



An Roinn Dlí agus Cirt  
Department of Justice

CRIMINAL  
ASSETS  
BUREAU

# Oversight Agreement 2023-25

**Department of Justice**

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**Criminal Assets Bureau**

## **1. Introduction**

### **1.1 Scope of this Agreement**

This Oversight Agreement sets out the broad governance and accountability framework within which the Criminal Assets Bureau (“the Bureau”) operates, and defines the key roles, responsibilities and commitments that underpin its relationship with the Department of Justice (“the Department”). The Agreement has been drawn up by the Department in consultation with the Bureau, in accordance with the Code of Practice for the Governance of State Bodies (“the Code of Practice”). It succeeds the previous Oversight Agreement 2020-22 between the two parties and will be subject to a formal review approximately midway through its operation.

A separate Performance Delivery Agreement (“PDA”) is agreed annually under the governance architecture provided by this Oversight Agreement.

### **1.2 Background and context**

The Bureau is a statutory body established under the Criminal Assets Bureau Act 1996 (“the Act”). It is a body corporate with perpetual succession and an official seal and power to sue and be sued in its corporate name and to acquire, hold and dispose of land or an interest in land and to acquire, hold and dispose of any other property.

The Bureau is a key part of the armoury of the State in tackling criminal activity, in particular serious and organised crime, by divesting persons of their ill-gotten gains and disrupting the resources available to support criminal activity. The Bureau’s Mission is *“To ensure crime does not pay”*. Its Vision is *“To achieve excellence in denying and depriving beneficiaries the proceeds of criminal conduct”*.

The statutory objectives of the Bureau, as set out in section 4 of the Act, are:

- the identification of the assets of persons which derive, or are suspected to derive, directly or indirectly from criminal conduct;
- the taking of appropriate action under the law to deprive or to deny those persons of such assets or the benefit of such assets, and
- the pursuit of any necessary investigation or other preparatory work in relation to relevant proceedings.

The principal functions of the Bureau, as set out in section 5 of the Act, are to identify, freeze and confiscate the proceeds of criminal conduct, which it does in accordance with the provisions of the Proceeds of Crime legislation. The Bureau is also responsible for ensuring that the proceeds of criminal conduct are subject to tax under the Revenue Acts, and for the investigation and recovery of social welfare claims under Section 5(1)(c) and 5(1)(d) of the Act. The Bureau’s investigative work may, as required, involve co-operation (as governed by the applicable international agreements) with police forces, criminal asset recovery bodies, tax authorities and social welfare authorities of other jurisdictions. As of 1<sup>st</sup> March 2023, the Bureau has an authorised strength of 99 staff with a budget of €11.2 million. Currently the Bureau is carrying 23 vacancies across all disciplines.

In accordance with the relevant legislation, all monies collected by the Bureau are returned to the Exchequer for the benefit of the Central Fund.

### 1.3 Strategic fit of the Bureau within Justice sector

The Bureau’s statutory functions and objectives support the Department’s strategic goal (as set out in its Strategy Statement 2021-23) to “Tackle crime, enhance national security and transform policing”. More specifically, the Bureau’s work directly supports one of the Department’s stated strategic objectives viz. to ‘Strengthen measures to tackle terrorism and other serious and organised crime through domestic action and international co-operation’.

## 2. Governance and oversight – key roles and relationships

### 2.1 The Minister, Accounting Officer and Department

#### 2.1.1 The Minister

The Minister for Justice (“the Minister”) is accountable to the Oireachtas for policing and security matters generally and for related matters including the performance of the Bureau as a publicly funded State body under the Minister’s aegis. The Act also assigns a variety of functions to the Minister, including appointing Bureau officers and conferring on Bureau officers additional functions connected with the objectives and functions of the Bureau.

#### 2.1.2 Accounting Officer

The Bureau is funded under the Department of Justice’s Vote (Vote 24), for which the Department’s Secretary General is the Accounting Officer. The Accounting Officer is responsible for the safeguarding of public funds and property under their control, for the efficiency and economy of administration by their Department and for the regularity and propriety of all transactions in the appropriation account. External scrutiny of the appropriation accounts and related matters is provided by the Comptroller and Auditor General (C&AG) and ultimately by the Oireachtas via the Public Accounts Committee.

