

**CORPORATE GOVERNANCE AGREEMENT 2017-2019  
BETWEEN THE DEPARTMENT OF JUSTICE AND EQUALITY  
AND THE CRIMINAL ASSETS BUREAU**



AN ROINN DLIAGHSA CRT AGUS COMHIONANNAS  
DEPARTMENT OF JUSTICE AND EQUALITY

**CRIMINAL  
ASSETS  
BUREAU**

## **1. Introduction**

The Criminal Assets Bureau (hereinafter “the Bureau”) is a statutory body established under the Criminal Assets Bureau Act 1996. The Bureau 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 activity, through divesting persons of their ill-gotten gains and disrupting the resources available to support criminal activity.

The objectives of the Bureau, as set out in section 4 of the 1996 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 Bureau is a multi-agency body drawing its officers and staff from An Garda Síochána, the Revenue Commissioners, the Department of Social Protection, and the Department of Justice and Equality.

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

## **2. Objectives of this Agreement**

This Corporate Governance Agreement has been drawn up by the Department of Justice and Equality in consultation with the Bureau. It sets out the broad governance and accountability framework within which the Bureau operates and defines key roles and responsibilities which underpin the relationship between the Bureau and the Department. This Document reflects the current statutory position in accordance with the Criminal Assets Bureau Act 1996. It also reflects the unique interagency nature of the Bureau. So while the Bureau does not fall within the traditional definition of a State Body it does apply the Code of Practice for State Bodies as adapted to its structure. The Agreement will be updated as necessary, and at least every three years.

The objectives of this Agreement are –

- to outline the role of the Bureau within the Justice and Equality sector.
- to outline the inputs and expected outcomes of the Bureau’s activities.
- to support the Bureau to carry out its functions as detailed in the Criminal Assets Bureau Act 1996.

### **3. Role of the Criminal Assets Bureau within the Justice & Equality Sector**

#### **3.1 Objectives**

The objectives of the Bureau, as set out in section 4 of the 1996 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.

#### **3.2 Function**

The functions of the Bureau, as set out in section 5 of the 1996 Act, are to identify, freeze and confiscate the proceeds of criminal conduct which it does, including through the use of the Proceeds of Crime Act, 1996. In addition, the Bureau’s functions also include ensuring that the proceeds of criminal conduct are subject to tax under the Revenue Acts, together with the investigation and recovery of Social Welfare claims.

Such actions include, where appropriate, subject to any international agreement, cooperation with any police force, or any authority, being an authority with functions related to the recovery of proceeds of crime, a tax authority or social security authority, of a territory or state other than the State.

#### **3.3 Structure**

The Bureau exists as an independent corporate body as provided for under Section 3 of the Criminal Assets Bureau Act 1996.

The Bureau, a multi-agency body draws its officers and staff from An Garda Síochána, the Revenue Commissioners, the Department of Social Protection, and the Department of Justice and Equality.

#### **3.4 Location**

The Bureau’s headquarters are currently located at Harcourt Square, Dublin 2, D02PT89.

## **4. Corporate Governance**

### **4.1 Roles and Responsibilities**

#### ***Chief Bureau Officer***

The Chief Bureau Officer has overall management responsibility for the administration and business of the Bureau and, in this capacity he/she is also responsible for the implementation of effective corporate governance so as to ensure that the Bureau's statutory obligations are fully discharged. The Chief Bureau Officer is responsible to the Commissioner of An Garda Síochána for the performance of the functions of the Bureau. The Chief Bureau Officer is responsible to the Secretary General of the Department of Justice and Equality with regard to matters arising for the Secretary General as Accounting Officer for the Bureau.

To confirm compliance (or otherwise) with key provisions of the Code of Practice and the Governance Standard for Justice and Equality Sector Bodies, the Chief Bureau Officer will complete, on an annual basis, and submit to the Minister, in conjunction with the Annual Report, a Compliance Statement in order to provide assurance to the Department that the systems of internal control, risk management and other areas of compliance are operating effectively.

#### ***Commissioner of An Garda Síochána***

The Commissioner of An Garda Síochána has responsibility for oversight of the performance of the Chief Bureau Officer in carrying out the functions of the Bureau.

