

The National Library of Ireland

Code of Conduct and Corporate Governance

June 2013 (Revision 4)

INTRODUCTION

In May 2009, the Department of Finance issued a new “Code of Practice for the Governance of State Bodies”, an update on its October 2001 publication. The new Code takes into account recent developments and consultations.

With effect from 1 January 2006, the National Library of Ireland (NLI) became a prescribed body under the Ethics in Public Office Acts 1995 and 2001.

Since its establishment on 3 May 2005, the Board of the National Library has progressively developed and adapted its conduct and corporate governance procedures to ensure compliance with the requirements of the Department of Finance Code of Practice and the Ethics in Public Office legislation referred to above.

The requirements of the Department of Finance Code of Practice are supplementary to and do not affect existing statutory requirements and other obligations imposed by the Companies Acts, the National Cultural Institutions Act, 1997, or other specific statutory provisions relating to the Board itself.

The Board of the National Library is committed to the highest attainable standards of conduct and corporate governance.

The Secretary to the Board of the National Library will ensure that the members are informed as to their legal responsibilities and that they are familiar with the requirements of statutory provisions that have relevance for them in the exercise of their functions as members.

It is not feasible to have a Code of Conduct and Corporate Governance that will specifically provide for all situations that may arise. Therefore, Board members and staff should be aware that they are primarily responsible for ensuring that all their activities, whether covered specifically or otherwise in this document, are governed by the ethical and other considerations implicit in it.

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1. Governance Procedures

1 General statement

- 1.1** The Board of the National Library will meet regularly, retain full and effective control over the Library and monitor the executive management and performance.
- 1.2** Acting as a corporate body, the Board shall conduct its business as set out in its Governance procedures and its Standing Orders. Without prejudice to any of the powers vested in it under the National Cultural Institutions Act, 1997, the primary role of the Board shall be to decide matters of strategy, policy, finance and procedure, to analyse and review the various activities of the Library and the Executive, and to consider recommendations from Committees.

2 Schedule of reserved functions

- 2.1** The Board shall from time to time decide a formal schedule of matters specifically reserved to it for decision to ensure that the direction and control of the body is firmly in its hands.

2.2 *Reserved Functions*

2.2.1 *Appoint, remunerate and assess performance of Director (Chief Executive Officer)*

The Board will be responsible for, and will determine the processes whereby it recruits the Director. The Board will set job descriptions, determine the terms of his/her contract (in accordance with Government guidelines established for this purpose), and reviews his/her performance. The appointment of other staff will be delegated to the Director under the terms of a Recruitment Policy to be approved by the Board.

2.2.2 *Delegate authority to the Director*

In general, the Board will delegate authority to the Director to perform the functions and to discharge the responsibilities set out in his/her contract (including job description), and will require him/her to report regularly on all major areas of activity.

- 2.2.3** The Board will adopt a budget each year on notification of the actual level of available revenues, will set guidelines for budget variance and will monitor expenditure quarterly. Subject to the provisions hereinafter contained, the Director will have the power to authorise expenditure in accordance with the annual budget approved by the Board and where the expenditure falls within such policy guidelines as may from time to time be adopted by the Board:

2.2.3(A) In the case of any acquisition of an item or collection of Library material, the advance sanction of the Board will be required where the amount to be expended exceeds €50,000;

2.2.3(b) In cases of the purchase or acquisition of goods or equipment, the Director shall require the advance sanction of the Board where the expenditure will exceed €50,000;

2.2.3(c) In cases of the acquisition of professional services, the Director shall require the advance sanction of the Board where the provision of any such services will or is likely to exceed €25,000.

Notwithstanding the provisions of the above sub-paragraphs, the Director shall have authority to sanction the allocation of funds in urgent situations, subject to the prior approval of the Chairperson and the Board being informed at its next meeting.

2.2.4 The Director shall have the power to consider applications for purposes such as the loan or reproduction of Library material, the entry into commercial arrangements in relation to Library material, etc. The Director will keep the Board informed of important applications. Where applications are considered to be particularly significant or involve an important policy issue the matter will be formally brought to the Board for consideration by it.

2.2.5 In the event of the Director being absent from the National Library for a prolonged period because of illness or otherwise, the Board may appoint a member of staff to act as Director. The person so nominated shall be subject to the same terms and conditions applicable to the Director for the duration of the substitution period.

2.2.6 *Agree strategy and implementation plans*

The Board will decide strategic and business priorities and shall approve the terms of the strategy and business implementation plans prepared by staff and designed to deliver these, including criteria for evaluating performance.

2.2.7 *Set and monitor the implementation of audit and risk policies*

The Board will adopt audit and risk policies and will monitor and report as required on their implementation.

2.2.8 *Approve annual reports and financial statements*

The Board will produce annual reports and financial statements prepared by its staff.

2.2.9 *Approve the terms of major contracts*

The Board will approve the terms of all major contracts, leases and arrangements in excess of the limits set out in the Board's financial procedures.

2.2.10 *Set policy on senior management remuneration*

The Board will set and monitor the implementation of policy on senior management remuneration in line with Government policy and guidelines, including any significant amendments to the pension benefits of the Director and staff. The salary of the Director will be published in the annual report.

2.2.11 Agree business procedures

The Board will set the terms of procedures at its meetings (and, exceptionally when decisions are required between Board meetings) in the form of Standing Orders (see section 2 following), which will be reviewed from time to time, but in all events not less than once in the life of each Board, one year after its appointment.

2.2.12 Annually review and approve conduct and governance document

The Board will, at least once a year, review implementation of the arrangements set out in the code of conduct and governance document and make any necessary changes to the document.

3 Collective responsibility

- 3.1** The Board will at all times protect the principle of the collective responsibility and authority of the Board as a body corporate. It will act to prevent individual members from exercising excessive influence on Board decision-making, while allowing Board members every opportunity to contribute fully to Board deliberations.
- 3.2** All members will have access to the advice and services of the Secretary to the Board who is responsible to the Board for ensuring that Board procedures are followed and that applicable rules and regulations are complied with. Any question of the removal of the Secretary will be a matter for the Board as a whole.
- 3.3** The Board shall ensure that members, in the furtherance of their duties, can take independent professional advice at the reasonable expense of the Board and may, if it deems it necessary, lay down formal procedures in this regard..
- 3.4** The members of the Board shall bring an independent judgement to bear on issues of strategy, performance, resources, key appointments, and standards of conduct.

4 External reporting, information

- 4.1** The Board is responsible for ensuring that a balanced and understandable assessment of the Board's position is made in presenting its annual report and financial statements to the Minister for Arts, Heritage and the Gaeltacht (the "Minister").
- 4.2** The members will state in the annual report that they are responsible for preparing the financial statements. They will report that the Board is a going concern, with supporting assumptions or qualifications as necessary. There will also be a statement by the external auditors about their reporting responsibilities.
- 4.3** The Chairperson of the Board will furnish to the Minister with the annual report and accounts a comprehensive statement confirming compliance with Government policies and procedures.

