



**An Chomhairle Náisiúnta
um Oideachas Speisialta**
**National Council
for Special Education**

Corporate Governance Guide – Appendices

A guide for Council members

March 2026



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APPENDIX 1: Education of Persons with Special Educational Needs (EPSEN) Act 2004

Number 30 of 2004

EDUCATION FOR PERSONS WITH SPECIAL EDUCATIONAL NEEDS ACT 2004

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Membership and Meetings of Council

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The Chief Executive Officer

Acts referred to

Civil Service Commissioners Act 1956	1956, No. 45
Civil Service Regulation Acts 1956 to 1996	
Comhairle Act 2000	2000, No. 1
Companies Acts 1963 to 2001	
Comptroller and Auditor General (Amendment) Act 1993	1993, No. 8>
Education Act 1998	1998, No. 51
Health Act 1970	1970, No. 7



Number 30 of 2004

**EDUCATION FOR PERSONS WITH SPECIAL EDUCATIONAL NEEDS
ACT 2004**

AN ACT TO MAKE FURTHER PROVISION, HAVING REGARD TO THE COMMON GOOD AND IN A MANNER THAT IS INFORMED BY BEST INTERNATIONAL PRACTICE, FOR THE EDUCATION OF PEOPLE WITH SPECIAL EDUCATIONAL NEEDS, TO PROVIDE THAT THE EDUCATION OF PEOPLE WITH SUCH NEEDS SHALL, WHEREVER POSSIBLE, TAKE PLACE IN AN INCLUSIVE ENVIRONMENT WITH THOSE WHO DO NOT HAVE SUCH NEEDS, TO PROVIDE THAT PEOPLE WITH SPECIAL EDUCATIONAL NEEDS SHALL HAVE THE SAME RIGHT TO AVAIL OF, AND BENEFIT FROM, APPROPRIATE EDUCATION AS DO THEIR PEERS WHO DO NOT HAVE SUCH NEEDS, TO ASSIST CHILDREN WITH SPECIAL EDUCATIONAL NEEDS TO LEAVE SCHOOL WITH THE SKILLS NECESSARY TO PARTICIPATE, TO THE LEVEL OF THEIR CAPACITY, IN AN INCLUSIVE WAY IN THE SOCIAL AND ECONOMIC ACTIVITIES OF SOCIETY AND TO LIVE INDEPENDENT AND FULFILLED LIVES, TO PROVIDE FOR THE GREATER INVOLVEMENT OF PARENTS OF CHILDREN WITH SPECIAL EDUCATIONAL NEEDS IN THE

EDUCATION OF THEIR CHILDREN, FOR THOSE PURPOSES TO ESTABLISH A BODY TO BE KNOWN AS THE NATIONAL COUNCIL FOR SPECIAL EDUCATION AND TO DEFINE ITS FUNCTIONS, TO CONFER CERTAIN FUNCTIONS ON HEALTH BOARDS IN RELATION TO THE EDUCATION OF PEOPLE WITH SPECIAL EDUCATIONAL NEEDS, TO ENABLE CERTAIN DECISIONS MADE IN RELATION TO THE EDUCATION OF PEOPLE WITH SUCH NEEDS TO BE THE SUBJECT OF AN APPEAL TO AN APPEALS BOARD AND TO PROVIDE FOR RELATED MATTERS. [19th July 2004]
BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Interpretation.

1.— (1) In this Act, unless the context otherwise requires—

“Act of 1998” means the Education Act 1998 ;

“Appeals Board” shall be construed in accordance with section 36 ;

“Child” means a person not more than 18 years of age;

“Council” shall be construed in accordance with section 19 ;

“Education plan” shall be construed in accordance with section 3 or 8, as appropriate;

“Health board” means—

(a) a health board established under section 4 of the Health Act 1970 ,

(b) the Eastern Regional Health Authority, or

(c) the Northern Area Health Board, the East Coast Area Health Board or the South-Western Area Health Board;

“Minister” means the Minister for Education and Science;

“National association of parents” has the same meaning as it has in the Act of 1998;

“parent” has the same meaning as it has in the Act of 1998;

“prescribed” means prescribed by regulations made by the Minister under this Act;

“Recognised school management organisations” has the same meaning as it has in the Act of 1998;

“Recognised trade union or staff association” means a trade union or staff association recognised by the Minister for the purposes of negotiations that are concerned with the remuneration, conditions of employment, or working conditions of employees;

“Relevant health board” means the health board in whose functional area the child or person concerned resides;

“school” means a recognised school (within the meaning of the Act of 1998);

“School year” has the same meaning as it has in the Act of 1998;

“Special educational needs” means, in relation to a person, a restriction in the capacity of the person to participate in and benefit from education on account of an enduring physical, sensory, mental health or learning disability, or any other condition which results in a person learning differently from a person without that condition and cognate words shall be construed accordingly;

“Special educational needs organiser” shall be construed in accordance with section 26 ;

“student” has the same meaning as it has in the Act of 1998;

“team” shall be construed in accordance with section 8 , 9 or 11 as appropriate;

“Voluntary body” has the same meaning as it has in the Comhairle Act 2000 .

(2) In this Act—

- (a) a reference to a section is a reference to a section of this Act, unless it is indicated that reference to some other enactment is intended,
- (b) a reference to a subsection, paragraph or subparagraph is a reference to a subsection, paragraph or subparagraph of the provision in which the reference occurs, unless it is indicated that reference to some other provision is intended,
- (c) a reference to any other enactment shall, unless the context otherwise requires, be construed as a reference to that enactment as amended, extended or adapted by or under any subsequent enactment.

Inclusive education.

2.—A child with special educational needs shall be educated in an inclusive environment with children who do not have such needs unless the nature or degree of those needs of the child is such that to do so would be inconsistent with—

- (a) the best interests of the child as determined in accordance with any assessment carried out under this Act, or
- (b) the effective provision of education for children with whom the child is to be educated.

Preparation of education plan by school (including steps preliminary to such preparation).

3.— (1) *Subsection (2)* applies where the principal of a school—

- (a) having been notified by the parents of a student in the school that they are of the opinion referred to in this paragraph and been requested by them to take the measures specified in *subsection (2)*, considers that opinion to be well founded, namely, an opinion that the student is not benefiting from the education programme provided in the school to children who do not have special educational needs to the extent that would be expected of the student, or
- (b) otherwise forms such an opinion in respect of a student in the school.

(2) Where this subsection applies, the principal of the school shall take such measures as are practicable to meet the educational needs of the student concerned.

(3) Where the principal of a school, having taken the measures referred to in *subsection (2)*, is of the opinion that the student concerned is still not benefiting from the education programme provided in the school and that his or her difficulty in doing so may arise from his or her having special educational needs, the principal, after consultation with the parents of the

student, shall, subject to *subsection (6)*, arrange for an assessment of the student to be carried out.

(4) Without prejudice to *section 5 (5)*, an assessment referred to in *subsection (3)* shall be—

- (a) commenced as soon as practicable, and in any case not later than 1 month, after the principal has reached the opinion referred to in that subsection,
- (b) completed as soon as practicable, and in any case not later than 3 months, after the principal has reached that opinion, and
- (c) carried out in accordance with such guidelines relating to persons who are to carry out assessments under this section and the form that those assessments are to take as may be issued from time to time by the Council,

and references in this section to the carrying out of such an assessment include references to the preparation of a statement of the findings in relation to the assessment.

(5) Where an assessment carried out in accordance with *subsection (4)* establishes that the student concerned has special educational needs the principal shall, subject to *subsection (11)*, within 1 month from the receipt by him or her of the assessment, cause a plan to be prepared for the appropriate education of the student (in this Act referred to as an “education plan”).

(6) Where the principal of a school is of the opinion, having regard to any guidelines that may be issued by the Council from time to time under *subsection (8)*, that the arrangement of an assessment under *subsection (3)* of a student is not practicable he or she shall request the Council to arrange for an assessment of the student under *section 4*.

(7) If the Council accedes to a request under *subsection (6)*, *section 4*, with the necessary modifications, and *section 5* shall apply accordingly.

(8) The Council may from time-to-time issue guidelines to principals of schools as to the matters they shall have regard to before forming an opinion of the kind referred to in *subsection (6)*.

(9) In relation to the preparation of an education plan under *subsection (5)*, the principal shall ensure that—

- (a) the parents of the child, the special educational needs organiser with responsibility for the school concerned and such other persons as the principal considers appropriate are consulted and, in the case of the parents of the child, their involvement in the preparation is facilitated, and
- (b) guidelines for the time being in force under *section 9 (3)* are complied with unless he or she decides, with the consent of that special educational needs organiser, that there are good and substantial reasons for their not being complied with.

(10) Immediately after an educational plan has been prepared under *subsection (5)* the principal of the school shall furnish to the parents of the child concerned and the special educational needs organiser with responsibility for the school a notice in writing of that fact, together with a copy of the plan.

(11) Where the principal of a school is of the opinion that—

- (a) having regard to the nature and extent of a child's special educational needs as established by an assessment under this section, the preparation of an education plan under *subsection (5)* in accordance with the guidelines for the time being in force under *section 9 (3)* will not meet the child's special educational needs, or
- (b) whether the opinion is formed in consequence of a review under *section 11* or otherwise, an education plan prepared under *subsection (5)* in respect of a child is not meeting those needs of the child and the taking of any steps by a special educational needs organiser under *section 11* on foot of any report by the principal under *subsection (3)* of that section is unlikely to result in those needs being met,

the principal shall request the Council to prepare an education plan under *section 8* in respect of the child.

(12) If the Council accedes to a request under *subsection (11)*, then *subsections (3) to (5)* of *section 8* shall apply and, in the case of *paragraph (b)* of *subsection (11)*, the education plan prepared by the Council under *section 8* shall supersede the education plan referred to in that paragraph.

(13) If the Council refuses to accede to a request under *subsection (6)* or *(11)*, then the principal, or the parents of the child concerned, may appeal against that refusal to the Appeals Board.

(14) On the hearing of an appeal under *subsection (13)*, the Appeals Board may—

- (a) allow the appeal and give a direction to the Council requiring it, as appropriate, to—
 - (i) arrange for an assessment of the child concerned to be carried out under *section 4*, or
 - (ii) cause to be prepared an education plan in respect of the child concerned under *section 8*,

or

- (b) dismiss the appeal.

(15) The Council shall comply with a direction given to it under *subsection (14)*.

Assessment of child by or on behalf of health board or Council.

4.— (1) Where the relevant health board is of the opinion that a child who is not a student has or may have special educational needs it shall cause an assessment under this section of that child to be carried out.

(2) Where the Council is of the opinion that a child who is a student has or may have special educational needs it shall, unless an assessment under *section 3* of the child is being or has been carried out, cause an assessment under this section of that child to be carried out.

(3) Where the parents of a child are of the opinion that the child has or may have special educational needs they may request—

- (a) the relevant health board, or
- (b) in the case of a child who is a student, the Council,

to cause an assessment under this section of the child to be carried out.

Mode of assessment under section 3 or 4.

(4) Subject to *subsection (5)*, within 1 month from the receipt of a request under *subsection (3)*, the health board or the Council shall cause the assessment to be commenced

(5) and thereafter to be completed without undue delay.

(6) A health board or the Council may refuse to accede to a request under *subsection (3)* if—

(a) it is of the opinion that there are insufficient grounds to support the requesters' opinion that the child has special educational needs, or

(b) an assessment under this Act has been carried out in respect of the child in the 12 months prior to the date of the request.

(7) An assessment for the purposes of this section shall include an evaluation and statement of the nature and extent of the child's disability (including in respect of matters that affect the child overall as an individual) and an evaluation and statement of the services which the child will need so as to be able to participate in and benefit from education and, generally, to develop his or her potential.

(8) If a health board or the Council refuses to accede to a request under *subsection (3)* the parents of the child concerned may appeal against that refusal to the Appeals Board; such an appeal shall be determined by the Appeals Board within 6 weeks from the date that it receives the appeal.

(9) On the hearing of an appeal under *subsection (7)*, the Appeals Board may—

(a) allow the appeal and direct the health board or the Council, as the case may be, to cause to be carried out an assessment under this section of the child, or

(b) dismiss the appeal.

5.—(1) An assessment under section 4 shall be carried out with the assistance of persons possessing such expertise and qualifications as the health board or the Council considers appropriate; those persons may, in the discretion of the board or the Council, include one or more of the following:

(a) a psychologist;

(b) a medical practitioner;

(c) the principal of the school which the child is attending or a teacher of that school nominated by the principal;

(d) an appropriately qualified social worker; and

(e) a therapist who is suitably qualified to provide support services in respect of the special educational needs of the child.

(2) A health board, the Council or a principal, as appropriate, shall facilitate, in a manner that is consistent with the assessment being carried out effectively, the participation by the parents of the child concerned in the carrying out of an assessment under section 3 or 4.

(3) Before causing an assessment under section 4 (other than pursuant to a request under *subsection (3)* of that section) to be carried out, the health board or the Council shall give notice in writing to the parents of the child of the intention to do so and the reasons therefor and, subject

to *subsection (4)*, shall not cause the assessment to be carried out without the consent in writing of the parents.

(4) Where the parent of a child fails or refuses to give his or her consent, within such period as may be specified by the health board or the Council, to the carrying out of an assessment under *section 4* to which *subsection (3)* applies, the health board or the Council, as the case may be, may apply to the Circuit Court for an order dispensing with the requirement under *subsection (3)* for the parent's consent and the Circuit Court may, on the hearing of the application, make such an order if it considers it in the best interests of the child to do so.

(5) An assessment under *section 3* or *4* shall be carried out in a manner which conforms to such standards as may from time to time be determined, after consultation with the Minister, by a prescribed body, that is to say, a body standing prescribed by regulations made by the Minister for Health and Children for the purposes of its determining the standards that assessments under those sections must conform to.

(6) In carrying out an assessment under *section 4*, the health board or the Council, as appropriate, shall have regard to any relevant assessment of the child concerned that is available to it at that time.

(7) A statement of the findings in relation to an assessment that has been carried out under *section 4* and any relevant documents relating to that assessment shall be made available immediately to the parents of the child concerned after that statement has been prepared.