Section 19(3) of the Act provides that the Accounting Officer shall prepare an account of the monies provided to the Bureau in any financial year and submit it for examination to the C&AG not later than 90 days after the end of that financial year.

#### 2.1.3 Core areas of Departmental interaction with the Bureau

While various areas of the Department (including Transparency Function, the Change, Technology and Innovation Function, and multiple units within the Corporate Function) have dealings with the Bureau, the relationship is primarily embodied in the interactions between the Bureau and the Department’s Criminal Justice Policy and Criminal Justice Governance Functions respectively. **Criminal Justice Policy** liaises directly with the Bureau on relevant policy issues as they arise. **Criminal Justice Governance** has primary oversight responsibility for the Bureau. Four of its Principal Officer-led units have specific responsibilities in this regard, as follows:

<i>Unit</i>	<i>Purpose</i>
<b>Standards</b>	Develop and promote consistent approaches to the Department’s oversight of criminal justice agencies,

	propose/advise on new governance structures as required, and put in place appropriate oversight agreements and annual performance targets.
<b>Criminal Justice Performance and Compliance</b>	Support and monitor compliance with corporate governance obligations and with the achievement of agreed performance objectives, and manage the governance relationship on an ongoing basis.
<b>Financial and Capital Resources</b>	Monitor (in conjunction with the Department's finance and internal audit functions) the agency's financial and capital resource management, and manage approvals for the accompanying resources.
<b>Human Resources and Appointments</b>	Advise and consult on strategic HR issues and requirements, and oversee senior and board recruitment/appointments for particular agencies.

## **2.2 Criminal Assets Bureau management and organisational structures**

### *2.2.1 Commissioner of An Garda Síochána*

Under the Act, the Garda Commissioner appoints and may, at any time, remove the Chief Bureau Officer. The Chief Bureau Officer is responsible to the Garda Commissioner for the performance of the functions of the Bureau.

### *2.2.2 Chief Bureau Officer*

The Chief Bureau Officer shall carry on and manage and control generally the administration and business of the Bureau. In this capacity he is also responsible for the implementation of effective corporate governance so as to ensure that the Bureau's statutory and administrative governance obligations are fully discharged. The Act provides that the Chief Bureau Officer shall be appointed from amongst the members of An Garda Síochána at the rank of Chief Superintendent.

The Chief Bureau Officer is responsible to the Garda Commissioner for the performance of the functions of the Bureau, and is accountable to the Department with regard to matters arising (a) for the Secretary General as Accounting Officer for the Bureau and (b) for the Minister in terms of his accountability to the Oireachtas for the performance and activities of the Bureau.

### *2.2.3 Bureau Senior Management Team*

The Bureau's Senior Management Team (SMT) comprises the highest grade/rank from each discipline within the Bureau and meets formally at least once per month (other than in August). It is chaired by the Chief Bureau Officer and includes the Bureau Legal Officer, Detective Superintendent, two Detective Inspectors, Senior Customs Bureau Officer, two Senior Revenue Bureau Officers, the Senior Social Welfare Bureau Officer, representatives from the Bureau Analysis Unit (Financial Crime Analyst and Forensic Accountant), IT Manager, Office Manager and the relevant Principal Solicitor from the Chief State Solicitor's Office.

The SMT aims to maximise the Bureau's efficiency, productivity and performance by ensuring that all components of the Bureau are effectively led and managed.

#### *2.2.4 Bureau staffing procedures*

The Bureau is a multi-disciplinary body with officers assigned from An Garda Síochána, the Office of the Revenue Commissioners and the Department of Social Protection. It also has a Legal Officer. Administrative, professional and technical support is provided by staff assigned by the Department of Justice. The staff of the Criminal Assets Section of the Chief State Solicitor's Office also work with CAB on a full-time, co-located basis.

Under section 7 of the Act, the Chief Bureau Officer is appointed by the Garda Commissioner from amongst the members of An Garda Síochána of the rank of Chief Superintendent. The Commissioner is also empowered to remove the Chief Bureau Officer from his/her appointment.