- 4.4** The members will review annually the effectiveness of the Board's systems of internal controls, including financial, operational and compliance controls and risk management, and will ensure that procedures are in place for maintaining an appropriate relationship with the external auditors
- 4.5** The members will show diligence in ensuring that the Chairperson keeps the Minister advised of important matters arising in respect of the Board.
- 4.6** The Board will ensure that it is supplied in a timely fashion with information that is of a suitable quality to enable members to discharge their duties satisfactorily.
- 4.7** The Board is responsible for compliance with all statutory obligations applicable to the Board. Where individual members become aware of non-compliance with any such obligation, they should immediately bring this to the attention of their fellow members with a view to having the matter rectified. The Chairperson should also bring the matter to the attention of the Minister.
- 4.8** The Board's seal shall be authenticated by the signatures of the Chairperson or any other Board member and the Director or any Board staff member for the time being so authorised by the Board.

5 Briefing for new Members

- 5.1** The Board, while not a body incorporated under the Companies Act, is committed to maintaining equivalent standards regarding the responsibility of directors to act in conformity with the applicable provisions of those Acts, and as required under the terms of the Code of Practice for the Governance of State Bodies.
- 5.2** On appointment of new members, the Secretary to the Board will provide them with the following information:
- A formal schedule of matters reserved to the Board for decision;
 - Procedures for obtaining information on relevant legislation and public regulations;
 - Procedures to be followed when, exceptionally, decisions are required between Board meetings;
 - A schedule detailing the composition of all committees or working groups and their terms of reference;
 - A statement explaining the members' responsibilities in relation to the preparation of the financial statements, the Board's system of internal control and audit and for reporting on the Board as a going concern with supporting assumptions or qualifications as necessary;
 - A statement informing the members that they have access to the advice and services of the Secretary, who is responsible to the Board for ensuring that its procedures are followed and that applicable rules and regulations are complied with;
 - A code of ethics and code of conduct for members, including disclosure of members' interests;
 - Specific information about the Board and its work; and
 - A copy of the most up to date version of the "Code of Practice for the Governance of State Bodies" together with any relevant circulars and/or guidance notes.

6. Code of conduct, disclosure of interests by Members

The Board will ensure that it operates to the highest standards in relation to the behaviour of members.

7. Quality Public Service

In order to realise the highest standards in the conduct of its business with the public, the Board will:

- Promote high quality standards of service
- Promote equality and diversity
- Facilitate physical access
- Provide information
- Serve the public in a timely and courteous way
- Deal effectively with complaints and complainants
- Deal fairly and equitably with appeals
- Ensure that service delivery accommodates and facilitates the public as users
- Promote co-ordination and coherence in service delivery
- Provide quality services through Irish and/or bilingually
- Ensure meaningful consultation about evaluation of service delivery

8. Internal Audit

The Board will have an internal audit function, which will through the Audit Committee, report to the Board on its activities.

9. Financial management and control

The Board will ensure that financial management and control will be conducted according to the highest standards. It will ensure compliance with constitutional and statutory requirements plus accountability obligations to the Departments of Arts, Heritage and the Gaeltacht and Finance.

2. Standing Orders

The Board of the National Library is established under the National Cultural Institutions Act, 1997 (the Act). The Board adopted these Standing Orders on 13 June 2005, with subsequent amendment on 12 September 2005, pursuant to Section 22 (8) of the Act.

1. Meetings of the Board

- 1.1** The Board shall hold not less than nine ordinary meetings in each year. The Chairperson will determine the beginning and end times, venue and agenda for such meetings, and the order in which each item of business on the agenda is dealt with at any particular meeting.
- 1.2** The quorum for Board meetings shall be five, in accordance with Section 22 (3) of the Act. However, the Board may determine a greater number from time to time.
- 1.3** Notwithstanding the provisions of Standing Order 1.1, an extraordinary Board meeting may be convened at any time by the Chairperson or on ten days written notice given by at least seven members of the Board and which written notice shall give the reasons for the convening of the meeting.
- 1.4** Section 22(5) of the Act provides that at a meeting of the Board:
 - (a) The Chairperson of the Board shall, if present, be the Chairperson of the meeting, and
 - (b) If and so long as the chairperson of the Board is not present or if the office of the Chairperson is vacant, the members of the Board who are present shall elect one of their members to be Chairperson of the meeting.

2. Business of a Meeting

- 2.1** At least five working days before a Board meeting, Board members will receive notice by email of the details of the time and venue of the meeting, the minutes of the preceding meeting, an agenda stating the business to be transacted at the meeting and briefing documents and reports for the agenda items to be transacted at the meeting.
- 2.2** Hard copies of the papers referred to in 2.1 above will be circulated to members on request and shall be made available at the meeting if required.
- 2.3** Unless the Board otherwise decides, items for decision on the agenda of a Board meeting shall not be proceeded with to a decision unless the reports and documents relating to the matter to be decided shall have been made available to all members in advance in line with the above arrangements.
- 2.4** Unless the Board otherwise decides, all documents, including minutes, relating to Board business shall be confidential to the members of the Board, the Director and the Secretary to the Board except as provided for by the Freedom of Information Acts.
- 2.5** Notice of a member's request to have any item for a decision included on the agenda for a meeting shall reach the Secretary not less than ten working days prior to the date of the meeting in question.

- 2.6** An item on the agenda as sent to the members may not be removed without the consent of the Chairperson.

3. Decisions of the Board and business of meetings

- 3.1** The normal practice shall be to record only decisions in the minutes.
- 3.2** Board members' names shall not be recorded in the minutes, apart from the record of attendance at Board meetings, unless by special request.
- 3.3** The normal practice of the Board will be to reach decisions by consensus. If consensus cannot be reached a vote will be taken.
- 3.4** Where a vote is required to be taken, all decisions shall be determined by a majority of votes of the members present and voting on a question. In the case of an equal division of votes, the Chairperson shall have a second or casting vote as provided for in section 22(6) of the Act.
- 3.5** Where a decision has been taken, and a member or members wish to have the matter reconsidered at a subsequent Board meeting then, either
- (a) There shall be present to discuss the matter a majority of those in favour of the original decision; *or*
 - (b) A motion proposed by the member or members requesting reconsideration shall have been circulated at least 48 hours before the Board meeting takes place.
- 3.6** At the beginning of each meeting, the minutes will be considered and approved by that meeting, with or without amendment. Until approved, no discussion shall be allowed on the minutes except as to their accuracy. The minutes so approved shall then be deemed to be a true record of the proceedings to which they relate and will be signed as such by the Chairperson.
- Notwithstanding the above, the Chairperson may at his or her discretion ask the Board to approve a minute at the same meeting at which a decision is taken.
- 3.7** The Secretary shall maintain a register of the approved Board minutes which shall be available for inspection by Board members and the Director.
- 3.8** Unless otherwise decided by the Board, decisions of the Board shall be communicated to interested parties by the Board's staff. The position of the Board on any matter may be disclosed to the media only by the Chairperson, the Director or a member of the Board or its staff so authorised by the Chairperson or the Director (except as provided for by the Freedom of Information Acts).
- 3.9** The Board shall normally make all decisions at ordinary or extraordinary meetings held pursuant to Standing Orders 1.1 and 1.3. Where the Chairperson and the Director decide that exceptional circumstances require a decision to be made between such meetings, the procedures will be as follows:

