and shall have made available to it on a timely basis all information requested from any employee in a clear, concise and well-organised manner.

**Performance Evaluation**

- The Committee shall, at least once a year, arrange for the review of its performance and its Terms of Reference and shall report its conclusions and recommend any changes it considers necessary to the Board.
Acquisitions, Loans, and Exhibitions Sub-Committee.

Terms of Reference

1. Constitution
   The Board will establish a Sub-Committee of the Trust to be known as the Acquisitions, Loans and Exhibitions Committee. (ALE)

2. Membership
   The Committee will be appointed by the Board and the Chairperson of the Committee will be a Director of the Board. The Committee shall consist of between six and ten members and may include art experts drawn from the Gallery staff and outside as approved by the Trust.
   The initial membership will include the following:
   - Chairperson – Nominated from the Board.
   - Second Nominee from Board of (from those elected under par 5 (c) of the Articles of Association).
   - The Director of the Gallery
   - The Head of Conservation in the Gallery
   - The Head of Exhibitions in the Gallery
   - The Head of Collections in the Gallery
   - Nominee from the Culture Recreation and Amenity Department (DCC).

   A quorum for the purpose of the committee will be four. (One of this four must be a member of the Board).

3. Duties
   The function and duties of the Committee shall be:
   - To consider and make recommendations to the Board in regard to overall budgets and in the context of existing budgets approve budgets for individual acquisitions, loans and exhibitions including insurance, re-location, public relations and hospitality.
   - To consider and make recommendations to the Board where appropriate in regard to proposals to acquire works of Art or to take works on loan or to loan works from the Gallery for recommendation to the Board.
   - To recommend a programme of exhibitions in the Gallery to the Board.
   - To ensure that all decisions reached in relation to acquisitions take cognisance of the principles of accountability, value for money and public procurement regulations.
• To ensure that all acquisitions are carried out/recommended in a manner that is transparent and complies fully with accountability principles.

• To develop written policies and procedures on the issues of Acquisitions Loans and Exhibitions for the approval of the Board.

4. Secretary
   The Secretary to the Committee will be the Secretary to the Board.

5. Attendance at Meetings
   Other than members of the Acquisitions, Loans and Exhibitions Committee, meetings may be attended by relevant staff of the Gallery. Other relevant experts may be invited to attend certain meetings to give their advice on particular proposals and to assist the Committee in making their recommendations. Such attendance will be agreed by the Committee.

6. Frequency of meetings
   Meetings will be held at least quarterly but more frequent meetings may be required to ensure efficient and effective discharge of the business of the Gallery in relation to Acquisitions, Loans and Exhibitions. The Secretary will liaise directly with the Chairperson of the Committee with regard to the convening of meetings as and when required.

7. Procedure for Meetings
   The Secretary will arrange for the appropriate written agenda and written report of the Director to be circulated to Committee members prior to meetings. Each report must clearly outline the proposals involved and the recommendations being made. The minutes of every meeting must clearly outline the decisions made and any dissent and difference of opinion must be noted on arriving at a decision for recommendation to the Board.
   In the event of absences of Committee Members from meetings the view and opinion of those absent will be relayed to the meeting by letter or by email and such views and opinions must be noted in arriving at a proposal/recommendation to the Trust.

8. Procedure for Dealing with Urgent Business
   In the event that a decision is urgently required on an acquisition or lending issue in advance of the next scheduled meeting of the Committee, a copy of the completed report of the Director, and all supporting documentation together with a cover note explaining the reason for the urgency will be issued by writing/email to each member of the Committee for approval or endorsement, as appropriate.
Committee members may convey approval/endorsement in such urgent cases by e-mail/fax/post but original application forms and supporting documentation will be endorsed and signed off by the Committee members at the next scheduled meeting. (This arrangement should only occasionally be necessary).

9. Reporting

The Secretary of the Committee will circulate minutes of Committee meetings to members of the Board, together with a written list of all decisions being recommended, while also clearly outlining dissent and different opinions on Acquisitions/Loans/Exhibitions being recommended or not recommended. This will be done a week in advance of Board Meetings.

10. Conflicts of Interest

In carrying out the duties of the Committee, members must be mindful of their obligations under the Ethics in Public Office Act 1995 and Standards in Public Office Act 2001, particularly with regard to the disclosure of interest requirements therein. A member of the Committee who declares an interest (personal or family, spouse/partner) in any matter which is before the Committee for deliberation or decision must absent himself/herself from the meeting while such matter is being considered.

Where the Chairperson of the Committee declares an interest (personal or family, spouse/partner) in any matter which is before the Committee for deliberation/decision, he/she shall absent himself/herself from the meeting while such matter is being considered. In his/her absence the remaining members shall agree a member from among them who will act as Chairperson for the duration of consideration of the matter which is the subject of the conflict.

11. The replacement or removal of Members on the Committee or the addition of further Members will be a matter for The Board.
ACQUISITIONS, LOANS AND EXHIBITIONS POLICIES. (ALE)

THE HUGH LANE GALLERY COLLECTION
The Hugh Lane Gallery collection is a unique collection of Irish and international modern and contemporary art. The Gallery has a duty to preserve and promote its collections and to add to the collection through the acquisition of works of art that are of outstanding quality as well as works that are of distinctive aesthetic character or importance. The Hugh Lane Gallery’s mission is to increase the public’s knowledge, understanding and enjoyment of the visual arts through display of its collection, making temporary exhibitions, and working with like-minded institutions, nationally and internationally through lending and borrowing. The Hugh Lane shares with The National Gallery London paintings from the Sir Hugh Lane Bequest 1917 comprising thirty nine works in a unique agreement between The Government of Ireland, Dublin City Council and the Trustees of The National Gallery in London.

From the foundation of the gallery in 1908 the focus of the collection has traditionally been European and American art from 1850 to the present day but this remit has been extended to embrace international modern and contemporary art from a global perspective. The current collections policy aims to have a strategic focus on acquiring works by national and international artists within the specified period 1850 to the present. This includes painting, sculpture, drawing and printmaking; pertinent archival material, photography, mixed media, film, installations, performance art, net art or art that uses digital technology for creation, presentation or distribution, conceptual art, relational aesthetics and new art forms yet to be conceived. Acquisitions of other works outside the current policy will only be made in very exceptional circumstances.

The collections policy is not constrained by legal, benefactor or other decrees. The Gallery is a registered charity (Hugh Lane Trust Ltd. Charity Number CHY 13752) and the collection is in the ownership of the local authority Dublin City Council.

Stewardship of the collections will ensure that all items in the collection receive appropriate standards of care and security in accordance with best international museum practice so as to meet the responsibilities of the Trustees and Dublin City Council to future generations of keeping the collection in the public domain. Acquisitions, loans and temporary exhibitions will be managed by a professional team comprising director, curators and conservators. They will reconcile maximum public access to the collections with the desirability of lending to other cultural institutions subject to security and conservation requirements.

Any direct or family relationship or connection of Staff, Board Directors or Committee Members with the artist, artwork, vendor, donor or method of acquisition must be declared as a conflict of interest. Committee Members or Staff are required to declare any conflicts of interest for any of the agenda items. Once a conflict of interest is declared the Committee/Staff Member must remove himself from the decision-making process. This also applies to all Board Directors.
The Chair of the meeting will take responsibility for overseeing this procedure at the appropriate point in the agenda, and the declaration of interest, subsequent withdrawal, discussion and final decision will be clearly recorded.

The Acquisitions Loans and Exhibitions Policies will be reviewed on a regular basis.

**ACQUISITIONS POLICY**

The Gallery acquires works for the collection by gift, purchase and bequest. The founding collection was presented as a gift to Dublin in 1908 by Hugh Lane and his supporters.

Significant donations include the Lady Lavery Bequest of 1935, the Thomas Haverty Trust of 1935 and further gifts from the Friends of the National Collections and the Contemporary Irish Arts Society.

The gallery acquired solely by gift and bequest until 1974, when the gallery received its first purchasing grant from Dublin City Council.

While the previous policy was unwritten and all acquisitions were put forward for consideration and approval to the Arts Advisory Committee and subsequently the Board (est. 1998), the current Acquisitions Policy document has a full formal written statement and a set of written procedures.

Representation of artists from the early periods of the collection where the work is of particular significance to the gallery’s collection and/or to the unique story of the foundation of the gallery is desirable. The policy also aims to continue Hugh Lane’s vision with an emphasis on contemporary art.

The policy seeks to acquire works which represent significant advances in art practice, that are excellent in concept and realisation as well as works that are of a distinctive aesthetic nature or character.

The policy also aims to collect from different periods of an artist’s career so as to add breadth and depth to the collection. Embedding representations of our exhibition history in the Gallery’s collection is on occasion, desirable.

Within the timeframe of its remit, the Gallery collects painting, sculpture, drawing and printmaking; pertinent archival material, photography, mixed media, film, installations, performance art, net art or art that uses digital technology for creation, presentation or distribution, conceptual art, relational aesthetics and new art forms yet to be conceived.

The Gallery does not normally collect crafts, folklore, natural history, costume, theatre sets or design.

The gallery confines itself solely to collecting visual arts practice. Works of historical significance in the context of the history of Charlemont House will also be considered.

The director and gallery curators, as the art experts, will have the necessary expertise to bring forward proposals to the Acquisitions Loans and Exhibitions Committee and will be responsible for remaining well informed of advances and
evolutions in visual arts practice and monitoring all new developments. All proposed acquisitions will be brought to the ALE Sub-Committee by the Gallery Director. If agreed they will be brought to the Board for approval.
STATEMENT OF PRINCIPLES

General Procedure

1. Acquisitions
The gallery will purchase from artists, commercial galleries, estates of artists and any other bodies that are deemed appropriate within the law and code of ethics for museums and galleries. In cases of purchase at auction, once the figure to which the gallery will bid is agreed, the gallery will typically use an agent to represent them at auction.

Gifts and bequests will be considered by the executive in accordance with the acquisitions policy. Where relevant and appropriate, confidentiality on commercially sensitive issues will be maintained.

2. Provenance and Due Diligence
The gallery will be satisfied that purchases, gifts and bequests will have full provenance history and established ownership. Every effort will be made by the gallery to ensure before acquisition, that any object offered for purchase, gift, bequest or loan has not been illegally obtained and that a valid title is held. Works in the ownership of the Trustees, museum personnel, or the families and close associates of these persons may be considered by the committee but will be subject to the same criteria and appraisal as all proposed acquisitions.

3. Documentation Procedures
The Gallery will maintain records on the collection and all new acquisitions to best international practice. The Museum System (TMS), which is an internationally recognised digital system for recording and storing full information on every item in the collection, has been put in place and is fully backed up off site. This system has been adopted by public museums and galleries internationally and has replaced the practice of analogue recording. The Gallery’s TMS has a record of each artwork and information is entered by registration number, name of artist, medium of the art work, the date, dimensions, cost, acquisition history/provenance (including full history of work - see Provenance and Due Diligence above) and, where relevant, exhibition history. As well as that it is Gallery policy to keep artists’ files on all artists represented in the collection and individual files on each acquired work by that artist.

CRITERIA

1 Eligibility and relevance to Collection
Acquisitions will date from circa 1850 to the present day. The works acquired will advance understanding, appreciation and engagement with modern art and with the creativity and concerns of contemporary practice. They will support the Gallery’s aim and vision to make the collection available on all levels for public engagement.
2 Profile and exhibition History
The Gallery will only acquire works by artists who have demonstrated their ability over a reasonable period of time. It will expect the artist to have exhibited publicly and/or garnered some public engagement and response.

3. Concept and Value Added
Acquisitions will enrich the existing collection which will continue to be a significant resource for the study, enjoyment and appreciation of visual art in Ireland by practitioners from both Ireland and abroad, students and scholars, collectors and general audiences. Acquisitions will also encourage curiosity and interest from all of our audiences.

4. Condition of work
Detailed condition reports by professional conservators on the proposed works will be made available for all acquisitions. The reports will also give an overview of the requirements for the care and archiving of the work. The gallery accepts that certain art works have limited life spans due to their technical and other natures and that this is acknowledged by the artist/s. Where there is an obvious limited life span, the policy of the artist/s will be taken into account and the possibility of replication at a later date will be fully explored. In cases of where the nature of the work is deemed fragile or in fair or poor condition its relevance to the collection and its inherent artistic value will be carefully balanced. Full consideration will be given to the archive requirements of proposed artworks. Should it not be possible to accommodate an artwork within the spaces provided, then the artwork should not be given consideration unless approved alternative archive/exhibition space is presented for approval.

5. Value for Money
The gallery will seek to acquire the best possible work for the funds available. The gallery will also endeavour to ensure that the price of the artwork is a fair one for both the gallery and the artist (where relevant) as value for money is an underlying principle in acquisition. (See 8 below).

6. Public Procurement Rules. The acquisitions policy will follow international and national public procurement rules. The Gallery, in line with best International practice, will normally target works of art which are unique and hence can be described as provided by a sole supplier, and in certain such circumstances the Gallery will seek a departure from standard public procurement procedures because of the exceptional nature of some art works. There is specific provision in public procurement regulations to cater for this (2004) but it is only related to the acquisition of unique works of Art. In all such cases the departure from public procurement procedures must be clearly outlined in writing by the Director and be clearly approved by the ALE Committee and by the Board of Directors. The Gallery aims to collect the best artworks presented by the artist or their representatives in the public and private domain contingent on the budgets available.

Works of art which present themselves for possible inclusion in the collection may be part of an exhibition of artworks, or be a single item for consideration. Valuation of the work is in the public domain when it is in a commercial gallery or in auction.
In the case of a private sale, the work will be benchmarked against current market value and a detailed report submitted with proposal to acquire. Appraisals will be carried out on every proposed artwork normally with in-house expertise. In exceptional circumstances independent appraisal will be sought.

7. Collecting Policies of fellow cultural Institutions
The Gallery will take account of the collecting policies of other galleries and museums collecting in the same or related areas or subject fields. It will consult with these organisations where conflicts of interest may arise or to define areas of specialisms, in order to avoid unnecessary duplication and waste of public resources.

8. Budget / Affordability
Sufficient funds must be available before proceeding with any acquisition and an Executive Manager’s Order raised for all acquisitions be they purchases, gifts or bequests.

The Gallery has a good track record for sourcing additional funds for acquisitions by way of sponsorship and philanthropy. The Gallery will also endeavour to make full use of all funding opportunities available to Irish cultural institutions and has been approved on occasion as an eligible institution to acquire artworks under government incentive tax schemes including Section 1003 of the Taxes Consolidation Acts 1997. Independent financial support for acquisitions will fully comply with the gallery’s collections policy and will not compromise the gallery’s integrity or standards of practice.

LOANS POLICY
The Gallery’s policy on loans entails:

1. Lending works from the permanent collection to other cultural institutions nationally and internationally for temporary exhibition
2. Borrowing from other institutions nationally and internationally for temporary exhibition in the Gallery
3. Lending works from the collection on a ‘long term’ agreement to other institutions in Dublin

LOANS OUT TO OTHER INSTITUTIONS - NATIONALLY AND INTERNATIONALLY

General Procedure
All written loan requests for works from the permanent collection will be addressed to the Director and considered by the curatorial team under the following criteria. The Director will bring forward the recommended proposals to ALE for consideration. If agreed they will be brought to the Board for approval.
CRITERIA

1. Criteria for Lending
   a) The work/s requested contribute to a significant exhibition
   b) Adds to the knowledge of a particular work/s
   c) Make the work/s available for an educational purpose and reaching out to new audiences
   d) Temporarily re-uniting ensembles or parts of objects that have been separated.
   e) Showing artworks that seldom or never leave the archives and thereby give access to them for pleasure or study
   f) Introducing and interpreting other cultures
   g) An opportunity to conserve an object to exhibition standard

2. Criteria for declining a request.
   a) Conditions of the borrowing institution don’t meet the required standards for loan, be it security systems, environmental conditions; fire prevention system, areas for exhibition, poor scholarly understanding or inadequate insurance.
   b) The subject of the exhibition is too limited or too commercial to let an object travel
   c) Purpose of the work in the proposed exhibition is unclear or the necessity for inclusion of a particular artwork is not sufficiently demonstrated by the request. There is no confidence in the added value of lending the object
   d) Works that are unsuitable for transport and display
   e) Efforts and costs required for conservation or restoration (making it fit for travel) not in reasonable proportion to the quality of the work or impossible to achieve the necessary conservation within the time frame
   f) Work not available, because already promised to another exhibition or because it is a key-work in the display of the museum or central to a specific educational program
   g) Request made at too short notice to process the preparations for the loan in a responsible way
   h) Unstable political situation, threat of terrorism or risk of a third party claim
   i) The borrowing institution has no provision to pay for a courier to accompany the works being loaned

LONG-TERM LOANS OUT TO INSTITUTIONS IN DUBLIN

The Gallery has historically lent works on a ‘long-term’ basis to Dublin City Council and Government Bodies. A ‘long term’ loan generally describes the loan of an artwork for a period of one year or more. The Gallery has agreed to ‘long-term’ to Dublin City Council in the following locations, Civic Offices, Tara Street Fire Station and the Mansion House.
It has also agreed to ‘long term’ loans to Office of Public Works (Áras an Úachtarain, Farmleigh House, Kilmainham Jail and the Oireachtas). Requests for ‘long-term’ loans will be considered by the curatorial team under the criteria below. The Director will bring forward the approved proposals to ALE Committee consideration. If agreed they will be brought to the Board for approval.

