

Code of Business Conduct for Members of the Charities Regulator and its sub-committees

Table 1 Policy details

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1. Introduction

The *Code of Practice for the Governance of State Bodies (2016)*¹ (“the Code”) requires that all state bodies publish a Board-approved and up-to-date ‘Code of Conduct’ for their Board members and employees. Certain matters are specifically required to be included in the Code. The Chairperson of each state body is also required to affirm in his/her annual report to the relevant government minister that Codes of Conduct for the Board and employees have been put in place and adhered to.

This Code sets out in written form the agreed standards, guiding principles and obligations that inform the conduct of members of the Charities Regulatory Authority (hereafter “the Authority”) and its sub-committees.

2. Scope

The provisions of this Code of Conduct will apply to members of the Authority and sub-committees of the Authority in respect of their duties in their respective roles.

3. Purpose

The purpose of the Code is to:

- establish an agreed set of standards, ethical principles and obligations that will govern the manner in which the business of the organisation will be conducted by members of the Authority and its sub-committees;
- promote and maintain confidence and trust both within the Authority and with stakeholders; and
- meet the requirements of the *Code of Practice for the Governance of State Bodies (2016)* and *Annex (2020) on Gender Balance, Diversity and Inclusion*;

¹ Available from: <https://govacc.per.gov.ie/wp-content/uploads/Combined-Code-Online-Version.pdf>

4. General Principles

This Code requires members of the Authority and sub-committee members to act at all times in accordance with the law and to perform their duties to the highest ethical standards in compliance with the obligations and responsibilities set out in this Code and in the Ethics in Public Office Act, 1995 and 2001² (hereafter "the Ethics Acts") and the Charities Act, 2009³ (for Authority members).

The following principles and requirements govern the conduct of Members of the Authority and its Sub-Committees in fulfilling their roles:

4.1 Integrity

Members of the Authority and its sub-committees will:

- conform with procedures laid down by the Authority, as well as in the Charities Act, 2009, and the Ethics Acts, 1995 and 2001, in relation to conflict of interest situations – for Authority members only;
- submit on appointment and annually thereafter a declaration of interests statement in accordance with section 5.8 of the *Code of Practice for the Governance of State Bodies (2016)*;
- on an ongoing basis, disclose interests in conflict or potential conflict with the business of the Authority as they arise, through submitting a statement of interest and declaring the interest at the relevant Authority or sub-committee meeting;
- submit an annual declaration of interests to the Standards in Public Office Commission (SIPO) - for Authority members only;
- not participate in discussions or decisions where there may be conflicts of interest whether or not such conflicts have previously been disclosed, and whether or not it is a financial or non-financial conflict;
- avoid giving or receiving corporate gifts, hospitality, preferential treatment or benefits which might affect or appear to affect the ability of the donor or the

² Guidelines on Compliance with the provisions of the ethics in public office acts 1995 and 2001 (Tenth edition); Available from: <https://www.sipo.ie/documents/english/PS-Guidelines-10th-edition-English-updated-Aug-2019.pdf>

³ Available from eISB website: <http://www.irishstatutebook.ie/eli/2009/act/6/enacted/en/html>

recipient to make independent judgement on business transactions;

- avoid the use of Authority resources or time for personal gain or for the benefit of persons/organisations unconnected with the Authority or its activities;
- not acquire information on confidential business matters by improper means; and
- not use any information obtained by virtue of their position for the purpose of any dealing (direct or indirect) in property, shares or other financial transactions.

4.2 Confidentiality

Members of the Authority and its sub-committees should:

- ensure that they maintain confidentiality in respect of all sensitive information received or that becomes known to them by virtue of their position on the Authority and/or its sub-committees. This would constitute information such as:
 - commercially sensitive information (including but not limited to future plans, investigation, draft regulations or details of major organisational or other changes);
 - personal information;
 - information relating to charities regulated by the Authority; and
 - information received in confidence by the Authority.
- note that the disclosure of privileged, sensitive or confidential information does not cease when membership of the Board, its sub-Committees or employment has ended; and
- on conclusion of their term, return to the Authority's Board Secretary all meeting papers in their possession, as well as manuals, letters, notes, notebooks, reports and other material of a confidential nature, which relates to the business of the Authority (or alternatively confirm in writing to the Board Secretary that they have destroyed all such material).

4.3 Information

Members of the Authority and its sub-committees should:

- support the Authority, executive management and employees in fostering a culture of providing access to general information relating to the Authority's activities in a way that is open and enhances its accountability to the general public;
- ensure the Authority observes appropriate prior consultation procedures with third parties where, exceptionally, it is proposed to release sensitive information in the public interest;
- ensure that the Authority complies with relevant statutory provisions relating to access to information (e.g. Data Protection Acts, Freedom of Information Act, Access to Information on the Environment and Open Data Directive); and
- ensure that Authority/Committee Members go through the Chairperson or Board/Committee Secretaries when seeking information from the Executive.