- 3.9.1** The Secretary shall if possible send (by email or in hard copy) a briefing paper to all Board members on the matter to be decided. The briefing paper

will include a clear statement of the decision being sought and the Chairperson's or Director's recommendation on the matter;

3.9.2 If time permits, Board members will respond in writing with their views within 5 days of receiving the paper. However, if the Chairperson and the Director so agree, the binding vote of Board members may be obtained other than in writing by the Director and each member of the Board so voting shall thereafter confirm their vote in writing as soon as possible.

3.10 If any member of the Board, including the Chairperson, shall miss six consecutive meetings of the Board then the Director shall ask the Board member for an explanation and shall communicate that explanation (if forthcoming) and the Board member's record of attendance at meetings of the Board to the Minister.

4. Attendance of Staff at meetings of the Board

4.1 The Director shall be entitled to attend all meetings of the Board.

4.2 The Director or another member of the Board's staff designated by the Director shall act as Secretary to the Board and that person shall normally attend all meetings of the Board.

4.3 The Chairperson, or the Director with the prior consent of the Chairperson, may arrange for non-members of the Board to attend Board meetings to give specialist information or advice or to participate in discussion.

4.4 Any member of staff including the Director may be requested by the Chairperson to withdraw from all or any part of a Board meeting.

5. Committees of the Board

5.1 In accordance with Section 24 of the Act, the Board may establish committees to assist and advise it in relation to the performance of its functions. Such committees may include persons who are not members of the Board but a member of the Board must chair such committees. Committees shall be appointed for such terms as the Board may decide.

5.2 The Board shall draw up terms of reference for any committee established under 5.1 above and may regulate the procedures of a committee as appropriate. Subject to this, a committee may however, regulate its own procedures.

5.3 Standard Terms of Reference for committees shall be determined from time to time, and are appended as a schedule to these Standing Orders (Appendix 3).

5.4 Section 13(4) (a) of the Act provides for the establishment of a committee to be known as the Committee on Genealogy and Heraldry. This committee shall "... perform such of the functions of the Board, as in the opinion of the Board, may be better or more conveniently performed by it and are assigned to it by the Board."

5.5 Section 23(2) (a) of the Act provides for the establishment of a Readers Advisory Committee. This committee will "... advise the Board in relation to any matters pertaining to the provision of a library and information service to members of the public including the dissemination of literature in relation to the collection of the

Library.” Section 23(3) (a) of the Act provides that the committee shall consist of a chairperson who shall be a member of the Board and “5 ordinary members at least one of whom shall be resident in each province.”

- 5.6** The Board shall appoint the Chairpersons of all committees for such terms as the Board may decide.
- 5.7** The quorum for a meeting of a Board committee shall be not less than 50% of a Board Committee's membership at least one of whom shall be a member of the Board.
- 5.8** The Chairperson of a Board Committee shall set the dates of Committee meetings and all members shall receive the agenda and minutes of such meetings.
- 5.9** Any Member may elect to serve on any Committee or Committees of the Board. However, to ensure continuity and to avoid non-quadrante meetings, members will be asked to nominate the Committees on which they will serve.
- 5.10** The decisions of a Committee shall normally be recorded and agreed at the end of each Committee meeting. The minutes of such meeting including the recommendations for decision by the Board shall be circulated afterwards to all (or if they are not available, an oral report given by the Committee Chairperson) to the succeeding meeting of the Board. The Chairperson shall declare acceptance of such recommendations in the absence of dissent.
- 5.11** Secretarial support for committees shall, where possible, be provided by staff of the Board.
- 5.12** For the avoidance of doubt the Board shall, if it considers it to be appropriate to do so, stand down any committee established under section 24 of the Act.

6. Review

- 6.1** The Board shall review these standing orders during the first year of office of each Board and at least once every three years. The Chairperson may at any time submit any proposal to amend these Standing Orders to a Board Meeting for the approval of the Board.
- 6.2** The Board shall regularly review its own operation and effectiveness and, where necessary, the Chairperson shall advise the Minister of any skills required in order to improve the effectiveness of the Board.

3. Ethics / Disclosure of Interests by Members of the Board

The Board will ensure the fairness of its processes by maintaining the following standards in relation to the behaviour of members (a similar schedule shall govern the behaviour of the Board's Director and other staff):

3.1 *Members will comply with regulatory standards*

Board members shall comply with the provisions of the Ethics and Public Office Acts, 1995 to 2001 and the Code of Practice for the Governance of State bodies issued by the Department of Finance, in each case as amended, extended or replaced from time to time.

3.2 *Members will declare all direct interests*

Each Member is required to furnish to the Board or Committee the nature of any pecuniary or other beneficial interest, which he or she may have in or material to any matter, which falls to be considered by the Board or that Committee.

On appointment, each Board member shall be required to furnish to the Board Secretary details of any interest which could materially influence (as defined in the Ethics in Public Office Acts 1995 and 2001) them in the performance of their official functions.

3.3 *A register of interests will be kept.*

Details of the above interests are kept by the Board Secretary in a special confidential register and are updated on an annual basis. Changes in the interim should be notified to the Secretary as soon as possible. Only the Chairperson and Secretary of the Board and the Director of National Library have access to the register.

3.4 *Types of interest requiring disclosure*

If any Member or a member of the Member's household:-

- is a shareholder in a company or other body
- is in partnership with, or is in the employment of, any person

who or which has a beneficial interest in a matter which falls to be considered by the Board or a committee of the Board, or if a Member, or a member of the Member's household has a beneficial interest in the matter or is a party to any arrangement concerning land to which the matter relates, then the member must make disclosure.

3.5 *Other requirements arising where an interest is to be disclosed*

Where any beneficial interest of the kind referred to above is required to be disclosed to the Board or committee, then the Member shall –

- neither influence nor seek to influence a decision relating to the matter
- take no part in any consideration of the matter
- withdraw from the meeting concerned for so long as the matter is being discussed or considered, and

- Neither vote nor otherwise act as a member of the Board or committee in relation to the matter.

Particulars of any disclosure shall be recorded in the minutes of the meeting concerned.