Under section 8 of the Act, the Minister may, with the consent of the Minister for Public Expenditure and Reform, appoint members of An Garda Síochána, officers of the Revenue Commissioners and officers of the Minister for Social Protection to be Bureau Officers. The Chief Bureau Officer may, with the consent of the Commissioner, remove any officer from the Bureau. Under section 9 the Minister may, with the consent of the Attorney General and of the Minister for Public Expenditure and Reform, appoint a person to be the Bureau Legal Officer. The Minister may also, with the consent of the Minister for Public Expenditure and Reform and following consultation with the Garda Commissioner, appoint persons to be professional or technical members of the staff of the Bureau.

The Act also provides that the Minister may, with the consent of the Attorney General and the Minister for Public Expenditure and Reform, remove the Legal Officer from being a member of the staff of the Bureau. The Garda Commissioner may, with the consent of the Minister, remove any professional or technical member of the staff of the Bureau other than the Legal Officer.

Special provision is made in the Act to safeguard the anonymity of Bureau Officers and members of the staff of the Bureau.

### **2.3 Adherence to relevant Governance Codes and Standards**

The Bureau is subject to a range of statutory and other corporate governance obligations including the applicable provisions of the Code of Practice. The Chief Bureau Officer and Senior Management Team will ensure compliance with all relevant obligations.

### **2.4 Strategy Statement/Strategic Plan**

In accordance with section 1.17 of the Code of Practice, the Bureau produces a multi-year Strategic Plan. The [current Plan](#) covers the period 2020-2023. The Chief Bureau Officer will ensure that a successor Plan is developed in a timely manner and will submit it to the Department for review before a final version is submitted to the Minister for approval. In accordance with section 1.15 of the Code of Practice, the Plan will include appropriate objectives and goals along with relevant indicators and targets against which performance can be clearly measured.

### **2.5 Risk Management and Audit**

The Bureau has its own risk management policy and risk register, both of which are regularly reviewed and updated by its senior management and is also reviewed quarterly by the Audit and Risk Committee. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level. Copies of the risk management policy and risk register, and updates thereto, will be provided to the Performance and Compliance Unit in Criminal Justice Governance (hereafter “Performance & Compliance”) upon request.

The Department’s Internal Audit Unit (IAU) supports the Bureau in monitoring and reviewing the effectiveness of its arrangements for internal governance, risk management and internal control. Audit work is agreed between the Chief Bureau Officer and the Head of Internal Audit, and the IAU carry out the audits within an agreed timeframe.

The Department’s audit committee provides further support in ensuring that the interests of Government and other stakeholders are protected in relation to business and financial reporting and internal control. The Bureau will appropriately inform and consult with Criminal Justice Governance on any advice received from the audit committee and on how such advice can or should be put into effect.

The Bureau also has its own executive-level Audit and Risk Committee which advises the Chief Bureau Officer on financial and other matters. Membership of this committee includes officers and staff of the Bureau, along with a representative of the Department’s Financial Management Unit and a representative of An Garda Síochána’s Risk Management Unit. In addition, an independent external person with experience in relevant CAB matters was seconded to the Audit and Risk Committee in Q1 2022.

The CAB Audit and Risk Committee functions and responsibilities are documented in their Terms of Reference and include the following extract:

- i. Assess and promote probity, efficiency and value for money with respect to the Bureau’s performance of its statutory functions.
- ii. Verify compliance with relevant legislation, Codes and other DPER guidelines in relation to risk and corporate governance of a State body.
- iii. Review all policies, risk strategies and processes, internal control and governance with a view to making recommendations to the SMT when necessary. Satisfy itself that the State body’s system of internal control operated effectively during the reporting period and that the system of internal reporting gives early warning of internal control failures and emerging risks within the Bureau.

## **2.6 Other key obligations**

### *2.6.1 Financial Reporting*

The Bureau liaises with the Department’s Financial Management Unit, who report on the Bureau’s income and expenditure in their monthly management reports. The Bureau reconciles this expenditure with their own records. The Bureau annually compiles Financial Statements on behalf of the Accounting Officer for submission to the

Comptroller and Auditor General (C&AG) for audit purposes. In accordance with section 19 (3) of the Act, the financial statements will be submitted to the C&AG no later than 90 days after the end of the financial year.