#### ***Secretary General***

The Bureau falls under the Department of Justice and Equality's Vote (Vote 24) and as such the Department's Secretary General is the Accounting Officer. The Secretary General of the Department of Justice and Equality is the Accounting Officer in relation to the appropriation accounts of the Bureau. The Secretary General is accordingly responsible for ensuring the economy and efficiency of the Bureau in the use of its resources and overseeing the systems, procedures and practices used by the Bureau in evaluating the effectiveness of its operations.

The Accounting Officer has responsibility for the preparation of financial accounts and must submit it for examination to the Comptroller and Auditor General not later than 90 days after the end of that financial year.

### ***Minister for Justice and Equality***

The Minister for Justice and Equality is accountable to the Oireachtas for policing and security matters generally and related matters including the activities and performance of the Bureau. The Minister is required to cause copies of the Annual Reports of the Bureau to be laid before each House of the Oireachtas.

The 1996 Act identifies the Minister for Justice and Equality as the relevant Government Minister for a range of purposes under the Act including with regard to the appointment of members of staff and/or bureau officers and the conferring of additional functions on Bureau Staff connected with the objectives and functions of the Bureau.

### ***4.2 Annual Report***

Section 21 of the Criminal Assets Bureau Act 1996 Act requires the Bureau to make a report to the Minister for Justice and Equality (“the Minister”), not later than 30 June each year, in relation to the performance of the functions and activities of the Bureau during the preceding year. The Report must then be laid before the Houses of the Oireachtas and is published on the websites of the Department of Justice and Equality 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 annual reports.

### ***4.3 Accounts***

Funding for the Bureau comes from Subhead B.3 of the Justice Vote 24. An account of the monies provided to the Bureau by the Oireachtas in any financial year must be prepared in a format prescribed by the Minister for Finance. The Accounts must then be submitted for examination to the Comptroller and Auditor General. The Accounting Officer for the Bureau, that is the Secretary General of the Department, is responsible for the submission of these accounts.

### ***4.4 Other Reports***

In accordance with section 21 the Minister may also require the Bureau, upon request made through the Commissioner of An Garda Síochána, to furnish to the Minister through the Commissioner information as to the general operations of the Bureau.

### ***4.5 Reporting Requirements – Annual Report***

In accordance with Appendix A of the ‘Business & Financial Reporting’ Annex to the *Code of Practice for the Governance of State Bodies*, the Annual Report should include:

- i. Noting that this Corporate Governance Agreement has been reached with the Department of Justice and Equality and, in particular, indicating the Bureau’s level of compliance with the requirements of the Code of Practice for the Governance of State Bodies;

- ii. Confirmation that an appropriate assessment of the Bureau's principal risks, including a description of these risks, where appropriate and associated mitigation measures or strategies;
- iii. Confirmation that the Bureau is adhering to the relevant aspects of the Public Spending Code.

#### **4.6 Internal Audit**

The Department's Internal Audit Unit provides support to the Bureau in monitoring and reviewing the effectiveness of the Bureau's arrangements for governance, risk management and internal control.

#### **4.7 Audit and Risk Committee**

The Department of Justice and Equality's Audit Committee provides oversight of the internal control framework in the Criminal Assets Bureau so as to ensure that the controls are operating effectively and that the interests of the Department are fully protected.

The Bureau has an Audit and Risk Committee which advises the Chief Bureau Officer on financial and other matters. Membership of the Audit and Risk Committee includes representation from officers and staff of the Bureau, together with representatives from the Department of Justice and Equality.

#### **4.8 Protected Disclosures**

*In accordance with Section 21(1) of the Protected Disclosures Act 2014, the Bureau has adopted the Protected Disclosures Policy of the Department of Justice and Equality as its policy on protected disclosure in relation to Bureau matters. This Procedure outlines the process for the making of protected disclosures by workers who are or were employed by the Bureau, and for dealing with such disclosures,*

*If a worker wishes to report a wrongdoing they may contact their line manager or the Head of Internal Audit at the Department of Justice and Equality.*

#### **4.9 Governance Obligations**

As a statutory agency operating under the aegis of the Minister, the Bureau is subject to a range of statutory and corporate governance obligations including the 2016 *Code of Practice for the Governance of State Bodies*. The Bureau will ensure that all the necessary obligations, including those for risk management, internal audit and the Public Spending Code are fully complied with.