3.6 Annual statement of interests

A Member shall in each year during any part of which he or she is a Member of the Board prepare and furnish to the Standards in Public Office Commission and to the Secretary a statement in writing of –

- the interests of the Member, and
- the interests of which he or she has actual knowledge of his or her spouse or a child of the Member or of his or her spouse,

During the period from the last such statement or so furnished or (if it is the first such statement since the Member was first appointed) from the date of such appointment.

A specimen form of statement of interests is included in Appendix 1.

3.7 Requirements arising where a Member has a material interest

In any case where a member has actual knowledge that he or she or a connected person has a material interest in a matter to which the Member's function as a member of the Board relates, he or she shall –

- as soon as may be, prepare and furnish to the other members of the Board a statement in writing of those facts,
- not perform the function unless there are compelling reasons requiring him or her to do so, and
- If he or she proposes to perform the function, prepare and furnish to the other members of the Board and to the Standards in Public Office Commission before or, if that is not reasonably practicable, as soon as may be after such performance, a statement in writing of the compelling reasons.

3.8 Meaning of “Connected Person”

A person is connected with a Member of the Board in the following situations:-

- a person is connected with a Member if that person is a relative of the Member
- a person, in his or her capacity as a trustee of a trust is connected with a Member who or any of whose children is a beneficiary of a trust
- a person is connected with a Member with whom he or she is in partnership
- a company is connected with a Member if that Member has control of it or if that Member and persons connected with that Member together have control of it
- a Member and any one or more persons acting together to secure or exercise control of a company shall be treated as connected with one another and with any person acting on the directions of any of them to secure or exercise control of the company.

3.9 *Members' duty of confidentiality*

A Member of the Board shall not disclose any information obtained by him or her while performing, or as a result of having performed, duties as a Member. This duty of confidentiality is subject to the provisions of the Freedom of Information Acts, 1997 and 2003. Every person has a right of access to records (i.e. information in any form stored manually, mechanically or electronically) held by a public body subject to certain exceptions including exceptions relating to commercially sensitive information, confidential information or personal information. All requests for access relating to records of the Board should be referred to the Board Secretary.

3.10 *Members of the Board shall not normally benefit directly from its financial programmes*

Unless the Chairperson and Director consider that exceptional circumstances exist the Board shall not purchase any goods (including library material) or services from a Board member.

3.11 *In cases of doubt, Members will consult with the Chairperson in interpreting the import of these guidelines.*

If a Board member has a doubt as to whether this Code requires the disclosure of an interest of his/her own or of a connected person, that member should consult the Chairperson or the Standards in Public Office Commission.

3.12 *This code applies equally to the Chairperson*

If a matter relating to the interests of the Chairperson arises, he/she should depute another Board Member to chair the meeting and should absent himself/herself when the Board is deliberating or deciding on such a matter

3.13 *Members who are likely to experience a conflict of interest will not receive documentation in such cases*

Board documents on any case that relate to any dealings with the above interests will not be made available to the Member concerned prior to a decision being taken. Decisions once taken are notified to the Member.

3.14 *Members will keep these guidelines under review*

As it is recognised that the interests of a Member and persons connected with him/her can change at short notice, a member will, in cases where he/she receives documents relating to his/her interests or of those connected with him/her, return the documents to the Secretary at the earliest opportunity.

3.15 *The Chairperson will adjudicate in cases of doubt*

Where a question arises as to whether or not a case relates to the interests of a Member or a person or body connected with that Member, the Chairperson of the Board will determine the question.

3.16 Former Board members will treat all information received while acting in that capacity as confidential. Former Board members should not retain

documentation obtained during their terms as members and should return such documentation to the Secretary or otherwise indicate to the Secretary that all such documentation in their possession has been disposed of in an appropriate manner. In the event that former Board members require access to Board papers from the time of their term on the Board, this can be facilitated by the Board Secretary.

4. Internal Audit

- 4.1** The National Library of Ireland will have an internal audit function which will, through the Audit Committee, report to the Board on its activities.
- 4.2** The Audit Committee will be made up of at least three members, including at least two members of the Board and chaired by a member of the Board. At least one member will have recent and relevant financial experience. The Audit Committee will be appointed by the Board, with a charter and written terms of reference that deal clearly with its authority and duties. These are attached in Appendices 2 and 3 and will be periodically reviewed by the Board.
- 4.3** The Audit Committee has explicit authority to investigate any matters within its terms of reference; the resources which it needs to do so and full access to information.
- 4.4** The Audit Committee may obtain outside professional advice and, if necessary, invite outsiders with relevant experience to attend meetings.
- 4.5** The Audit Committee will invite the external auditors of the National Library of Ireland (the Office of the Comptroller and Auditor General, to meet the Audit Committee once a year.

5. Internal Financial Controls

5.1 Policy:

5.1.1 The National Library will approve and monitor the adoption of a framework governing internal financial control.

5.1.2 Policies for internal financial control will ensure compliance with constitutional and statutory requirements plus accountability obligations to the Department of Arts, Heritage and the Gaeltacht and the Department of Finance.

5.1.3 Policies are designed to ensure that accounting practices meet all relevant accounting standards.

5.1.4 Accounting policies include at least the following:

- Financial statements will be prepared on an accruals basis except for Oireachtas grants.
- Tangible fixed assets will be stated at cost less accumulated depreciation.
- Depreciation will be calculated over estimated useful lives on a straight line basis, at the following rates:
 - Computer equipment 4 years
 - Office and library equipment 5 years
 - Furniture and fittings 10 years
- Collections acquired after the establishment of the Board in May 2005 with a cost or valuation of more than €5,000 will be disclosed as Heritage assets in the Balance sheet.
- Heritage assets whether purchased, donated or acquired under copyright are not depreciated.
- Collections purchased by the Library at a cost less than €5,000 will be charged to the income and expenditure account.

5.2 Financial Delegation:

5.2.1 The National Library of Ireland will adopt a written policy stating authorisation and spending limits for authorising purchases, expending monies and signing contracts. A set of criteria will be established in accordance with policies adopted and approved by the Board.

5.2.2 The National Library will review authorisation and spending limits annually.

5.3 Internal Controls:

5.3.1 Financial procedures will be documented

5.3.2 All payments will be authorised in accordance with specified limits

5.3.3 All payments and expense reimbursements will have supporting documentation

5.3.4 The National Library will minimise the risk of fraud through effective segregation of duties and/or authorisation to ensure that no one person has control over an entire transaction process

- 5.3.5 All cheques will have at least 2 signatures
- 5.3.6 Blank cheques will never be signed by cheque signatories

5.4 Annual Audit:

- 5.4.1 The Director is Accounting Officer for the National Library of Ireland
- 5.4.2 The accounts are audited by the Office of the Comptroller and Auditor General
- 5.4.3 The Director and the Chairperson of the Board shall sign the audited financial statements

5.5 Asset Management:

- 5.5.1 The National Library will maintain an asset register recording all items of material value as set out in the financial procedures
- 5.5.2 The asset register will be reconciled annually with the general ledger
- 5.5.3 The Library will have a written policy, covering the acquisition and disposal of assets

5.6 Financial Reporting:

- 5.6.1 Financial reports will be prepared on a quarterly basis. The reports will contain all financial information that is relevant and reliable to the decision making process of the management and Board of directors.
- 5.6.2 Reporting will include quarter, year-to-date and performance against budget.