#### *2.6.2 Procurement*

The Chief Bureau Officer will ensure competitive tendering as standard in the procurement processes of the Bureau, and that the applicable procurement policies are disseminated to all staff and adhered to. The Bureau will report on its compliance, and on any issues arising, to the Department's Internal Audit Unit and/or Finance and Procurement Unit in line with established procedures. In addition, the Chief Bureau Officer's annual Comprehensive Report to the Minister will also confirm adherence (or otherwise) to the applicable procurement policies and procedures.

#### *2.6.3 Other expenditure*

The Chief Bureau Officer will ensure adherence to the applicable levels of delegated sanction for authorising expenditure. In any instance where the Bureau is unclear as to its authority or otherwise to incur a given expenditure, it will seek advice from Criminal Justice Governance (Financial & Capital Resources).

#### *2.6.4 Human Rights, Equality, Diversity and Inclusion*

The Bureau will comply with its obligations under section 42 of the Irish Human Rights and Equality Commission Act 2014 and with its public service obligations under relevant equality/diversity legislation (including, but not limited to, the Employment Equality Acts and the Disability Act 2005). The Bureau will also participate appropriately in any Department-led sectoral initiatives in the area of equality, diversity and inclusion (EDI).

#### *2.6.5 Environmental and Energy Conservation*

The Bureau will fulfil its statutory and other obligations in relation to environmental and energy conservation, including the following:

- In accordance with requirements set out in the *Public Sector Energy Efficiency Strategy 2017*, the Bureau has a designated Energy Performance Officer at senior management level who has primary responsibility for (inter alia) ensuring that the Bureau meets the applicable statutory/Government-mandated targets on reducing energy consumption and carbon emissions, and for accurately reporting energy use to the Sustainable Energy Authority of Ireland (SEAI) on an annual basis.
- Preparing a Climate Action Roadmap by Quarter 1 of 2023 in accordance with the [joint SEAI/Environmental Protection Agency guidelines](#).
- Outlining progress on energy reduction in the Bureau's annual report.
- Participating in Justice sector and wider public sector initiatives on energy and environmental issues.
- Having full regard to Department of Public Expenditure and Reform (D/PER) Circular 20/2019 on Promoting Environmental and Social Considerations in Public Procurement.

#### *2.6.6 Provision of information to Members of the Oireachtas*

The Bureau will comply with D/PER Circular 25/2016 ('Provision of information to Members of the Oireachtas by State bodies under the aegis of Government Departments/Offices').

### *2.6.7 Data Protection*

The Bureau is committed to complying with its obligations under the Data Protection Acts 1988-2018, the EU General Data Protection Regulation (GDPR) and the EU Law Enforcement Directive. The Bureau has its own Data Protection Policy which sets out how CAB secures and manages personal data in accordance with the GDPR rules and principles. The Bureau also has its own designated Data Protection Officer.

The Bureau shall annually, or more frequently if so requested, submit to Criminal Justice Governance (Performance & Compliance team) a report indicating the number and nature of data breaches identified and reported in the period concerned and any remedial action it has taken to avoid recurrences. However, in the event of an especially serious breach<sup>1</sup> the Bureau's Data Protection Officer will inform Performance & Compliance as soon as possible after making the necessary notification to the DPC.

### *2.6.8 Conduct and Ethics*

The conduct of Bureau staff is governed variously by (inter alia) the Civil Service Code of Standards and Behaviour, the Civil Service Disciplinary Code, the Garda Síochána Code of Ethics and the Ethics in Public Office Acts. In accordance with the latter legislation, members of staff that occupy 'designated positions' must furnish annual Statements of Interest to the Standards in Public Office Commission. These statements provide for the disclosure of interests, including material interests, which could influence directors of public bodies in the performance of their official duties.

### *2.6.9 Protected Disclosures*

The Protected Disclosures Act 2014 ("the Act") was amended by the Protected Disclosures (Amendment) Act 2022. The amended Act commenced operation on 1 January 2023. The Bureau will maintain awareness of all attendant obligations under the Act and will have regard to the principles set out in the guidance published by DPER in November 2022: "*Protected Disclosures Act: Interim Guidance for Public Bodies and Prescribed Persons*" and any subsequent guidance issued over the lifetime of this Oversight Agreement.