(8) The health board or the Council, as the case may be, shall make available all or part of that statement to such persons engaged in the education of the child as it considers appropriate, having regard to the need to ensure that such persons are informed of the child's educational needs; the parents of the child shall be informed by the board or the Council of the fact of its having so made available all or part of that statement, and of the identity of the person or persons to whom it has been made available, as soon as may be after it has done so.

(9) An application under *subsection (4)* to the Circuit Court shall be made to the judge of the Circuit Court for the circuit in which the child concerned resides.

Appeals in relation to assessments.

6.—(1) Parents may, in respect of their child, appeal to the Appeals Board against an assessment made under *section 3* or *4* in relation to the child on the ground that it was not carried out in a manner which conforms with the standards determined under *section 5 (5)*.

(2) The Appeals Board shall hear and determine an appeal under this section within 2 months after the making thereof and such a determination may be one either to—

(a) allow the appeal and give such direction as it considers appropriate to the principal, the health board or the Council, as appropriate, (which may include a direction requiring a fresh assessment under *section 3* or *4* to be carried out in relation to the child), or

(b) dismiss the appeal.

(3) A principal of a school, a health board or the Council shall comply with a direction given to him or her or it under *subsection (2)*.

Provision of services.

7.—(1) In the case of a child who is not a student, the relevant health board shall, subject to *subsection (2)*, provide to the child such of the

services identified in the assessment carried out under section 4 in relation to the child as are necessary to enable him or her to participate in and benefit from education.

(2) Where, in performing its functions under *subsection (1)*, a health board is of the opinion that particular services can most effectively be provided for by the Council, it shall inform the Council of that opinion by notice in writing and, upon being so informed, the Council shall, subject to *subsection (5)*, provide those services to the child concerned.

(3) In the case of a child who is a student the Council shall, subject to *subsection (4)*, ensure that there are provided to him or her such of the services identified in the education plan prepared in relation to the child as are necessary to enable him or her to participate in and benefit from education.

(4) Where, in performing its functions under *subsection (3)*, the Council is of the opinion that particular services can most effectively be provided for by the relevant health board, it shall inform the health board of that opinion by notice in writing and, upon being so informed, the health board shall, subject to *subsection (5)*, provide those services in respect of the child concerned.

(5) If a dispute arises between the Council and a health board as to which of them can more effectively provide particular services identified as being required in respect of a child by an assessment or an education plan, as appropriate, the dispute shall, within 2 months from the dispute arising, be referred by either or both of them to the Appeals Board for its determination (and which determination shall be made within 2 months from its referral) and, on the hearing of the reference, the Appeals Board shall determine which of them shall provide those services and give a direction to the Council or the health board, as the case may be, to that effect accordingly.

(6) The Council or the relevant health board shall comply with a direction given to it under *subsection (5)*.

(7) The provision of services under *subsection (1)* or *(3)* by a health board or the Council shall be made as soon as practicable after the completion of the assessment or, as the case may be, the preparation of the education plan in respect of the child concerned.

(8) The fact that—

(a) an appeal against an assessment under section 6 or an appeal under section 12 in relation to an education plan is made, or

(b) a dispute is referred under *subsection (5)*,

shall not, during the period pending its determination, absolve the Council or a health board (or both) of the duty of providing such of the services to the child concerned as are, irrespective of the outcome of the determination of the appeal or dispute, required by this section to be provided to him or her.

Preparation of education plan at direction of Council.

8.—(1) The Council upon being informed by a health board or the principal of a relevant school that a child has special educational needs, shall, unless an education plan has been or is being prepared under section 3 in respect of the child, direct the relevant special educational needs organiser to cause to be prepared a plan for the appropriate education of the child (in this Act also referred to as an “education plan”).

(2) The preparation of an education plan under this section shall commence not later than 1 month from the direction concerned referred to in *subsection (1)* being given and be completed without undue delay and, in any case, not later than 2 months from its being commenced.

(3) The relevant special educational needs organiser shall convene a group of persons (in this Act referred to as a “team”) to provide advice to him or her in relation to the preparation of the plan concerned and a team may provide such advice to that organiser accordingly.

(4) A team shall include, subject to *subsection (6)*, the parents of the child concerned and the principal of the relevant school, or a teacher of that school nominated by that principal to be a member of the team, and may include one or more of the following—

- (a) the child where this is considered appropriate by the special educational needs organiser having regard to the age of the child and the nature and extent of the child's special educational needs.
- (b) a psychologist employed by the Minister or the National Educational Psychological Service, or a person determined by the special educational needs organiser to have sufficient expertise in psychology and nominated, as the case may be, by the Minister, the said service or the organiser to be a member of the team, and
- (c) any other person whom the parents or the special educational needs organiser consider appropriate and nominate to be a member of the team, being a person who holds a qualification granted or awarded by a professional body, which qualification—
 - (i) relates to the education of children with special educational needs, and
 - (ii) stands recognised for the purposes of this paragraph by the Council.

(5) With respect to the preparation of an education plan under this section the team shall have regard to any needs, other than educational needs, of the child concerned which are specified in the assessment under *section 4* and shall ensure that the education plan is consistent with the provision for such needs.

(6) A parent of the child concerned shall not be a member of a team unless he or she consents to being such a member.

(7) In this section—

“Relevant school” means the school which the child concerned is attending or which it is proposed the child will attend;

“relevant special educational needs organiser” means the special educational needs organiser with responsibility for the area in which the relevant school is situated or, as the case may be, for the particular category of school designated pursuant to *section 26 (5)* into which the relevant school falls.

Content of education plan.

9.—(1) An education plan under *section 3* or *8* shall be in such form as the Council may determine from time to time and specify in a notice published, in such manner as it thinks fit, for the purposes of this subsection.

(2) The matters to be specified in an education plan under section 3 or 8 shall include—

- (a) the nature and degree of the child's abilities, skills and talents;
- (b) the nature and degree of the child's special educational needs and how those needs affect his or her educational development;
- (c) the present level of educational performance of the child;
- (d) the special educational needs of the child;
- (e) the special education and related support services to be provided to the child to enable the child to benefit from education and to participate in the life of the school;
- (f) where appropriate, the special education and related services to be provided to the child to enable the child to effectively make the transition from pre-school education to primary school education;
- (g) where appropriate, the special education and related support services to be provided to the child to enable the child to effectively make the transition from primary school education to post-primary school education, and
- (h) the goals which the child is to achieve over a period not exceeding 12 months.

(3) The Council may prepare guidelines with respect to the matters to be provided in an education plan prepared under section 3 by reference to the category of special educational need (being a category of such need specified in the guidelines for the purpose) that is relevant to the child concerned and, in particular, by reference to that category, with respect to the matters specified in *paragraph (e), (g) and (h) of subsection (2)*.

(4) The Council may amend guidelines for the time being in force under *subsection (3)*.

(5) The Council, in preparing or amending guidelines under *subsection (3)*, shall do so in accordance with the policy for the time being of the Minister in relation to the education of children with special educational needs.

(6) The Council shall publish, in such manner as it thinks fit, guidelines prepared by it under *subsection (3)*.

(7) The principal of the school concerned shall implement an education plan and, for the purpose of preparing and implementing that plan, that school shall be provided with the necessary moneys and support services in accordance with section 13.

(8) Where the transfer from one school to another school of a child in respect of whom an education plan has been prepared is proposed, the principal of the first-mentioned school shall consult, before such transfer takes place, with the principal of the second-mentioned school for the purpose of—

- (a) ensuring that the principal of the second-mentioned school is informed of the content of the education plan, and
- (b) assisting the principal of the second-mentioned school in amending the plan, where such amendment is considered necessary by that principal having regard to the special

educational needs of the child and the operation of that school (which amendment that principal is authorised by this subsection to make).

(9) Where it is proposed to amend a child's education plan pursuant to *subsection (8)(b)*, the principal of the school to which the child is to be transferred shall inform the parents of the child of the proposed amendment and they may request that that principal consult with the relevant special educational needs organiser and that principal shall comply with that request.

(10) Where a special educational needs organiser is consulted pursuant to *subsection (9)*, he or she may decide to reconvene the relevant team, or, as the organiser thinks fit, engage the assistance of one or more of the members of that team, or in the case of an education plan prepared under *section 3*, convene a group of persons (in this Act also referred to as a "team"), for the purpose of reviewing the content and implementation of the plan and may, as a consequence of that review, amend the plan.

Designation of school.

10.— (1) The Council may—

(a) of its own volition, or

(b) at the request of the parents of a child in respect of whom an education plan has been prepared under *section 8 (1)*,

designate the school which a child with special educational needs or, in the case of request under *paragraph (b)*, the child referred to in that paragraph is to attend for the time being and that school shall admit the child as a student upon being directed by the Council to do so.

(2) In making a designation under *subsection (1)*, the Council shall have regard to the needs of the child concerned, the wishes of the child's parents and the capacity of the school to accommodate the child and to meet his or her needs, including that capacity when the school has such additional resources made available to it as the Council recommends to the Minister (which recommendation the Council may, by virtue of this subsection, make).

(3) Where a school is designated under *subsection (1)* in respect of a particular child, the board of management of that school may, within 4 weeks from the date that the school is informed of the designation, appeal to the Appeals Board against—

(a) that designation, or

(b) a recommendation of the Council, communicated to the school as part of that designation, in respect of the additional resources referred to in *subsection (2)* to be given to the school.

(4) On the hearing of an appeal under *subsection (3)*, the Appeals Board may—

(a) allow the appeal and, in the case of a designation, cancel the designation and, in the case of a recommendation, cancel, or, as it thinks appropriate, vary the recommendation, or

(b) dismiss the appeal.

(5) On the hearing of an appeal under *subsection (3)*, the burden of proving that a school does not have adequate resources to enable it to meet the needs of the child concerned shall be on the board of management of that school.

(6) If the Council fails or refuses to make a designation under *subsection (1)* at the request of parents under *paragraph (b)* of that subsection or fails or refuses to make such a designation of a particular school specified in their request (if such has been specified), the parents may appeal to the Appeals Board against that failure or refusal.

(7) On the hearing of an appeal under *subsection (6)*, the Appeals Board may—

(a) allow the appeal and give a direction to the Council requiring it to designate under *subsection (1)* a school or, as the Appeals Board thinks appropriate, the particular school specified in the request, or

(b) dismiss the appeal.

(8) If the subject of an appeal under *subsection (6)* is whether a particular school specified in a request of parents should be designated, the Appeals Board shall cause the board of management of that school to be made a notice party to the appeal and that board shall have the right to make submissions to the Appeals Board in relation to the matter (and *subsection (5)* shall apply for this purpose as it applies for the purposes of an appeal under *subsection (3)*); for the purposes of such an appeal the Appeals Board shall require the Council to indicate whether it would, if it were to designate the particular school concerned, make a recommendation of the kind referred to in *subsection (2)* and if it indicates that it would make such a recommendation, to specify the nature of it.

(9) The Appeals Board shall hear and determine an appeal made under *subsection (3)* or *(6)* within 2 months from the making thereof.

(10) The Council shall comply with a direction given to it under this section.

(11) In this section “school” includes a centre for education (within the meaning of the [Education Act 1998](#)).

Review of education plan. **11.—** (1) Without prejudice to *subsection (4)*, the principal of the relevant school shall review or cause to be reviewed at regular intervals, but in any case not less than once a year, the operation of each education plan for children who are attending the school—

(a) for the purpose of establishing whether or not the child concerned has received the services required as contained in the education plan and is achieving the goals specified in the education plan, and

(b) with a view to making recommendations in a report under *subsection (2)*, being recommendations for the amendment of the plan and the purposes of which are to assist the child concerned in achieving any of those goals that he or she is not achieving.

(2) The principal shall make a report to the parents of the child concerned and the relevant special educational needs organiser of the outcome of a review under *subsection (1)*.

(3) Where, as a result of his or her consideration of that report, the special educational needs organiser is of the opinion that the goals specified in the plan concerned have not been achieved the organiser shall reconvene the relevant team, or, as the organiser thinks fit, engage the assistance of one or more of the members of that team, or, in the case of an education plan prepared under [section 3](#) , convene a group of

persons (in this Act also referred to as a “team”), for the purpose of reviewing the content and implementation of the plan and may, as a consequence of that review, amend the plan.

(4) Where parents have reason to believe that the goals specified in an education plan prepared in respect of their child are not being achieved and a review of the plan has not occurred in the previous 6 months, they may request the principal of the relevant school to arrange for such a review and where the principal considers it appropriate to accede to their request he or she shall carry out or cause to be carried out that review as if it were a review under *subsection (1)*, and *subsection (2)* shall apply accordingly.

(5) If the principal decides that it is not appropriate to accede to a request under *subsection (4)* he or she shall give notice in writing of the decision and the reasons therefor to the parents within 2 weeks from receiving the request.

(6) The parents may, within 1 month from the receipt by them of the notice referred to in *subsection (5)*, appeal to the Appeals Board against a refusal by the principal to accede to a request under *subsection (4)*.

(7) The Appeals Board shall hear and determine an appeal made under *subsection (6)* within 1 month from the making thereof and such a determination may be one either to—

- (a) allow the appeal and give a direction to the principal requiring him or her to review or cause to be reviewed the education plan (and such a review shall be regarded as a review under *subsection (1)*, and *subsection (2)* shall apply accordingly), or
- (b) dismiss the appeal.

(8) The principal of a relevant school to whom a direction is given under *subsection (7)* shall comply with it.

(9) In this section “relevant school” and “relevant special educational needs organiser” have the same meaning as they have in [section 8](#).

12.— (1) Parents may, in respect of their child, appeal to the Appeals Board against—

- (a) the discharge by the Council or a principal of a school of its or his or her duties in relation to—
 - (i) any statement or description of their child's special educational needs as set out in an education plan, or
 - (ii) any other statement or description appearing in the education plan as initially prepared or as it stands amended for the time being in consequence of a review,
 on the ground that the statement or description is incorrect or inadequate to meet the child's special educational needs, or
- (b) the discharge by a school or a health board of its duties with respect to an education plan on the ground that there has been a failure by it to implement any part of the plan.

(2) The Appeals Board shall hear and determine an appeal under this section within 2 months from the making thereof and such a determination may be one either to—

Appeals in relation to education plans.

(a) allow the appeal and, as appropriate, give a direction to the principal of the relevant school or the Council requiring the principal or the Council to amend the plan in such manner as the Appeals Board considers appropriate and specifies in its direction or give such other direction to the principal, the relevant health board or the Council relating to the child's education as the Board considers appropriate, or

(b) dismiss the appeal.