5.7 Budget Management:

- 5.7.1 Budgets will be prepared on an annual basis
- 5.7.2 Budgets will be approved by the Board
- 5.7.3 Management will review material variances from budget

5.8 Procurement

- 5.8.1 Significant items of expenditure planned for the year will be identified in the annual budget and approved by the Board and a business case will be prepared for all material purchases in advance of tender or purchase.
- 5.8.2 The National Library will comply with all relevant EU and national procurement procedures.

5.9 Travel and Expenses

- 5.9.1 In matters of travel and subsistence expenses, the National Library will adhere to civil service procedures as set out from time to time in guidance issued by the Department of Finance.
- 5.9.2 At all times, the objective 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.

6. Code of Business Conduct for Board Members and staff

Intent and scope

This Code is intended to provide clear guidance to the Board and its staff in governing behaviour in all of their dealings with the public, with other public agencies, with contractors and other service providers or traders.

Objectives

The objectives of this code are:-

- to establish an agreed set of ethical principles guiding the National Library in its work, for the benefit of Library members and staff, reviewing them from time to time to ensure that they meet or exceed the standards of public service performance required by statute;
- to promote and maintain public confidence and trust in the Library and its work.

General Principles

The following principles inform this Code of Conduct:-

6. 1 That the National Library will behave with integrity by ensuring:

- that Board members disclose outside employment or business interests which are in conflict or in potential conflict with the business of the Library;
- that management and employees are not involved in outside employment or business interests which are in conflict or in potential conflict with the business of the Library;
- that the giving or receiving of corporate gifts, sponsorship, hospitality, preferential treatment or benefits which might affect or appear to affect the ability of the donor or the recipient to make independent judgement on business transactions will be avoided;
- that purchasing goods or services will be conducted in accordance with best business practice;
- that the Library's financial reports and statements accurately reflect its performance and are not misleading or designed to be misleading;
- that the Library's resources will not be used for personal gain.

6.2 That the National Library will promote transparency and accountability by:

- complying with relevant statutory provisions (such as data protection legislation, Freedom of Information Acts);

- ensuring that access is readily available to general information relating to the Library's activities;
- respecting the confidentiality of sensitive information such as: commercially sensitive information, personal information, and information received in confidence (consistent with the requirement for transparency in the distribution of public funds);
- undertaking appropriate prior consultation with third parties where, exceptionally, it is proposed to release sensitive information in the public interest.

6.3 That the National Library will meet its statutory and regulatory obligations by:

- complying with detailed tendering and procurement procedures as well as with prescribed levels of authority for sanctioning any relevant expenditure;
- introducing controls to prevent fraud, including adequate controls to ensure compliance with prescribed procedures in relation to claiming of expenses for business travel;
- ensuring that Board members use their reasonable endeavours to attend all plenary meetings.

6.4 That the National Library will promote loyalty, propriety, and fairness by acknowledging in its dealings with the public, private and voluntary sectors:

- the duty of all Board members and staff to conform to highest standards of business ethics;
- the responsibility of Board members to be loyal to the Library and fully committed to promoting its purposes and interests;
- the need to comply with employment equality and equal status legislation;
- a commitment to fairness and equality of treatment in all of its dealings with the public.

6.5 That the National Library will behave responsibly as an employer and a public agency by:

- placing the highest priority on promoting and preserving the health and safety of employees;
- circulating this Code of Business Conduct and a policy document on disclosure of interests to all Board members, management and employees for their retention, ensuring that their implications are fully understood, and that any explanation of their current or potential impacts, or ethical considerations arising from their implementation, have been fully discussed;
- reviewing this Code on a regular basis.

7. Quality Public Service

The Board's actions will be consistent with the principles of Quality Customer Service for Customers and Clients of the Public Service contained in the Department of Finance Code of Practice for the Governance of State Bodies.

In its dealings with the public, the National Library will:

Quality Service Standards

Publish a statement that outlines the nature and quality of service which customers can expect, and display it prominently at the point of service delivery.

Equality / Diversity

Ensure the rights to equal treatment established by equality legislation, and accommodate diversity, so as to contribute to equality for the groups covered by the equality legislation (under the grounds of gender, marital status, family status, sexual orientation, religious belief, age, disability, race and membership of the Traveller Community).

Identify and work to eliminate barriers to access to services for people experiencing poverty and social exclusion, and for those facing geographic barriers to services.

Physical Access

Provide clean, accessible public offices that ensure privacy, comply with occupational and safety standards and, as part of this, facilitate access for people with disabilities and others with specific needs.

Information

Take a proactive approach in providing information that is clear, timely and accurate, is available at all points of contact, and meets the requirements of people with specific needs. Ensure that the potential offered by Information Technology is fully availed of and that the information available on public service websites follows the guidelines on web publication. Continue the drive for simplification of rules, regulations, forms, information leaflets and procedures.

Timeliness and Courtesy

Deliver quality services with courtesy, sensitivity and the minimum delay, fostering a climate of mutual respect between provider and customer.

Give contact names in all communications to ensure ease of ongoing transactions.

Complaints

Maintain a well-publicised, accessible, transparent and simple-to-use system of dealing with complaints about the quality of service provided.

Appeals

Similarly, maintain a formalised, well-publicised, accessible, transparent and simple-to-use system of appeal/review for customers who are dissatisfied with decisions in relation to services.

Consultation and Evaluation

Provide a structured approach to meaningful consultation with, and participation by, the customer in relation to the development, delivery and review of services. Ensure meaningful evaluation of service delivery.

Choice

Provide choice, where feasible, in service delivery including payment methods, location of contact points, opening hours and delivery times. Use available and emerging technologies to ensure maximum access and choice, and quality of delivery.

Official Languages Equality

Provide quality services through Irish and/or bilingually and inform customers of their right to choose to be dealt with through one or other of the official languages.

Better Co-ordination

Foster a more coordinated and integrated approach to the delivery of public services.

Internal Customer

Ensure staff are recognised as internal customers and that they are properly supported and consulted with regard to service delivery issues.