CRITERIA FOR LONG-TERM LOANS
a) Borrowing institution has some relevance to the works requested
b) The works will be on view to institution’s audiences
c) The work will be in a stable and secure environment
d) The work will be insured while on long term loan
e) The Gallery may request the work back at any time.
f) The borrowing institution will facilitate regular conservation checks by Gallery conservator
g) The borrowing institution will agree not to move the work while it is on loan

LOANS INTO TEMPORARY EXHIBITIONS AND PERMANENT COLLECTIONS
Temporary exhibitions by their nature comprise loans from public and private collections. Loans to the permanent collection are sought solely to enhance the collection. Loans will be considered by the curatorial and conservation team under the following criteria:

a) Value added to the collection
b) Adding breadth and depth to the collection
c) Filling a gap in the collection
d) Quality of the work
e) Conditions of loan
f) Timeframe of loan
g) Ability to exhibit and archive the work within the loan period
h) Insurance implications
i) The selection made by the temporary exhibitions curator/s

In the case of the permanent collection, subject to agreement by the curatorial team, the Director will bring forward the loan proposals for consideration at the ALE Committee. If agreed it will then be brought to the Board for approval. For temporary exhibitions, after the availability and agreement to lend has been confirmed by the Lender a full list will be supplied to the ALE Committee and to the Board.

Role of Art Courier
An art courier is a member of Gallery staff who has received professional training to care and protect artworks while in transit and during installation in the borrowing institution. The role of the courier is to act as representative of the Gallery in ensuring safe handling of the loan during transit, unpacking, packing and, if necessary, during installation and de-installation.
They are also required to check the condition of the loans upon arrival and before installation. The courier will consult with the Gallery if there is any cause or concern and the Gallery reserves the right to withdraw a work if the conditions outlined the borrowing institution facilities report are not adhered to.

TEMPORARY EXHIBITIONS POLICY

The Gallery aims to provide a dynamic and informative schedule of temporary exhibitions which allow a singular and focused opportunity to engage with artists, artworks and art events in new forms and contexts as well as introducing previously unseen work. It supports art practices with a diversity of visual expression. Depending on the nature of the project we may commission artists to produce site specific work. The Gallery may on occasion invite external curators, drawing on their expertise and approach in exhibition making, and collaborate with other arts organisations in actively seeking partnerships both nationally and internationally.

It is acknowledged that the dialogue between artists, curators and audiences contributes significant value to the Gallery and its role in civic society. By encouraging innovative approaches to exhibition making, through its research, thematic concept and critical discourse, the Gallery enhances participation, awareness and enjoyment for all our audiences.

STATEMENT OF PRINCIPLES

General procedure

Temporary exhibitions by professional artists are organised by the Gallery both independently and in collaboration with identified and agreed partners, with all necessary supports in place. Informed by current critical discussion and debate in exhibition making, of both historical and contemporary themes, proposals for exhibitions are brought forward by the curatorial team to the ALE (Acquisitions, Loans and Exhibitions) committee for consideration. If agreed they are brought to the Board for approval.

CRITERIA

1. Eligibility and Relevance to the Gallery
The temporary exhibitions programme fits within the timeframe of the gallery’s collection, i.e. from c. 1850 to the present day and includes all visual art forms

2. Categories of Exhibitions
   a) Solo Exhibitions
      Exhibitions of a specific period of the artist’s work, be they emerging, mid-career or established artists both from Ireland and abroad
   b) Group Exhibitions
      Exhibitions which bring together the work of two of more artists that are thematically or historically connected
c) **Retrospective exhibitions**
   Surveying and paying tribute to the career of a single artist drawing on works from different periods of the artist’s life. Retrospective exhibitions may also embrace collective art movements.

d) **Exhibitions of curatorial and critical content**
   Exhibitions that encompass critical enquiry into contemporary cultural concerns as well as embracing new approaches to exhibition making.

e) **Historical and Sociological significance**
   Exhibitions of artworks which concentrate on significant sociological and historical events.

f) **Contemporary culture**
   Exhibitions which reflect mass popular culture through its visual representation.

g) **Public Spaces**
   Following in the practice of programming O’Connell Street, the Gallery aims to continue to exhibition in the public realm throughout the city.

3. **Value for money**
   The main schedule of exhibitions is ideally confirmed three years in advance to ensure maximum exposure and awareness to all of our audiences as well as exploring the potential of partnerships and sponsorship both nationally and internationally. Once agreed, the Gallery will seek to organise the best possible exhibition for the funds available.

4. **Concept and Value Added**
   The temporary exhibition programme is central to the Gallery’s operations. It enriches the permanent collection with its added contribution to the understanding and appreciation of visual art practice. It aims to attract new audiences to the Gallery as well as encouraging revisits by our regular visitors.

   As Dublin City’s Art Gallery, the temporary exhibitions programme reflects the Gallery’s responsibility to showcase the vibrancy and creativity that is manifest by contemporary art practice as well as celebrating earlier art movement.

5. **Exhibition programmes of fellow Irish cultural Institutions**
   The Gallery will take account of the programmes of exhibitions scheduled by fellow Irish cultural institutions. It will consult with these organisations where conflicts of interest may arise or to define areas of focus, in order to avoid unnecessary duplication and waste of public resources.

6. **Budget Availability**
   Sufficient funds will be available before commitment to any exhibition.
POLICY ON DE-ACCESSIONING ARTWORKS FROM THE GALLERY.

The de-accessioning of Artworks in the Gallery will only be implemented in exceptional circumstances

- **Legal or Other Powers of Disposal**
Where the Gallery has acquired objects subject to conditions of disposal, the legal or other requirements and procedures must be compiled with fully. Where the original acquisition was subject to mandatory or other restrictions these conditions must be observed, unless it is clear that adherence to such restrictions is impossible or substantially detrimental to the institution and, if appropriate, relief may be sought through legal procedures.

- **De-accessioning from Gallery Collections**
The removal of an art work from the Collections must only be undertaken in exceptional circumstances with a full understanding of the significance of the item, its character (whether renewable or non-renewable), legal standing, and any loss of public trust that might result from such action.

By exceptional circumstances the Gallery means artworks that are damaged beyond all repair.

- **Responsibility for De-accessioning**
The decision to deaccession will be the responsibility of the Board acting in conjunction with the Director of the Gallery.

- **Disposal of Objects Removed from the Collections**
Before considering disposal of objects from the collections the Gallery will develop defined authorised methods for permanently removing work from the collections through donation, transfer, exchange, sale, repatriation, or destruction, and that allows the transfer of unrestricted title to the receiving agency. Complete records must be kept of all deaccessioning decisions, the objects involved, and the deposition of the object. There will be a strong presumption that a deaccessioned item should first be offered to another gallery. If the de-accessioned item was bequested or donated to the Gallery then that person or their family will be notified and their agreement obtained.

- **Income from Disposal of Collections**
The Gallery collections are held in public trust and are not a realisable asset. Money or compensation received from the deaccessioning and disposal of artworks from the Gallery collection may be used solely for the benefit of the Gallery.

- **Purchase of De-accessioning Collections**
Directors of the Board, Members of the Company, Director, Gallery staff or their families or close associates, will not be permitted to purchase objects that have been deaccessioned from the Gallery.
CODE OF CONDUCT FOR BOARD DIRECTORS AND MEMBERS OF COMMITTEES.

1. Introduction
   a) This Code applies to all Directors of the Board and to members of Committees established by the Board for whatever purposes.
   b) This Code is intended to ensure that Board Directors are aware, and accept, the responsibilities associated with Directorship and follow high standards of ethical and professional conduct, as Directors of the Board, in the interests of the Board and the Gallery as a whole.
   c) Any complaint or allegation that a Director is in breach of this Code shall be referred to the Secretary.
   d) A Director shall at all times act, as a Director, in the best interests of the Gallery and shall not act as a representative of any special interest.

2. Functions of the Board
   - The functions of the Board, as defined in the Memorandum and Articles of Association shall be carried out by Directors with integrity, independence, honesty, good faith and proper purpose and in the best interests of the Gallery.

3. Directors will:
   a) Treat each other, and Gallery staff with professionalism, courtesy and respect;
   b) Not improperly influence other Directors;
   c) Not act as spokespersons for the Board, in either public or private, unless specifically requested by the Board to do so;
   d) Participate actively and work co-operatively with other Directors in discharging their responsibilities as Directors.

4. Confidentiality/ Use of Information:
   - Directors shall respect the confidentiality of all information they receive in the course of their duties.
   - The Board shall develop a process through which Directors providing information internally, or to external agencies, in good faith, and in the interests of the integrity of the Board overall, shall be protected.
5. Directors will act collectively to:
   a) Ensure that appropriate care is taken to guarantee the security of sensitive Board and other documents, whether in paper or in electronic form;
   b) Observe any restrictions agreed by the Board on the use or dissemination of information (subject to Freedom of Information Act or Data Protection Act requirements
   c) Respect the privacy of individuals.

6. Directors will:
   a) Develop and maintain a clear understanding of the functions of the Trust/Board;
   b) Familiarise themselves with the contents of the Code of Governance derived from the Memorandum and Articles of Association.
   c) Develop and maintain a clear understanding of the role of any Board Committee on which they serve;
   d) Prepare for meetings by reading and considering all papers circulated with the Agenda, provided to them, ordinarily, at least one week before each meeting of the Board.

7. Disclosure of Interests:
   (a) Any member of the Board who has an interest in a company or concern with which the Gallery proposes to make a contract, or a contract which the Gallery proposes to make, shall disclose this fact to the Board and shall take no part in any deliberation of the Board in this regard, and the disclosure shall be recorded in the Minutes of the Board Meeting.

   (b) Any Director who is related or connected to a person who is a candidate for any appointment to the Gallery shall disclose this fact to the Board and shall take no part in any deliberation or decision of the Board related to the appointment.

   (c) For the purpose of the foregoing, persons and bodies connected with a Director include:

      (a) a spouse/partner, parent, brother, sister, child or step-child;
      (b) a body corporate with which the member is associated;
(c) a person acting as the Director of any trust, the beneficiaries of which include the
director or the persons at (a) above or the body corporate at (b) above; and
a person acting as a partner of the member or of any person or body who, by
virtue of (a) – (c) above, is connected with the member.

8. Directors will:
• On ceasing to be a Director not make use of any information obtained in their
capacity as a Director that is not generally available to the public, in order to derive
therefrom a benefit or advantage for themselves or that of any family member.
• For a period of two years after ceasing to be a Director, not give advice nor act in the
name of, or on behalf of, a third party in negotiations with, or in regard to, contracts
with the Gallery.

9. Register of Interests
• Directors shall comply with the provisions of the Ethics in Public Office Act (1995)
and The Standards in Public Office Office Act (2001) as these are applied to the
Board. The necessary Statement of interest shall be returned annually to the
Secretary of the Board and to the Commission on Standards in Public Office by the
due date.

10. Breaches of the Code
• Any complaint or allegation that a Director is in breach of the Code shall be referred
in writing to the Secretary of the Board and signed by the person who is bringing the
matter to the attention of the Board.

• The Secretary of the Board shall provide a copy of this Code to each Director and
Committee Member shall promote, disseminate and ensure its implementation.
**Code of Conduct for Staff of the Gallery**

**General:**

The terms and conditions applicable to employees of Dublin City Council as currently set out in Dublin City Council’s Human Resource Policies and Procedures and as amended from time to time, shall apply to employees of the Gallery.

The following paragraphs set out the principle objectives and requirements for the Code of Conduct for Employees.

**Introduction to the Code**

- Employees of the Gallery can be justly proud of the high standards of conduct which have characterised their service over many years and enabled them to carry out the mission of the Gallery. This Code of Conduct is an important element of the overall framework within which all employees are expected to work. It sets out the standards required of employees in the discharge of their duties, their personal performance and responsibility.


**Intent and scope of the Code**

a) The purpose of this Code is, particularly, to provide guidance to employees of the Gallery in performing their duties as employees as set down in the relevant legislation.

b) For the purposes of this Code, and the above mentioned Local Government Act, 2001, employees are defined as all individual in the paid employment of Gallery full and part time, irrespective of whether by the Gallery or seconded to the Gallery, full and part time, irrespective of whether the Gallery is their primary employer, and including those in receipt of stipends.
Objectives of the Code

a) To set out a clear set of ethical principles;
b) To promote and maintain confidence and trust in the employees of the Gallery;
c) To prevent the development or acceptance of unethical practices;
d) To promote the highest legal, management and ethical standards in all the activities of the Gallery;
e) To promote compliance with best current governance and management practices in all activities in the Gallery.

The Requirements of the Code

a) To maintain high standards in service delivery by:
b) To conscientiously, honestly and impartially serve the Gallery

c) To always acting within the law; and
d) To perform their duties with efficiency, diligence and courtesy

Observe appropriate behaviour at work by:

Dealing with the public sympathetically, fairly and promptly; and

a) Treating their colleagues with respect
b) Maintaining the highest standards of probity by:
c) Conducting themselves with honesty, impartially and integrity;
d) Never seeking to use improper influence, in particular, never seeking to use political influence to affect decisions concerning their official positions;
e) Abiding by guidelines in respect of offers of gifts or hospitality; and
f) Avoiding conflicts of interest.

General Principles.

All employees shall be required to observe the following fundamental principles:

Integrity:

a) Members of staff who hold certain designated positions for the purposes of the Ethics Acts shall disclose outside employment/business interests which they consider may be in conflict or in potential conflict with the business of the Gallery, or may be perceived as such. Employees to whom this provision applies shall comply fully with the disclosure procedure utilised by the Gallery and by Dublin City Council.
b) Employees shall not at any time engage in, or be connected with any outside employment/business or activity which would, conflict, or be in potential conflict, with the interests of the Gallery, be inconsistent with their official position, or tend to impair their ability to carry out their duties as employees.

c) Employees of the Gallery shall avoid giving or receiving gifts, hospitality, preferential treatment or benefits which might affect or appear to affect the ability of the donor or the recipient to make independent judgments on business transactions. The overriding concern is that actions of employees be above suspicion and not give rise to any actual or potential conflict of interest, and that their dealings with commercial and other interests should bear the closest possible scrutiny.

Gifts

a) The receipt of gifts, as distinct from hospitality, by employees, from those with whom the Gallery does business with is prohibited.

b) Subject to any rules which the Gallery, in compliance with regulations of Dublin City Council gifts of modest value (e.g. diaries, pens etc.) may be accepted. Any gift of more significant value shall be refused or, if such refusal would cause offence, shall be handed over by the employee concerned to Dublin City Council.

c) A gift, other than a gift of modest value, given to an employee by virtue of his or her official relationship with the donor, or the Gallery’s commercial dealings with the donor, shall be regarded as property of the Gallery.

d) Particular care should be taken in relation to gifts from donors who stand to derive a personal or commercial benefit from their relationship with the Gallery.

e) Cash, gift cheques or any vouchers that may be exchanged for cash shall not be accepted regardless of the amount.

f) Employees shall not solicit gifts, directly or indirectly.

g) Employees shall not approach any business with which they have contact through their official duties seeking sponsorship or support for any club, charitable organisation, association, trade union or other organisation. The Gallery may apply discretion in the application of this rule to instances of very small patronage. Staff Members / staff groups should seek guidance in this regard from Dublin City Council.

h) Employees shall not accept special facilities or discounts on private purchases from suppliers with whom they have official dealings.

i) It should noted that, under the Prevention of Corruption Acts 1889 to 2001, as amended by the Ethics in Public Office Act 1995, the corrupt giving of gifts to, or receipt of gifts by, employees is a criminal offence punishable by imprisonment, or fine, or both.
j) The Regulations provide that money, gifts or other consideration received by an employee from a person holding of seeking to obtain a contract from the Gallery is deemed to have been received corruptly unless the contrary is proved.

k) Save the acceptance by staff of the Gallery of very modest honoraria in respect of work carried out in their professional capacity within their own time and in the interest of the Gallery, such as, the writing of academic articles, catalogue introductions, book reviews, attendance as members of interviews panels – staff earnings for external work shall be the property of the Gallery. Where there is doubt in regard to any individual payment, the advice of the Senior Officer in Dublin City Council, to whom the Director reports to, should be sought.

**Hospitality**

It is impossible to lay down definite rules covering the acceptance of hospitality in all circumstances.

The overriding concern is that all actions of employees in carrying out their official duties be above suspicion and not give rise to any actual or potential conflict of interest, and that their dealings with commercial and other interests should bear the closest possible scrutiny.

It is accepted that employees shall not be put in a position where they cannot accept what are regarded as normal courtesies in a business relationship.

However, in their contacts with outside organisations or persons, every care shall be taken by employees to ensure that their acceptance of hospitality does not influence them, and could not reasonably be seen to influence them, in discharging their official functions.