(3) The principal of the relevant school, a health board or the Council shall comply with a direction given to him or her or it under *subsection (2)*.

(4) In this section "relevant school" has the same meaning as it has in *section 8*.

Duty of Minister and Minister for Health and Children to make resources available.

13.— (1) The Minister and the Minister for Health and Children shall each, with the consent of the Minister for Finance, out of moneys provided by the Oireachtas, provide such moneys and other resources as are determined by him or her for the purposes of the preparation and implementation of education plans prepared in respect of children with special educational needs.

(2) Each of the following—

(a) a determination by the Minister or the Minister for Health and Children in respect of the matters referred to in *subsection (1)*, and

(b) an exercise by the Minister for Finance of the power of consent under that subsection,

shall be in accordance with the policies from time to time formulated by the Minister, the Minister for Health and Children or the Minister for Finance, as the case may be, in relation to the performance of each of his or her functions as a Minister of the Government.

(3) In formulating any such policy, the Minister of the Government concerned shall have regard to, and take due account of, the following principles—

(a) that the provision of resources by the State in fulfilment of its duties under Article 42 of the Constitution (being the resources available to the State and allocated by it in a manner consistent with common good) shall be such as to ensure the equitable treatment of every child in the State,

(b) that the objective of the educational provision made by this Act is to ensure that children with special educational needs have the same right to avail of, and benefit from, appropriate education as do their peers who do not have such needs.

Duty of schools.

14.— (1) The board of management of a school shall—

(a) ensure that *section 2* is complied with as respects that school,

(b) ensure that parents of a student with special educational needs are—

(i) informed of their child's needs and how those needs are being met, and

(ii) consulted with regard to, and invited to participate in, the making of all decisions of a significant nature concerning their child's education.

- (c) co-operate to the greatest extent practicable with the Council and its employees and, in particular, provide to the Council such information as the Council may from time-to-time reasonably request for the performance by it of its functions,
- (d) ensure that all relevant teachers and other relevant employees of the school are aware of the special educational needs of students.
- (e) ensure that teachers and other relevant employees of the school are aware of the importance of identifying children and students who have special educational needs, and
- (f) inculcate in students of the school an awareness of the needs of persons with disabilities.

(2) *Subsection (1)* is in addition to, and not in substitution for, any other enactment imposing duties on boards of management of schools.

(3) Any person (other than a school) who or which provides education to persons with special educational needs, being a person funded in whole or in part from moneys provided by the Oireachtas, shall provide to the Council such information as the Council may from time-to-time reasonably request for the performance by it of its functions.

(4) A request under *subsection (1)(c)* or (3) shall be complied with within such period (not being a period longer than 1 month from the date of the request) as the Council specifies in the request.

Planning for future education needs.

15.— (1) In preparing or reviewing an education plan, the principal of the relevant school or relevant special educational needs organiser shall, from the child's attaining such age as the principal or organiser considers appropriate, have regard to the provision which will need to be made to assist the child to continue his or her education or training on becoming an adult.

(2) In performing the functions under *subsection (1)*, the principal or the special educational needs organiser shall—

- (a) ascertain the wishes of the child concerned and of his or her parents, and
- (b) take such steps as are necessary as will enable the child to progress as a young adult to the level of education or training that meets his or her wishes or those of his or her parents and that are appropriate to his or her ability.

(3) In preparing or carrying out a review of an education plan in respect of the child who has special educational needs and who within the following 12 months will reach the age of 18 years, the Council shall cause an assessment to be made of—

- (a) the extent, if any, to which goals set out in any previous such plan or the plan, as the case may be, successfully met the special educational needs of the child or student, and
- (b) the reasons for any failure to meet those goals and the effect any such failure has had on the development of the child,

and the plan shall include measures to address any such effect.

Implementation of relevant education policy by health boards.

16.—A health board, in the performance of its functions under this Act, shall implement the policies relating to education generally and the education of children with special educational needs and to the provision

of support services which are formulated, from time to time, by the Minister or the Minister for Health and Children.

Liaison officers.

17.—The Council and each health board shall designate one or more of its officers, not below such rank as the Council after consultation with the chief executive officer of the health board shall determine, to perform the following functions, namely to ensure, so far as practicable, that—

- (a) the activities of the Council and those of the health board, in so far as they relate to their respective functions under this Act, are co-ordinated, and
- (b) the policies of the Council and those of the health board, in so far as they relate to their respective functions under this Act, are consistent,

and each officer so designated shall be known as a “liaison officer”.

Delegation of functions of principals, etc.

18.— (1) The principal of a school may delegate the performance of any of the functions conferred on him or her by this Act to such teacher in the school as the principal considers appropriate and a function so delegated shall, accordingly, be performable by the teacher concerned.

(2) The relevant special educational needs organiser shall give all such advice and assistance as is reasonable to the principal and teachers of the school concerned in their performance of functions under this Act.

National Council for Special Education.

19.— (1) There shall stand established on the establishment day a body to be known as an Chomhairle Náisiúnta um Oideachas Speisialta or in the English language the National Council for Special Education, and which in this Act is referred to as the “Council”, to perform the functions conferred on it by or under this Act.

(2) The Council shall be a body corporate with perpetual succession and a seal and power to sue and be sued in its corporate name and, with the consent of the Minister (given with the approval of the Minister for Finance), to acquire, hold and dispose of land or an interest in land and to acquire, hold and dispose of any other property.

(3) *Schedule 1* to this Act shall apply to the Council.

Functions of Council.

20.— (1) The Council shall have the following functions:

- (a) to disseminate to schools, parents and such other persons as the Council considers appropriate information relating to best practice, nationally and internationally, concerning the education of children with special educational needs;
- (b) in consultation with schools, health boards and such other persons as the Council considers appropriate to plan and co-ordinate the provision of education and support services to children with special educational needs;
- (c) in consultation with schools and with such persons as the Council considers appropriate to plan for the integration of education for students with special educational needs with education for students generally;
- (d) to make available to the parents of children with special educational needs information in relation to their entitlements and the entitlements of their children;
- (e) to ensure that the progress of students with special educational needs is monitored and that it is reviewed at regular intervals;

- (f) to assess and review the resources required in relation to educational provision for children with special educational needs;
 - (g) to ensure that a continuum of special educational provision is available as required in relation to each type of disability;
 - (h) to review generally the provision made for adults with disabilities to avail of higher education and adult and continuing education, rehabilitation and training and to publish reports on the results of such reviews (which reviews may include recommendations as to the manner in which such provision could be improved);
 - (i) to advise all educational institutions concerning best practice in respect of the education of adults who have disabilities;
 - (j) to advise the Minister in relation to any matter relating to the education of children and others with disabilities;
 - (k) to consult with such voluntary bodies as the Council considers appropriate, (being bodies whose objects relate to the promotion of the interests of, or the provision of support services to, persons with disabilities) for the purposes of ensuring that their knowledge and expertise can inform the development of policy by the Council and the planning and provision of support services, and
 - (l) to conduct and commission research on matters relevant to the functions of the Council and, as it considers appropriate, to publish in such form and manner as the Council thinks fit the findings arising out of such research.
- (2) The Council shall have the power to do all things necessary for or incidental to the performance of its functions.
- (3) The Council, in the performance of its functions, shall—
- (a) implement the policies relating to education generally and the education of children with special educational needs which are formulated, from time to time, by the Minister (including the policy referred to in section 13), and
 - (b) in giving advice to the Minister—
 - (i) provide an assessment of the implications of that advice for the resources, including financial resources, available to the State in respect of the provision of education, and
 - (ii) have regard to the practical implementation of that advice.
- (4) The Minister may by order—
- (a) confer on the Council such additional functions relating to the provision by the Council of support services to children with special educational needs as he or she considers appropriate,
 - (b) make such provision as he or she considers necessary or expedient in relation to matters ancillary to or arising out of the conferral on the Council of functions under this subsection or the performance by the Council of functions so conferred.

Membership of Council.

21.— (1) The Council shall consist of a chairperson and 12 ordinary members.

(2) The chairperson and ordinary members of the Council shall be appointed by the Minister from among persons who have a special interest in or knowledge relating to the education of children with special educational needs.

(3) Before making appointments to the Council under this section, the Minister shall consult with—

- (a) national associations of parents,
- (b) recognised trade unions and staff associations representing teachers and principals of schools, and
- (c) recognised school management organisations,

with a view, where the Minister considers it appropriate to do so, to appointing as members of the Council persons nominated for such appointment by those associations, trade unions and organisations, but the number of nominees of those associations, trade unions and organisations (taken as a whole) that may be so appointed shall not exceed 4.

(4) The Minister shall appoint to the Council—

- (a) 2 members from among persons nominated for such appointment by the National Disability Authority (and equal numbers of men and women shall be nominated by that Authority for that purpose),
- (b) 1 member from among persons nominated for such appointment by the Minister for Health and Children (and equal numbers of men and women shall be nominated by that Minister of the Government for that purpose).

(5) The Minister shall ensure that at least 6 of the members of the Council are women and at least 6 of them are men.

(6) The Minister shall have regard to the desirability of there being amongst those appointed under this section as members of the Council persons who themselves have special educational needs, their parents and representatives.

(7) The members of the Council (including the chairperson and deputy chairperson) may be paid such allowances for expenses as the Minister, with the consent of the Minister for Finance, may determine.

Consultative forum.

22.—(1) There shall be, for the purpose mentioned in *subsection (2)*, a consultative forum, that is to say, a group of persons who shall be appointed in accordance with *subsections (3) and (5)* and who, as a collective body, are referred to subsequently in this section and in *section 23* as the “consultative forum”.

(2) The purpose referred to in *subsection (1)* is the purpose of the Council's consulting the consultative forum with respect to the performance by the Council of one or more functions, or elements of one or more functions, determined by the Council, from time to time, to be functions or elements of functions appropriate for such consultation to take place in relation to them.

(3) Such number of persons (not exceeding 17) as the Council considers appropriate shall be appointed by the Council to be members of the consultative forum and the Council shall ensure, as far as practicable, that at least 7 of the members so appointed are women and at least 7 of them are men.

(4) Before appointing persons to be members of the consultative forum the Council shall consult with—

- (a) the Minister,
- (b) national associations of parents,
- (c) voluntary bodies whose objects relate to the promotion of the interests of, or the provision of support services to, persons with disabilities,
- (d) recognised school management organisations,
- (e) recognised trade unions and staff associations representing teachers and principals of schools,
- (f) the National Disability Authority,
- (g) the Psychological Society of Ireland, and
- (h) such other persons having a special interest in or knowledge relating to the education of children with disabilities as the Council considers appropriate.

(5) Such number of persons (not exceeding 3) as the Minister considers appropriate shall be appointed by the Minister to be members of the consultative forum and, as far as practicable, at least one of the members so appointed shall be a woman and at least one of them shall be a man.

(6) The Council and the Minister shall have regard to the desirability of there being amongst those appointed under this section as members of the consultative forum persons who themselves have special educational needs, their parents and representatives.

(7) The term of office of each member of the consultative forum shall be determined by the Council with the consent of the Minister.

(8) The members of the consultative forum may be paid such allowances (if any) for expenses incurred by them in the discharge of their functions as may be determined by the Minister with the consent of the Minister for Finance.

Implementation report.

23.— (1) The Council, after consultation with the consultative forum and the Minister shall, within 12 months from the establishment day, make a report (in this section referred to as the “implementation report”) to the Minister outlining the steps that must be taken in order that the provisions of this Act will be fully implemented within the period specified in the report.

(2) The period so specified shall not be more than 5 years from the establishment day.

(3) The implementation report shall—

- (a) specify a date for the commencement of each of the provisions of this Act (other than *sections 19 to 21*),
- (b) provide an estimate of the resources that will be necessary for the taking of each step in the implementation of this Act, and
- (c) contain a review of any other relevant enactments or instruments under enactments that affect, or may affect, the performance of the Council's functions under this Act and make such recommendations to the Minister as the Council considers appropriate in relation to the amendment, repeal or revocation, as appropriate of those enactments or instruments.

(4) In preparing the implementation report, the Council shall also consider how the educational needs of children with special educational needs can, to the greatest extent practicable, be met pending the full implementation of this Act; the Council shall include in the report recommendations in that regard.

Chief Executive Officer. **24.**— (1) There shall be a chief executive of the Council who shall be appointed by the Council (and such officer shall be known, and is in this Act referred to, as “the Chief Executive Officer”).

(2) The Chief Executive Officer shall be appointed in a wholetime capacity and for a term of 7 years.

(3) The Chief Executive Officer shall be appointed in accordance with procedures determined by the Council with the consent of the Minister.

(4) The Chief Executive Officer shall manage and control generally the staff, administration and business of the Council, and shall perform such other functions as may be conferred on him or her by the Council.

(5) *Schedule 2* to this Act shall apply to the Chief Executive Officer.

Employees. **25.**— (1) Subject to the consent of the Minister and the Minister for Finance, the Council may, from time to time, appoint such and so many persons to be employees of the Council as the Council may determine.

(2) Subject to such conditions as it thinks fit, the Council may delegate to the Chief Executive Officer any of the functions of the Council in relation to the appointment of employees and the determination of selection procedures.

(3) Except as otherwise provided by this Act, the Chief Executive Officer and each other employee of the Council shall be employed on such terms and conditions as the Council, with the consent of the Minister and the Minister for Finance, may from time to time determine.

(4) Except as otherwise provided by this Act, the Council shall pay to its employees (including the Chief Executive Officer) such remuneration, fees and allowances for expenses as the Council, with the consent of the Minister and the Minister for Finance, may from time to time determine.

(5) The Civil Service Commissioners Act 1956 and the Civil Service Regulation Acts 1956 to 1996 shall apply to the Chief Executive Officer and to employees of the Council.

Special educational needs organisers. **26.**— (1) The Council may appoint such and so many persons as it determines to perform the functions expressed by this Act to be performable by special educational needs organisers and each person who is so appointed shall be known, and in this Act is referred to, as a “special educational needs organiser”.

(2) A special educational needs organiser shall carry out his or her duties under this Act under the direction and control of the Council.

(3) A special educational needs organiser shall have such qualifications, expertise and experience relevant to the education of children with special educational needs as the Council considers appropriate.