8. Guidelines on the payment of fees to the Chairperson or Members of the Board, the Director or other executives

- 8.1** The Board will ensure that any direction in relation to the payment of fees to the Chairperson or members will be complied with.
- 8.2** The Board will adhere strictly to the arrangements recommended by the Review body on Higher Remuneration in relation to any fees payable to the Director for directorships.
- 8.3** An executive other than the Director will, subject to Board approval, be allowed to hold membership of the Boards of bodies which are not subsidiary to or associated with the main body and to retain not more than two fees in respect of such membership.
- 8.4** As part of the reporting arrangement put in place under the Code of Practice for the Governance of State Bodies, the Chairperson of the Board will each year submit a report affirming that the above guidelines are being complied with. Details of expenses paid to Board members will be included in the annual report.
- 8.5** In cases where a member of the Board is requested to render a professional service to the Board and where the provision of such service will result in the loss of professional income to that member, the Director, after consultation with the Chairperson, may make payment to the member of an amount equal to the fee which would be appropriate to a non-member of the Board in the same circumstances.

APPENDIX 1

Ethics in Public Office Acts 1995 and 2001

- Designated Directorships -

Statement of Interests for the purposes of Section 17 of the Ethics in Public Office Act 1995

Please complete in **BLOCK CAPITALS**

Name:	
Title of Designated Directorship held (e.g. board member, etc.):	
Public Body:	
Date of Appointment:	
Period comprehended by this Statement (i.e. 1 January to 31 December or part thereof):	
Address for Correspondence:	

In relation to each of the following disclosable interests under the Ethics in Public Office Act 1995, you should state any interest held **by you** and any interests held, to your actual knowledge, **by your spouse¹ or civil partner², a child of yours, or a child of your spouse**, which could materially influence³ you in or in relation to the performance of your official functions. **The amount or monetary value of the interests need not be specified.** Explanatory notes on certain of the required statements are attached.

1. OCCUPATIONAL INCOME , ETC.

Details of any remunerated trade, profession, employment, vocation or other occupation (other than the directorship described on the first page of this form), the remuneration from which exceeded €2,600, during the period comprehended by this statement, should be listed here.

Description of Occupation	Business Address
<u>Self:</u>	
<u>Spouse or Civil Partner or Child (name):</u>	

2. SHARES ETC.

Details of any holding of shares in, or bonds or debentures of, or other like investments in, a particular company or other enterprise or undertaking, where the aggregate value of the holding exceeded €13,000 at any time during the period comprehended by this statement, should be listed here⁴.

Type of Holding	Where held	Nature of Business
<u>Self:</u>		
<u>Spouse or Civil Partner or Child (name):</u>		

3. DIRECTORSHIPS

Details of any directorship or shadow directorship of any company⁵ held during the period comprehended by this statement should be listed here⁶.

Type of Directorship	Business Address	Nature of Business
<u>Self:</u>		
<u>Spouse or Civil Partner or Child (name):</u>		

4. LAND (EXCLUDING PRIVATE HOME⁷)

Details of any interest in land where the value of such interest exceeded €13,000 at any time during the period comprehended by this statement should be listed here, including

-

- (i) any contract entered into for the purchase of land, whether or not a deposit or part payment has been made under the contract; and
- (ii) any option held to purchase land, whether or not any consideration has been paid in respect thereof, or land in respect of which such an option has been exercised but has not yet been conveyed.

Property Address	Purpose for which used
<u>Self:</u>	
<u>Spouse or Civil Partner or Child (name):</u>	

5. TRAVEL, ACCOMMODATION, MEALS, ETC.

Details of travel facilities, living accommodation, meals or entertainment supplied during the period comprehended by this statement, free of charge or at a price that was less than the commercial price or prices, should be listed here⁸.

Full Description	Name and Address of Supplier
<u>Self:</u>	
<u>Spouse or Civil Partner or Child (name):</u>	

6. OTHER REMUNERATED POSITIONS

Details of any remunerated positions held as a political or public affairs lobbyist, consultant or adviser during the period comprehended by this statement, should be listed here.

Full Description of Position	Name and Address of Person / Company / Organisation
<u>Self:</u>	
<u>Spouse or Civil Partner or Child (name):</u>	

7. PUBLIC SERVICE CONTRACTS

Details of any contract to which the person concerned was a party, or was in any other way, directly or indirectly interested, for the supply of goods or services to a Minister of the Government, or a public body during the period comprehended by this statement, if the value of the goods or services supplied exceeded €6,500 or, in case other goods or

services were supplied under such a contract if the aggregate of their value and the value aforesaid exceeded €6,500, should be listed here.

Description of Contract and Interest	Name and Address of Contractor	Minister / Public Body Concerned
<u>Self:</u>		
<u>Spouse or Civil Partner or Child (name):</u>		

8. GIFTS, PROPERTY & SERVICES

Details of:

- (i) any gift given during the period comprehended by this statement⁹;
- (ii) property supplied or lent, or a service supplied to the person, once or more than once by the same person, during the period comprehended by this statement, for a consideration or considerations, or at a price or prices less than the commercial consideration or considerations, or the commercial price or prices, by more than €650; and
- (iii) property lent, or a service supplied to the person, once or more than once by the same person, during the period comprehended by this statement, free of charge if the commercial consideration or considerations, or the commercial price or prices was, or were more than €650¹⁰;

should be listed here¹¹.

Full Description of Gift, Property and / or Service	Name and Address of Benefactor, Supplier and / or Lender
<u>Self:</u>	
<u>Spouse or Civil Partner or Child (name):</u>	

9. OTHER INTERESTS

In line with the provisions of Section 30 of the Ethics in Public Office Act 1995, voluntary statements in respect of any interests not specified in the Second Schedule to that Act (i.e., other than those specified at 1. to 8. above), and which are held by **you or your spouse or a civil partner, or a child of yours or your spouse**, may be listed here if it is considered that such interests could materially influence you in or in relation to the performance of your official duties.

<u>Self:</u>
<u>Spouse or Civil Partner or Child (name):</u>

OBLIGATION TO DISCLOSE A MATERIAL INTEREST IN AN OFFICIAL FUNCTION

I am aware of the obligations placed on me by Section 17(1)(b) of the Ethics in Public Office Act 1995¹².

Signed: _____

Date:

¹ "spouse", in relation to a person, does not include a spouse who is living separately and apart from the person;

² "civil partner" in relation to a person, means a civil partner within the meaning of the *Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010*, but does not include a civil partner who is living separately and apart from the person;

³ which could materially influence you in or in relation to the performance of the functions of the directorship by reason of the fact that such performance could so affect those interests as to confer on or withhold from you or your spouse or civil partner or child of yours or child of your spouse a substantial benefit.

⁴ "holding" does not include money in a current, deposit or other similar account with a financial institution.

⁵ "company" means any body corporate;

⁶ "shadow directorship" means the position held by a person who is a shadow director within the meaning of the Companies Acts 1963 to 1990, or, in the case of a public body that is not a company (within the meaning of the Companies Act 1963) and is specified in subparagraph (8), (9), (10), (11), or (12), or stands prescribed for the purposes of subparagraph (13), of paragraph 1 of the First Schedule to the Ethics in Public Office Act 1995, the position held by the person in accordance with whose instructions or directions, the members of the body, or the members of the board or other body that controls manages or administers that body, are accustomed to act.