**The following general guidelines provide a framework within which decisions in this area can be made or local rules formulated:**

a) All offers of hospitality from commercial interests which have or might have contractual relations with the Gallery shall be reported by that employee to the Director, and in the case of the Director they should be reported to Dublin City Council for direction.

b) No objection would normally be made to the acceptance of what is regarded as routine hospitality, for example, a business lunch. What may be regarded as “routine” for this purpose will depend on a number of factors such as the value of the hospitality offered, the frequency of offers, whether there is an element of reciprocity and the general circumstances in which it offered (for example, whether it is offered by a company to all its customers or is directed at specific or potential customers). Certain types of hospitality (for example involving travelling abroad or holiday weekends) shall not be regarded as routine and shall always be referred to Dublin City Council for direction.
c) Employees shall not accept offers of hospitality which go beyond the routine practices referred to above, except where acceptance of such an offer can be clearly shown to be in the interest of The Gallery and the appropriate approval has been obtained.

d) The Gallery is committed to conducting its purchasing of goods and services in accordance with public policy and best business practice and its purchasing regulations reflect this. In this regard employees shall specifically note the following standards.

e) An employee shall not seek contracts with The Gallery for the supply of goods or services (other than for employment) either for his or her own benefit, or for any partnership or company with which he or she has an involvement in his or her private capacity, or on behalf of other persons or organisations;

f) The Gallery shall not knowingly undertake to contract for the supply of goods or services (other than for employment) with an employee, or with any partnership or company with which an employee has an involvement in his or her private capacity;

h) An employee who enters into any undertaking or who holds any outside interest, or participates in any outside business affecting, or likely to affect, a Gallery contract, shall immediately disclose the nature and extent of his or her interest to the Gallery.

i) Employees shall not negotiate or arbitrate in any matter affecting a Gallery contract or the purchase from, or sale of, goods to The Gallery where, in their private capacities, they are interested either as principals or as shareholders in a company which may be reasonably expected to hold such a contract in the future.

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Information:

a) The Gallery is committed to providing access to general information relating to its activities in a way that is open and enhances its accountability to the general public in an open and helpful way. Under the Freedom of Information Acts 1997 and 2003 (FOI Acts), members of the public (including employees of The Gallery) enjoy a legal right of access to information held by The Gallery or by Dublin City Council and other public bodies, subject to certain exemptions defined in the FOI Acts. Arising from the FOI Acts, certain employees (trained Decision Makers) are given explicit responsibility for the provision of information to members of the public on foot of requests under the FOI Acts.

b) Particular care shall be taken to safeguard information concerning the private or commercial affairs of The Gallery, members of the public, clients, or organisations, which may have 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 part 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.

c) Employees of the Gallery shall observe due confidentiality in relation to all discussions and decisions taken at meetings of the Board, other Committees of the Board of the Company or Trustees, and will treat in the strictest confidence all information received in their capacity, either as Members of these bodies, or as attendees.

Obligations:

a) Employees of The Gallery shall comply with detailed tendering and purchasing procedures of Dublin City Council, as well as complying with prescribed levels of authority for sanctioning and relevant expenditure;

b) It is acknowledged that the acceptance of positions following employment and/or engagement by a Gallery can give rise to the potential for conflicts of interest and to confidentially concerns. In any case where an employee intends to take up an appointment in a competitor institution, or other similar organisation, where there may be, or appear to be a conflict of interest, the matter shall be referred to the Director, who may consult with Dublin City Council as appropriate. The Gallery's consent will not be unreasonably withheld, but it is expected that matters related to confidentiality will be mutually agreed.
Loyalty:

a) Employees of The Gallery acknowledge their responsibility to The Gallery and shall be fully committed to all its activities, while mindful that the Gallery itself must at all times take into account the interests of, staff and providers of funds including Dublin City Council, donors and society generally.

b) The Trust and employees of The Gallery acknowledge the duty of all to conform to highest standards of business ethics, including impartiality, integrity and respect for the law.

Fairness:

a) The Gallery (in accordance with Dublin City Council regulations) shall be committed to complying with employment equality and equal status legislation and policies.

b) The Gallery shall value its employees, suppliers and customers and treat all its employees, suppliers and customers equally and loyally.

Behaviour at Work:

a) The Gallery has an obligation on all employees to ensure that they familiarise themselves with City Council policies and practices regarding Dignity and Work, and Health and safety, and that they act accordingly.

b) Employees of the Gallery shall avoid the use of Gallery resources or time for personal gain, for the benefit of personnel/organisations unconnected with the Gallery or its activities, or the benefit of competitors.

c) Employees of The Gallery shall endeavour to ensure the proper, effective, and efficient use of Gallery resources. All employees shall take proper and reasonable care of Gallery property and not use or permit its use for unauthorised purposes. (“De minimis” use, i.e. use that results in no actual cost to the Gallery/negligible cost, is permitted).

d) Employees of the Gallery are required, to attend at work as required and not to absent themselves from duty without proper authorisation; to comply with the terms of Dublin City Council in regard to all regulations, including sick leave regulations; at all times to act in a manner consistent with, the proper performance of the functions of their Gallery position, and with the maintenance of public confidence in such performance, including refraining from conduct which might impair performance; to ensure non-discriminatory language is used in all communications, both internal and external, including display material and documents in electronic form; and not to engage in any outside business or occupation during their normal hours of duty.
e) Dublin City Council's Staff Support Scheme is available to help staff manage personal difficulties, which if left unaddressed, might adversely affect their work performance and/or attendance and their quality of life.

**Responsibility;**

a) The Gallery and Dublin City Council shall circulate this Code of Conduct (and a policy document on disclosure of interests) to all members of the board and employees holding designated posts, for their retention.

b) The Gallery and Dublin City Council shall ensure that all employees have appropriate access to a copy of the Code.

c) Dublin City Council shall provide practical guidance and direction as required on such areas as gifts and entertainment and on other ethical considerations which arise routinely.

**Review:**

a) The Gallery and Dublin City Council shall review this Code of Conduct as appropriate, and in any case, at not less than four year intervals.
TRAVEL POLICY

Introduction:
- All staff in the Gallery are employees of Dublin City Council and therefore Dublin City Council regulations and procedures on Travel will apply.

- In matters of Official Travel and Subsistence, the Board and all staff in the Gallery will adhere strictly to Civil Service Procedures as set out from time to time in guidance issued by the Department of Finance, either communicated directly or via the Department of Environment, Heritage and Local Government.

- The Board will satisfy themselves that the principles of this Travel Policy are adhered to, and that the Board and Executive are complying fully with the Policy.

- The purpose of this Travel Policy will be to ensure that the best value for money is obtained in respect of each official trip undertaken, consistent with the requirements of official business.

Policy: Domestic Travel and Subsistence

- Staff engaged in official Board business or on official business away from Headquarters may be paid Travel and Subsistence expenses within the rates that are authorised from time to time by the Minister for Finance. Staff who have a travel allowance as part of their Remuneration will not be entitled to additional travel expenses incurred.

- All official travel will be planned so as to reduce the total amount of travel to the minimum consistent with efficiency. All official travel will be by the shortest practicable routes and by the cheapest practicable mode of conveyance.

- Public Transport Return Tickets, Season or other Discount Tickets should be used where a saving in Travelling Expenses can be secured.

- The Subsistence Expenses payable (as authorised from time to time by the Department of Finance) is not intended to meet the whole cost of subsistence when away and is not to be regarded as a source of emolument or profit.
Foreign Travel

- The general principles governing Foreign Travel are those set out in Government Circular 11/82 as updated. The Board will ensure as a general principle that best value for money is obtained, in respect of each official trip undertaken, consistent with the requirements of official business.

- The Board/Dublin City Council are committed to using the services of all carriers operating out of Ireland and no exclusive arrangements will be entered into with any one carrier. All foreign travel arrangements will be done through Dublin City Council’s Travel Office at Wood Quay.

Class of Air Travel:

The following principles will apply:

- Economy Class travel on flights will always be appropriate to the business needs of the Company. A claim for Executive/First Class Travel Costs will not be entertained by the Trust/Dublin City Council.
- Frequent flyer points must not be allowed to influence decisions taken.
- The Board/Dublin City Council will not pay the cost of travel for spouses or other family members.

Purpose of Travel:

- Each foreign travel business journey will necessitate a comprehensive itinerary comprising details such as reason for travel, planned meetings, contacts, venues, airport transfers, numbers travelling, accommodation details etc.,

Accommodation:

- Unless it is essential to the business being undertaken, the standard of hotel used must not be extravagant e.g. three or four star hotels should be used. The Board/Dublin City Council will not recoup any accommodation cost that would be greater than the maximum subsistence expense that is authorised under the most up to date direction from the Department of Finance.

Approvals for Foreign Travel

- All foreign travel on official business relating to staff must be approved ultimately by the Dublin City Manager.
Hospitality and Entertainment Policy

1. Introduction
The provision of hospitality and entertainment (‘H&E’) can result in significant benefit to the Gallery and it is appropriate and necessary in particular circumstances. In line with best practice, the Gallery must manage these necessary expenses in an open and transparent manner to ensure value for money and safeguarding the use of public funds. This policy encapsulates in a more formal way the Gallery’s current practices and procedures for the use of public funds in this regard, and applied to HE offered by individuals or by the Gallery at a corporate level.

2. Purpose
The purpose of this Hospitality and Entertainment Policy is to:

- Ensure consistency and transparency in relation to expenditure on H&E.
- Ensure appropriateness in the provision of H&E.
- Guide and protect the claimant and authoriser through the provision of broad principles and a more detailed code of conduct.

3. Definition
For the purpose of this policy H&E refers to:

“Meals, beverages, light refreshments and entertainment of any type provided out of the funds of the Gallery or in any way provided to the Gallery by way of sponsorship or otherwise, to anyone, be they a public servant or official, representative of a public or private body or organisation, or a private individual”.

H&E expenditure is underpinned by the following principles. It must be:

- Necessary and exclusively for the business of the Gallery;
- Of benefit to the Gallery;
- Properly documented;
- Managed in a consistent and cost-effective manner;
- Specific enough that a third-party reviewer can understand the business purpose for which the expenditure occurs.

4. Scope
The H&E policies and procedures apply to all individuals, including employees or Board members providing hospitality on behalf of the Gallery, in Ireland or abroad, and seeking reimbursement from the Gallery.
5. Claimant responsibility

It is the responsibility of every Gallery representative to act in a reasonable manner when entertaining on behalf of the Gallery. Employees and visitors must always take care to ensure that their actions do not leave the Gallery open to questioning or potential criticism. Expenditure on H&E must not be excessive, and should always stand up to public scrutiny.

6. Responsibility of Authoriser

The Director of the Gallery and the General Manager are responsible for ensuring that the H&E policy is complied with, for authorising all individual H&E expense claims, and for being satisfied with the necessity of the H&E expenditure. The process of expenditure must comply fully with the Code of Governance for the Gallery in particular the rules of Public Procurement. The expense claim must have all receipts attached and include the following information:

- Business purpose
- Date of the business meal or function
- Location of the H&E
- Person or persons entertained and their affiliation
- Amount

It is important that the authoriser can satisfy him/herself, and others, that the level of hospitality offered was appropriate, reasonable and not excessive.

7. Guidelines

H&E expenditure should be kept as low as possible, in keeping with occasion. However some events will justify a greater outlay than others and judgements on the scale of provision should be based on common sense but in line with Trust/Dublin City Council approved policies.

The claimant and the authoriser must be fully satisfied that all H&E expenditure is reasonable and that it was incurred in the pursuit of Gallery activities.

8. Reporting and Audit

- All H&E must be approved by the Director/General Manager in the Gallery in full compliance with Trust/Dublin City Council approved policies.
- H&E is subject to regular audit by any of the following: Internal Audit, external auditors Local Government Auditor or and external funders.
Any item of H&E expenditure that exceeds Five Thousand Euro will be subject to Board approval. Any amounts below that amount must be processed strictly in line with Dublin City Council Financial and Procurement regulations.

Guidelines for Claimants and Authorisers

The key issues to consider when submitting and authorising an expense claim under the H&E policy are as follows:

- Is the H&E wholly, necessary and exclusively for the business of the Gallery?
- Is the H&E reasonable and does it provide value for money?
- Is in accordance with Trust/Dublin City Council's approved procurement and financial procedures?
- Is it organised in a fully transparent manner?
- Is it properly and clearly documented?

1. Gallery Business

   (i) Receptions for exhibition openings, Artists’ dinners, Working lunches, Networking

   (ii) Expenses incurred when Gallery employees discuss Gallery business with other Gallery employees over coffee, breakfast, lunch, drinks or dinner are not reimbursed unless accompanied by a clear and objective statement as to why the business was being conducted and why it was necessary to incur the expenses.

   (iii) Taxis to and from functions are reimbursable only if attending for Gallery business in an official capacity.

   (iv) The business necessity of an off-site meeting or team-building day should be clearly articulated and cost minimisation strategies should be employed. Where possible, in-house facilities and services should be used. Off-site meetings where expenses will be incurred require pre-approval.

2. Dining

   (i) Gallery staff are strongly encouraged to conduct entertainment and other social events at the Gallery. It is recommended that internal meetings and dining facilities should be considered as a first choice for entertaining guests, particularly when numbers are relatively small.

   (ii) Unless there are compelling circumstances, such as the availability of particular facilities, meals should be taken at the most reasonably priced restaurant fitting the occasion and, if available, a fixed or limited choice menu at a set price is recommended.

   (iii) When hosting Gallery guests, where H&E is necessary, the number of Gallery representatives in attendance should be kept at a minimum.

   (iv) Receipts for dining alone will not be reimbursed.
(v) Credit Card receipts on their own do not represent adequate audit evidence to support the expenditure incurred. A detailed receipt must be provided. All H&E venues must provide detailed receipts.

3. Alcohol

(i) Discretion must be exercised in the purchase of alcohol at business meals.

(ii) In normal circumstances reimbursement of expenditure for alcohol will only be permitted up to one-third of the total restaurant bill.

(iii) Non-alcoholic beverages should be widely available when alcohol is being served.

4. Exceptional Items requiring Pre-approval

Situations will occur when it is most appropriate to entertain on behalf of the Gallery at weekends or in a staff member’s home. In the interests of transparency such arrangements require the pre-approval of the Board.
Appendix 1

GENERAL SUMMARY ON CODE OF GOVERNANCE:

With the approval of the Board additional policies and procedures relevant to the Gallery will be included in this Code of Governance. Such additions and any future changes or additions to existing elements of the Code will be approved by the Board and inserted in this overall Governance Pack.

This Code of Governance will be reviewed once a year by the Board, the Company will arrange this. The Company Secretary will arrange that all and every change/alteration will be recorded (and the reason for such change/alteration) on the following sheet;

Code of Governance Approved by the Board on ____________________________ 31st October 2013

Further Changes to Code of Governance approved:

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APPENDIX 2- (Copy)

COMPANIES ACT, 1963 TO 2001 - A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL - MEMORANDUM OF ASSOCIATION OF HUGH LANE GALLERY TRUST LIMITED.

1. The name of the Company (hereinafter referred to as “the Company”) is HUGH LANE GALLERY TRUST LIMITED.

2. THE MAIN OBJECT FOR WHICH THE COMPANY IS ESTABLISHED IS:-
   To advance education in the Arts by operating and managing the Hugh Lane Municipal Gallery of Modern Art.

3. THE FOLLOWING POWERS OF THE COMPANY IN FURTHERANCE OF THE MAIN OBJECTS ARE:

   a) To implement capital projects, to borrow or raise money for the development of the Gallery as is provided for in the Articles hereof, including the raising of money by all legitimate kinds of fundraising activities and the acceptance of gifts, donations and legacies.

   b) To provide and encourage the provision of amenities and facilities for education, the arts and culture.

   c) To maintain an office from which the aforementioned services can be administered and sought and to enlarge, pull down or remove or replace any buildings or works, as necessary.

   d) To improve, manage, cultivate and develop all or any part of the property and rights of the Company.

   e) To employ such other or clerical staff as may be required for the management of the Company from time to time.

   f) To enter into any arrangement for co-operation or reciprocal concession with any person or body carrying on, engaged in or about to carry on or engage in any business, industry or activity capable of being conducted, so as to directly or indirectly assist the main object of the Company.

   g) To draw, make, accept, endorse, discount, execute and issue promissory notes, bills of exchange, warrants and other negotiable or transferable instruments as is provided for in the Articles.

   h) To do all such other things as may be incidental or conducive to the attainment of the main objects.

   i) True accounts should be kept of the sums of money received and expended by the Company and the matters in respect of which such receipt and expenditure shall take place of all sales and purchases of goods by the Company and of the property, credits and liabilities of the Company, and subject to any reasonable restriction as to the time and manner of inspecting the same that may be imposed in accordance with the regulations of the Company for the time being in force, shall be open to the inspection of the Members.

1
It is hereby declared that

4. The liability of the members is limited.

5. Every member of the Company undertakes to contribute to the assets of the Company in the event of its being wound up while he is a member of within one year afterwards, for payment of the debts and liabilities of the Company contracted before he ceases to be a member and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves, such amount as may be required not exceeding One Pound.

6. The income and property of the company shall be applied solely towards the promotion of its main object(s) as set forth in this Memorandum of Association. No portion of the company’s income and property shall be paid or transferred directly or indirectly by way of dividend, bonus or otherwise howsoever by way of profit to members of the Company. No Director shall be appointed to any office of the Company and be paid by salary or fees, or receive any remuneration or other benefit in money or money’s worth from the company. However, nothing shall prevent any payment in good faith by the company of:

(a) reasonable and proper remuneration to any member, officer or servant of the company (not being a Director) for any services rendered to the Company;

(b) interest at a rate not exceeding 5% per annum on money lent by Directors or other members of the company to the company;

(c) reasonable and proper rent for premises demised and let by any member of the company (including any Director) to the company;

(d) reasonable and proper out-of-pocket expenses incurred by any Director in connection with their attendance to any matter affecting the company;

(e) fees, remuneration or other benefit in money or money’s worth to any Company of which a Director may be a member holding not more than one hundredth part of the issued capital of such Company.