(4) A special educational needs organiser shall, in addition to the functions conferred on him or her under this Act, perform such additional functions as may be assigned to him or her by the Council.

(5) A special educational needs organiser shall perform his or her functions in respect of particular areas in the State or particular categories

of school in the State as the Council may from time to time designate as being that organiser's responsibility.

(6) The board of management, principal, teachers and other members of staff of a school shall give all such assistance as may reasonably be required by the special educational needs organiser in the performance by him or her of his or her functions.

Curriculum.

27.—The National Council for Curriculum and Assessment shall consult with the Council prior to advising the Minister under section 41 (2)(f) of the Education Act 1998 .

Removal of Council from office.

28.—(1) Where the Minister is of the opinion that the Council has failed, neglected or refused to perform a function assigned to it under this Act or has failed to effectively perform any such function or otherwise has contravened this Act, the Minister may, after first advising the Council of his or her opinion and considering any explanation given in response, appoint a person to inquire into any matter giving rise to that opinion.

(2) A person appointed under *subsection (1)* shall—

- (a) inquire into the matters giving rise to the Minister's opinion and any related matter and report to the Minister on the findings of the inquiry,
- (b) for the purposes of this section, be entitled at all reasonable times to enter the premises of the Council to inquire into the affairs of the Council or to conduct an inspection of the premises, equipment and records where the inspection is, in his or her opinion, relevant to the inquiry,
- (c) be afforded all reasonable co-operation and assistance by the Council and its employees, including access to such premises, equipment and records as the person may require, to enable the person to perform his or her functions under this section.

(3) Where the Minister, after considering the report referred to in *subsection (2)(a)*, remains of the opinion that the Council has failed, neglected or refused to perform a function assigned to it under this Act or has failed to effectively perform any such function or otherwise has contravened this Act, the Minister shall, by notice in writing, inform the Chief Executive Officer and the chairperson of the Council, and shall give a copy of the report to the Chief Executive Officer and the chairperson.

(4) The Council may make representations to the Minister in respect of the report within 14 days after the date of receipt of the report.

(5) After the end of the period referred to in *subsection (4)* and after considering the representations, if any, of the Council in respect of the report, the Minister may by order remove the members of the Council and terminate their membership if—

- (a) the Minister remains of the opinion that the Council has failed, neglected or refused to perform a function assigned to it under this Act or has failed to effectively perform any such function or otherwise has contravened this Act, and
- (b) the Minister is of the opinion that the Council should be removed.

(6) Where an order is made under *subsection (5)*, the Minister shall appoint such person or body of persons as he or she thinks fit to perform the functions of the Council and that person or body shall perform those

functions until the commencement of the first meeting of the Council after the appointment of its members under *subsection (8)*.

(7) Where an order is proposed to be made under *subsection (5)*, a draft of the order shall be laid before each House of the Oireachtas and the order shall not be made until a resolution approving of the draft has been passed by each such House.

(8) The Minister shall, within 12 months of the removal of the members of the Council, appoint, in replacement of those members, members of the Council in accordance with *section 21*.

(9) The remuneration, if any, of a person appointed under *subsection (1)* or of a person or member of a body appointed under *subsection (6)* shall be determined by the Minister with the consent of the Minister for Finance and be paid out of moneys provided by the Oireachtas.

Accounts and audits.

29.— (1) The Council shall keep, in such form as may be approved of by the Minister, all proper and usual accounts and records of all moneys received or expended by it.

(2) Accounts kept in accordance with *subsection (1)* shall, to the extent directed by the Comptroller and Auditor General, be submitted by the Council for audit to the Comptroller and Auditor General, at such intervals and by such date as the Comptroller and Auditor General may from time

to time determine and, immediately after the audit, a copy of the accounts, together with a copy of the report of the Comptroller and Auditor General on the accounts, shall be submitted by the Council to the Minister.

(3) The Council shall cause copies of the accounts submitted under this section to the Minister, together with copies of the report of the Comptroller and Auditor General on those accounts, to be laid before each House of the Oireachtas.

Accountability of Chief Executive Officer to Committee of Public Accounts.

30.— (1) The Chief Executive Officer shall, whenever required to do so by the Committee of Dáil Éireann established under the Standing Orders of Dáil Éireann to examine and report to Dáil Éireann on the appropriation accounts and reports of the Comptroller and Auditor General, give evidence to that Committee on—

- (a) the regularity and propriety of the transactions recorded or required to be recorded in any book or other record of account subject to audit by the Comptroller and Auditor General which the Council is required by this Act to prepare,
- (b) the economy and efficiency of the Council in the use of its resources,
- (c) the systems, procedures and practices employed by the Council for the purpose of evaluating the effectiveness of its operations, and
- (d) any matter affecting the Council referred to in a special report of the Comptroller and Auditor General under *section 11 (2)* of the *Comptroller and Auditor General (Amendment) Act 1993* or in any other report of the Comptroller and Auditor General (in so far as it relates to a matter specified in *paragraph (a)*, (b) or (c)) that is laid before Dáil Éireann.

(2) In the performance of his or her duties under this section, the Chief Executive Officer shall not question or express an opinion on the merits of any policy of the Government or a Minister of the Government or on the merits of the objectives of such a policy.

Accountability of Chief Executive Officer to other Oireachtas Committees.

31.—(1) The Chief Executive Officer shall, whenever required to do so by a Committee (or a subcommittee of such a committee) appointed by either House of the Oireachtas or jointly by both Houses of the Oireachtas (other than the Committee on Members' Interests of Dáil Éireann or the Committee on Members' Interests of Seanad Éireann) to examine matters relating to the Department of Education and Science, or to disabilities, give evidence to that Committee on the performance, by him or her, or by the employees of the Council, of his or her or their duties in relation to the Council's functions under this Act.

(2) In the performance of his or her duties under this section, the Chief Executive Officer shall not question or express an opinion on the merits of any policy of the Government or a Minister of the Government or on the merits of the objectives of such a policy.

Gifts.

32.— (1) The Council may accept gifts of money, land or other property upon such trusts and conditions, if any, as may be specified by the donor.

(2) The Council shall not accept a gift if the trusts or conditions attached to it would be inconsistent with its functions.

(3) The Council shall include in each report published by it under section 34 details of all gifts accepted by it during the period to which the report relates.

Committees.

33.— (1) The Council may establish committees to assist and advise it in relation to the performance of any of its functions.

(2) The Council may delegate to a committee any of its functions which, in its opinion, can be better or more conveniently performed by a committee.

(3) A committee established under this section may include or consist of persons who are not members of the Council but who have particular expertise in relation to the field of special educational needs.

(4) Members of a committee—

(a) shall be appointed subject to such terms and conditions, and

(b) may be paid by the Council such allowances (if any) for expenses incurred by them in the discharge of their functions,

as the Council may determine, subject to the consent of the Minister.

(5) The Council may, subject to this Act, determine the terms of reference and regulate, by standing orders or otherwise, the procedures and business of a committee including the filling of casual vacancies, but, subject to any such regulation, a committee may regulate its own procedures.

(6) A committee shall appoint, from time to time, a chairperson from among its members.

(7) The Chief Executive Officer may—

(a) opt to be a member of a committee, or

(b) in lieu of his or her opting to be such a member, may nominate, with that other's consent, another to be such a member,

and where the Chief Executive Officer so opts or nominates another, the Chief Executive Officer or the other person, as the case may be, shall be deemed to stand appointed as a member of the committee but shall not

be entitled to cast a vote in respect of any matter falling to be decided by the committee.

(8) A member of a committee may be removed by the Council at any time for stated reasons.

(9) The Council may at any time dissolve a committee established by it.

(10) The Council shall have regard to the desirability of such gender balance in the membership of a committee under this section as the Minister considers appropriate and determines, from time to time, when making appointments to a committee.

(11) A committee shall provide the Council with such information as the Council may from time to time require, in respect of the committee's activities and operation, for the purposes of the performance by the Council of its functions.

Annual report and information.

34.— (1) Subject to *subsection (2)*, the Council shall prepare and publish, in such form and manner as it considers appropriate, a report of its activities and proceedings under this Act.

(2) A report under *subsection (1)* shall be prepared—

(a) in the case of the first such report, at the end of 1 year after the establishment day, and relate to the Council's activities and proceedings under this Act during that year, and

(b) thereafter, at the end of 1 year following the preparation of the preceding report, and relate to the Council's activities and proceedings under this Act during the preceding 12 months.

(3) The Council shall provide the Minister with a copy of the report under *subsection (1)* and the Minister shall cause the report to be laid before each House of the Oireachtas.

(4) The Council shall provide the Minister with such information as the Minister may from time to time require.

Establishment day.

35.—The Minister shall within one year from the passing of this Act by order or orders appoint a day to be the establishment day for the purposes of *sections 19* and *36* and the day that is so appointed for the purposes of one of those sections may be different to that which is so appointed for the other of them.

Special Education Appeals Board.

36.— (1) On the establishment day there shall stand established the Special Education Appeals Board (in this Act referred to as the "Appeals Board") to hear and determine appeals made pursuant to this Act.

(2) The Appeals Board may sit in divisions of itself to hear appeals.

(3) In hearing and determining an appeal under this Act, the Appeals Board shall act in accordance with such procedures as may be determined from time to time by it, with the consent of the Minister, and such procedures shall ensure that—

(a) the parties to the appeal are assisted, through mediation, to reach agreement on the matters the subject of the appeal where the Appeals Board is of the opinion that reaching such agreement is practicable in the circumstances,

(b) hearings are conducted with the minimum of formality consistent with giving each of the parties a fair hearing,

(c) the Appeals Board performs its functions in accordance with the policies referred to in *section 13 (2)*.

(4) The Appeals Board shall be independent in the performance of its functions.

(5) The Appeals Board shall consist of a chairperson and such number of ordinary members as may be determined, by the Minister.

(6) The chairperson and ordinary members of the Appeals Board shall be appointed by the Minister from among persons who have a special interest in or knowledge of education and in particular the education of persons with special educational needs.

(7) The term of office of the chairperson and the ordinary members of the Appeals Board shall be for such period as shall be determined by the Minister.

(8) The chairperson or an ordinary member of the Appeals Board may resign by letter addressed to the Minister.

(9) The chairperson or an ordinary member of the Appeals Board may be removed from office by the Minister.

(10) The chairperson and ordinary members of the Appeals Board shall be paid such allowances for expenses as the Minister, with the consent of the Minister for Finance, may determine.

(11) The Appeals Board may, with the consent of the Minister given with the concurrence of the Minister for Finance, appoint such and so many persons to be employees of the Appeals Board as the Board considers necessary to assist the Board in the performance of its functions and each person so appointed shall hold office on such terms and receive such remuneration as the Appeals Board with the consent of the Minister for Finance determines.

Report of Appeals Board. **37.—** (1) The Appeals Board shall submit a report of its activities and particulars of its accounts to the Minister at such intervals (not being less than once a year) and in such manner and format, as the Minister directs.

(2) The Minister shall cause copies of a report under *subsection (1)* to be laid before each House of the Oireachtas.

Provision for mediation in certain cases. **38.—** (1) This section applies to cases in which a person with special educational needs or, if the person with such needs is a minor, a parent of the person—

(a) makes a complaint to the Minister that the special educational needs of the person are not being met, or

(b) proposes to bring, or has brought, proceedings in any court seeking redress in respect of an alleged failure by the Minister or the State to meet those needs of the person (whether the failure to be alleged or alleged in the proceedings is expressed as amounting to a breach of Article 42 of the Constitution, a failure to comply with this Act or howsoever otherwise).

(2) The Minister may make regulations (“the regulations”) as respects cases to which this section applies enabling—

(a) a complaint mentioned in *subsection (1)(a)*, or

(b) an alleged failure by the Minister or the State mentioned in *subsection (1)(b)*,

to be the subject of mediation.

(3) The reference in *subsection (2)* to a matter being the subject of mediation is a reference to the matter being referred, in accordance with procedures specified in the regulations, to an individual or body appointed in accordance with the regulations (“the mediator”) for the purpose of mediation being conducted by the mediator in relation to it, that is to say, mediation conducted with a view to resolving the issue or issues the subject of the complaint or the proceedings or the proposed proceedings concerned.

(4) The regulations shall provide that, for the purpose of resolving that issue or those issues, the mediator shall—

- (a) inquire fully into each relevant aspect of the issue or issues,
- (b) provide to, and receive from, the parties to the mediation such information and generally make such suggestions to each of them as the mediator considers appropriate, and
- (c) on completion of any hearing (or the last of them where there is more than one hearing) conducted for that purpose, prepare and furnish to each of the parties a report in relation to the mediation,

and the regulations shall also contain the provisions referred to in *subsection (5)*.

(5) Those provisions are—

- (a) a provision prohibiting, subject to such exceptions as may be specified in the regulations, the disclosure of any statements made or information given by the parties to the mediation for the purpose of the mediation,
- (b) a provision prohibiting, subject to such exceptions as may be specified in the regulations, the disclosure of the report referred to in *subsection (4)(c)* to persons other than the parties to the mediation,
- (c) provisions specifying procedures with respect to the appointment of the mediator, and those provisions shall enable only—
 - (i) a body which is independent of the persons who will be parties to the mediation to make such an appointment (and such provision shall be in addition to any provision made by the regulations under *subsection (6)*),
 - (ii) an individual or body who or which is independent of those persons to be the subject of such an appointment,
- (d) a provision specifying that mediation shall not be conducted pending the hearing and determination of an appeal under this Act that lies in respect of the matter concerned, and
- (e) such provisions consequential on, or incidental to, the foregoing provisions or the provisions of *subsection (3)* or *(4)* as the Minister may consider necessary or expedient.

(6) The regulations may also provide that only a body falling within a class of bodies standing recognised for the time being by the Minister for the purposes of the provision referred to in *subsection (5)(c)(i)*, may, subject to that provision, make an appointment of the kind referred to in that provision.

(7) A court hearing proceedings such as are referred to in *subsection (1)(b)*, may, in making any decision as to the costs of those proceedings, have regard to, if such be the case—

- (a) that the person bringing those proceedings refused to participate in a mediation provided for by the regulations in relation to the issue or issues the subject of those proceedings, or
- (b) that that person did not participate in good faith in such a mediation, and, for the purpose of determining whether that person did not so participate in good faith, the court may have regard to the report referred to in *subsection (4)(c)* prepared in relation to the mediation.