⁷ but excluding any interest in land consisting of any private home of the person or of his or her spouse or civil partner, that is to say, a building or part of a building that is occupied by the person or his or her spouse or a child of the person or of the spouse as a separate dwelling and any garden or other land usually occupied with the dwelling, being land that is subsidiary or ancillary to it, is required for its amenity or convenience and is not being used or developed primarily for commercial purposes.

⁸ but excluding:

(a) travel facilities, living accommodation, meals or entertainment provided -
(i) within the State, or

(ii) in the course and for the purpose of -

- the performance of the functions of the person as the holder of a designated directorship, or

- the trade, profession, employment, vocation or other occupation of the person (other than as the holder of a designated directorship);

(b) travel facilities, living accommodation, meals or entertainment supplied to the person by a relative or civil partner or friend of the person, or of his or her spouse or civil partner, or of a child of the person or of his or her spouse, where such supply was in the nature of a gift to the person and for personal reasons only, unless the acceptance of such facilities, accommodation, meals or entertainment might reasonably be seen to

have been capable of influencing him or her in the performance of his or her functions as the holder of a designated directorship;

(c) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period comprehended by this statement, free of charge if the commercial price, or the aggregate of the commercial prices, of the facilities, accommodation, meals or entertainment did not exceed €650; or

(d) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period comprehended by this statement, at a price or prices less than the commercial price or prices by not more than €650.

⁹ but excluding -

(i) a gift to the person by a relative or civil partner or friend of the person or of his or her spouse or civil partner, or of a child of the person or of his or her spouse, for purely personal reasons only, unless the acceptance of the gift by the person could have materially influenced him or her in the performance of his or her functions as the holder of a designated directorship; and

(ii) a gift given to the person, or gifts given to the person by the same person, during the period comprehended by the statement, as respects which the value, or the aggregate value, of the property the subject of the gift or gifts did not exceed €650 at any time during the period comprehended by the statement.

¹⁰ other than property supplied or lent, or a service supplied to a person by a relative or civil partner or friend of the person, or of his or her spouse or civil partner, or of a child of the person or of his or her spouse, where such supply or loan was in the nature of a gift to the person and for personal reasons only, unless the acceptance of the property or loan or the service by the person could have materially influenced him or her in the performance of his or her functions as the holder of a designated directorship.

¹¹ insofar as services in (ii) and (iii) relate to legal or medical services (including psychiatric or psychological services), it is only necessary to state that such services were supplied to you or to a person (who need not be identified) in respect of whom you are required to make a statement.

¹² in any case where a function, or a function of any other office or position held by the holder of a designated directorship in that public body, falls to be performed and the holder of a designated directorship has actual knowledge that he or she or a connected person within the meaning of the Ethics in Public Office Act 1995 and section 97 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 has a material interest in a matter to which the function relates, he or she shall prepare and furnish to the other directors of the public body and to the Standards in Public Office Commission a statement in writing of those facts and shall not perform the function unless there are compelling reasons requiring him or her to do so. If the holder of a designated directorship proposes to perform the function, he or she shall prepare and furnish to the other directors of the body and to the Standards Commission a statement in writing of the compelling reasons aforesaid.

Additional information

Additional information on the requirements of the Ethics Acts and further relevant definitions are set out in the Standards in Public Office Commission's guidelines for

public servants on compliance with the provisions of the Ethics in Public Office Acts 1995 and 2001. In addition to the guidelines, public servants may seek further information or advice from the Standards in Public Office Commission (tel: 01 639 5666; e-mail: sipo@sipo.gov.ie) concerning any provision of the legislation or the application of any such provision in any particular case.

Designated
directorships.

17.—(1) A person who holds or held a designated directorship of a public body specified in *subparagraphs (8) to (12)*, or standing prescribed under *subparagraph (13)*, of *paragraph 1* of the *First Schedule*—

(a) shall, subject to *section 20 (3)*, in each year during any part of which he or she holds or held the directorship, prepare and furnish to the Commission and to such officer of the body as may be determined by the Minister a statement in writing of—

(i) the interests of the person, and

(ii) the interests of which he or she has actual knowledge of his or her spouse or civil partner or a child of the person or of his or her spouse, during the appropriate period specified in *section 20 (1)* which could materially influence the person in or in relation to the performance of the functions of the directorship by reason of the fact that such performance could so affect those interests as to confer on or withhold from the person or the spouse or civil partner or child a substantial benefit, and

(b) in any case where such a function, or a function of any other office or position held by the person in that public body, falls to be performed and he or she has actual knowledge that he or she or a connected person has a material interest in a matter to which the function relates—

(i) shall, as soon as may be, prepare and furnish to the other directors of the body a statement in writing of those facts,

(ii) shall not perform the function unless there are compelling reasons requiring him or her to do so, and

(iii) shall, if he or she proposes to perform the function, prepare and furnish to the other directors of the body and to the Commission, before or, if that is not reasonably practicable, as soon as may be after such performance, a statement in writing of the compelling reasons aforesaid.

(2) There shall be deemed to be included in the terms on which a person holds a designated directorship referred to in *subsection (1)* a term that the person shall comply with that subsection.

APPENDIX 2

CHARTER FOR NATIONAL LIBRARY OF IRELAND **INTERNAL AUDIT FUNCTION**

1. Policy

It is the policy of the National Library of Ireland to develop and support an adequately resourced internal audit function in line with the Code of Practice for the Governance of State Bodies.

2. Definition

Internal Audit is defined as the independent appraisal of the adequacy, application and effectiveness of the system of internal controls as a contribution to the proper, economic, effective and efficient use of resources. The system of internal controls is the entire set of systems and procedures, financial and otherwise, used by management in order to achieve the National Library of Ireland's objectives, ensure adherence to policies, safeguard assets and secure as far as possible the completeness and accuracy of records.

3. Scope and authority

The Internal Audit function derives its authority from the Board of the National Library of Ireland and operates under the general supervision of the Audit Committee.

The scope of Internal Audit will encompass all activities of the National Library of Ireland.

The Internal Audit function is authorised to carry out a comprehensive programme of internal audit in all of the National Library of Ireland's operational areas.

4. Independence

In order to preserve its objectivity and independence, Internal Audit remains independent of the activities that it audits. It has no direct responsibilities over any of the activities or operations that it reviews, nor for the development or implementation of systems of internal control, responsibility for which rests with management who must ensure that appropriate and adequate arrangements are in place.

5. Role and responsibilities

The Internal Audit function is a service to the Board of the National Library of Ireland, the Director (as chief executive officer as defined in Section 29 (2) of the National Cultural Institutions Act 1997) and management. The primary role of Internal Audit is to give assurance to the Audit Committee and the Director who are in turn responsible to the Board, as to the adequacy of the National Library's system of internal control.