7. If upon the winding up or dissolution of the company there remains, after satisfaction of all its debts and liabilities, any property whatsoever, it shall not be paid to or distributed among the members of the company. Instead, such property shall be given or transferred to some other charitable institution or institutions having main objects similar to the main objects of the company. The institution or institutions to which the property is to be given or transferred shall prohibit the distribution of its or their income and property among its or their members to an extent at least as great as is imposed on the company under or by virtue of Clause 6 hereof.
Members of the company shall select the relevant institution or institutions at or before the time of dissolution, and if and so far as effect cannot be given to such provisions, then the property shall be given or transferred to some charitable object.

8. No additions, alterations or amendments shall be made to or in the provisions of the Memorandum of Association for the time being in force unless the same shall have been previously submitted to and approved in writing by the Revenue Commissioners.

9. Annual audited accounts shall be kept and made available to the Revenue Commissioners on request.

COMPANIES ACT, 1963 TO 2001 - A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL - ARTICLES OF ASSOCIATION - OF HUGH LANE GALLERY TRUST LIMITED.

1. In these regulations, unless there be something in the subject or context inconsistent therewith:

“The Act” Shall mean the Companies Act, 1963 (No.33 of 1963)

“The Company” means the above-named Company

“Initial Trustees” The initial Trustees shall be appointed by the subscribers to the Memorandum and Articles of Association of the Company and all subsequent Trustees shall be appointed in accordance with the Articles of Association under Article 4.

“Board of Trustees” means the Trustees for the time being elected by the Members of the Company in the capacity of a Board of Directors or by whatsoever name called but so that they shall be charged with the management of the Company.

“In writing” means written or printed or partly written or partly printed.

“Secretary” means any person appointed to perform the duties of the Secretary of the Company.

“The Seal” means the Common Seal of the Company.

“The Office” means the registered office for the time being of the Company.

“A Member” means a person admitted to Membership of the Company in accordance with the Articles of Association under Article 3.

“Chairperson of the Company” means the Chairperson for the time being of the above named Company.
The masculine gender shall include the feminine and neuter and the singular number shall include the plural and vice versa and words importing persons shall include firms or companies.

Expressions referring to writing shall, unless the contrary intention appears, be construed as including reference to printing, lithography, photography and any other modes of representing or re-producing words in a visible form.

Unless the contrary intention appears, words or expressions contained in these Articles shall bear the same meaning as in the Act or any statutory modification thereof in force at the date at which these Articles became binding on the Company.

MEMBERS

2. The initial number of Members with which the Company was registered is eight and the Members may, from time to time, register an increase of Members.

3. (a) The subscribers to the Memorandum of Association and such other person as the Members of the Company in General Meeting decide to admit to membership shall be Members of the Company.

(b) The Members may, from time to time, by resolution at their absolute discretion, make such regulation as they see fit relating to membership of the Company and may, from time to time by like resolution at the like discretion, alter such regulations to such extent and in such manner as the Members shall see fit.

c) The Members may, from time to time, by resolution at their absolute discretion, remove any Member from membership of the Company. Such Member shall cease to be a Member forthwith on the passing of such a resolution. The members shall give warning to such Member of his removal and the failure to give such notice shall not prejudice the removal of the Member. A Member so removed may, at the absolute discretion of the members, be re-admitted to membership upon such terms (if any) as the members at their discretion shall see fit.

(d) Any Member may at any time resign as a Member of the Company by leaving at the office written notice to the Company to that effect. Such resignation shall be effective seven days after receipt of such notice.

(e) The City Manager and Town Clerk of the Borough of Dublin shall, at all times, be a member of the company.

(f) A member of the company shall cease to be a member if he resigns as a member by notice in writing sent to the Secretary at the office, upon his death, or if he shall be expelled from membership, in accordance with the provisions of Article 3 (c).

APPOINTMENT OF TRUSTEES

4. (a) The number and the names of the first Elected Trustees shall be determined in writing by the subscribers to the Memorandum of Association or a majority of them.
(b) Trustees may only be elected to the Board of Trustees provided that there shall have been delivered to the registered office of the Company, prior to the issuance by the Secretary of the Company of statutory notice convening the Annual General Meeting for that year, notice in writing signed by any two of the existing Members of their intention to nominate such person or persons for election together with written confirmation from each nominated person of their willingness to be elected.

Subject to Article 22, any persons so elected shall only act as Trustees for a fixed term of office of three years from the date of their appointment as Trustees.

TRUSTEES GENERALLY

5. The Board of Trustees shall be nominated as follows and their number shall not exceed twelve:

(a) Two Senior Officials nominated by the City Manager and Town Clerk for the time being of Dublin Corporation.

(b) Four members of the City Council nominated by Dublin City Council.

(c) A further six Trustees which, in the opinion of the Members, will have the necessary calibre to contribute to the future development of the Gallery.

POWERS AND DUTIES OF TRUSTEES

6. The business of the Company shall be managed by the Board of Trustees consisting of the Trustees who may pay all expenses incurred in promoting and registering the Company, and may exercise all such powers of the Company as provided by the Act or by these Articles required to be exercised by the Company in General Meeting subject, nevertheless, to the provisions of the Act and of these Articles and to such directions as may be given by the Company in General Meeting but direction given by the Company in General Meeting shall not invalidate any prior act of the Trustees which would have been valid if that direction had not been given.

7. All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments and all receipts for moneys paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed, as the case may be, by such person or persons in such manner as the trustees shall, from time to time, by resolution determine.

8. The Trustees shall cause minutes to be made in books provided for the purposes:

(a) of all appointments of offices made by the Trustees;

(b) of the names of the Trustees present at each meeting of the Trustees and of any Committee of the Trustees;
(c) of all resolutions and proceedings at all meetings of the Company and of the Trustees and of the Committees of Trustees.

**DISQUALIFICATIONS OF TRUSTEES**

9. The office of Trustee shall be vacated if the Trustee:

(a) holds any other office or place of profit under the Company;

(b) is adjudged bankrupt in the State or in Northern Ireland or Great Britain or makes any arrangement or composition with his creditors generally; or

(c) becomes prohibited from being a Trustee by reason of any order made under Section 184 of the Act; or

(d) becomes of unsound mind; or

(e) resigns his office by notice in writing to the Company; or

(f) is convicted of any indictable offence unless the Trustees otherwise determine; or

(g) is directly or indirectly interested in any contract with the Company and fails to declare the nature of his interest in the manner required by Section 194 of the Act.

9.2 A Trustee shall cease to be a Trustee if the members pass a Resolution terminating his office as Trustee.

9.3 A Trustee who is a member of Dublin City Council and who, for any reason, ceases to hold that office, shall automatically cease to be a Trustee of the Company.

**VOTING ON CONTRACTS**

10. A Trustee may not vote in respect of any contract in which he is interested or any matter arising thereat.

**RETIREMENT OF ELECTED TRUSTEES**

11. Subject to Article 4, elected Trustees shall only act as Trustees for a fixed term of office of three years from the date of their appointment as Trustee.

12. Trustees who retire after the expiration of the fixed term of office of three years may be re-elected provided that there shall have been delivered to the registered office of the Company notice in writing signed by any two of the existing Members, of their intention to nominate such person or persons for election together with written confirmation from each nominated person of their willingness to be elected. Subject to Article 22, any persons so elected shall only act as Trustees for a fixed term of office of three years from the date of their appointment as Trustees.

13. Every Elected Trustee who retires as a Trustee shall forthwith on such retirement cease to be a member of the Board of Trustees.
14. The Members at the meeting at which a Trustee retires in manner aforesaid, may fill the vacated office by electing a person thereto, provided such a person is nominated in accordance with the procedures set out in Article 4.

15. The Members may from time to time by Ordinary Resolution, increase or reduce the number of Trustees.

16. The Members shall have power at any time and from time to time, to appoint any person to the Board of Trustees either to fill a casual vacancy or as an addition to the existing Trustees provided that such person has been nominated in accordance with the procedures set out in Article 4 and provided further that the total number of Trustees at any time shall not exceed the number fixed in accordance with these Articles.

17. The Members may, by Ordinary Resolution, of which extended notice has been given in accordance with Section 142 of the Act, remove any Trustee before the expiration of his period of office, notwithstanding anything in these articles or in any agreement between the Company and such Trustee.

18. Subject to Article 4, the Members may by Ordinary Resolution appoint another person in place of a Trustee removed from office under Article 17. Without prejudice to the powers of the Trustees under Article 17, but subject to Articles 4, the Members in General Meeting, may appoint any person to be a Trustee either to fill a casual vacancy or as an additional Trustee.

**PROCEEDINGS OF THE BOARD OF TRUSTEES**

19. The Trustees may meet together for a despatch of business adjourn and otherwise regulate their meetings as they think fit. Questions arising at any meeting shall be decided by a majority of votes. Where there is an equality of votes, the Chairperson shall have a second or casting vote. The Trustee and the Secretary on the requisition of a Trustee shall, at any time, summon a Meeting of the Trustees. If the Trustees so resolve it shall not be necessary to give Notice of a Meeting to any Trustees who have been resident in the State but are for the time being absent from the State.

20. The quorum necessary for the transaction of the business of the Trustees shall be four.

21. The continuing Trustees may act notwithstanding any vacancy in their number but, if and so long as their number is reduced below the number fixed by or pursuant to the Articles of the Company as the necessary quorum of trustees the continuing Trustees or Trustee may act for the purpose of summoning a General Meeting of the Company, but for no other purpose.

22. The Trustees shall elect a chairperson of their Board to act as Chairperson of all meetings of the Trustees and such appointment shall not be for a fixed term, such Chairperson shall continue to act until removed by resolution of the Board of Trustees and while acting as Chairperson shall not be subject to the requirement to retire after the expiration of three years after their date as a Trustee. If the Chairperson is not present at any meeting within fifteen minutes after the time appointed for the holding of the meeting, the Trustees may elect one of their number to be Chairperson of the meeting.
A Chairperson so elected shall only act as Chairperson for the duration of the meeting at which he is elected.

23. All acts done by any meeting of the Trustees or by any person acting as a Trustee shall notwithstanding that it is afterward discovered that there was some defect by appointment of any such Trustee or person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such person had been duly appointed and was qualified to be a Trustee.

24. A resolution in writing, signed by all the Trustees for the time being entitled to received notice of a meeting of the Trustees shall be as valid as if it had been passed at a meeting of the Trustees duly convened and held.

**INDEMNITY**

25. Subject to the provisions of and so far as may be admitted to the Acts every Director, Secretary, Auditor, or other officer of the Company shall be entitled to be indemnified by the Company against all costs, charges, losses, expenses and liabilities incurred by him in the execution and discharge of his duties or in relation thereto including (without prejudice to the generality of the foregoing) any liability incurred by him in defending any proceedings, whether civil or criminal, which relate to anything done or omitted to be done or alleged to have been done or omitted by him as an officer or employee of the Company and in which judgement is given in his favour (or the proceedings are otherwise disposed of without any finding or admission of any material breach of duty on his part) or in which is acquitted or in connection with any application under any statute for relief from liability in respect of any such act or omission in which relief is granted to him by the court.

**GENERAL MEETINGS**

26. A General Meeting of the Company shall be held at least once in each calendar year at such time and place as the Members may decide. Such general meeting held in each year as aforesaid shall be the annual general meeting of the Company for that year. Further meetings of the Company may be convened at any time by the secretary acting on the request in writing of a Trustee or any member of the Company.

27. All business shall be deemed special that is transacted at any of the meetings of the Company other than the general meeting, and also all that is transacted at an annual general meeting, with the exception of consideration of the accounts, balance sheets, and the reports of the Board of Trustees and Auditors, the election of Trustees in the place of those retiring, the re-appointment of the retiring Auditors and the fixing of the remuneration of the Auditors.

28. Subject to Section 133 and 141 of the Act, the meetings referred to in Article 29 and a meeting called for the passing of a special resolution shall be called by twenty-one days’ notice in writing, at the least. The notice shall be inclusive of the day on which it is given and shall specify the place, the day and the hour of the meeting.
29. The accidental omission to give notice of a meeting to, or the non-receipt of notice of a meeting by any person entitled to receive notice, shall not invalidate the proceedings of that meeting.

30. The Secretary shall prepare a provisional agenda for each meeting of the Company, and shall do so in consultation with the Board of Trustees or the Chairperson. Any member of the Company by giving at least seven days' notice in advance of the date of a pending meeting may request the Secretary to notify all the members of such proposals or items.

31. No business shall be transacted at any meeting of the Members unless a quorum of members is present at the time when the meeting proceeds to business. The quorum necessary for the transaction of business at any such meeting shall be four.

32. If, within half an hour from the time appointed for the commencement of a meeting, a quorum is not present, the meeting shall stand adjourned to the same day in the next week at the same time and place, or to such other day and at such other time and place the Members may determine.

33. Subject to Section 141 of the Act, a resolution in writing, signed by all members for the time being entitled to attend and vote on such resolution at a meeting of the Company, shall be valid and effective for all purposes as if the resolution had been passed at a general meeting thereof duly convened and held and if described as a special resolution shall be deemed to be a special resolution within the meaning of the Act.

VOTES

34. Every member shall have one vote.

SECRETARY

35. The Members shall appoint a Secretary of the Trust, and any such Secretary may be removed by them. The Members shall determine the terms, conditions and remuneration (if any) of the Secretary.

THE SEAL

36. The seal shall be used only by the authority of the Board of Trustees or of a committee of the Trustees authorised by the Board of Trustees in that behalf, and every instrument to which the Seal shall be affixed shall be signed by a Trustee and shall be countersigned by the Secretary or by a second Trustee or by some other person appointed by the Board of Trustees for the purpose.

ACCOUNTS

37. The Board of Trustees shall cause proper books of accounts to be kept relating to:

(a) all sums of money received and expended by the Company and the matters in respect of which the receipt and expenditure takes place;

(b) all sales and purchases of goods by the Company, and

(c) the assets and liabilities of the Company.
Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Association’s affairs and to explain its transactions.

38. The books of account shall be kept at the office or subject to Section 147 of the Act, at such other place as the Board of Trustees may think fit, and shall at all reasonable times be open to the inspection of the Trustees.

39. The Board of Trustees shall from time to time cause to be prepared and laid before the annual general meeting of the Company such income and expenditure, accounts, balance sheets and reports as are required by the Act. Copies of such accounts, balance sheets (including every document required by law) and reports of the Board of Trustees and Auditors shall not less than twenty-one days before the date of the meeting be sent to every person entitled under the provisions of the Act to receive them.

AUDIT

40. Once at least in every year the accounts of the Company shall be examined and the correctness of the income and expenditure account and balance sheet ascertained by one or more properly qualified Auditor or Auditors.

41. Such Auditor or Auditors shall be appointed and their duties regulated in accordance with Sections 160 to 163 of the Act.

BORROWING POWERS

42. The Board of Trustees may borrow or raise money to any amount and may secure the repayment of same in such manner and upon such terms and conditions in all respect as the Company shall direct, with all such borrowings to be subject to the approval of the City Council and the Minister for the Environment and Local Government.

NOTICES

43. A notice may be served by the Company upon any member, either personally or by sending it by prepaid post addressed to such member at his registered address as appearing in the register.

44. Any notice to be served on the Company under these Articles may be served by leaving it at or sending it by prepaid post to the registered office of the Company.

45. Any notice, if served by post, shall be deemed to have been served on the day following that on which the letter containing the same is put into the post, and in proving such service it shall be sufficient to prove that the letter containing the notice was properly addressed and put into the post office as a prepaid letter.

46. Notice of every General Meeting shall be given in any manner hereinafter authorised, to

(a) Every member
(b) Every person being a personal representative or the official assignee in bankruptcy of a member where the member but for his death or bankruptcy would be entitled to receive notice of the meeting, and

(c) The Auditor for the time being of the Company.

47. No other person shall be entitled to receive notices of General Meetings.

WINDING UP

48. The provision of Clause 2(i) of the Memorandum of Association relating to winding up or dissolution of the Company shall have effect and be observed as if the same were repeated in full in these presents.
Appendix 3

Procurement Policy and Procedures
DUBLIN CITY COUNCIL

PROCUREMENT POLICY AND PROCEDURES MANUAL
FOREWORD

Procurement has become strategically important to Dublin City Council to ensure that best value for money outcomes are achieved in the provision of works, services and the purchase of goods and materials. Best practice procurement requires that the Council complies with its legal obligations in this regard.

As City Manager, I would like to remind all staff of their continuing obligation to fully comply with the provisions referred to in this Procurement Policy and Procedures Manual.

Moreover, the achievement of value-for-money and high quality procurements will be essential components in achieving the objectives set out in our Corporate Procurement Plans as they evolve in the years ahead.

John Tierney

City Manager
# Dublin City Council Procurement Policy and Procedures Manual

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1. Introduction to Procurement Policy

Dublin City Council is the largest Local Authority in Ireland employing over 6,400 staff with a combined revenue and capital expenditure in excess of €1.2 billion for 2011.

With such high expenditure levels, it is necessary to have control mechanisms in place to safeguard the Council’s spending. Although purchasing in Dublin City Council is a largely devolved function, the Central Procurement Unit has a role in ensuring that the Council complies with the relevant EU and National regulations as well as its own internal policies and procedures. It is also responsible for disseminating any changes in EU, National and internal policies and procedures to staff throughout the Council. In addition, the Unit acts in an advisory capacity offering assistance in the advertising of tenders, the creation of contracts and contract management. Finally, it endeavours to ensure that procurement is always carried out in line with value for money and best practice.