(8) In this section “body” means a body corporate or an unincorporated body of persons.

Duty of health boards.

39.— (1) Where it appears to the Council that a health board could, by taking specified action, assist in the preparation or implementation of an education plan in respect of a particular child or assist more generally in the performance of the Council of its functions, then it may, by notice in writing, request the assistance of that board, specifying the action in question.

(2) Before making a request under *subsection (1)*, the Council shall consult with the board concerned.

(3) A board of which a request under *subsection (1)* is made shall comply with the request unless it considers that—

- (a) the assistance concerned is not required,
- (b) compliance with the request would not be compatible with its functions or duties or would unduly prejudice the performance of any of its functions, or
- (c) having regard to the resources available to the board it is not possible for it to comply with the request.

(4) Where a board decides not to comply with a request it shall give notice in writing to the Council of that decision and the reasons therefor.

(5) The Council may appeal against a decision of the board referred to in *subsection (4)* to the Appeals Board.

(6) On the hearing of an appeal under *subsection (5)*, the Appeals Board may—

- (a) allow the appeal and direct the board concerned to comply with the request, the subject of the appeal, or
- (b) dismiss the appeal.

(7) A health board shall comply with a direction given to it under *subsection (6)(a)*.

Amendment of section 7 of Act of 1998.

40.— Section 7 of the Education Act 1998 is amended by inserting the following subsections after subsection (4):

“(5) In carrying out his or her functions in respect of the provision, planning and co-ordination of support services, the Minister may, following consultation with the Minister for Health and Children, request the assistance of a relevant health board.

(6) A health board of which a request under subsection (5) is made shall comply with the request.”.

- Maintenance of records. **41.**— (1) The Council shall keep and maintain records for the purpose of—
- (a) identifying persons to whom special educational and support services are being provided,
 - (b) identifying schools and other places where such services are provided to persons with special educational needs, and
 - (c) planning the provision of special educational and support services.
- (2) In performing its functions under *subsection (1)* the Council shall, to the greatest extent practicable, co-ordinate its system of record-keeping with the systems of record-keeping maintained by health boards and any other relevant public bodies.
- Regulations. **42.**— (1) The Minister may make regulations prescribing any matter which is referred to in this Act as prescribed or to be prescribed or in relation to any matter referred to in this Act as the subject of regulations or for the purposes of enabling any provision of this Act to have full effect.
- (2) Every regulation under this Act shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within the next 21 days on which that House has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.
- Grants to Council and Appeals Board. **43.**—The Minister may, in each financial year of the Council and of the Appeals Board, pay to the Council and the Appeals Board, out of moneys provided by the Oireachtas, a grant of such amount as he or she, with the consent of the Minister for Finance, determines towards the expenses of the Council or the Appeals Board, as the case may be, in the performance of its functions.
- Service of notices. **44.**— (1) A notice under this Act shall, subject to *subsection (2)*, be addressed to the person concerned by name, and may be served on or given to the person in one of the following ways:
- (a) by delivering it to the person;
 - (b) by leaving it at the address at which the person ordinarily resides or, in a case in which an address for service has been furnished, at that address;
 - (c) by sending it by post in a prepaid registered letter to the address at which the person ordinarily resides or, in a case in which an address for service has been furnished, to that address.
- (2) Where a notice under this Act is to be served on or given to a person who is the owner or occupier of land and the name of the person cannot be ascertained by reasonable inquiry, it may be addressed to the person by using the words the owner or, as the case may require, the occupier.
- (3) For the purposes of this section, a company within the meaning of the Companies Acts 1963 to 2001, shall be deemed to be ordinarily resident at its registered office, and every other body corporate and every unincorporated body shall be deemed to be ordinarily resident at its principal office or place of business.

Dissolution of body established under section 54 of Act of 1998.

45.— (1) The National Council for Special Education (referred to in subsequent sections of this Act as the “former Council”) established by order under section 54 of the Act of 1998 is dissolved.

(2) References to the National Council for Special Education in an enactment (other than this Act) or in an instrument made thereunder or in the memorandum of association or articles of association of any company (within the meaning of the Companies Acts 1963 to 2001) or any other legal document, shall be construed, on and after the commencement of this section, as references to the Council.

Legal proceedings pending against former Council.

46.—Where, immediately before the commencement of this section, any legal proceedings are pending in any court or tribunal to which the former Council is a party, the name of the Council shall be substituted in the proceedings for that of the former Council or, as the case may be, such trustee or agent thereof, or added in those proceedings as may be appropriate, and those proceedings shall not abate by reason of the substitution.

Transfer of property rights and liabilities of former Council.

47.— (1) The following shall be and are, by virtue of this section, transferred to the Council—

- (a) all property and rights relating to such property held or enjoyed immediately before the commencement of this section by the former Council or any trustee or agent thereof acting on its behalf,
- (b) all liabilities incurred before such commencement by the former Council or any trustee or agent thereof acting on its behalf that had not been discharged before such commencement,

and, accordingly, without any further conveyance, transfer or assignment—

- (i) the said property, real and personal, shall, on such commencement, vest in the Council for all the estate, term or interest for which, immediately before such commencement, it was vested in the former Council but subject to all trusts and equities affecting the property and capable of being performed,
- (ii) those rights shall, as and from such commencement, be enjoyed by the Council, and
- (iii) those liabilities shall, as and from such commencement, be liabilities of the Council.

(2) All moneys, stocks, shares and securities transferred to the Council by this section which, on the commencement of this section, are standing in the name of the former Council or any trustee or agent thereof shall, upon the request of the Council, be transferred into its name.

(3) Every right and liability transferred to the Council by this section may, on or after the commencement of this section, be sued on, recovered or enforced by or against the Council in its own name and it shall not be necessary for the Council to give notice to the person whose right or liability is transferred by this section of the transfer.

Bonds, guarantees, contracts, etc., of former Council.

48.—Every bond, guarantee or other security of a continuing nature made or given by or on behalf of the former Council to any person or given by any person to and accepted by or on behalf of the former Council and every contract or agreement made between the former Council or any trustee or agent thereof acting on its behalf, and any other person and in force but not fully executed and completed immediately before the

commencement of this section shall continue in force on and after such commencement and shall be construed and have effect as if the name of the Council was substituted therein for that of the former Council or, as appropriate, any trustee or agent thereof acting on its behalf, and shall be enforceable by or against the Council.

Transfer of staff of former Council. **49.**—Every person who, immediately before the commencement of this section, is an employee of the former Council shall, on such commencement, become and be an employee of the Council and the rights and entitlements in respect of tenure, remuneration, fees, allowances, expenses and superannuation enjoyed on the commencement of this section by that person shall not, by virtue of the operation of this Act, be any less beneficial than those rights and entitlements enjoyed by that person immediately before such commencement.

Plans, reports, etc., under Act privileged. **50.**—Every plan, report and assessment prepared or made under this Act shall, for the purposes of the law of defamation, enjoy qualified privilege.

Expenses. **51.**—The expenses incurred by the Minister in the administration of this Act shall, to such extent as may be sanctioned by the Minister for Finance, be paid out of moneys provided by the Oireachtas.

Amendment of Act of 1998. **52.**—Section 2(1) of the Act of 1998 is amended by substituting the following definition for the definition of “disability”:

“ ‘disability’ means, in relation to a person, a restriction in the capacity of the person to participate in and benefit from education on account of an enduring physical, sensory, mental health or learning disability, or any other condition which results in a person learning differently from a person without that condition and cognate words shall be construed accordingly;”.

Short title and commencement. **53.**— (1) This Act may be cited as the Education for Persons with Special Educational Needs Act 2004.

(2) This Act shall come into operation on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.

SCHEDULE 1

Membership and Meetings of Council

Section 19.

1. In this Schedule, unless the context otherwise requires, “member” means a member of the Council, including the chairperson.

2. (1) Upon its establishment the Council shall provide itself with and retain in its possession a seal.

(2) The seal of the Council shall be authenticated by the signature of—

(a) the chairperson of the Council or other member of the Council authorised by the Council to act in that behalf, and

(b) an employee of the Council authorised by the Council to act in that behalf.

(3) Judicial notice shall be taken of the seal of the Council and every document purporting to be an instrument made by the Council and to be sealed with the seal of the Council (purporting to be authenticated in

accordance with *subparagraph (2)*) shall be received in evidence and be deemed to be such instrument without further proof unless the contrary is shown.

3. (1) The Minister may at any time, for stated reasons, remove from office a member of the Council.

(2) The Council may at any time, with the consent of the Minister, for stated reasons, remove a member from office, other than the chairperson.

(3) A member (other than the chairperson) may at any time resign from office as a member by notice in writing to the chairperson and the resignation shall take effect on the date of the meeting of the Council next held after receipt by the Council of the notice.

(4) The chairperson may at any time resign from office as a member by notice in writing to the Chief Executive Officer and the resignation shall take effect on the date of the meeting of the Council next held after receipt by the Chief Executive Officer of the notice.

(5) A member who is absent from all meetings of the Council for 6 consecutive months, unless the absence was due to illness or was approved of by the Council, shall cease to be a member at the expiration of that period.

(6) The Minister, when appointing a member, shall specify the term of office of the member which shall not exceed 4 years.

(7) A member shall not serve more than 2 terms of office that are consecutive terms of office.

(8) Where a casual vacancy occurs among the members the Council shall notify the Minister who shall appoint a person to fill such a casual vacancy and a person so appointed shall, subject to this Schedule, hold office for the remainder of the term of office of the member whose death, resignation, removal from office or ceasing for any other reason to hold office occasioned the casual vacancy.

4. (1) The Council shall, from time to time, elect from among its members a deputy chairperson.

(2) The deputy chairperson shall hold office for such term as may be specified by the Council at the time of his or her appointment, unless—

(a) he or she resigns the office of deputy chairperson, or

(b) the Council by a resolution, of which not less than 7 days notice of the intention to propose is given to each member and for which not less than two thirds of the members vote, removes the deputy chairperson.

(3) The deputy chairperson may at any time resign from office by notice in writing to the Council and the resignation shall take effect on the date of the meeting of the Council next held after the receipt by the Council of the notice.

(4) Where, at an election of the deputy chairperson, 2 or more persons receive an equal number of votes, it shall be determined by lot which of those persons shall be deputy chairperson.

5. (1) The Minister shall fix the date, time and place of the first meeting of the Council.

(2) The Council shall hold at least 6 meetings in each year and such and so many other meetings and at such times as the chairperson may determine.

(3) The quorum for a meeting of the Council shall be 4.

(4) At least 3 days before a meeting of the Council notice of the time and place of the meeting shall be sent to each member of the Council signed—

(a) by the Chief Executive Officer or chairperson, or

(b) if the meeting is convened by members, by those members.

(5) If the meeting is convened by members, the notice convening the meeting shall specify the business to be transacted at that meeting.

(6) At a meeting of the Council—

(a) the chairperson shall if present, be the chairperson of the meeting, or

(b) if and so long as the chairperson is not present, or if the office of chairperson is vacant, the deputy chairperson shall, if present, be the chairperson of the meeting, or

(c) if and so long as the chairperson is not present or the office of chairperson is vacant, and the deputy chairperson is not present or the office of deputy chairperson is vacant, the members who are present shall choose one of their number to preside at that meeting.

6. (1) Minutes of the proceedings of all meetings of the Council shall be drawn up and entered in a book kept for that purpose and such minutes shall be signed by the chairperson of the next subsequent meeting.

(2) The names of all members present at a meeting of the Council shall be recorded in the minutes of the proceedings of the meeting.

(3) At a meeting of the Council every act of the Council and every question coming before the Council shall be determined by a majority of the votes of members (including the chairperson) present and voting in relation to the act or question and, in the case of an equal division of votes on any act or question arising at a meeting of the Council (other than the election of the chairperson or deputy chairperson), the chairperson or other person presiding at that meeting shall have a second or casting vote.

7. Subject to *paragraph 5(3)*, the Council may act notwithstanding one or more than one vacancy among its members or any deficiency in the appointment of a member which may subsequently be discovered.

8. Save as is otherwise provided by any enactment, including this Act, the Council may make, from time to time, such standing orders as it thinks fit for the regulation of its proceedings and may amend or revoke such standing orders.

SCHEDULE 2

The Chief Executive Officer

Section 24.

1. The Chief Executive Officer shall perform his or her functions subject to such policies as may be determined from time to time by the Council and shall be answerable to the Council for the efficient and effective

management of the Council and for the due performance of his or her functions.

2. (1) The Chief Executive Officer may delegate any of his or her functions to an employee of the Council, unless they are functions delegated to the Chief Executive Officer by the Council and they have been so delegated subject to the condition that they shall not be sub-delegated, and the employee concerned shall be accountable to the Chief Executive Officer for the performance of the functions so delegated.

(2) Notwithstanding any such delegation, the Chief Executive Officer shall at all times remain accountable to the Council for the performance of the functions so delegated.

3. The Chief Executive Officer shall not hold any other office or position without the consent of the Council.

4. The Chief Executive Officer shall hold office subject to such terms and conditions (including terms and conditions relating to remuneration, fees and allowances for expenses) as the Council, with the consent of the Minister and the Minister for Finance, may from time to time determine.

5. The Chief Executive Officer shall not be a member of the Council, but he or she may, in accordance with procedures established by the Council, attend meetings of the Council and shall be entitled to speak to and advise such meetings.