In accordance with the Act, the Bureau has adopted the Department's Protected Disclosures policy and it has been communicated to all staff. This policy outlines the process for the making of protected disclosures by workers who are or were employed in the organisation and the process for dealing with such disclosures. If a worker wishes to report wrongdoing they should contact the Department's dedicated email at: [Speakup@justice.ie](mailto:Speakup@justice.ie). Further information in relation to making a protected disclosure is available on the Department's website.

## **2.7 Annual Report and Chief Bureau Officer's Comprehensive Report to Minister**

### *2.7.1 Annual Report*

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<sup>1</sup> E.g. a breach involving the inadvertent exposure or disclosure of highly sensitive personal data and/or the personal data of a large number of individuals.



Section 21 of the Act requires the Bureau to make a report to the Minister, not later than 30<sup>th</sup> June each year, in relation to the performance of its functions and activities during the preceding year. The Minister shall subsequently lay the report before the Houses of the Oireachtas (the report shall also be published on the websites of the Department, the Criminal Assets Bureau and An Garda Síochána). The Minister is also empowered to direct that information in a particular form and regarding certain matters be included in the Bureau's annual reports.

In line with Appendix A of the 'Code of Practice for the Governance of State Bodies – Business & Financial Reporting Requirements', the Annual Report will include (*inter alia*):

- An explanatory note on any derogations (as agreed between the Bureau and the Department) from the applicable provisions of the Code of Practice.
- Confirmation that the Bureau has carried out an appropriate assessment of its principal risks (which should also be described) and, where appropriate, outline any associated mitigation measures or strategies.
- Confirmation of adherence to all relevant aspects of the Public Spending Code.
- A statement on the system of internal control, covering all applicable items set out in Appendix D of the 'Code of Practice for the Governance of State Bodies – Business & Financial Reporting Requirements'.

The 2022 Annual Report, and subsequent annual reports, will also include details of performance against the targets set out in the PDA for the year concerned.

#### *2.7.2 Chief Bureau Officer's Comprehensive Report to the Minister*

In conjunction with the submission of the Bureau's Annual Report, the Chief Bureau Officer shall furnish a Comprehensive Report to the Minister in line with the applicable provisions of section 1.9 and Appendix C of the 'Code of Practice for the Governance of State Bodies – Business & Financial Reporting Requirements'. The purpose of the Comprehensive Report is to provide assurance that the necessary systems of internal control, risk management and other areas of compliance are operating effectively. As prescribed by the Code of Practice, the above-mentioned statement on the system of internal control is to be included in the Chief Bureau Officer's Comprehensive Report as well as in the Bureau's Annual Report.

### **2.8 Other reports under section 21 of the Act**

Section 21 of the Act provides that the Minister may also require the Bureau, upon request made through the Commissioner, to furnish to the Minister (via the Commissioner) information as to the general operations of the Bureau.

## **3. Monitoring arrangements and key interactions**

### *3.1.1 Formal interactions*

Criminal Justice Governance will hold two formal governance meetings with the Bureau per year (or more if required). These meetings will be chaired by the Head of Criminal Justice Governance and attended by the Chief Bureau Officer. The meetings will consider, as required and *inter alia*:

- Implementation of the Strategic Plan and annual business plan;
- Progress against the targets set out in the annual PDA;
- Financial management, budgetary and resource issues;
- Data governance and protection;
- Cybersecurity arrangements and related matters;
- Risk management and other internal controls;
- Adherence to the Bureau's obligations and commitments regarding the environment and the control of energy consumption;
- Equality, diversity and inclusion issues and initiatives;
- Any other matter comprehended in, or arising from, this Agreement.

The Bureau will also provide quarterly written updates on progress against its PDA targets and other items to be agreed with Performance & Compliance.

### *3.1.2 Informal engagement*

Outside of the aforementioned governance agreements and quarterly reports there will continue to be regular, less formal interactions between the Department and the Bureau in accordance with the needs and commitments of each party. Informal and unscheduled contact between the parties will remain an integral part of the relationship.