Procurement in Dublin City Council is governed by a specific set of policies and procedures. City Council staff that are involved in the procurement process and individual organisations largely funded by the Council must comply with these rules. Failure to comply with EU and National regulations could lead to decisions being challenged in the High Court or the European Court of Justice. All public sector bodies/organisations must comply with the Procurement Directives established at European Union level. Moreover, compliance with these rules is vitally important to ensure fairness, accountability and encourage competition.

This Policy and Procedures Manual forms part of Dublin City Council’s Corporate Procurement Strategy, which was prepared in the context of the National Public Procurement Policy Framework and against the background of a detailed review and assessment of procurement in the Council. The Corporate Review was completed in 2005 and the City Manager agreed to the implementation of its recommendations on 6th December 2005. All public
authorities are required to develop and implement a Corporate Procurement Plan. Dublin City Council's Corporate Procurement Plan 2008 - 2010 includes a number of strategic, organisational and operational objectives, which are necessary in achieving a more focused value for money approach to procurement. In addition, the Plan highlights a number of corporate procurement campaigns, which when implemented, will help to deliver significant value for money outcomes.

This Manual addresses the Council's policies and procedures in all areas of procurement. It is grouped under a series of headings including Tendering procedures to EU/National legislation and also Dublin City Council's own purchasing approval procedures.

If you are engaged in any part of the procurement process, you should ensure that you are following the appropriate rules and familiarise yourself with the guidelines contained within this document. This will help ensure that Dublin City Council complies with current EU Procurement Directives and Government Guidelines. Adherence to these guidelines will guarantee that all contracts are awarded in a fair and transparent manner, thus providing all potential suppliers to Dublin City Council with an equal opportunity to compete for contracts.

For further assistance in any area of Dublin City Council's procurement policies and procedures, please contact the Central Procurement Unit on (01) 222 3261. We look forward to your questions and comments as we endeavour to ensure the implementation of all our procurement responsibilities in Dublin City Council.

Please note that this document and others referred to are subject to change. The latest version of this manual can always be accessed on the Procurement page of the Dubnet website.
2. Legislation, Policies and Guidelines

There is an array of policies, guidelines and directives, which are at the heart of the procurement process in Dublin City Council. The Council’s purchasing rules and procedures are governed by regulations of:

- Directives of the European Community;
- National Rules and Guidelines;
- Internal Policies and Procedures

This manual forms the basis of Dublin City Council’s procurement responsibilities and should be consulted for information on types of procurement procedure, timescales, thresholds, code of ethics and contract management. The following documents should be referred to prior to beginning any procurement process.

- **Public Procurement Guidelines: Competitive Process** ([Document 5 Part 1/Part 2](#)). These guidelines produced by the National Public Procurement Policy Unit (NPPPU) set out the necessary processes to be followed in conducting an appropriate competitive process under EU and National rules.


  The NPPPU guidelines are in turn formulated with reference to the following EU Directives: 2004/17/EC and 2004/18/EC. The latter refers to procurement procedures of the public sector while the former covers the procurement procedures of entities operating in the utilities sector.

- These Directives were transposed into Irish law through the following regulations: **S.I. No. 329 of 2006 European Communities (Award of Public Authorities’ Contracts) Regulations 2006** ([Document 3](#)) and **S.I. 50 of 2007 European Communities (Award of Contracts by Utility Undertakings) Regulations 2007** ([Document 4](#))

These documents will be further referenced in the rest of this policy and procedures manual.
Public Procurement Remedies Regulations

Public Procurement Remedies Regulations implementing EU Directives were transposed into Irish law by the Minister for Finance on 25 March 2010.

S.I. No. 130 of 2010 European Communities (Public Authorities' Contracts) (Review Procedures) Regulations 2010, (Document 25) covering procurement procedures of public sector bodies and S.I. No. 131 of 2010 European Communities (Award of Contracts by Utility Undertakings) (Review procedures) Regulations 2010 (Document 26) covering procurement procedures of entities operating in the water, energy, transport and postal sectors, aim to prevent contracting authorities from signing contracts prior to candidates/tenderers being fully informed. They do not introduce new grounds for challenging decisions.

These amendments strengthen the remedies available to candidates and tenderers who feel their rights have been infringed in the award of public contracts. They put the standstill period on a legislative footing (14 calendar days once notification sent by email or fax, and 16 calendar days if sent by any other means). They improve the opportunities for unsuccessful tenderers to challenge unlawful awards and increase the possible penalties on contracting authorities for making such awards. In the case of a contract awarded in serious breach of the rules, the court has powers to declare it "ineffective".

The remedy of "ineffectiveness" is only available for serious breaches such as: award of a contract without an OJEU notice where this is required under the Directive; the conclusion of a contract during the review period; or a breach of the rules for awarding contracts under framework agreements. If a contract is declared ineffective, any contractual obligations not already performed are cancelled. Contractual obligations already performed are not affected. Contracting authorities should be aware of this in their Terms & Conditions, and should implement best practice guidelines for informing candidates and tenderers. The Central Procurement Unit may be contacted on (01) 222 3261 for further information.
3. **Types of Procedure**

Before engaging in any form of Procurement, staff members of Dublin City Council are advised to familiarise themselves with some basic rules and regulations as well as its own internal policies and procedures. It is also thresholds.

Currently, there are four procedures available when procuring Supplies, Services or Works:

- **Open** – all interested parties may submit tenders;
- **Restricted** – Only those parties invited by the authority following a short-listing process may submit tenders;
- **Competitive Dialogue** – Contract Authorities advertise their requirements and enter into dialogue with interested parties;
- **Negotiated** – the Authority consults parties of their choice and negotiates the terms of the contract with one or more of them. *(This procedure may only be used in exceptional circumstances.)*

For further information on each of these procedures, please refer to the **Public Procurement Guidelines: Competitive Process** *(Document 5)* as issued by the National Public Procurement Policy Unit of the Department of Finance.

Please note the contents of **Manager's Order H. o. F. 138/2013** *(Document 7)*, which sets out new guidance for public contracting authorities regarding the use of tendering procedures. The main changes are:

**Supplies and services**

1. Contracts up to €125,000 excl. VAT: **OPEN procedure must be used**
2. Contracts over €125,000 excl. VAT: OPEN, RESTRICTED or other appropriate procedures may be used.

**Works and related services**

1. Contracts up to €250,000 excl. VAT: **OPEN procedure must be used**
2. Contracts over €250,000 excl. VAT: OPEN, RESTRICTED or other appropriate procedures may be used
4. Thresholds

Once a procedure type has been decided upon, there are several thresholds, which must be examined prior to beginning any procurement process. They are set out in a Manager’s Order H. o. F. 138/2013 dated 15th December 2011. This Manager’s Order (Document 7) details the mandatory thresholds for the procurement of Supplies, Services and Works. Please refer also to (Document 24) titled Revised EU Public Procurement Thresholds.

The following tables relate to the procurement of Supplies and Services (as defined by Public Procurement Directive 2004/18/EC)

<table>
<thead>
<tr>
<th>Value</th>
<th>Procurement Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding €12,500 (excl. VAT)</td>
<td><strong>One</strong> quotation only need be invited and may be accepted if the price is deemed to be reasonable. Written confirmation of the quotation should be sought where possible</td>
</tr>
<tr>
<td>Over €12,500 (excl. VAT) and not exceeding €25,000 (excl. VAT)</td>
<td><strong>Three</strong> quotations required by circular letter, FAX or email</td>
</tr>
<tr>
<td>Over €25,000 (excl. VAT) and not exceeding €50,000 (excl. VAT)</td>
<td><strong>By Public Advertisement</strong> (<a href="http://www.etenders.gov.ie">www.etenders.gov.ie</a>)</td>
</tr>
<tr>
<td>Over €50,000 (excl. VAT)</td>
<td><strong>By Public Advertisement</strong> (<a href="http://www.etenders.gov.ie">www.etenders.gov.ie</a>)</td>
</tr>
<tr>
<td>Over €207,000 (excl. VAT)*</td>
<td><strong>By advertisement in the Official Journal of the European Union</strong></td>
</tr>
</tbody>
</table>

* Please note that the threshold for Utilities is €400,000

The following table refers to threshold levels for the procurement of Works (as defined by Public Procurement Directive 2004/18/EC)

<table>
<thead>
<tr>
<th>Value</th>
<th>Procurement Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding €50,000 (incl. VAT)</td>
<td><strong>Not less than five</strong> quotations must be sought, one of which may be accepted if the price is considered reasonable. Written quotations <strong>must always</strong> be obtained</td>
</tr>
<tr>
<td>Over €50,000 (incl. VAT) and not exceeding €5,186,000 (excl. VAT)</td>
<td>Must be advertised on the eTenders website (<a href="http://www.etenders.gov.ie">www.etenders.gov.ie</a>) as a minimum</td>
</tr>
<tr>
<td>Over €5,186,000 (excl. VAT)*</td>
<td><strong>By advertisement in the Official Journal of the European Union (OJEU)</strong></td>
</tr>
</tbody>
</table>

* Please note that the threshold for Utilities is €5,000,000
5. Timescales

Although there are no prescribed timescales for procurement below the threshold levels, the Procurement Unit recommends that at least three weeks from the date of advertising be given for receipt of tenders. However, it is a matter for the staff involved in the contract to decide upon the appropriate period.

The standard timescales for above threshold contracts in terms of open procedures is usually a minimum of 52 days. However, as indicated in Article 38 of 2004/18/EC (Document 2), some reductions do apply. For instance, where notices are drawn up and transmitted by electronic means (i.e. using the eTenders website) the timescales using the Open procedure can be reduced by seven days. In addition, if Dublin City Council offers full and unrestricted access by electronic means to contract documents, the timescales may be reduced by a further five days.

Similarly, for contracts relating to restricted, competitive dialogue and negotiated procedures, a reduction can also be applied. The standard timescale is normally 37 days but can be reduced by seven days if the notice is drawn up and transmitted electronically.

<table>
<thead>
<tr>
<th>National/ Etenders Site Notices</th>
<th>Timescales</th>
</tr>
</thead>
<tbody>
<tr>
<td>For Procurement processes, which fall below the EU threshold levels</td>
<td>21 days*</td>
</tr>
<tr>
<td>(*Please note that this timescale is not prescriptive, but should be considered sufficient time for tenderers to submit information)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Open Procedure</th>
<th>Timescales</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimum time limit for receipt of tenders from despatch of contract notice</td>
<td>52 days</td>
</tr>
<tr>
<td>Minimum time limit for receipt of tenders if Notice drawn up and transmitted electronically</td>
<td>45 days</td>
</tr>
<tr>
<td>Minimum time limit if notice sent electronically and documentation available electronically</td>
<td>40 days</td>
</tr>
<tr>
<td>Restricted Procedure (Expressions of Interest stage)</td>
<td>Timescales</td>
</tr>
<tr>
<td>------------------------------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>Minimum time limit for receipt of requests to participate from despatch of notice to the Official Journal of the European Union (OJEU)</td>
<td>37 days</td>
</tr>
<tr>
<td>Minimum time limit if Notice is drawn up and transmitted electronically</td>
<td>30 days</td>
</tr>
<tr>
<td>Submission of Tenders Stage</td>
<td></td>
</tr>
<tr>
<td>Minimum time limit for the submission of Tenders</td>
<td>40 days</td>
</tr>
</tbody>
</table>

A more comprehensive breakdown of these Timescales including those relating to Prior Information Notices (PIN) is available to view in Document 8 of Appendix A: List of Documents, accessible on the Procurement page of the Dubnet website. They offer a useful guide when beginning any procurement process.
6. Purchasing Authority

The purchasing authority for Dublin City Council is set out in Manager’s Order H. o. F. 138/2013 (Document 7) available to view in Appendix A: List of Documents, which is accessible on the Procurement page of the Dubnet website. Approval Levels listed relate to both the ordering of goods and the payments of invoices on the Oracle Financial Management System. Only staff at specified grades who are nominated budget holders may order goods/services and can approve payments to the levels set out, i.e. not all staff at the specified grades have purchasing/approval authority.

As each Department in Dublin City Council will have different purchasers/approvers, staff members are advised to refer to their supervisor for a list of approved purchasers/approvers in their particular section.

Responsibility for compliance with E.U. and National Procurement legislation, national and local policies, regulations, procedures and guidelines is ultimately the responsibility of the City Manager but certain delegations including procurement compliance have been made to Assistant City Managers, Executive Managers and analogous grades.

With effect from 2nd March 2009, Manager’s Orders authorising procurement of supplies, services and works to include the following:

*Procurement procedures as set out in Dublin City Council’s current Procurement Policy and Procedures Manual have been complied with in full.*
7. Value for Money

What is Value for Money (VFM)?

In the past, the Procurement function has relied mainly on the purchasing of Supplies, Services and Works with very little attention given to the strategic sourcing of goods or Supplier/Contract management. However, more recently Procurement in Dublin City Council is governed by a specific set of policies an essential part of competitive advantage. Crucial to this development has been an increased emphasis on the principles of value for money.

Value for Money seeks to optimise an organisation’s entire purchasing to payments of invoices on the Oracle Financial Management System. Only staff procurement transactions and settlement. It involves:

- Defining what goods and services Dublin City Council should be sourcing;
- The number of suppliers we need to source from;
- Effectively managing supplier relationships;
- Effectively managing contracts;
- Complying with standard policies, procedures and processes.

For further information on Value for Money in Dublin City Council, see Document 4.
8. **Strategic Sourcing**

Strategic Sourcing is concerned with ensuring continuity of supply of the goods and services, which are vital to the operation of our organisation. It involves identifying the total costs associated with the purchase of products/services. It is about identifying cost saving/efficiency opportunities; through for example a proper understanding of the current service and specification requirements, assessment of internal needs, evaluation of potential suppliers, management of supplier relationships and negotiation of contracts.

Equipped with a thorough understanding and knowledge of purchasing requirements, costs and drivers, strategic sourcing identifies the optimal approach by category to reduce costs and ensure that internal customer purchasing requirements are met. Examples include:

- Consolidating fragmented spend to leverage purchasing power;
- Maximising competition;
- Negotiation of price based on an in-depth knowledge of market forces;
- Standardising internal purchasing requirements;
- Reducing inventory levels and the costs associated with obsolete stock;
- Developing the optimum purchasing /replenishment cycles.

For further guidelines on strategic sourcing in Dublin City Council, see **Document 24**.
9. The eTenders Website (www.etenders.gov.ie)

The eTenders website (www.etenders.gov.ie/) is the central repository for all Irish public sector contracting authorities to advertise procurement opportunities and award notices. It displays tender notices, tender documents, award notices, awarding authority details and other procurement information. It also provides background information on procurement rules and guidelines, as well as general news items on procurement. The site is managed by the National Public Procurement Policy Unit (NPPPU), which forms part of the Department of Finance. The NPPPU sets the policy on content and functionality of the site. There is no charge to contracting authorities for this service, and the site is also freely available for use by suppliers and the general public.

The website is aimed at public sector contracting authorities and is a convenient way for them to advertise tenders online. Contracting authorities can publish site notices (for below EU threshold contracts) and OJEU notices (for above EU threshold contracts). The site is also aimed at suppliers interested in doing business with the Irish public sector. It offers the opportunity to widen the net of potential suppliers to the Irish Public Sector and increase competition. The site displays, on a daily basis, all public sector procurement opportunities currently being advertised in the Official Journal of the European Union (OJEU), in the national/local press, and other opportunities directly uploaded to the site from awarding authorities. It should be noted that non-public sector users cannot publish tenders on the site.

There is a manual titled eTenders Registration (Document 11) which offers a guide on how to become a registered Dublin City Council user on the eTenders website. For information on creating a sample eTenders notice, please refer to (Document 22) titled Notice Creation on eTenders website.

Further information may be obtained from the Central Procurement Unit on (01) 222 3261.

The EU Directives ([Document 1](#) and [Document 2](#)) in relation to public procurement in the areas of Supplies, Services, Works and Utilities are legally binding. Dublin City Council is obliged to advertise in the Supplement to the Official Journal of the European Union (OJEU) for contracts above threshold levels. For notices above the thresholds, the eTenders website automatically forwards a copy of the notice to the Official Journal of the European Union. These notices appear on the Tenders Electronic Daily (TED) website and can be viewed at the following uri: [www.ted.europa.eu](http://www.ted.europa.eu)

It is a legal requirement to publish details of contracts awarded in relation to contracts where the value exceeds the E.U. advertising thresholds. In this regard OJEU-Type Contract Award Notices should published within 48 days of the award of contract.

While it is not a requirement to publish contract awards below the E.U. thresholds, Dublin City Council always publishes such notices on the Etenders website by way of a 'National Notice' in keeping with the principles of transparency and best practice.
11. Advertising

Departments wishing to advertise contracts should note that **all advertising requirements** are met by publishing a notice on the eTenders website. Draft advertisements should be prepared and reviewed by the Central Procurement Unit prior to publication.

However, in exceptional circumstances a particular department may still wish to publish an advert in the national media, it **must** include the following:

- Title of the contract;
- Summary on contract description;
- Type of procedure used e.g. Open/Limited/Competitive Dialogue/Negotiated;
- Closing date and time for receipt of tenders;
- Reference that further information is available from [www.etenders.gov.ie](http://www.etenders.gov.ie); and
- Reference to the dispatch date to the Official Journal of the European Union, where applicable.

