

**GOVERNANCE AND ACCOUNTABILITY FRAMEWORK DOCUMENT
BETWEEN THE DEPARTMENT OF JUSTICE AND EQUALITY
AND THE CRIMINAL ASSETS BUREAU 2016-2019**



AN ROINN DLI AGUS CIRT AGUS COMHIONANNAIS
DEPARTMENT OF JUSTICE AND EQUALITY

CRIMINAL
ASSETS
BUREAU

Governance and Accountability Framework Document

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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 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 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.

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.

This Governance Framework Document 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 and 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.

2. Corporate Governance

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.

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 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.

3. Location

The Bureau's headquarters are currently co-located at the offices of An Garda Síochána, Harcourt Square, Dublin 2, D02PT89.

4. Reports and Accounts

Annual Report

Section 21 of the 1996 Act requires the Bureau to provide the Minister, by the end of June each year, a report of its activities for 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.

Accounts

Funding for the Bureau comes from Subhead B.3 of the Justice Vote 24. An account of the moneys 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.

Other Reports

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

5. Mutual Commitments

Both parties to this Framework Document:

- commit to proactive and timely communications, cooperation and information sharing on service delivery.
- support the effective achievement of agreed targets, as well as the promotion of partnership, responsiveness and mutual cooperation in their ongoing interactions.
- support prompt and timely responses to correspondence, information requests and related matters, and
- commit to keep each other fully apprised and updated on all key issues including key strategic/operational developments and/or risks.

6. Budget

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.

The Budget for the Bureau for 2016 is €7,042,000. The Department of Justice and Equality will continue to keep the budget available to the Bureau under ongoing review in the light of its operational requirements.

The Audit and Risk Committee to the Bureau 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 (Financial Management Unit) and is chaired by a Revenue Bureau Officer.

7. Supports

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.

8. Inputs

The budget for the Bureau is provided in Subhead B.3 of the Department of Justice and Equality Vote 24.

Tables A, B and C below indicate the budget allocation to the Bureau for the years 2014, 2015 and 2016 and the actual expenditure by the Bureau for 2014 and 2015.

Table A - Pay Expenditure

Year	Budget Allocation	Actual Expenditure
	€000	€000
2014	5,336	5,500
2015	5,372	5,681
2016	5,341	-

Table B - Non-Pay Expenditure

Year	Budget Allocation	Actual Expenditure
	€000	€000
2014	1,701	1,154
2015	1,701	997
2016	1,701	-

Table C - Total (Pay & Non-Pay) Expenditure

Year	Budget Allocation	Actual Expenditure
	€000	€000
2014	7,037	6,654
2015	7,073	6,678
2016	7,042	-

Staff Resources

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

The authorised numbers for the Bureau remain at **71** as set out in the table below. However, at 1 January 2016 they have the following vacancies:

- (1) 1 x EO Department of Justice and Equality
- (2) 2 x HEO Department of Social Protection
- (3) 1 x Garda Officer.

<i>Breakdown of CAB Staff at 20/01/2016</i>	
<i>An Garda Síochána</i>	<i>37</i>
<i>Officers of the Revenue Commissioners</i>	<i>12</i>
<i>Officers of the Department of Social Protection</i>	<i>6</i>
<i>Department of Justice and Equality (Bureau Legal Officer, forensic analysts, financial analysts and administrative staff)</i>	<i>16</i>
<i>Total</i>	<i>71</i>

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.

9. 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.
- 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.

10. 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.

11 Signatories

SIGNED this 13th day of April, 2016.



Acting Secretary General
Department of Justice and Equality



Chief Bureau Officer
Criminal Assets Bureau