#### **4.10 Compliance Statement to the Minister**

To confirm compliance (or otherwise) with key provisions of the Code of Practice and the Governance Standard for Justice and Equality Sector Bodies, the Chief Bureau Officer will complete, on an annual basis, a Compliance Statement to the Minister in order to provide assurance to the Department that the systems of internal control, risk management and

other areas of compliance are operating effectively. This report will address the relevant requirements of paragraph 1.9 of the *'Business & Financial Reporting Requirements'* Annex to the *Code of Practice for the Governance of State Bodies*.

#### **4.11 Provision of Information to Members of the Oireachtas**

Arrangements are in place to meet with the requirements of D/PER Circular 25/2016 - *Protocol for the Provision of Information to Members of the Oireachtas by State Bodies under the aegis of Government Departments/Offices*, utilising the facilities of the Department of Justice and Equality ([info@justice.ie](mailto:info@justice.ie)).

4.12 Governance obligations will also be reviewed as part of the overall monitoring process of this Corporate Governance Agreement itself.

#### **4.13 Comply or Explain**

- i. Having regard to the fact that the Chief Bureau Officer reports to the Commissioner of An Garda Síochána on the performance of the functions of the Bureau, it would not be appropriate to include a detailed Performance Delivery Agreement in this document.
- ii. It is acknowledged that the Bureau has established its own Audit and Risk Committee. Recognising that this Committee may not meet all of the requirements of the Code of Practice given the relative size of the Bureau and the nature of its work, the Department of Justice and Equality's Audit Committee also provides oversight of the internal control framework in the Bureau so as to ensure that the controls are operating effectively and that the interests of the Department are fully protected.
- iii. Having regard to the nature of the work of the Bureau, a dedicated email address for the purpose of communication with Oireachtas members has been deemed inappropriate and therefore arrangements have been made to facilitate such communication through [info@justice.ie](mailto:info@justice.ie).

## **5. Commitments**

### **5.1 Mutual Commitments**

- Both parties agree to commit to proactive and timely communications, cooperation and information sharing on service delivery.
- Both parties agree to support the effective achievement of agreed targets, as well as the promotion of partnership, responsiveness and mutual cooperation in their ongoing interactions.
- Both parties agree to consult and to keep each other fully apprised on all matters of mutual relevance; and

- Both parties agree to support prompt and timely responses to correspondence, information requests and related matters.

The annual budgetary provision for the Bureau will form part of the Estimates for the Department of Justice and Equality Vote and the requirements of the Bureau will be considered in that context.

## **5.2 Department of Justice and Equality Commitments**

The Department of Justice and Equality will provide the following supports to enable the Bureau to fulfil its mandate:

- Where required, liaise with the Department of Public Expenditure and Reform to ensure as far as possible, timely sanction for expenditure and staffing in line with Public Financial Procedures and Civil Service HR Policy Guidelines;
- Provide updates to the Bureau on Public Financial Procedures and Civil Service HR Policy Guidelines;
- Provide guidance to the Bureau on Civil Service HR Policy, public expenditure, remuneration and industrial relations, procurement and contracts;
- Provide guidance to the Bureau on Government Accounting and Governance;
- Provide financial services (e.g. payroll and accounting services) through the Department's Financial Shared Services;
- Provide advice to the Bureau in relation to proposed IT projects (and resulting expenditure) and prompt review (by the Department of Justice and Equality's ICT governance group) of the sanctioning of project related expenditure;
- Liaise with the Bureau in relation to Public Service Reform initiatives.
- Liaise with the Bureau in developing legislative proposals relating to proceeds of crime legislation and the work of the Bureau.
- Support the Bureau in carrying out Internal Audit processes.
- 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 he/she will be indemnified in relation to all actions, bona fide, 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 will either indemnify the receiver for the payment of such sum or alternatively discharge the sum itself.

## **5.3 Bureau Commitments**

- The Bureau will carry out its functions as set out in the Criminal Assets Bureau Act 1996.