**Note:** In cases where tender advertising in additional to the Etenders website is deemed necessary, all draft advertisements **must** be referred to the Central Procurement Unit (ext 3261) in the first instance for review prior to being forwarded to the Press Office. A sample advert is available for viewing in Document 24.

Further information may be obtained from the Central Procurement Unit on (01) 222 3261.
12. Code of Ethics

Another important aspect, which Dublin City Council officials should be aware of when beginning any procurement process is their responsibilities with regards to the Code of Ethics. The main recommendation concerning the code of ethics for employees in Dublin City Council is the Local Government Act, 2001. In particular, see Part 15 of the Act (Document 13). In June 2004, the Minister for the Environment, Heritage and Local Government issued separate national Codes of Conduct for Councillors and employees under section 169 of the Local Government Act 2001. It is your duty to have regard to and be guided by the Code of Conduct for Employees (Document 14) in the exercise of your functions. Employees should bear in mind that it is primarily their responsibility to ensure that their actions whether covered, specifically or otherwise, by the Code of Conduct are governed by the ethical and other considerations implicit in it. The object and purpose of the code is to ‘set out principles and standards of conduct and integrity for local authority employees, to inform the public of the conduct it is entitled to expect and to uphold public confidence in local government’.

A note issued by the Department of Finance in June 2005 titled Ethics in Public Procurement (Document 15) offers information in assisting all public sector buyers in conducting purchasing in such a way that satisfies the necessary probity and accountability requirements. In particular, it addresses the following areas:

- Probity;
- Legality;
- Disclosure of Interest;
- Gifts;
- Hospitality; and
- Transparency and Accountability.

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13. Facilitating SME Participation in Public Procurement

This Policy and Procedures Manual forms part of Dublin City Council’s authorities aimed at structuring competitive processes for public contracts in a manner that facilitates increased participation by SMEs (small and medium enterprises), while continuing to ensure that public sector purchasing is carried out in a manner that is legal, transparent, and secures optimal value for money.


The principal changes to procedures include:

- For Supplies and Services with a value of EUR25,000 or greater tenders must be advertised on the eTenders website (www.etenders.gov.ie). The RFT to be made available for download from the website.

Use of the Open Procedure

1. The Open Procedure must be used for the procurement of all supplies and services with an estimated value up to and including EUR125,000

2. The Open Procedure must be used for all Works and related services with an estimated value up to and including EUR250,000

Document 27 (Circular 10/2010: Facilitating SME Participation in Public Procurement) should be read in full for details of other changes relating to submission of pre-qualifying documentation.

For further information on facilitating SME participation in public procurement may be obtained from the Central Procurement Unit on (01) 222 3261.

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2 Order No. 73/2010 of the Acting Head of Finance dated 19th August 2010 gives effect to these changes.
14. Accessibility in Procurement - Disability Act 2005

The Disability Act 2005 places an obligation on local authorities to ensure that accessibility is taken into consideration when it defines its purchasing requirements. In particular Sections 25 - 27 require that, where reasonable, the goods, services and works that are supplied to a public body should also be accessible to people with disabilities. The National Disability Authority (NDA) in its Code of Practice on Accessibility of Public Services and Information provided by Public Bodies (Document 16) recommends that procurers should highlight accessibility as a criterion to be considered throughout the entire tendering process from drawing up and running tender competitions through to tender evaluation and award of contract to final debriefing.

The Procurement Regulations S.I. 329 of 2006 (Document 3), implementing EU Procurement Directive 2004/18/EC, allow for the requirement to integrate accessibility considerations in the technical specifications of the contract documentation for public bids:

23(2): In awarding a public contract, a contracting authority shall, as far as practicable, ensure that the technical specifications for the contract take account of the need to prescribe accessibility criteria for all persons who are likely to use the relevant works, products or service, particularly those who have disabilities.

All staff involved in the procurement process are reminded of their obligation to ensure compliance with the requirements of the Disability Act 2005. Disability proofing of tender documentation and process is a basic strategy to ensure positive outcomes for persons with disabilities.
15. Environmental Procurement

A feature of procurement, which has increased in significance in recent times is that of Green Procurement. It is the method by which public bodies integrate environmental criteria into all aspects of their procurement process. This Policy and Procedures Manual forms part of Dublin City Council’s friendly products, services and technologies. Green procurement promotes the consideration of processes and solutions that minimise the impact on the environment throughout the whole life cycle. Staff are advised to familiarise themselves with Dublin City Council’s Environmental Procurement Policy & Green Procurement Guide (Document 14). This document contains a guide to environmental purchasing including:

- A definition of ‘environmentally friendly procurement’;
- What environmental factors can be considered in procurement;
- The various stages of environmentally friendly procurement;
- What can be done in the workplace;
- Examples of environmentally friendly works, supplies and services.

It also addresses key areas of Environmental procurement, which staff should consider before beginning any procurement process relating to:

- Content of the Product;
- Reusable or Recyclable;
- Environmental Performance of the Product; and
- Environmental Performance of the Supplier.
16. **Construction Procurement Reform**

In the past, the Procurement function has relied mainly on the purchasing of procurement in Ireland. These reforms included the development of Standard Conditions for the Engagement of Construction Consultants, associated guidance material and a suite of new Construction Contracts. The Conditions of Engagement, the guidance material and the suite of new Contracts are as follows:

1. Building Works designed by the Employer;
2. Building Works designed by the Contractor;
3. Civil Engineering works designed by the Employer;
4. Civil Engineering works designed by the Contractor;
5. Minor Civil Engineering and Building works designed by the Employer;
6. Short Public Works Contract;
7. Conditions of Engagement for Construction Consultants; and

These documents will be further referenced in the rest of this policy and in place to safeguard the Council’s spending. Although purchasing in Dublin cost certainty, better value for money and more cost effective delivery of public works projects. The reforms when fully implemented will deal with all three key stakeholder areas in the construction delivery process, the three key areas being the Client, the Consultants and the Contractors. The Contracts and Conditions of Engagement address two of these and the third i.e. the Client area is addressed in the context of the Capital Works Management Framework.

For further information on each of these areas, please refer to **Circular 33/06: Construction Procurement Reform** ([Document 18](#)) available to view in **Appendix A: List of Documents**, which is accessible on the Procurement page of the Dubnet website.
A new procurement construction website has been established by the National Public Procurement Policy Unit (NPPPU) within the Department of Finance:

http://www.constructionprocurement.gov.ie/

The purpose of this website is to provide a one-stop area for all construction procurement documentation and is aimed at anyone wishing to understand the new construction procurement reform procedures. The following documentation can be easily accessed:

- Standard Conditions for the Engagement of Construction Consultants
- Associated Guidance Notes
- Forms of Construction Contracts including Short Public Works Contracts
- Public Works Training Manual
- Model Forms and Arbitration Rules

Further guidance and updated documents are available from the website.
17. **Compliance with Employment Law**

**General**
Article 27 of Directive 2004/18/EC as implemented into Irish law by Regulation 27 of European Communities (Award if Public Contracts) Regulations 2006 (S.I. 329 of 2006) requires that tenderers are compliant with Irish employment law. In this regard, tenderers must provide a statement confirming that they have taken account of their legal obligations relating to employment protection and working conditions relating to the provision of goods/services sought by Dublin City Council. Failure to provide a statement of compliance with all relevant legal employment requirements will render the tender non-compliant.

**Construction Workers Pension Scheme**
It should be noted that the Construction Workers Pension Scheme (CWPS) is an approved Scheme (approved by the Revenue Commissioners under Section 774 of the Taxes Act). Contracting authorities should confirm that a preferred bidder is in compliance with the CWPS prior to award of contract. Evidence of compliance with this scheme can be confirmed by requesting a "Letter of Compliance" from the CWPS or equivalent.

**Compliance with employment law in outsourced operations**
The Department of the Environment, heritage and Local Government by circular letter LG(P) 02/2012 dated 9th January 2012 has set out a mechanism to monitor compliance with employment law in outsourced operations under the Croke Park Agreement. The full text of this circular and attached appendix is to be found in Appendix A to this policy and procedures manual – List of Documents.

Further information may be obtained from the Central Procurement Unit on (01) 222 3261.
Appendix A: List of Documents


Document 1 – European Communities (Award of Contracts by Utility Undertakings) Regulations 2007 (S.I. 50 of 2007)

Document 1 – Public Procurement Guidelines-Competitive Process
  – Part 1
  – Part 1


Document 1 – Dublin City Council Manager’s Order H. o. F. 138/2013

Document 1 – Dublin City Council Procurement Timescales

Document 1 – Value for Money in Dublin City Council

Document 10 – Strategic Sourcing in Dublin City Council

Document 10 – eTenders Registration

Document 10 – Sample Template for Advertisements


Document 10 – Code of Conduct for Employees (January 2007)

Document 10 – Ethics in Public Procurement
Document 16 - Code of Practice on Accessibility of Public Services and Information provided by Public Bodies

Document 17 – Dublin City Council Environmental Procurement Policy and Green Procurement Guide

Document 10 – Circular 33/06: Construction Procurement Reform

Document 16 – Business Linkage Booklet

Document 20 – Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector

Document 10 – Procedures for Receipt and Opening of Tenders

Document 10 – Notice Creation on eTenders website

Document 10 – Additional Information

Document 10 – Revised EU Public Procurement Thresholds

Document 25 - European Communities (Public Authorities Contracts) (Review Procedures) Regulations 2010 SI 130 of 2010

Document 26 - European Communities (Award of Contracts by Utility Undertakings) (Review Procedures) Regulations 2010 SI 131 of 2010


Document 28 – Circular LG(P) 02/2012: Mechanism to monitor compliance with employment law in outsourced operations under the Croke Park Agreement
Appendix 4

Financial Procedures
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APPENDIX I

APPENDIX II
FOREWORD

The Head of Finance has a duty to ensure that high financial standards are maintained throughout the City Council. Part of the way this is managed is through this set of financial regulations.

These regulations set down the standards that the Council requires from all employees throughout the City Council. In effect they are the finance rulebook.

The regulations cover the main areas of financial control, ranging from making payments through to receiving income. All staff are required to work within these regulations.

If an employee is unclear about any aspect of these regulations they should seek advice before acting. Normally they would seek guidance from their Line Manager but are also free to approach their Senior Accountant.

Kathy Quinn
HEAD OF FINANCE
1.1 INTRODUCTION

Financial Management covers all financial accountabilities in relation to the running of Dublin City Council including the policy framework and budget. It is not possible to draft regulations or rules that cover every eventuality or circumstance. Consequently, the principles of sound financial management, proper exercise of responsibility, and accountability, as set out in the Financial Regulations, should be applied in all circumstances, even where any particular circumstance is not specifically referred to.

1.2 Individuals Responsibilities

Everyone should be familiar with these regulations and must clearly understand those that affect their work area. It is the responsibility of managers to make sure that their staff are aware of all relevant regulations.

These regulations are not a substitute for individuals’ common sense and judgment. The Head of Finance’s approach is that all employees must exhibit the highest standards of probity when they deal with the City Council’s finances.

All employees must be aware of and adhere to the rules within the City Council’s ‘Code of Conduct for Employees’. These set out the standards that are expected from employees.

These financial procedure regulations place specific responsibilities on individual employees. They include the following:

a) Line managers are responsible for the day-to-day financial operation of their section or group. They need to make sure that financial regulations are being adhered to within their section.

b) Senior Accountants are responsible for promoting high financial standards within their departments. This includes interpreting financial regulations and advising accordingly. Senior Accountants are also responsible for monitoring the overall financial position of their department and advising their Executive Manager/Assistant City Manager on actions and proposals that have a financial impact.

c) Executive Managers are responsible for the overall financial management within their department.

1.3 Emergencies and Breaches

Very rarely employees are faced with an emergency and may need to act swiftly. It is recognised that in these circumstances employees need to use their best judgement, balancing the need of the service, severity of emergency, and the financial consequences of their actions. Wherever possible, employees should seek clearance from an Executive Manager before proceeding. Employees must secure retrospective approval for their actions.
They must contact their Executive Manager who will be responsible for co-ordinating such authorisation.

Executive Managers must report all but minor breaches of financial procedural regulations to the relevant Assistant City Manager and the Head of Internal Audit.

All employees have a duty to act if they believe there is a possibility of fraud, corruption or poor value-for-money taking place or the regulations are being breached. In such cases they must inform their line manager (unless involved) and the Head of Internal Audit. Detailed fraud prevention guidelines are set out in the *Anti Fraud and Corruption Policy Document* issued by Internal Audit in December 2004. (Available on Library / Internal Audit)

2.1 BUDGETING

2.2 Revenue Budgets

In accordance with Section 102 of the Local Government Act 2001 each local authority is required to prepare a draft local authority budget, setting out for the next financial year

(a) The expenditure estimated to be necessary to carry out its functions

(b) The income estimated to accrue to it.

The format of the Budget is per Fin 18/92 by DoEHLG, a revised format is prescribed for Table A & B in the Accounting Code of Practice and Regulations.

2.1.1 Preparation

Executive Managers as supported by Senior Accountants are responsible for drafting annual revenue budgets in accordance with the Head of Management Accounting guidelines and instructions.

The draft budget is submitted to the Council by the City Manager recommending the required commercial rate multiplier at a local authority budget meeting, to be held within the period prescribed by regulations made by the Minister of DoEHLG.

When the Budget has been adopted copies are available to management, budget holders, finance section, the Department of Environment Heritage and Local Government and are made available to the general public on request.

2.1.2 Control

Executive Managers have a duty to ensure that adequate arrangements are in place for the effective monitoring of their budgets. They must also make sure that responsibility for monitoring budgets is clearly defined.
2.1.3 Variance

Where a material unfunded variance of expenditure/income is anticipated, it is the duty of the Executive Manager to notify their Assistant City Manager and the Head of Management Accounting.

2.2 Capital Budgets

Section 135 of the Local Government Act 2001, requires a local authority before the start of each financial year to prepare and submit to the council a report outlining the programme of capital projects by the local authority for the forthcoming and the following two financial years having regard to the availability of resources.

2.2.1 Preparation

It is the responsibility of Executive Managers to ensure the preparation of 3 year capital programme, taking consideration of financial resources. Following corporate approval the capital programme is presented to the Council at the annual budget meeting.

2.2.2 Control

Spending is only allowed on approved projects. Executive Managers must monitor spending during the year to ensure budgetary compliance, and notify central finance of budgetary adjustments.

2.2.3 Variance

Where it is evident that the budget will be exceeded, this must be brought to the attention of the Head of Management Accounting.

3.1 ACCOUNTING

3.2 Annual Financial Statement

Local Government Act 2001 provision

In accordance with section 108 of the Local Government Act 2001 “every local authority shall prepare an annual financial statement in accordance with the accounting code of practice issued by the Minister…”

Annual Financial Statement (AFS)

The purpose of a local authority's published Annual Financial Statement (AFS) is to give members of the authority, employees and other interested parties clear information about the authority's finances. It should answer such questions as:

- What did the authority's services cost in the year of account?
- Where did the money come from?
- What were the authority's assets and liabilities at the year-end?
Publication

The accounting year will end on the 31st of December and the AFS should be prepared by 1st April.

Form and Content

The form and content of the AFS including an outline of the supporting notes are set out in the Code of Practice on Local Authority Accounting in Ireland. All future changes to the format will be specified by the Minister for the Environment Heritage and Local Government and included in the Code of Practice.

Objective of the Code of Practice

This Code of Practice specifies the principles and practices of accounting required to prepare an Annual Financial Statement (AFS). The primary issue is for the AFS to 'present fairly' the financial position and transactions of the authority. This is important as the AFS along with the budget, is a key financial message to Dublin City Council stakeholders.

Responsibilities

The Head of Financial Accounting is responsible for ensuring that the Council's annual accounts are produced accurately, in line with proper practices and within statutory time limits. The financial accounts must comply with the Code of Practice on Local Authority Accounting in Ireland.

3.3 Accounting Books, Records and Control Systems

The Head of Financial Accounting together with the Head of Management Accounting are responsible for approving the form of all accounting books, records and control systems, and ensure that they are held with in the statutory time.

Executive Managers as supported by Senior Accountants are responsible for keeping proper accounting books and records, whether in the form of documents or otherwise and shall ensure that accounting control systems are in place as specified by the Code of Practice on Local Authority Accounting in Ireland.

3.4 Year-end accounting Returns

Executive Managers as supported by Senior Accountants have responsibility, by the date specified by the Head of Financial Accounting, to supply all necessary information for preparation of the Annual Financial Statement.

3.5 Related party transactions

A related party transaction is the transfer of assets or liabilities or the performance of services by, to or for a related party irrespective of whether a charge is made. The related parties and related party transactions and their disclosure requirement are outlined in the Code of
Practice on Local Authority Accounting in Ireland. All council's staff should conform to these requirements.

4.1 CONTROL OF RESOURCES

4.2 Borrowing

The Head of Financial Accounting is responsible for ensuring that borrowing is undertaken in accordance with statutory requirements and is responsible for maintaining all records of such borrowing.

All Finance Leases must be signed by the Head of Financial Accounting, who will maintain records of such leases.

4.3 Investing

Surplus cash arising from ongoing cash flow shall be invested with financial institutions approved by the Head of Financial Accounting. All such investments shall be made by the Head of Financial Accounting in the name of Dublin City Council.

4.4 Bank Accounts

The Head of Finance is responsible for the operation of all bank accounts held by the City Council. Only the Head of Finance may authorise the opening of a new bank account on behalf of the City Council. Cheques issued by the City Council must bear the signature of the Head of Finance and the signature of one other employee approved by the Head of Finance from time to time.