APPENDIX 2: Indicative list of legislation governing the operation the NCSE

Establishment Legislation

Education for Persons with Special Educational Needs Act, 2004 (EPSEN)

Other Legislations with a bearing on EPSEN

Education Acts, 1998 to 2012
Education (Welfare) Act, 2000
Equal Status Acts, 2000 to 2012
Disability Act, 2005

Education (Admission to Schools) Act, 2018

Conditions of Employment

Terms of Employment (Information) Act, 1994
National Minimum Wage Act, 2000

Payment of Wages Acts, 1991 to 2022

Minimum Notice and Terms of Employment Act, 1973
Organisation of Working Time Act, 1997

Parental Leave Acts, 1998 and 2019

Protection of Employees (Part-Time Work) Act, 2001
Protection of Employees (Fixed-Time Work) Act, 2003

Dismissal / Redundancy

Unfair Dismissal Acts, 1977 to 1993

Redundancy Payments Acts, 1967 to 2022
Protection of Employment Act, 1977

Protection of Employment (Employers' Insolvency) Act, 1984

Other Legislation

Employment Equality Act 1998

Maternity Protection Acts, 1994 and 2004

Official Languages Acts, 2003 and 2021
Data Protection Act, 2018

Ethics in Public Office Acts, 1995 and 2001
Freedom of Information Act 2014
Ombudsman Acts, 1980 to 2012

Protected Disclosures Acts, 2014 and 2022
Regulation of Lobbying Act 2015

Health and Safety

Safety, Health and Welfare at Work Act, 2005

Industrial Relations

Industrial Relations Acts, 1946 to 2019

Employment in the Civil Service

Civil Service Regulations Acts, 1956 to 2005

Finance Legislation

Comptroller and Auditor General (Amendment) Acts, 1923 to 1993

Late Payments in Commercial Transactions Regulations 2012(Prompt Payments)
Finance Acts, 2001 to 2021

Pensions Legislation

Public Service Superannuation (Miscellaneous Provisions) Act 2004 and 2018
Family Law Acts, 1995 to 2019

Pensions Acts, 1990 and 2002

Financial Emergency Measures in the Public Interest Acts, 2009 to 2013

APPENDIX 2a: Summary of Government and Legislative

Requirements

It is essential to the good governance of the NCSE that the organisation as a whole – Council, Executive and staff – act in compliance with the various legislative and ethical obligations it faces. The Education for Persons with Special Educational Needs Act, 2004 provides a fundamental legislative base for the NCSE. This appendix also deals with the ethical and legal responsibilities emanating from employment legislation, the Freedom of Information Act, the Data Protection Act, the Official Languages Act, Safety, Health and Welfare Acts, the Code and the Ethics in Public Bodies Acts.

In addition to these government and legislative requirements, there is an accepted framework of public service values which underpin the work of the NCSE. These are inherent in the work and culture of public service bodies and include the following: commitment, respect, loyalty, selflessness, and objectivity; in other words the highest standards of personal and professional integrity.

Where relevant, Notes for Council members are included with the description of the legislative piece or government code. The material is presented under the following headings:

- 1 Education for Persons with Special Educational Needs Act, 2004
- 2 The Council as an Employer
- 3 Freedom of Information Act, 2014
- 4 Data Protection Act, 2018
- 5 Official Languages Acts, 2003 and 2021
- 6 Safety, Health and Welfare Act, 2005 (as amended)
- 7 Ombudsman Acts 1980 to 2012
- 8 The Protected Disclosures Acts, 2014 and 2022
- 9 Regulation of Lobbying Act 2015
- 10 Code of Practice for the Governance of State Bodies (2016) - Code of Conduct & Ethics
- 11 Disability Act, 2005

1 *Education for Persons with Special Educational Needs Act, 2004*

- The Act is the primary source of legislation for determining NCSE's responsibilities. The functions of the Council are set out in Section 20 of the Act.
- In essence, these paragraphs outline the mission of the Council and so provide a focus for Council activities. The responsibility for carrying out these functions is collective – for management and the Council. No hierarchy of importance is established by the legislation and, therefore, it is a matter for the Council to prioritise and make progress on all of the areas outlined in accordance with its

strategic plan. The collective and collegiate responsibility as well as confidentiality considerations have been referred to earlier in the guide and the Council must always act to safeguard this collective responsibility.

- The Minister for Education and Skills has the power to expand the Council's brief. Section 20(3) of the Act provides that the NCSE shall implement policies formulated from time to time by the Minister for Education and Skills and give advice on resourcing and implementation issues.
- Furthermore, Section 20(4) allows the Minister for Education and Skills to expand the functions of the NCSE by order. This facility means that the Minister for Education and Skills does not have to change the Act if a change in functions is required.
- Section 19 and Schedule 1 of the Act make provision for the establishment of the Council including its membership and meetings including the making of standing orders. Section 24 and Schedule 2 make provision in regard to the office of NCSE Chief Executive. It is important that the Council regularly review that it is acting in accordance with Schedule 1 and that the Chief Executive is performing her/his functions in accordance with Schedule 2.
- Section 22 of the Act provides for the Council to appoint a consultative forum.
- Section 26 of the Act provides for the appointment of Special Educational Needs Organisers, who discharge functions under the Act and as assigned by NCSE and act under the direction and control of the Chief Executive as staff of the Council.

2 The Council as an Employer

- The Council is the employer of those who work for the NCSE.
- The Council should ensure that the NCSE has in place a statement of terms and conditions of employment and clear policies on human resource management issues such as promotion, disciplinary and grievance procedures, and staff development. This will allow the NCSE to:
 - comply with employment law
 - avoid discrimination of any kind against employees or potential employees
 - observe health and safety requirements.

The staff employed by NCSE are employed as civil servants. Therefore, their terms of employment are governed by the Civil Service Regulations Acts, 1956-2005 and by the provisions of An Cód Pearsanra, the Personnel Code for the civil service, which assembles all relevant Department of Finance circulars and letters to personnel officers on personnel matters.

3 The Freedom of Information Act 2014

The Freedom of Information Act 2014, provides the following statutory rights:

- A legal right for each person to access their information held by public bodies.
- A legal right for each person to have official information relating to him/herself amended where it is incomplete, incorrect or misleading.
- A legal right for each person to obtain reasons for decisions by public bodies affecting oneself.

The Act asserts the right of members of the public to obtain access to official information held by the NCSE to the greatest extent possible consistent with the public interest and the right to privacy of individuals.

The following records come within the scope of the Act:

- All other records created from the commencement date of the FOI Act, i.e., 21 April 1998.
- Any records created before commencement of the Act that are necessary to the understanding of a current record.

Section 8 of the Act requires FOI bodies to prepare a Publication Scheme concerning the publication of information by the body in conformity with a model publication scheme and guidelines on its website.

In accordance with the requirements of the FOI Act, the NCSE has:

- published information on its website explaining the procedure to get access to information or to establish what information is held by the organisation
- delegated FOI decision making functions to appropriate staff and internal review decisions to appropriate Executive managers
- developed an organisational FOI Policy and Standard Operating Procedure for dealing with FOI requests

Notes for the Council

- All records created and held by the Council have the potential to be released in response to an enquiry. In addition, citizens will have the right to seek 'reasons for acts' of the Council. This will place an onus on the Council to record the reasoning behind decisions.
- Council members should bear the provisions of the Freedom of Information Act in mind when contributing to decisions and recording those decisions in Council minutes.

4 The Data Protection Act 2018

A new European Union- wide framework known as the General Data Protection Regulation (GDPR) came into force on the 25 May 2018 and changed the rules on data protection.

The GDPR and the law enforcement Directive provide for higher standards of data protection for individuals, and impose increased obligations on organisations that process personal data. They also increase the range of possible sanctions for infringements of these rules.

Some of the key features of the 2018 Act are;

- Establishment of the Data Protection Commission.
- The setting out of restrictions to data subject rights- and detailing how this will be enforced, including the powers of the Commission to investigate and impose administrative fines, as well as personal liability in some cases.
- The NCSE is subject to the provisions of the Data Protection Act and, as a result, has a responsibility to make sure it is in compliance with the legislation.

5 The Official Languages Acts 2003 and 2021

- This provides a statutory framework for the delivery of services through the Irish language. The primary objective of the Act is to ensure better availability and a higher standard of public services through Irish.
- Statutory obligations are placed on public bodies to make specific provision for delivery of such services in a coherent and agreed fashion.
- Public bodies are required to agree language schemes with the Department of Arts, Heritage and Gaeltacht when requested by the Minister for Education and Skills and to implement the commitments of such statutory schemes. The NCSE has not to date been requested to prepare such a scheme.
- Pending agreement of such a scheme the principal implications for the NCSE include:
 - The requirement to ensure that the Irish language only, or the Irish and English languages together, are used, on stationery, on signage and on advertisements
 - The duty to reply to correspondence, in writing or by electronic mail, in the language in which that correspondence was written
 - The duty to ensure that any communication providing information to the public, in writing or by electronic mail, is in the Irish language only or in the Irish and English languages
 - The duty to publish certain documents that would be of interest to the public, in Irish and in English simultaneously, for example annual reports and strategic plans
 - The duty to prepare a scheme detailing the services that it will provide through the mediums of both Irish and English and the measures it will adopt to ensure that any service not provided through the medium of the Irish language will be so provided in the future

- The duty to ensure that an adequate number of staff are competent in the Irish language and that particular Irish language requirements are met regarding the provision of services in Gaeltacht areas.

6 Safety, Health and Welfare at Work Act 2005

The Safety, Health and Welfare at Work Act 2005 (SHWW) represents a modernisation of Irish occupational health and safety laws, with a primary focus on the prevention of workplace accidents, illnesses and dangerous occurrences. It provides for significantly increased fines and penalties aimed at deterring violations of safety and health laws. The legislation primarily requires all employers:

- to prepare a Safety Statement and to update the Statement annually
- to conduct health and safety risk assessments

SHWW 2005 consolidated and updates the original 1989 Act and introduced a number of significant changes, including:

- an expanded general duty on employers, which includes a duty to manage work activities so that they do not endanger persons at work (whether employees, contractors, contractor's employees, members of the public, etc.);
- a change in the employers duties to make it an offense to require an employee to work in a situation of serious and imminent danger or to engage in improper conduct or behaviour, which covers bullying and stress;
- a requirement to train employees where a risk assessment states that such training was required;
- a provision that employees, while at work, must not endanger safety arising from being under the influence of 'an intoxicant', which includes alcohol and drugs, whether illegal or legal;
- the requirement that risk assessments must be in writing and periodically evaluated;
- significant new penalties for breach of the duties contained in the 2005 Act;
- provision for fixed charge penalties (on the spot fines) up to €1,000 have also been included in the 2005 Act.

7 Ombudsman Acts 1980 to 2012

Under the Ombudsman (Amendment) Act 2012, the NCSE, together with 180 other public bodies, was brought within the remit of the Ombudsman and the Ombudsman for Children from May 2013. The general function of the Ombudsman is to investigate complaints from members of the public who believe that they have been unfairly treated by public bodies. The Ombudsman for Children has a similar remit in regard to complaints in respect of Children.

8 The Protected Disclosures Acts, 2014 and 2022

The Acts are intended to provide a robust statutory framework within which workers can raise concerns regarding potential wrongdoing that has come to their attention in the workplace. The Acts further transcribe significant employment and other protections available if an individual is penalised by their employer or suffers any detriment after making a protected disclosure.

A good faith reporting charter was reviewed and agreed by Council in 2012 and is attached at **Appendix 14**. This charter includes compliance with the obligations of the protected disclosures legislation. In addition, public bodies are required to publish a report on protected disclosures in accordance with section 22 of the Protected Disclosures Act 2014 no later than 30 June in each year. The 2022 Act expanded the scope of the regime to cover volunteers, unpaid trainees, board members, shareholders, supervisory bodies and job applicants.

9 Regulation of Lobbying Act 2015

The Regulation of Lobbying legislation is designed to provide information to the public about who is lobbying whom about what. People who lobby designated public officials must register and make a return to SIPO every four months. The NCSE Chief Executive is a designated public official under the Regulation of Lobbying Act 2015.

10 Code of Practice for the Governance of State Bodies (August 2016) - Code of Conduct and Ethics

The Code imposes a range of obligations for the Council and members;

- The Code of Conduct for the NCSE should be approved by the Council. The up-to-date Code of Conduct should be available on the NCSE's website and brought to the attention of all Council members, management and employees.
- Council to formally confirm compliance with the up-to-date requirements of the Code. However there may be an adaptation of the Code possible, once agreed with the parent Department.
- Council should satisfy itself that all statutory obligations are identified and made known to it. This has obvious implications for the Executive and the advice and assurances provided.
- Determination of ethical procedures to be put in place to deal with post resignation/retirement employment, appointment and/or consultancy of directors and employees by the private sector and to ensure these are monitored and enforced. The requirements of the ethics legislation are outlined in detail including disclosures and conflicts of interest issues.

- In relation to travel policy, there is a need to achieve economy and efficiency and compliance with DOF circulars. The NCSE has developed a travel policy in this regard.
- The NCSE must have a Corporate Procurement Policy Plan which includes oversight to ensure that the NCSE is adhering to EU and national procurement rules and operating effective VFM practices. NCSE has developed a procurement plan which has been approved by Council.
- A Code of Business Conduct for Council Members as agreed by Council is attached at **Appendix 3**. These Corporate Governance Guidelines also form part of the Members' code of business conduct.
- The *Ethics in Public Office Acts, 1995 and 2001*, require public bodies to ensure that all Council members observe the highest standards of business ethics. The NCSE is a prescribed body for the purposes of the Ethics Acts and so Council members are required to make an annual declaration. A summary outline of reporting and other obligations for Council members and staff under Ethics legislation is attached at **Appendix 15**.
- The Council is responsible for determining specific values and standards for the organisation, building on the core values and standards set out in the suggested Framework for a Code of Business Conduct. Individual Council members are expected to show leadership by promoting these values and standards.

Notes for the Council

- Council members should always act fairly, in good faith and in an impartial way to meet the objectives of the NCSE. They should ensure that nothing they do or say should ever weaken the public's faith in the integrity of the public service and, in particular, of the NCSE and its Council members.
- Council members should avoid publicly criticising the Council and should not take any action (directly or indirectly) against the NCSE.
- To ensure continued integrity and transparency, and to avoid public concern on loss of confidence Council members should be aware that issues such as the receipt of gifts and hospitality, conflicts of interest and public accountability assume a significant importance. Minor breaches can attract significant criticism and adverse press coverage. This is largely due to the sensitivities arising from the fact that state bodies are owned by the State on behalf of the citizens of Ireland.
- Council members have a responsibility to be loyal to the Council and be fully committed to all its business activities. They should be aware of their duty to conform to the highest standards of ethics.