### *3.1.3 'No Surprises'*

More generally, the relationship between the two parties will be underpinned by a principle of 'no surprises', with both parties informing and/or consulting each other in a timely manner on matters of mutual interest or concern. In this regard the Bureau will, as soon as it becomes aware of same, immediately inform the appropriate area(s) of the Department:

- Any evidence or allegation of a significant compliance or performance issue having occurred within the Bureau, or of serious misconduct by a member of its staff;
- Any other incident or issue that appears reasonably likely to generate adverse public commentary or scrutiny in connection with the management of the Bureau, or that might otherwise negatively affect the reputation of the Bureau more generally.

## **4. Commitments**

### **4.1 Mutual Commitments**

Both parties will:

- Be proactive and timely in communicating on (a) relevant matters including significant public announcements, media engagements and publications and (b) specific information requests and responses to meet the Minister's obligations to the Oireachtas or to inform Ministerial responses to representations, media queries etc.
- Engage in a timely and constructive manner on strategic, policy and data-related initiatives of relevance to the work of the Bureau.

### **4.2 Bureau commitments:**

The Bureau will:

- Provide timely, relevant and appropriately detailed information, as specified elsewhere in this Oversight Agreement, to fulfil its obligations under this Agreement and the annual PDA and to facilitate the Department in monitoring and appraising same.
- Provide, in its annual Estimates submission and in any other business cases for additional resources/funding, detailed and measurable information as to what new or enhanced outputs and outcomes it expects to deliver in return.
- Return relevant and appropriately detailed performance information for inclusion in the Revised Estimates for Public Services volume and the related Performance Reports produced annually by DPER.
- Consult with Criminal Justice Governance and/or Criminal Justice Policy, as appropriate, where it is intended to pursue significant new operational initiatives (including joint initiatives with other bodies) or to commission research or consultancy that relates substantively to the functions or management of the Bureau.
- Have due regard, in the preparation of its annual Business Plan and multi-annual Strategic Plan, to the annual Policing Plan and to any relevant strategic priorities of the Office of the Revenue Commissioners, the Department of Social Protection and the Department of Justice.
- Ensure that expenditure in any individual year does not exceed the allocated budget except in exceptional circumstances and with the agreement of the Department's Financial Management Unit.
- Engage fully and constructively with any Department-led research or evaluations (including any Periodic Critical Review initiated under the Code of Practice) which relate substantively to the functions of the Bureau.

### **4.3 Departmental commitments**

The Department will:

- Provide for and resource the annual budget for the Bureau.
- Liaise with D/PER to ensure timely sanction for expenditure and staffing in line with public financial procedures and policies on public service numbers.
- Provide, via its HR Division, services encompassing recruitment, employee relations, workforce development, performance management and liaison with (HR) shared services as required.
- Provide any necessary guidance/direction on procurement and expenditure rules, government accounting and governance generally.
- Provide invoice processing and other accounting services through the Department's Financial Shared Services.
- Engage in a timely manner with the Bureau on strategic, policy and legislative issues of relevance to the Bureau's functions.

- Liaise with the Bureau on public service reform/engagement initiatives as appropriate.
- In all cases where the Bureau Legal Officer is appointed by the High Court as receiver pursuant to Section 7 of the Proceeds of Crime Act 1996 and 2005 (s)he will be indemnified in relation to all bona fide actions undertaken, effected or done by him as such receiver. Where the High Court directs that any sum be discharged by the receiver, to any person, body or receivership account, in relation to his/her function as receiver the Department shall either indemnify the receiver for the payment of such sum or alternatively discharge the sum itself.

## **5. Duration and signatories to the Agreement**

Carole Sullivan, Acting Assistant Secretary, Department of Justice and Michael Gubbins, Chief Bureau Officer, Criminal Assets Bureau, affirm that this Oversight Agreement will be in effect until 31<sup>st</sup> December 2025.



*Carole Sullivan  
Assistant Secretary (Acting)  
Department of Justice*



*Michael Gubbins  
Chief Bureau Officer  
Criminal Assets Bureau*

**Date: 22<sup>nd</sup> March 2023**