4.5 Imprest Accounts

The Head of Financial Accounting may from time to time issue funds to individual employees for the purpose of maintaining an imprest account to meet minor or other agreed urgent expenditure. Such funds shall be issued based on evidence of need and the imprest account shall be operated subject to prescribed procedures. No payments may be made out of an imprest account to which PAYE or Withholding Tax might apply. The employee shall return to the Finance Department or otherwise account for such funds on ceasing employment or vacating the responsibilities to which the imprest account relates.

4.6 Assets

Managing Land and Property

Executive Managers are responsible for the land and properties in their department. They must take all reasonable steps to safeguard them. Properties must be adequately insured, and appropriate procedures put in place to ensure their security and safety.

The Development department must maintain an independent register of land and properties held by Dublin City Council. The Executive Managers must inform the Executive Manager in the Development Department if they propose to acquire, lease or dispose of land and
properties by lease or freehold. They must also inform the Central Claims Unit for insurance purposes.

**Disposing of land held by a local authority**

In accordance with section 183 of the Local Government Act 2001 “at the first meeting of the local authority held after the expiration of 10 days after the day on which such notices are sent or delivered, the local authority may resolve that the disposal shall not be carried out or that it shall be carried out in accordance with terms specified in the resolution”.

**Plant and Machinery, Equipment and Other Assets**

Executive Managers are responsible for the Plant and Machinery, Equipment and Other assets under their control.

**Fixed Assets register**

The Head of Financial Accounting shall ensure that a Fixed Asset Register is maintained for all Fixed Assets over €10,000, owned by the Council, this Register shall in form and content accord with guidelines for the identification/quantification and verification of assets as published from time to time by Department of the Environment, Heritage and Local Government.

Executive Managers must ensure that all assets with a sale value of over €10,000 are recorded in the Fixed Asset Register compiled by the Head of Financial Accounting. Executive Managers should designate employees who are responsible for informing the Head of Financial Accounting on additions and disposals. Line managers are responsible for informing that employee when they acquire or dispose Properties, Plant & Machinery, Equipment or other assets.

Executive Managers must arrange for an end of year check to make sure the assets are still there and their inventories are accurate. They must send a copy of their inventory to the Central Claims Unit who will use it to make sure adequate insurance arrangements are in place.

**Maintenance of Registers**

Executive managers are responsible for keeping the following registers:

- Insurances
- Mortgages
- Investments
- Lands
- Charges on property
- Fixed assets
- Leases
The information required for the individual registers is set out in the Code of Practice on Local Authority Accounting in Ireland.

Disposal

Assets must be sold at the best price obtainable.

Security

Executive Managers should ensure that records and assets are properly maintained and securely held. They should also ensure that contingency plans for security of assets and continuity of services in the event of disaster or system failure are in place.

4.7 Data Protection and Security

Data protection

Dublin City Council needs to collect and use data for a variety of purposes about its staff and other individuals who come in contact with the organisation. The purposes of processing data include the payment of staff, collection of rates, motor tax, etc. Data Protection is the safeguarding of the privacy rights of individuals in relation to the processing of personal data. The Data Protection Act 1988 and the Data Protection (Amendment) Act 2003 confer rights on individuals as well as responsibilities on those persons processing personal data. Personal data, both automated and manual, is data relating to a living individual who is or can be identified, either from the data or from the data in conjunction with other information.

Dublin City Council will administer its responsibilities under the legislation in accordance with the eight stated data protection principles outlined in the Act as follows:

• Obtain and process information fairly;
• Keep it for one or more specified and lawful purposes;
• Use and disclose it only in ways that are compatible with these purposes;
• Keep it safe and secure;
• Keep it accurate, complete and up to date;
• Ensure it is adequate, relevant and not excessive;
• Retain it for no longer than necessary;
• Give a copy of personal data to the individual on request;

Computer Security

Each user is responsible for ensuring that the use of outside computers and networks such as the Internet does not compromise the security of Dublin City Council’s computer resources. This duty includes taking reasonable precautions to prevent intruders from accessing Dublin City Council’s network without authorisation and to prevent the introduction and spread of viruses. The Computer Acceptable Use Policy outlines each individual’s responsibilities.
Users have the responsibility to “sign off” after each use of any computer resource to prevent others from accessing theirs or others files, computer (s), and/or other computer resources or use of access privileges.

Every user should use the computer resources in such a way that preserves the security and integrity of Dublin City Council and does not interfere with any other user’s ability to use these resources.

4.8  Insurance and related issues

Dublin City Council has a number of Insurance Policies in place covering the following main areas of risk.

- **Public Liability** – to meet claims arising from the negligence of the Council or its employees. The insurance cover applies only to any amount in excess of €318,000 of each and every claim.

- **Employers Liability** – similar to Public Liability cover but applies to claims by employees arising from personal injury caused by accident in the course of work or from disease contracted in the course of work. Cover applies only to amount in excess of €320,000 in respect of any one claim.

- **Property Insurance** – covers general civic property including all residential houses and flats. Cover applies to all risks of physical loss or damage to property, plant and machinery, subject to exclusion of first €125,000 of each and every loss. Also covers business interruption for amounts in excess of €35,000.

- **Motor Insurance** – provides comprehensive cover in respect of vehicles owned or leased by the Council against personal injury and property damage to third parties. Excludes first €32,000 damage to Council’s own general vehicles. City Council drivers covered by Employers Liability Policy.

- **Computer Insurance** – covers theft, accidental damage and breakdown of computer equipment. Also covers reinstatement of data: subject to certain limits and excesses.

- **Fine Arts Insurance** – covers mainly works of art at the Hugh Lane Gallery. Provides cover on works on loan to the Gallery.

- **Mansion House Insurance** – covers paintings, silverware and Civic Insignia kept at Mansion House.

- **Professional Indemnity Insurance** – covers liability arising from error, breach of professional duty, libel and slander and loss of documents by the City Council, its employees and Contractors.
**Contractors Insurance**

Where a Department/ Area engages contractors to carry out work of a building or civil engineering nature they must require the contractor to produce Employers Liability and Public Liability Insurance in the Contractors name and Contractors All Risks Insurance in the joint names of the Contractor and the City Council. The Department /Area should also ensure that the policies are renewed at next renewal date during the course of the contract. The sums insured should be at least €6.4m under Public Liability Policy and €13m under Employers Liability policy. The Central Claims Unit of the Finance Department will assist and advise in assessing the adequacy of cover in such cases.

**Property Insurance**

Each Department / Area is responsible for the timely submission of comprehensive lists and details of property to the Central Claims Unit for inclusion in the insured property portfolio. Such lists shall have regard to property newly acquired, constructed, disposed of or demolished. The Central Claims Unit is responsible for including in the portfolio all properties so notified to it.

**Motor Insurance**

Each Department /Area is responsible for submitting to the Central Claims Unit a full list of vehicles requiring insurance.

Each Department /Area is responsible for reporting to the Central Claims Unit all accidents involving City Council vehicles.

City Council Drivers are obliged to report to the Central Claims Unit in relation to any penalty points or convictions for road traffic offence incurred by them either in the course of their employment with the Council or otherwise.

4.9 **Stocks and Stores**

The Head of Management Accounting is responsible for ensuring that adequate procedures are in place to reflect all physical stock movements accurately in the Financial Management System.

The Head of Management Accounting is responsible for maintaining an annual check of all items in inventory, for taking action in relation to surpluses or deficiencies and for making required adjustments in the Financial Management system.

Stocks should not be in excess of normal requirements except in special circumstances.

4.10 **Maintenance of reserves**

The reserves should be maintained in accordance with the Code of Practice on Local Authority Accounting in Ireland and agreed accounting policies. For each reserve established, the purpose, usage and basis of transactions should be clearly identified. Executive managers as supported by Senior Accountants have a duty to ensure that reserves are used only for the purposes for which they were intended.
5.1 RISK MANAGEMENT

Risk may be defined as:

“A possible loss or other adverse consequence that has the potential to impact on a local authority’s ability to achieve its objectives and fulfil its mission”

Risk is inherent in the day-to-day activities of Dublin City Council. The management of risk is an important part of everybody’s responsibilities. Put simply, it offers us a means of improving our strategic, operational and financial management, which will in turn help minimise financial losses, service disruption and compensation claims.

The key stages in the risk management cycle are as follows:

- Identification of risk
  Key risks should be identified that may prevent the achievement of the objectives set out in the corporate and business plans

- Assessment of risk
  Risks should be assessed to determine the overall likelihood or potential impact they may have on the Council

- Management of risk
  There are a number of approaches to the management of risk including tolerating the risk, treating the risk (i.e. controls), transferring the risk to a third party (i.e. insurance) or terminating it.

- Review and reporting
  Risk management is a continuously evolving and changing process and requires ongoing monitoring, reviewing, reporting and updating.

It is the role of each manager to identify and analyse the risks that impact on their area of responsibility and manage those risks in an appropriate way. The application of internal controls is a means of managing risk.

6.1 PROCUREMENT

All purchases in Dublin City Council must comply with the Order of the Head of Finance on the Seeking of Tenders and Ordering Procedures, purchase of Computer Hardware and Software and in addition, where relevant, E.U. Procurement Directives

There main areas for procurement are;

- Competitive process below the EU threshold value – these are guidelines and can be adapted to suit the local authority.
- Computer Hardware and Software
- Where a specific contract exists, additional approval by way of managerial order will not be required.
- Requests/proposals for IT systems and services should be referred to the I.S. Department and endorsed by the I.C.T manager.
- All orders for I.T. systems and services should be issued by the I.S. Department.
- EU Procurement Directives – The main thresholds exclusive of VAT above which the advertising of contracts in the Official Journal of the EU is obligatory and these are revised every two years.

**Revision of Directives**

A revision of the EU public procurement directives was completed recently. Three former public sector directives for works, supplies and services have been consolidated into one text. The revised directives are 2004/17/EC, covering procurement of entities operating in the utilities sector and 2004/18/EC, covering procurement procedures of public sector bodies. The directives have been adapted to modern market conditions by providing for measures such as the use of electronic means of procurement and tendering, providing for framework agreements and for more flexible procedures for awarding complex contracts such as PPP’s in the public sector. The directives impose obligations on the contracting authorities to

- Advertise their requirements in the OJEU,
- Use procurement procedures that provide open and transparent competition.
- Apply clear and objective criteria, notified to all interested parties in the selecting, tendering and awarding of contracts.
- Use broadly based non-discriminatory technical specifications.
- Allow sufficient time for submission of expressions of interest.

**Tendering Procedures**

Open, Restricted, Competitive Dialogue or Negotiated

**Award of Contract**

Lowest priced tender of MEAT (specifying in addition to price, various other criteria including running costs, servicing costs etc.)

**Time Limits for replies**

Minimum time limits are set down for the different stages of the particular contract award procedure chosen. In all cases the time specified in days relate to calendar days. When fixing the timescale for submitting expressions of interest /requests to participate or tenders, contracting authorities should take account of the complexity of the contract and allow sufficient time for submitting the necessary information and preparing tenders.
**Receipt and Opening of Tenders**

All tenders should be opened together as soon as possible after the latest time and date. Opening of tenders should take place in the presence of at least two officials. Tenders received after the closing time should not be accepted.

**Taxation Issues**

Tenderers are invited to submit tenders exclusive of VAT. Professional Services Withholding Tax must be deducted at the standard rate from the payments by contracting authorities for professional services. Tax Clearance Certificates must be obtained as outlined in the Department of Finance Circular 22/95 Tax Clearance Procedures – Public Sector.

### 7.1 CONTROL OF EXPENDITURE

The Head of Finance is responsible for the operation of ordering and payment systems across the City Council. Executive Managers as supported by Senior Accountants have a duty to ensure that all systems are developed in consultation with the Head of Finance.

### 7.2 Payments to Employees- Salaries, Wages and Pensions

The Human Resources Department is responsible for the recruitment of all new staff. They are also responsible for passing all details relating to Employee payments, such as bank account details and pay scales to the Salaries and Wages section of the Finance Department, and for the calculation of pension and retirement and/or redundancy benefits for salaries staff.

The Head of Financial Accounting is responsible for the operation of the Council's payroll services. This includes making sure that there are appropriate arrangements in place so that staff pay and deductions are made accurately and promptly, that statutory records are properly maintained and that payroll transactions are correctly accounted in the General Ledger.

The Head of Financial Accounting is responsible for the calculation of pension and retirement and/or redundancy benefits for wages staff.

Executive Managers are responsible for ensuring that sufficient funds exist in their budget to cover the total cost of any appointment (including PRSI, superannuation and any other costs associated with the post). They are also responsible for approving and certifying all overtime and ensuring that forms are passed to the Salaries and Wages section in time for them to meet their established deadlines.

### 7.3 Payments to Employees- Expense Claims

Staff who, as part of their employment make business journeys or incur costs on Council business are entitled to claim reimbursement and subsistence costs. This will typically include meals, travel and accommodation costs.
Staff must first seek their line manager's approval before incurring any expenditure. A Managers Order needs to be completed and signed in advance of all travel. Claims should be made on the standard expense claim forms, should have the receipts attached and must reference the original Managers Order Number.

Mileage must only be claimed for journeys on official DCC Business. In order for payment to be processed, a managers order must be prepared locally for each claim supported by the official mileage claim form. Where a realistic estimate of the individual’s mileage that might be necessary in the following year can be determined, a draft order for the year in question approving payment of mileage, subject to a maximum of x miles per year, can be created.

Managers must satisfy themselves that the claimant is in possession of a valid driving licence and a current insurance certificate indemnifying Dublin City Council.

Under no circumstances, should mileage or subsistence claims be processed on the payroll system or through petty cash, but on the Oracle Accounts Payable System.

All staff are expected to take reasonable steps to minimise costs when spending the Council’s money. They should ensure that only essential travel is undertaken and that the number of staff on any official journey is kept to the absolute minimum.

Employees who deliberately claim expenses to which they are not entitled may be guilty of gross misconduct and may be dismissed.

7.4 Placing Orders

Each Executive Manager is responsible for the internal arrangements within their department for obtaining goods, materials and services. This includes deciding who can raise and approve orders. There must be sufficient segregation of duties so that no one person is responsible for ordering and approving purchase orders, receiving goods and entering invoices.

All orders should be placed through the Dublin City Council’s Financial Management System. Oral orders are not acceptable, except in emergencies. In those cases orders must be entered on the system as soon as possible.

Approval to purchase any goods or service must be obtained at order stage. The approval limits for orders are set out in a hierarchy based on levels of seniority and are designated in a Managers Order approved by the Head of Finance (see Appendix 1). The subsequent phases of the purchase to pay cycle, the receipt of goods, invoice and payment are determined by approval of the initial order. Once the transaction conforms to the order no further approvals are required for payment.

Every employee raising an order is responsible for making sure they have complied with the City Council’s rules about tenders and quotations. In any case employees are expected to make every effort to secure the best terms for the Council. All employees should check with the Law Agent before accepting unusual terms and conditions as part of their order.
Orders for goods and/or services must not be placed unless sufficient funds exist to cover the anticipated expenditure. It is the responsibility of the Executive Manager (which they may delegate to authorised personnel) to ensure that there are sufficient uncommitted funds before any order is placed and approved.

Where possible, departments should specify that goods be delivered to one location where they should be physically inspected and agreed to the supplier’s delivery note.

All Receipts should be matched to the original order and entered on the Financial Management System promptly.

7.5 Making payments to suppliers

The City Council operates an invoice matching system for the purpose of making payments to suppliers. The effective operation of this system requires that there is an approved Purchase Order, the goods have been received and a valid invoice entered before payment can be made. It is the responsibility of the Executive manager in each department to ensure that these have all been accurately entered before payment can take place.

The Head of Financial Accounting is responsible for the operation of the centralised Payment system within Dublin City Council and has responsibility to ensure that payments to suppliers are generated according to agreed deadlines.

Payments can normally only be made against valid invoices which are matched to an approved purchase order and receipt. There are some exceptions to this, such as grant payments, but they require specific approval from the Head of Financial Accounting.

Payments should not normally be paid in advance. Employees must check with the Head of Financial Accounting if they are considering making advance payments, as this will have an adverse affect on cash flow.

Employees must follow the City Council’s payments policy, which requires that valid invoices should be processed promptly, so that they take account of early settlement, discounts and comply with Prompt Payment legislation.

Invoices should be paid in accordance with the terms agreed with the supplier or in the absence of such terms, 30 days from the receipt of a correct invoice.

Payments will be made by Electronic Funds Transfer (EFT) direct to a supplier’s bank account or by cheque.

8.1 CONTROL OF INCOME

8.2 Raising Income

It is the responsibility of each Executive Manager, in consultation with the Head of Finance to review regularly and at least annually all charges for services rendered in their department.
Executive Managers should carry out regular reviews of their service to identify possible new income sources.

8.3 Collecting and Accounting for Money

Executive Managers are responsible for establishing appropriate and secure arrangements to ensure that all income due to their department is identified, collected, receipted and banked properly.

They must put in place additional controls if some of the income is to be collected as cash.

These arrangements must provide that:

- staff are appropriately trained in income accounting and cash handling arrangements;
- sufficient separation of duties are in place;
- official receipts are always given;
- proper records are kept;
- all money received is banked as soon as practicable; and
- VAT is properly accounted for.

It is preferable to obtain income in advance of supplying goods or services as this improves cash flow and also avoids the time and cost of administering debts.