- Council members must respect their fellow Council members and staff of the Council and the role they play, treating them with courtesy at all times.
- Members may sometimes be called upon to represent the Council in dealing with the public and/or other external organisations. In these circumstances, it is their duty to maintain the reputation of the organisation by treating people in a helpful and courteous manner; on a timely, reliable and, where appropriate, confidential basis; and in an open and efficient way. Any statements made on behalf of the Council must be made in accordance with arrangements determined by the Council.
- Council members must be (and be seen to be) selfless and objective. They must adhere to the highest standards of personal and professional integrity. Specifically, Council members must:
 - demonstrate *selflessness* by taking decisions solely in terms of public interest and in the interests of the Council. They should not act in order to gain or benefit for themselves, their parent organisation or family or friends
 - demonstrate *integrity* by not placing themselves under any financial or other obligation to an individual or organisation that might reasonably be thought to influence the performance of their duties
 - be *objective*: decisions on NCSE business should be taken solely on their merit and not on the basis that they will be beneficial for the representative constituency of Council members
 - commit themselves to participate vigorously and energetically in Council discussions but also *ethically* and *honestly* at all times.

11 The Disability Act 2005

The Disability Act 2005 places a statutory obligation on public service providers to support access to services and facilities for people with disabilities. Under the Act, people with disabilities are entitled to:

- Have their health and educational needs assessed.
- Have individual service statements drawn up, setting out what services they should get.
- Access independent complaints and appeals procedures.
- Access public buildings and public service employment.

The Assessment of Need (AoN) is a statutory process under the Disability Act 2005 whereby the HSE reports on the health needs and where deemed relevant, the

education needs of a child/young person. The legal responsibility for the AoN process lies with the HSE, and following a legal judgement in 2021, the NCSE has an obligation to organise a report on a child or young person's education needs on behalf of the HSE under AoN.

When a HSE Assessment Officer, is of the opinion that "there may be a need for an education service to be provided" to a child/young person, the NCSE will, upon receipt of a referral from the HSE Assessment Officer, nominate an expert to assist in the carrying out of the completion of the report of educational need. This report subsequently feeds back into the HSE process.

In compliance with statutory obligations under AoN and in recognition of the HSE AON process being subject to ongoing legal challenges, the NCSE will continue to respond to any Court Order referrals received in respect of the AoN process. In order to assist the education providers in undertaking this work, a comprehensive suite of supports has been developed, including the establishment of a dedicated NCSE AoN Team.

Appendix 3 - Council Code of Business Conduct (2022)

Reviewed and agreed by Council on 29th February 2024

Principles of the Code

This Code of Business Conduct applies to all Council members of the National Council for Special Education (NCSE). The Code emphasises the Council's commitment to the highest standards of ethical conduct.

As per the Code of Practice for the Governance of State Bodies (2016), all Council members have a fiduciary duty to the NCSE, to act in good faith and in the best interests of the NCSE. The principle fiduciary duties set out in the Code are:

- to act in good faith in the interests of the NCSE;
- to act honestly and responsibly in relation to the work of the NCSE;
- to act in accordance with the NCSE's obligations and exercise powers only for the purposes of the work of the NCSE;
- not to benefit from or use the NCSE's property, information or opportunities for personal or anyone else's benefit unless previously agreed;
- not to restrict the Council member's power to exercise an independent judgment;
- to avoid any conflict between the Council member's duties to the NCSE and the Council member's other declared conflict of interests unless the Council member is released from their duty to the NCSE in relation to the matter concerned;
- to exercise the care, skill and diligence which would be reasonably expected of a Council member. A Council member may be held liable for any loss resulting from their negligent behaviour; and
- to have regard to the interests of other NCSE members.

Purpose of the Code

While it is not possible for a set of rules or guidelines to provide for all situations that may arise, Council members are expected to ensure that all their activities are governed by the ethical standards reflected in this Code in letter and in spirit. This Code of Business Conduct is part of, and must be read in conjunction with, the NCSE Guide for Council Members on Corporate Governance. The purpose of the Code is to ensure that all Members act ethically at all times and in a manner that promotes and maintains the confidence and trust in the good name of the NCSE.

Council members must at all times exercise due care, skill, prudence and diligence, acting in the utmost good faith in the discharge of their functions. In this regard, Council members should take reasonable steps to ensure that any advice provided by them to the NCSE takes cognisance of the NCSE's corporate, regulatory and statutory

obligations.

Council members must treat all information obtained in the course of performing their duties on behalf of the NCSE as strictly confidential unless there is clear evidence, instruction or indication to the contrary. Specifically, information relating to the NCSE, the State or State bodies, to which Council members become privy and which is not in the public domain, is to be treated as confidential. Council members should be aware that the non-disclosure obligation in respect of privileged or confidential information does not cease when their membership of the Council has ended.

It is expected that members will attend all Council meetings and members should use their reasonable endeavours to attend all meetings.

Ethics in Public Office Acts, 1995 and 2001

Council and Committee Members should observe the highest standards of honesty and integrity and comply with relevant provisions of the Ethics in Public Office Act, 1995 and Standards in Public Office Act, 2001. All those who hold Council membership must comply with the relevant provisions of the legislation, with compliance with the Ethics Acts deemed to be a condition of appointment.

To ensure this, they should adhere to the following:

- Submit in January each year, a declaration of interests statement and a declaration of the interests of persons connected to them, to the Secretary of the Council.
- Disclose to the Chairperson of the NCSE, any matters or interests or interests of persons connected to them, which may be in conflict, or in potential conflict, with the business of the NCSE in advance of Council meetings, or at the start of meetings if not possible or known beforehand. Committee members should follow the same practice of disclosure to the Committee Chair in advance of or at the start of meetings. Committee Chairs should disclose to the Secretary to the Committee.
- Excuse themselves from discussions or decisions concerning matters or interests involving conflicts or potential conflicts of interest, and those of persons connected to them, whether or not such conflicts have previously been disclosed.
- The Chairperson of the NCSE Council should disclose to the CEO any matters or interests and that of persons connected to them, which may be in conflict, or in potential conflict, with the business of the NCSE.
- The Chairperson should absent the meeting when the Council is deliberating or deciding on a matter in which the Chairperson or that of a person connected to them has an interest. Other members attending the meeting should choose one of the members present at the meeting to chair the meeting.
- Return documents to the Secretary of the Board at the earliest opportunity where a Council member or persons connected to them, receives documents relating to their interests or of persons connected to them.

- Not seek to influence any other member of Council or any member of the Executive in relation to matters or interests that are the subject of a conflict or potential conflict of interest for the member or a person connected to them.
- 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 recipient to make independent judgment on business transactions.

- Avoid use of the NCSE's resources or time for personal gain or for the benefit of persons/organisations unconnected with NCSE.
- Ensure that any information acquired through Council business is only used as required for NCSE Council purposes.
- Do not seek to acquire NCSE information through Council except as required for Council purposes.
- Do not disclose privileged or confidential information during the term of office or afterwards when Council membership has ended.
- Only claim expenses legitimately incurred relating to membership.
- Do not retain documentation obtained during terms as a Council member and return such documentation to the Secretary of the Council, or otherwise indicate to the Secretary that all such documentation has been disposed of in an appropriate manner. In the event that former Council members require access to Council papers from the time of their term on the Council, this can be facilitated by the Secretary of the Council, where appropriate.
- Acceptance of further employment where the potential of conflict of interest arises should be restricted during a reasonable period of time after NCSE membership has ceased.
- Bring immediately to the attention of Council members, evidence or concerns that there is non-compliance with any statutory obligations, suspected wrongdoing, malpractice, improper or unethical practice that apply to the Council with a view to having the matter rectified. The matter should also be brought to the attention of the Minister for Education by the Chairperson indicating (i) the consequences of such non-compliance and (ii) the steps that have been or will be taken to rectify the position.
- It is expected that members will cooperate with any relevant internal audit, which may be required as part of the internal audit process.

Circulation

This Code of Business Conduct as approved by Council will be circulated to Members and published on www.ncse.ie

APPENDIX 4 Standing Orders of the Council of NCSE

Reviewed and agreed by Council on 25th February 2026

Purpose of the Standing Orders

These Standing Orders provide a framework for the regulation of Council meetings. Article 8, Schedule 1 of EPSEN enables Council to adopt and change such Standing Orders. Nothing in Standing Orders may take precedence over the provisions for such meetings set out in EPSEN or otherwise enacted. These Standing Orders should be read in conjunction with the Terms of Reference for the Council of the NCSE.

Arrangement for meetings

1. EPSEN sets out that Council shall meet at least 6 times a year and as otherwise required. At the last scheduled Council meeting in the calendar year the Council shall declare dates, times and locations of at least 6 meetings for the next calendar year.
2. The locations, dates and times of future meetings may be changed due to special reasons, by the bringing the new date as near as possible to the declared date of the scheduled meeting. Meetings may be held in-person, virtually or in a hybrid format, dependent on the prevailing situation and requirements of the Council.
3. Written notice of the time and place of each meeting together with the agenda and relevant papers shall be issued by the Council secretary or the Chief Executive Officer (CEO) at least five working days in advance of the meeting.
4. Where there is a need conduct urgent or specific business of the Council which cannot await or be satisfactorily dealt with at the next scheduled Council meeting, additional meetings may be held providing:
 - At least 3 days before a meeting of Council where possible, notice of the time and place of the meeting is sent to each member of Council signed by the CEO or the chairperson or by at least four members of Council;
 - If the meeting is convened by members, the notice convening the meeting shall specify the business to be transacted at that meeting.
5. Written notice of the time and place of each additional meeting together with the agenda for the meeting shall be issued by the CEO or Secretary to all members at least three days before the meeting. In the case of an additional meeting called by members, these members will be identified on the notice and be required to advise notice of the time and place of the meeting and specifying the business to be transacted.
6. The chairperson, CEO and secretary to the Council are responsible for the

effective management of the Council's agenda and ensuring that adequate time is available for discussion of all agenda items, in particular strategic issues.

7. The chairperson is responsible for ensuring that the Council receives accurate, timely and clear information. The secretary to the Council will ensure that the Council receives information and papers in a timely manner to enable full and proper consideration to be given to the issues. Council is authorised to seek any information it requires from the NCSE, through the CEO, in order to perform its duties.
8. The secretary to the Council reports to the chairperson on all Council governance matters and assists the chairperson in ensuring relevant information is made available to the Council and its committees. The Council secretary is also responsible for advising the Council, through the chairperson, on all governance matters.
9. The secretary to the Council is responsible for the formal induction of new members of the Council and organising mentoring for Council members where required.
10. The quorum for any meeting of Council is four. A duly convened meeting of the Council at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Council. In the event that a member cannot attend in-person, the Council chairperson may agree to a member being deemed present via video-conference or tele-conference or similar means. Urgent business of Council may be agreed via email or other electronic media where such business cannot await the next scheduled meeting of Council.
11. If a quorum does not exist, then the meeting will be deemed to have been postponed. Following the postponement, the chairperson will make the necessary arrangements to re-convene the meeting on a suitable date. In the event that it does not prove reasonable to re-convene the meeting, then the business of the postponed meeting shall be brought forward to the next scheduled meeting.
12. In addition to Council members, the CEO will attend meetings of the Council unless unavailable. Other senior management of the Council will attend as appropriate. From time to time, the Council may invite guest speakers to address the Council.
13. The Council shall elect (in accordance with the process set out in Article 4, Schedule 1 of EPSN 2004) from among its members a deputy chairperson who shall hold office for such term as may be specified by the Council. In the absence of the chairperson, the elected deputy chairperson shall chair the meeting. In the absence of both the chairperson and the deputy chairperson, the remaining members present shall elect one of their members present to chair the meeting.
14. The Council may go into private session at any time, and a member of the Council will record the business and proceedings of that part of the Council

business. The record of the private session will become part of the record of the meeting. The chairperson and the CEO as required following such a private session will act on the decisions taken by the Council.

15. The Council should meet at least twice a year without management present to discuss any matters deemed relevant.
16. At a meeting of the Council every act of the Council and every question coming before the Council shall be determined by a majority of votes of members (including the chairperson) present and voting in relation to the act or question and, in the case of an equal division of votes on any act or question arising at a meeting of the Council (other than the election of the chairperson or deputy chairperson), the chairperson or other person presiding at the meeting shall have a second or casting vote.
17. The Council secretary shall minute the proceedings and resolutions of all meetings of Council, including recording the names of those present and in attendance.
18. In the absence of the Council secretary, the CEO will nominate a member of staff to minute the proceedings of the Council meeting.
19. Draft minutes of meetings shall be circulated to all members of the Council following approval by the chairperson.
20. At each meeting the Council shall adopt the minutes of the previous meeting with or without amendment. The minutes will then be signed by the chairperson and the CEO and retained by the Council secretary as the permanent official record of the meeting.
21. All proceedings of the Council and business of the Council shall be deemed as confidential and not for public comment unless specifically approved by Council. In this regard, the Council may approve as official spokespersons for the Council, various Council members or executive members from time to time. The detail of any meeting will not be disclosed or commented on. Council members must act in accordance with the Code of Business Conduct for Council members.
22. All documents relating to the business of the Council, and its committees, are deemed to be confidential.
23. Committees appointed by the Council shall consist of a chairperson, secretary and members. The CEO may opt to be a member of a committee or nominate another to be a member but is not entitled to vote on matters arising. Other than for the CEO Performance Committee, the secretary will normally be a member of the executive. Minutes of meetings will be prepared and circulated in advance of the next Council meeting via the Council secretary.
24. The chairperson of a Committee shall report the minutes of meetings to the Council via the Council secretary for inclusion in the Agenda of the next ordinary meeting of the Council. The minutes of the Committee shall be

distributed to Council members at the next Council meeting.

APPENDIX 4a: Terms of Reference for the Council of the National Council for Special Education (NCSE)

Reviewed and agreed by Council on 25th February 2026

The NCSE was established under the Education for Persons with Special Educational Needs (EPSEN) Act 2004. The EPSEN Act sets out the membership of the Council, its functions and various requirements concerning terms of office, frequency of Council meetings and procedural issues for Council meetings. The NCSE has adopted a corporate governance regime in accordance with best practice as set out in the Code of Practice for the Governance of State Bodies 2016.

The purpose of this document is to set out the terms of reference of the Council, its reserved functions and those delegated, and the Standing Orders for Council meetings. Nothing in this document may take precedence over the statutory requirements for the Council set out in the EPSEN Act.

Terms of Reference for Council

Membership

Members of the Council shall be appointed by the Minister for Education in accordance with Section 21 of the EPSEN Act. The Council shall comprise a Chairperson and 12 members. When the chairperson is writing to the Minister in connection with Council membership and reappointments, the chairperson should draw attention to the current gender balance on the Council, noting the requirements outlined in the EPSEN Act.