- The Bureau will make every effort to provide an efficient and effective service for its stakeholders.
- The Chief Bureau Officer will have regard to the approved annual policing plan of An Garda Síochána and also any relevant strategic priorities of the Revenue Commissioners, the Department of Social Protection and the Department of Justice and Equality in the preparation of an annual Business Plan.
- The Bureau will ensure that an effective risk management framework is in place.
- The Bureau will ensure that expenditure in any individual year will not vary from its projected budgetary expenditure except in exceptional circumstances and following agreement from the Department of Justice and Equality's Financial Management Unit.

## 6. Inputs

### 6.1 Financial Inputs

The following table summarises budget allocation and outcome for 2017.

Expenditure	2017 Budget Allocation
Pay	€5.884m
Non-Pay	€1.701m
<b>Total</b>	<b>€7.585</b>

### 6.2 Staffing Resources

#### Breakdown of sanctioned CAB Staff at 12/2016

An Garda Síochána	37
Officers of the Revenue Commissioners	12
Officers of the Department of Social Protection	6
Officers of the Department of Justice and Equality (Bureau Legal Officer, forensic analysts, financial analysts and administrative staff)	16
<b>Total</b>	<b>71</b>

*The authorised numbers for the Bureau at December 2016 remained at 71 as set out in the table above. However, at 1 January 2017, the Bureau have the following vacancies:*

- (1) 1 x EO, Department of Justice and Equality
- (2) 1 x Forensic Accountant, Department of Justice and Equality
- (3) 1 x Financial Crime Analyst, Department of Justice and Equality
- (4) 1 x Inspector, An Garda Síochána
- (5) 1 x Sergeant, An Garda Síochána
- (6) 2 x Gardaí, An Garda Síochána

### **6.3 Staffing Procedures**

The Bureau is a multi-agency body drawing its officers and staff from An Garda Síochána, the Revenue Commissioners, the Department of Social Protection, and the Department of Justice and Equality.

In accordance with 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 Garda Commissioner is empowered to remove the Chief Bureau Officer from his or her appointment.

In accordance with section 8 of the Act, the Minister for Justice may, with the consent of the Minister for Public Expenditure, appoint such and so many members of An Garda Síochána, officers of the Revenue Commissioners and officers of the Minister for Social Welfare to be bureau officers. The Chief Bureau Officer, with the consent of the Commissioner, may remove any bureau officer from the Bureau.

In accordance with section 9 the Minister for Justice and Equality 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 Minister may, with the consent of the Attorney General and the Minister for Public Expenditure and Reform, remove the Bureau Legal Officer from being a member of the staff of the Bureau. The Commissioner may, with the consent of the Minister, remove any professional or technical member of the staff of the Bureau other than the bureau legal officer.

Special provision is made in the 1996 Act to preserve the anonymity of bureau officers and members of the staff of the Bureau.

## **7. Monitoring Arrangements**

In line with the Department of Justice and Equality's overall approach to governance relationships with the Bodies and Agencies under its aegis, there will be formal governance meetings held between senior management of the Department and the Chief Bureau Officer at least twice each year, but more frequently if necessary. Such meetings will afford both organisations the opportunity to address any matters arising out of this framework and will, inter alia, consider:

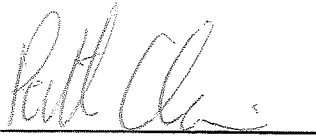
- Relevant information allowing for the monitoring of this Agreement.
- Financial/Budgetary information.
- HR / Staffing issues.
- Risk management updates and
- Any other strategic matters the Chief Bureau Officer or the Department may wish to discuss.

## 8. Flexibility and Amendment of Targets

Where amendments become necessary, both parties will engage to agree on amended targets.

## 9. Duration and Signatories to the Agreement

The Chief Bureau Officer, Criminal Assets Bureau and Noel Waters, Secretary General, Department of Justice and Equality agree that the arrangements as set out in this Agreement will apply with effect from the date signed hereunder until 31st December 2019.



Pat Clavin  
Chief Bureau Officer  
Criminal Assets Bureau

Date: 4/4 2017



Noel Waters  
Secretary General  
Department of Justice and Equality

Date: 4/4 2017