8.4 Monitoring Income

Each Executive Manager should ensure that invoices are issued promptly in connection with work done, goods supplied and services rendered.

Executive Managers should ensure that all sums due are calculated accurately in accordance with an approved charging policy, which is regularly reviewed.

There should be appropriate recovery procedures, including legal action where necessary, for debts that are not paid promptly.

Where possible Executive Managers should seek to achieve payment by direct debit or standing orders in situations where regular payments are due.

8.5 Debt collection and Write Off

Executive Managers in each department are required to carry out an annual review of all outstanding debts and make vigorous efforts to collect them and if all appropriate attempts to recover debts have been made and have proved unsuccessful, they should be written off.

Details of invoices to be written off should be sent to Head of Financial Accounting and it is his/her responsibility to ensure that these invoices are written off in the Financial Management system and accounted correctly.
9.1 AUDIT REQUIREMENTS

The Internal Audit Unit is responsible for reviewing the financial and management systems throughout the Council, with a view to providing independent assurance to management and the Audit Efficiency Group that the key risks to the Council have been identified and are being managed effectively and in conformity with legal requirements.

Internal Audit is authorised to examine all aspects of the activities of the Council. The work of Internal Audit includes:

- Promoting an awareness of risk management issues
- Reviewing the effectiveness and efficiency of internal controls
- Reviewing the means of safeguarding assets
- Promoting the highest standards of corporate governance
- Examining the controls over compliance with legal requirements, corporate objectives and procedures

The role and responsibility of the Internal Audit function within Dublin City Council is formally set out in a Charter. In carrying out their work, they subscribe to the Standards for the professional practice of internal audit as issued by the Institute of Internal Auditors.

9.2 Risk Management

Everyone in the organisation plays a role in ensuring a successful risk management structure is in place. Each Executive Manager has primary responsibility for identifying and managing risks within their area. Risks and related controls should be regularly reviewed to take account of any changes in work practice or new developments.

9.3 Internal Controls

It is management’s responsibility to ensure there is a robust control framework in place within their area. Internal Audit during the course of their work will review and evaluate controls. The methods of control, common to all areas and which, should be reviewed regularly by management are:

**Segregation of Duties Control**

No one person should have responsibility for recording and processing a complete transaction. The advantage of involving two or more people include:

- A reduction in the risk of intentional manipulation
- A reduction in the risk of accidental error
- An increase in the checking of work
Organisation
- Every Section should have a Business Plan
- Procedures and Responsibilities within a Section should be defined and allocated in a Procedures Manual
- There should be clear reporting lines
- Delegation of authority should be clearly specified

Authorisation and Approval
All transactions should require authorisation or approval by a specified person. The limits to these authorisation should be specified

Supervision
There should be adequate levels of supervision within the Section and responsibility for supervision should be clearly laid down.

Physical Controls
- There should be limited access to certain goods to ensure custody of assets
- Limited access to warehouse / store
- Passwords to restrict access to computer files
- Safe custody of important documents e.g. deeds.

Personnel Controls
There should be procedures in place to ensure that staff are competent to carry out jobs assigned to them e.g. sound training policies

Arithmetic and Accountancy
There should be adequate controls to ensure that all transactions are authorised, complete, recorded and accurately processed. This will include;
- Checking arithmetic accuracy of records
- Reconciliations carried out
- Sequential checking (no documents missing)

Management
Management should exercise controls outside the day-to-day routine of the Section e.g. review of accounts to check for abnormal over / unders in figures, budget monitoring.

9.4 Preventing Fraud and Corruption
Fraud may be defined as “The intentional distortion of financial statements or other records by persons internal or external to the organisation which is carried out to conceal the misappropriation of assets or otherwise for gain”
It is important to note that the primary responsibility for the prevention, detection and investigation of fraud rests with management. Senior management are responsible for ensuring there are adequate measures to prevent and detect fraud and corruption within areas of their remit.

Achievement of this is assisted by:

- Having processes in place to deter and detect fraud
- Compliance with Dublin City Council's policies, rules and regulations
- Ensuring staff understand their responsibilities, through adequate supervision, written procedures and job descriptions
- Responding positively to recommendations made and advice given by internal and external audit
- Dealing effectively with issues raised by staff (including taking appropriate action to deal with reported or suspected fraudulent activity)

Detailed fraud prevention guidelines are set out in the Anti Fraud and Corruption Policy Document issued by Internal Audit in December 2004. (Available on Library / Internal Audit)

9.5 Corporate Governance

Corporate Governance has been defined as “the structures and processes that are in place at the top of organisations for decision-making, accountability, controls and behaviour”.

The key principles underpinning corporate governance are:

- Openness
- Transparency
- Accountability

Management should ensure that they have incorporated the key principles in their day-to-day business processes that come within their remit. To achieve this, there should be a control framework in place suitable to each specific business environment. On a practical level, there should be clear evidence of:

- Compliance with laws regulations and contracts
- Compliance with procurement rules / tendering procedures
- Clear allocation / segregation of responsibilities at all levels
- Audit trail – complete and accurate supporting documentation at all levels
- Adequate monitoring / cost control
- Comprehensive Procedures Manuals
- Relevant, reliable and accurate financial and management information
9.6 Audit Efficiency Group

The Audit Efficiency Group is a sub-group of the Finance Strategic Policy Committee. The role of the Group is to monitor and review the corporate governance processes within Dublin City Council, particularly in relation to financial matters and risk management issues.

Its membership includes Councillors and the social partners. The role and responsibilities of the Group are set out in its Charter.

9.7 External Audit

The primary focus of the Local Government Auditor's work is to obtain sufficient evidence to form an opinion on Dublin City Council's Annual Financial Statements. Executive Managers have a duty to ensure that adequate arrangements are in place to assist the Local Government Auditor's work. Internal Audit co-operates with the Local Government Auditor to ensure the maximum audit coverage is achieved. The Local Government Auditor has full access to Internal Audit reports.

10.1 SUBSIDARY COMPANIES AND EXTERNAL ARRANGEMENTS

10.2 Subsidiary companies

_Incorporation of Companies_

A protocol has been established with the Companies Registration Office around the incorporation of companies in which it is stated that Dublin City Council is a subscriber or named as a shareholder or member, that such incorporation must be accompanied by the signature of the City Manager.

_Local authority Companies_

Where a local authority as a corporate body or its members or employees by virtue of their offices, have a substantial interest in a company, certain disclosures as set out in the accounting regulations should be made in the AFS of the local authority for each entity: (i.e. companies). The disclosure requirements are set out in the Code of Practice of Local Authority Accounting in Ireland.

More details related to responsibilities of Companies and Company Directors could be found on the website of the Office of the Director of Corporate Enforcement (www.odce.ie).

10.3 External arrangements

_Introduction_

The City Council provides a distinctive leadership role for the community and brings together the contributions of the various stakeholders. It must also act to achieve the promotion or improvement of the economic, social or environmental well being of its area.
External Bodies

The Executive Manager may form external arrangements with other local public, private, voluntary and community sector organisations to address local needs.

The Executive Manager can delegate functions, including those relating to external bodies, to appropriate employees. Where functions are delegated, the Executive Manager remains accountable for them to the full Council.

Representation of the Authority on external bodies will be decided in accordance with the scheme of delegation.

The Head of Finance must ensure that the accounting arrangements to be adopted relating to external bodies are satisfactory. The City Manager in conjunction with the Head of Finance must also consider the overall corporate governance arrangements and legal issues when arranging contracts with external bodies. The Head of Finance in conjunction with the appropriate employee must ensure that the risks have been fully appraised before agreements are entered into with external bodies.

Executive Managers are responsible for ensuring that the Head of Finance is consulted on the progress of negotiations and that appropriate approval is granted prior to the conclusion of any negotiations with partner organisations.

External funding

The Head of Finance is responsible for ensuring that all funding available from external bodies is received and properly recorded in the City Council’s accounts.

Work for third parties

The Executive Manager is responsible for approving the contractual arrangements for any work for third parties or external bodies unless this is delegated.
APPENDIX I
DUBLIN CITY COUNCIL

ORDER OF THE HEAD OF FINANCE

FINANCE DEPARTMENT

Made on 15 day of November 2006

Order No. H.o.F. 154/06

(1) Ordering, Quotation & Tender Advertisement Procedures for Supplies, Services & Works
(2) Purchase Order and Invoice Approval Levels
(3) Computer Hardware, Software, & Printers/Photocopiers etc.
(4) E.U. Procurement Directives

1. ORDERING, QUOTATION & TENDER ADVERTISEMENT PROCEDURES

The procedures for the seeking of tenders and ordering of goods and services were last approved by the Head of Finance on 20th December 2004.

It is recommended that the current procedures and authorisation levels for the procurement of supplies, services and works be annexed as shown hereunder in accordance with revised EU advertising threshold levels and in accordance with recent Department of Finance recommendations regarding advertising of works contracts with a value below €5,270,000 (excl. VAT).

<table>
<thead>
<tr>
<th>SUPPLIES &amp; SERVICES (As defined by Public Procurement Directive 2004/18/EC)</th>
<th>QUOTATION / TENDER INVITATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>VALUE</td>
<td></td>
</tr>
<tr>
<td>(a) Not exceeding €12,500 (excl. VAT)</td>
<td>One quotation only need be invited and may be accepted if the price is reasonable. Written confirmation of the quotation should be sought where possible.</td>
</tr>
<tr>
<td>(b) Over €12,500 (excl. VAT) and not exceeding €25,000 (excl. VAT)</td>
<td>Three quotations required by circular letter, FAX or email.</td>
</tr>
<tr>
<td>(c) Over €25,000 (excl. VAT) and not exceeding €50,000 (excl. VAT)</td>
<td>Three quotations required by circular letter, FAX or email.</td>
</tr>
<tr>
<td>(d) Over €50,000 (excl. VAT)</td>
<td>By public advertisement.</td>
</tr>
<tr>
<td>(e) Over €111,000 (excl. VAT)</td>
<td>By advertisement in the Official Journal of the European Union (OJEU).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>WORKS (As defined by Public Procurement Directive 2004/18/EC)</th>
<th>QUOTATION / TENDER INVITATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>VALUE</td>
<td></td>
</tr>
<tr>
<td>(f) Not exceeding €500,000 (excl. VAT)</td>
<td>Not less than three competitive quotations must be sought, one of which may be accepted if the price is considered reasonable. Written quotations must be obtained.</td>
</tr>
<tr>
<td>(g) Over €500,000 (excl. VAT) and not exceeding €5,278,000 (excl. VAT)</td>
<td>Must be advertised on the ETENDERS Website as a minimum.</td>
</tr>
<tr>
<td>(h) Over €5,278,000 (excl. VAT)</td>
<td>By advertisement in the Official Journal of the European Union (OJEU).</td>
</tr>
</tbody>
</table>
2. PURCHASE ORDER & INVOICE APPROVAL LEVELS

(i) **Orders for supplies/services/works not exceeding a value of €12,500 (excluding VAT)**
Procedure as in (a) above. The Purchase Order/Invoice may be approved by an officer not lower in rank than Senior Staff Officer, professional officer at Executive level or an analogous grade.

(ii) **Orders for supplies/services/works in excess of €12,500 (excluding VAT) but not exceeding a value of €25,000 (excluding VAT)**
Procedure as in (b) above. The Purchase Order/Invoice may be approved by an officer not lower in rank than Administrative Officer, professional officer at Senior Executive level or an analogous grade.

(iii) **Orders for supplies/services/works in excess of €25,000 (excluding VAT) but not exceeding a value of €50,000 (excluding VAT)**
Procedure as in (c) above. The Purchase Order/Invoice may be approved by an officer not lower in rank than Senior Executive Officer, professional officer at Senior Engineer level or an analogous grade.

(iv) **Orders for supplies/services/works in excess of €50,000 (excluding VAT) but not exceeding €150,000 (excluding VAT)**
Procedure as in (d) above. The Purchase Order/Invoice may be approved by an officer not lower in rank than Executive Manager or professional officer at Deputy City level.

(v) **Orders for supplies & services in excess of €150,000 (excluding VAT)**
Procedure as in (d) & (e) above. Public Advertisement is required for orders in excess of €50,000. OJEU advertisement is required for orders in excess of €211,000. Managerial approval must be obtained for payment of all invoices in excess of €150,000.

(vi) **Orders for provision of Works**
Procedures as in (f), (g), & (h) above. Managerial approval must be obtained for payment of invoices with a value in excess of €150,000. Otherwise, order approval requirements are as shown in (i) to (v) above.

(vii) **Statutory Demands & Payments to Public Utility Companies**
Payments in relation to statutory demands and payments for services provided by public utility companies are excluded from the requirements (i) to (v) above.

(viii) **Engagement of Consultants**
The City Manager has sole responsibility for the engagement of consultants. An order of the City Manager is required before any consultants may be engaged.

Approval levels set out above (i-viii) relate to both the creation of purchase orders and payment of invoices. Only staff at the specified grades who are nominated budget holders may order supplies/services/works and approve payments to the levels set out. I.e. not all staff at the specified grades have purchasing/approval authority.
4. The purchase of computer hardware, software and IT systems and services must be approved by managerial order in accordance with current delegations.

5. The ICT Manager, I.S. Department must approve of the lease of photocopying/printing machines under the current printing/photocopying contract.

4. E.U. PROCUREMENT DIRECTIVES - OJEU TENDER NOTICES ADVERTISING THRESHOLDS
The EU procurement advertising thresholds effective from 1st January 2006 and which were notified to all Executive Managers in January 2006 are summarised as follows:

Tender Thresholds (exclusive of V.A.T.)

<table>
<thead>
<tr>
<th>CONTRACT</th>
<th>PIN NOTICE</th>
<th>TENDER NOTICE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Works</td>
<td>€5,278,000</td>
<td>€5,278,000</td>
</tr>
<tr>
<td>Supplies</td>
<td>€750,000</td>
<td>€211,000</td>
</tr>
<tr>
<td>Services</td>
<td>€750,000</td>
<td>€211,000</td>
</tr>
<tr>
<td>Utilities (Works)</td>
<td>€5,278,000</td>
<td>€5,278,000</td>
</tr>
<tr>
<td>Utilities (Supplies)</td>
<td>€750,000</td>
<td>€422,000</td>
</tr>
<tr>
<td>Utilities (Services)</td>
<td>€750,000</td>
<td>€422,000</td>
</tr>
</tbody>
</table>

All contracts above the thresholds shown must be advertised in the Official Journal of the European Union (OJEU). Failure to comply creates the possibility of legal proceedings against Dublin City Council.

[Signature]
SENIOR EXECUTIVE OFFICER

ORDER: Tendering, ordering procedures, and approval levels as recommended by the Senior Executive Officer are hereby approved.

[Signature]
HEAD OF FINANCE

DATED: 06-09-2006

To whom the appropriate powers have been delegated by the Dublin City Manager by order dated 4th September 2006.
APPENDIX II
<table>
<thead>
<tr>
<th>Head of Finance</th>
<th>Head of Financial Accounting</th>
<th>Head of Management Accounting</th>
<th>Executive Managers</th>
<th>Senior Accountants</th>
<th>Line Managers</th>
<th>All Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ensure that high financial standards are maintained throughout the Dublin City Council and hold overall responsibility for the finance matters in the Council</td>
<td>Publish Financial Regulations</td>
<td>Establish awareness of financial regulations</td>
<td>Work within financial regulations, ensure familiarity with regulations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operation and authorisation of all bank accounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operation of ordering and payments system</td>
<td>Arrangements for obtaining goods, materials and services</td>
<td></td>
<td>Use computer resources in such way that preserve security and integrity of DCC</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approving the form of accounting books, records and control systems</td>
<td>Approving the form of accounting books, records and control systems</td>
<td>Keeping proper accounting books and records</td>
<td>Keeping proper accounting books and records</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepare Annual Financial Statements</td>
<td>Supply necessary information for Preparation of Annual Financial Statements</td>
<td>Assist in preparation of Annual Financial Statements</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Issue of imprest accounts</td>
<td>Management of Imprest Account</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maintenance of Asset register for assets above 10000Euro</td>
<td>Asset Management</td>
<td>Safeguard Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Arrange necessary borrowings</td>
<td>Treasury investing surplus cash</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coordinate and submit budget revenue and capital</td>
<td>Preparation of budgets, revenue and capital</td>
<td>Assist in preparation and coordination of budgets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Procurement and Stores Management</td>
<td>Comply with the procurement guidelines and directives</td>
<td>Advice in the procurement guidelines and directives</td>
<td>Comply with the procurement guidelines and directives</td>
<td>Comply with the procurement guidelines and directives</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coordinate financial management and monthly monitoring</td>
<td>Financial Management in Departments</td>
<td>Support and advise Executive Managers in all financial matters</td>
<td>Responsible for day to day financial operation</td>
<td>Day to day financial processing, take reasonable steps to minimise costs when spending DCC's money</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserve maintenance</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Insurance Register</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Monitoring of budgets, revenue and capital, control of expenditure and collection of income</td>
<td>Budget monitoring</td>
<td>Responsible for expenditure and income in their section</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assist Internal Auditors and Local Government Auditors in carrying out their duties</td>
<td>Assist Internal Auditors and Local Government Auditors in carrying out their duties</td>
<td>Assist Internal Auditors and Local Government Auditors in carrying out their duties</td>
<td>Have a duty to act if they believe there is a possibility of fraud, corruption or poor value-for-money or the rules are being breached</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>