4.4 Obligations and Responsibilities

Members of the Authority and its sub-committees should take all reasonable steps to ensure that:

- the Authority is in compliance with all applicable regulatory and statutory obligations;
- the accounts and reports of the Authority accurately reflect their business performance and are not misleading or designed to be misleading;
- purchasing activities of goods/services are conducted in accordance with best business practice through compliance with detailed tendering and purchasing procedures, as well as with prescribed levels of authority for sanctioning any relevant expenditure; and
- there are adequate controls in place to prevent and to detect fraud including controls to ensure compliance with prescribed procedures in relation to claiming of expenses for business travel.

Members should also:

- use all reasonable endeavours to ensure that they attend 100% of all Authority and/or sub-committee meetings in line with section 3.9 of *Code of Practice for the Governance of State Bodies (2016)*. Meeting attendance will form part of the Chairperson's annual review of the performance of individual members as per Standing Order 17.2 ;
- meet regularly, and retain full and effective control over the Authority and monitor the executive management and performance;
- adhere to and safeguard the collective responsibility of the Authority;
- adhere to and uphold their fiduciary duties, as specified in section 3.1 of the *Code of Practice for the Governance of State Bodies (2016)* - see Appendix 1;
- ensure that a balanced and understandable assessment of the position of the Authority is made in presenting its Annual Report and Accounts to the Minister for Rural and Community Development; and
- acknowledge the duty of all to conform to the highest standards of business ethics, which includes conforming with procedures laid down by the Authority in relation to conflicts of interest situations, including in regard to the acceptance of positions that may give rise to the potential for conflicts of interest and to confidentiality concerns.

4.5 Loyalty

Members of the Authority and its sub-committees should:

- acknowledge their responsibility to be loyal to the Authority and to be fully committed in all its business activities.

4.6 Fairness

Members of the Authority and its sub-committees should:

- take all reasonable steps to ensure compliance with employment equality and equal status legislation;
- commit to fairness in all business dealings; and
- value clients/stakeholders and treat all clients/stakeholders equally.

4.7 Work/External Environment

Members of the Authority and its sub-committees should take all reasonable steps to ensure that:

- the highest priority is placed on promoting and preserving the health and safety of employees through relevant policies as appropriate;
- they promote, through executive management, a culture of 'speaking up' whereby employees can raise concerns regarding serious wrongdoing without fear of reprisal; and
- promote a working culture that minimises any detrimental impact of operations on the wider environment.

5 Circulation and Review

Following approval by the Authority, this Code will be circulated to all Authority members and sub-committee members, each of whom will acknowledge receipt and understanding of same. The Authority commits to review the Code on an annual basis.

6. Approval

This Code was approved and adopted by all members of the Authority on 25th of May 2023.

Members of the Authority
Patrick Hopkins, Chairperson
Martin Sisk
Ercus Stewart
Rosemary Keogh
Máire McMahon
Tony Ward
Lorraine Lally
Nicola Keogh
Cathy Holahan
Geraldine Smith
Michael O'Sullivan
Darren Lehane
Stephen Keogh

Appendix 1 - Principle Fiduciary Duties⁴

The principle fiduciary duties are:

- 1.0 to act in good faith in what the Board member considers to be the interest of the company;
- 2.0 to act honestly and responsibly in relation to the conduct of the affairs of the company;
- 3.0 to act in accordance with the company's constitution and exercise his or her powers only for the purposes allowed by law;
- 4.0 not to benefit from or use the company's property, information or opportunities for his or her own or anyone else's benefit unless the company's constitution permits it or a resolution is passed in a general meeting;
- 5.0 not to agree to restrict the Board member's power to exercise an independent judgment unless this is expressly permitted by the company's constitution;
- 6.0 to avoid any conflict between the Board member's duties to the company and the Board member's other interests unless the Board member is released from his or her duty to the company in relation to the matter concerned;
- 7.0 to exercise the care, skill and diligence which would be reasonably expected of a person in the same position with similar knowledge and experience as a Board member. A Board member may be held liable for any loss resulting from their negligent behaviour; and
- 8.0 to have regard to interests of the company's members.

⁴ Principal Fiduciary Duties adapted from Section 3.1, *The Code of Practice for the Governance of State Bodies* - page 20, available from: <https://govacc.per.gov.ie/wp-content/uploads/Code-of-Practice-for-the-Governance-of-State-Bodies.pdf>

7. Revision History:

Table 2 Revision History

Revision Number	Review Date	Reason for update
000	13 April 2017	Approved by Governance Committee for recommendation to the Authority for adoption.
001	27 April 2017	Adopted by the Authority
002	18 November 2020	Reviewed and updated with names of members. Approved by the FARG.
002	26 November 2020	Approved and Adopted by all members of the Authority.
003	25 November 2021	Approved and Adopted by all members of the Authority.
004	23 June 2022	5 new members joined - Approved and adopted by all members of the Authority.
005	24 Nov 2022	Three new members joined - Approved and adopted by all members of the Authority.
006	17 April 2023	Reviewed by the FARG committee
006	25 May 2023	Adopted by the Authority