It is the responsibility of Internal Audit to draw up a three-year strategic work programme for the internal audit function to be approved by the Board on the recommendation of the Audit Committee and in consultation with the Director. The internal audit services provided will be subject to a review process every three years.

Internal Audit is responsible for providing audit assurance that all significant operating risks are identified, managed and controlled. It will seek to identify and report on deficiencies or weaknesses in systems and make appropriate recommendations. It will do this by critically and objectively examining on a risk-focused basis:

- The adequacy and reliability of systems and procedures;
- Compliance with management controls;
- Compliance with corporate objectives and strategies;
- Compliance with laws and regulations;
- The reliability and integrity of management information;
- Arrangements for the acquisition, custody and disposal of assets, and for verifying their existence
- Arrangements for the acquisition, conservation, maintenance and enlargement of the National Library of Ireland collection
- Arrangements for the economic, efficient and effective use of resources and
- Any other operational areas as may be determined from time to time

6. Reporting

Internal Audit will report directly to the Board Audit Committee and will also have access to the Chairperson of the Board and the Chairperson of the Board Audit Committee. Functionally the head of internal audit will report to the Director.

In carrying out its ongoing work the internal audit function will include detailed testing on all specific areas covered by the charter in order to ensure that the National Library is fully complying with all requirements and report its findings to the Audit Committee.

At the end of each audit or assignment, the internal audit function will draw up a report stating the findings and recommendations of the auditor. The draft will be presented to management for their views within 10 working days of the fieldwork being completed on the audit or assignment. Management will have 10 working days to respond and their replies will be included in the final report, together with the observations of the Internal Audit function on the points raised.

The final report will be sent to the Director within 10 working days of the receipt of management's views, together with a recommended circulation list including at least the Audit Committee and the Chairperson of the Board. The Director may extend this list as appropriate with Audit Committee approval.

Where an audit report has made specific recommendations, which have been agreed by management, the Internal Audit function will follow up on the recommendations to ensure that they have been implemented.

The Internal Audit function will be available to attend all Audit Committee meetings to report on, and account for, its audit work.

7. Management Responsibilities

Management has primary responsibility for establishing and maintaining a proper and effective control environment and for managing risk in the pursuit of the Library's overall objectives. An Internal Audit function does not absolve management of their responsibilities in this regard, but it can provide them with an assurance or otherwise of the adequacy of the internal control system.

Management also bears primary responsibility for the prevention and detection of fraud.

Management and staff are expected to co-operate and work proactively with Internal Audit.

Management will be responsible for deciding appropriate action to be taken in response to reported audit findings and for addressing audit concerns and for the timely implementation of accepted audit recommendations.

8. Value for Money Considerations

In planning, executing and reporting its work, the internal audit function should ensure that "value for money" auditing receives adequate attention. "Value for money" auditing involves ensuring that the funds expended by the organisation are utilised in an effective, efficient and economic manner.

Internal audit will provide "value for money" services for the organisation as and when required by the Board.

APPENDIX 3

TERMS OF REFERENCE OF THE NATIONAL LIBRARY OF IRELAND AUDIT COMMITTEE

1. Policy

The National Library of Ireland is committed to supporting and developing the internal audit function across all areas of activity for which the Board has responsibility. The role of the Audit Committee will, as part of the ongoing systematic review of the control environment and governance procedures within the National Library, be to oversee the Internal Audit function and advise the Board in relation to the operation and development of that function.

2. Authority

The Audit Committee is authorised by the Board to seek any information required to enable it to carry out its functions. Management and staff are directed to co-operate with any requests from the Audit Committee.

3. Membership / Appointment

The Audit Committee will consist of at least three members (including 2 members of the Board) to be appointed by the Board. At least one member will have recent and relevant financial experience. The Audit Committee will be chaired by a member of the Board.

4. Responsibilities

The specific responsibilities of the Audit Committee are:

- To approve the annual audit programme.
- To approve an annual risk management framework
- To review the annual financial statements and audit report of the Office of the Comptroller and Auditor General before presentation to the Board.
- To review internal audit reports and management letters in terms of the validity of recommendations made.
- To pursue the implementation of appropriate recommendations
- To safeguard the independence of the internal audit function.
- To advise the Board and the Director on the coverage of the annual audit programme and the adequacy of the expertise and resources available to the Internal Audit function.
- To liaise with the Office of the Comptroller and Auditor General.
- To report to the Board in writing at least twice a year.

5. Liaison with Office of the Comptroller and Auditor General

The Audit Committee will invite the external auditors of the National Library of Ireland (the Office of the Comptroller and Auditor General) to meet the Audit once a year.

6. Meetings

The Audit Committee will meet at least four times a year. A quorum will be two members.

7. Review

The operation of the Audit Committee will be reviewed by the Chairperson of the Audit Committee, the Director and the Chairperson of the Board after a three year period. A report of this review will be submitted to the Board.

Committee on Genealogy and Heraldry (provided for under Section 13(4)(a) of the National Cultural Institutions Act, 1997.

Terms of Reference

To act as a standing body whose primary function will be to advise the Board of the National Library on matters arising from the Board's statutory powers and functions in the areas of Genealogy and Heraldry.

In particular, the Committee will:

- Assist, support and guide the Chief Herald in relation to matters of policy and procedure
- Review on an ongoing basis the activities of the Genealogical Office and the work of the Chief Herald
- Review the National Library's services in the area of Genealogy/family history and make recommendations to the Board on any relevant matters.
- Consider and review the future staffing needs of the Genealogical Office, taking into account any requirements with regard to specialist consultancy resources.
- When requested to do so by the Board advise how the future designation of a Library staff member as Chief Herald may be made.
- Advise the Board on any other relevant matters.
- Carry out such other tasks as it may be requested to perform by the Board from time to time.

Readers Advisory Committee (provided for under Section 23 of the National Cultural Institutions Act, 1997)

Terms of Reference

To act as a standing body whose primary function will be to advise the Board of the National Library on matters relating to the provision of services by the Library.

In particular, the Committee will:

- Review on an ongoing basis the services being provided by the Library, whether in its Reading Rooms, through its website or in any other relevant form and advise the Board on the effectiveness or otherwise of those services;
- Develop the visibility of the library as a National Library.
- Make recommendations to the Board in regard to any changes to services or the expansion of existing services and the development of benchmarks for comparison with other similar organisations;
- Advise the Board as to how, in the Committee's view, the needs of all users, including researchers can best be met;
- Advise the Board on any general matters affecting readers and users;
- Make recommendations to the Board on any relevant matters; and
- Carry out such other tasks as it may be requested to perform by the Board from time to time.

For the purposes of these terms of reference:

- the term "services" shall mean all services provided to readers and other users of the Library's facilities and premises, whether provided on-site, by means of oral or written communication or through electronic or similar means; and
- the terms "readers" and "users" shall be taken to mean any person or group of persons who use or wish to use the Library's facilities and premises for purposes of scholarly research or any other purpose compatible with the Library's mission.