Members of the Council should not hold appointments to more than two State Boards at the same time unless the specific statutory provisions enable such service.

Each term of office may be for a period of up to four years, as determined by the Minister at the time of appointment. A member shall not serve more than two terms of office that are consecutive terms of office. If exceptionally, it is decided that a Council member should serve a further additional Council term, or that a renewal of appointment would bring to a total period of service to above eight years, this requires Ministerial approval.

Frequency of Meetings

The Council shall meet at least six times a year and as otherwise required.

Functions of Council

The functions of Council are set out in Section 20 of the Education for Persons with Special Educational Needs (EPSEN) Act 2004. They include:

- planning for, and co-ordinating, **the provision of education** for children with special educational needs and ensuring that a continuum of provision is available
- conducting and commissioning **research** into special education
- **advising** the Minister for Education and Skills on policy in relation to special education
- **disseminating information**, including best practice, on special education to parents, schools and other interested persons
- **reviewing** generally the **provision made for adults** with disabilities to avail of further, higher and/or continuing education and advising educational institutions concerning best practice in the education of adults with a disability.

Duties of Council

Section 24(4) of the EPSEN Act provides that the Chief Executive Officer (CEO) shall manage and control generally the staff, administration and business of the Council and shall perform such other functions as may be conferred on him or her by the Council.

Council duties include:

- Appointment and oversight of the CEO.
- Council shall advise and support the chairperson, the CEO and management.
- Council shall establish, from time to time, such committees of the Council as are necessary to assist it in the performance of its duties. They may include members who are not Council members if specialist skills are required. All protocols concerning the operation of the Council shall be applied to a committee. The committees shall have written terms of reference which have been approved by Council and reviewed annually.
- Five committees currently support Council and include:
 - Finance
 - Audit and Risk
 - CEO performance
 - Research
 - Policy, Practice and Strategy.
- The provision of statutory documents such as the Annual Report and Annual Accounts.
- Monitoring of performance: the Council shall receive regular reports from the management team and Council committees.
- The Council shall promote, protect, and actively support a positive organisational culture within the NCSE.
- Council shall satisfy themselves that the systems of internal control, including financial and risk management, are robust and defensible.

- Council shall keep itself up to date and fully informed about strategic issues and changes affecting the NCSE and the environment in which it operates.
- Council shall, at least once a year, review its own performance, constitution, these terms of reference and standing orders to ensure it is operating at maximum effectiveness and implement any changes it considers necessary.
- Council shall, at least every three years, arrange for an external evaluation of the Council and its committees.
- Council shall review the results of Council performance evaluation process that relate to the composition of the Council and corporate governance generally.
- Council shall ensure that the NCSE adheres to the principles and provisions set out in the 2016 (or subsequent) Code of Practice for the Governance of State Bodies (and any other corporate governance codes that apply to the NCSE).
- Council shall ensure that the NCSE complies with its obligations as outlined in the Public Sector Climate Action Mandate.
- Council shall keep under review corporate governance developments (including ethics-related matters) that might affect the NCSE, with the aim of ensuring that the NCSE's corporate governance policies and practices continue to be in line with the best practice as set out in the 2016 (or subsequent) Code of Practice for State Bodies.
- Council shall ensure that the Minister for Education is kept informed of matters arising within the NCSE.

Proceedings of Council

All proceedings of Council and the business of Council shall be deemed as confidential and not for public comment unless specifically approved by Council.

- In this regard, the Council may approve as official spokespersons for the Council, various Council members or executive members from time to time.
- The detail of any meeting will not be disclosed or commented on.
- Council members must act in accordance with the Code of Business Conduct for Council members.

Council is authorised to obtain, at the NCSE's expense, outside legal or professional advice where they judge it necessary to discharge their responsibilities as Council members. Such advice should normally be sought by the CEO on behalf of Council unless Council considers that the prevailing circumstances would deem this imprudent. In such circumstances, Council should seek such advice through the secretary to the Council.

APPENDIX 5: Schedule of Reserved Council Functions & Delegated Functions to the CEO

Reviewed and agreed by Council on 25th February 2026

Reserved Functions of the Council

The Council shall maintain a formal schedule of matters reserved to it, including strategic direction, asset management, major investments, major contracts, financial approvals, governance assurance etc.

Schedule of Reserved Functions of Council

1. Determination of NCSE policy and the issue of policy directives to the Executive
2. Determination of external communication policy and strategy
3. Assessment of the performance of the Chief Executive Officer/Performance Management of the CEO
4. Determination of succession planning for the post of the CEO
5. Appointment of CEO
6. Approval of delegated authority levels
7. Terms and Conditions of employment of staff subject to appropriate approvals as per EPSEN Act 2004
8. Determination of ethical procedures to be put in place to deal with post resignation/retirement employment, appointment and/or consultancy of Council members and employees by the private sector and to ensure these are monitored and enforced
9. Annual declaration to the Minister that the Council has a system of internal control in place
10. Approval of and opening/closing of bank accounts
11. Purchase and disposal of land or property
12. Acceptance of gifts as per EPSEN Act, 2004
13. Approval of proposals and terms and conditions for all major investments and capital projects including purchases of services, equipment and materials over €500,000 in value exclusive of VAT, ensuring alignment with medium to long term goals
14. Approval of disposal of assets (valued at €100 or more) to Council members, staff or related persons. Should the cost of retrieval or disposal exceed the cost of the asset, the decision should be delegated to the CEO.
15. Approval for the disposal and retirement of assets, including related terms and conditions, at or above the value of €150,000
16. Determination of procedures for maintaining an appropriate relationship with the external auditor
17. Annual review and determination of the effectiveness of the system of internal controls, including financial, operational and compliance controls and risk management
18. Approval of the formal charter for the internal audit of the NCSE
19. Determination of person, other than the Chief Executive, to whom the Head of

Internal Audit/Internal Audit Function should report

20. Preparation and adoption of a strategic plan for a period of 3-5 years ahead
21. Approval of Annual Work Plan, Corporate Plans, Annual budgets and Annual Reports and Accounts/Financial Statements and Performance Delivery Agreement
22. Approval of major Council publications¹
23. Identification of ways to improve the effectiveness of the Council, following review, which should include required competencies of members
24. Appointment of and approval of written constitutions and written terms of reference for the Council, Council Audit & Risk Committee and other Council Committees and agreed timeframes for review and update
25. Approval of a Code of Business Conduct for Council members and employees
26. Regulate the procedures to monitor and manage disclosure of interests and dealing with potential conflicts of interest situations for management and Council members
27. Determination of procedures for employees making protected disclosures under the provisions of the Protected Disclosures Act 2014
28. Determination of compliance with all statutory and governance obligations, which will involve all such obligations being identified and made known to the Council. Notification of non-compliance with obligations to the Minister
29. Approval of the risk management policy and framework, including the appointment of a Chief Risk Officer. Oversight of implementation and monitoring of its effectiveness
30. Approval of a Corporate Procurement Policy Plan and adherence to EU and national procurement policy and guidelines
31. Determination and approval of procedures to monitor, report, and enforce the relevant rules and requirements as set by the Department of Finance
32. Oversight of compliance by the Council with its legal and financial compliance requirements
33. Approval of initiation of Legal Proceedings
34. Response to 3rd Party Legal Proceedings/Settlement of Legal Action to be brought to the attention of Council but should not necessarily require advance Council approval as such responses may be required urgently
35. Appointment and removal of Secretary to Council

Note

Decisions of the Council will be recorded in the minutes of the Council meeting. Where appropriate the Council may provide more detailed directions to the Executive in writing.

Delegated Functions to the CEO

The following list of delegated functions to the NCSE CEO was agreed by Council.

1. Sanctioning of proposals for purchases of services, equipment and materials up to €500,000 exclusive of VAT (subject to further delegation not exceeding €250,000 exclusive of VAT).
2. Approval of disposal of assets (valued at €100 or more) where the cost of retrieval or disposal exceeds the cost of the asset; the approval may be

¹ This includes policy advice papers, research reports, Statements of Strategy and other core corporate documents as listed

- delegated to a PO.
3. Approval to adjust sub-heads within non-pay budget lines (subject to further delegation to the Head of Finance not exceeding €100,000).
 4. Appointment of employees other than those listed in the reserved functions of the Council.
 5. Performance Management of staff.
 6. Operational policy, guidelines and decision-making subject to limits prescribed by the Council's reserved functions.
 7. Day to day communications within the agreed communications strategy.
 8. Appointment of staff reporting directly to the CEO.
 9. Approval to update the list of bank payment authorisers along with one of the following members- the Council Chairperson, Deputy Chairperson or Chair of the Finance Committee.

APPENDIX 6: Agreed Terms of Reference of NCSE Committees

- Finance (2022)
- Audit and Risk (2024)
- CEO Performance (2022)
- Strategy and Policy (2024)
- Research (2024)

APPENDIX 6a: NCSE Finance Committee

Terms of Reference

Reviewed and approved by Council in 2022

Role

The role of the Finance Committee is to update and advise the Council on its financial position. The Committee's role is advisory, to report and make recommendations, in order to support Council financial decision making.

Membership

The Council shall appoint the members. The Committee shall consist of not fewer than three Council members. An appropriate person who is not a member of Council may be appointed by Council as a member of the Finance Committee. A quorum shall be two members. The Committee shall appoint a Chairperson.

The Head of Finance, Research and Governance shall act as secretary to the Committee. The CEO may nominate another officer to act as secretary as required. Membership of the Committee shall cease on the occurrence of any of the following:

- resignation of the Council member from the Committee or from the Council;
- expiry or termination of the Council member's appointment to the Council;
- cessation of the Committee;
- resolution of the Council altering the composition of the Committee.

Attendance

The Committee may request the Chief Executive, the Internal Auditor, or any other person to attend meetings, as necessary. Other members of the Council and executive may attend as an observer with the agreement of the Committee. Should the chair of the Committee not be available for a meeting, the Committee shall appoint a replacement chair at the meeting.

Meetings and minutes

- The Finance Committee will normally meet prior to every meeting of the Council to consider the Finance Report.
- There shall be no fewer than four meetings a year.
- Conflicts of interest shall be disclosed at the start of each meeting and where a disclosure is made, the member shall remove themselves for this item and not participate in any decision relating to the item.
- Minutes shall be kept of each meeting and circulated to all members of Council. Where a written report is not available, the Chairperson will make a verbal report to Council.

Duties and decision making

The duties of the Committee are advisory to Council:

- to examine the draft annual budget and make recommendations to the Council in relation to it;

- to consider expenditure planning in the draft annual budget;
- to examine funding requirements and make recommendations to Council on priorities/requirements for additional funding;
- to monitor the implementation of the approved annual operating budget during the course of the year;
- to review banking arrangements;
- to review financial controls;
- to consider other topics, as defined by the Council;
- to review the format of the Council's accounts;
- to report to the Audit & Risk Committee on any matters it considers pertinent to the approval of the year- end Financial Statement;
- to review the operation of the NCSE corporate governance procedures and to report to the Audit & Risk Committee on any matters it considers pertinent.
- to review legal proceedings and legal services involving the NCSE and report to Council annually.

Performance Review

- The Committee shall conduct a self-assessment annually to review its performance. It shall report its conclusions and recommend any changes it considers necessary to Council.
- The Committee shall review its Terms of Reference annually and recommend any changes it considers necessary to Council.

APPENDIX 6b NCSE Audit and Risk Committee

Terms of Reference

Reviewed and approved by Council in February 2024

Role

To support the NCSE Council in its responsibilities for issues of risk, control and governance by reviewing the comprehensiveness of assurances in meeting the Council's needs and reviewing the reliability and integrity of these assurances.

Independence

The Committee shall be independent in the performance of its functions and responsibilities and in the determination and monitoring of its work programme and shall not be subject to direction or control from any other party which could impair the carrying out of its functions.

Membership

Council shall appoint the members to the Committee in accordance with the criteria and procedures which it has agreed. The Committee shall consist of not fewer than three members of Council. An external person will be appointed by Council and will be nominated by Council to be appointed by the Committee as its Chairperson. Another appropriate person who is not a member of Council may also be appointed by Council as a member of the Committee. A quorum shall be 2 members.

Membership of the Committee shall cease on the occurrence of any of the followings:

- a) resignation of the member (including Chairperson) from the Committee or from the Council;
- b) in the case of the Chairperson on expiry or termination of his /her appointment;
- c) in the case of other members, on expiry or termination of his/her appointment to the Council;
- d) cessation of the Committee;
- e) resolution of the Council altering the composition of the Committee.

When the Council comes to the end of its term, the Chairperson of the Audit & Risk Committee will continue in that capacity pending the decision by new Council on the re-establishment of the Audit & Risk committee.

The NCSE Head of Function responsible for Audit will act a Secretary to the Committee. The Secretary of the Committee shall be an officer nominated by the Chief Executive.

Attendance

The Chief Executive, the Head of Finance, and Committee Secretary shall normally attend meetings. The Committee may ask other officials to attend to assist it with its discussions in any particular matter. The Committee may ask all or any who usually attend, but who are not members, to withdraw to facilitate open and frank discussions of particular matters. The Internal Auditor shall attend at least one meeting each year or part thereof. Other Council members may be invited by the Committee to attend meetings or part of a particular meeting. The Audit & Risk Committee shall meet with the external auditors at least once a year without executive staff present. Should the Chairperson not be available for a meeting, the Committee shall appoint a replacement Chairperson for the meeting.

Meetings and Minutes

Meetings shall be held at least four times a year, with a minimum of one in person meeting annually. The Committee Chairperson may convene additional meetings as deemed necessary. The Council may request the Committee to convene further meetings to discuss particular issues on which it seeks the Committee's advice. Minutes shall be kept of each meeting and circulated to all members of the Council.

Authority

The committee is authorised by the Council to investigate any activity within its terms of reference. It is authorised to seek any information it requires from any employee and all employees are directed to cooperate with any request made by the committee.

The Committee is authorised by the Council to obtain outside legal or other independent professional advice, and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary, subject to reasonable expense and budgets agreed by Council.

Responsibilities

The Audit and Risk Committee will advise the Council on:

- I. the strategic processes for risk, internal control and governance;
- II. the accounting policies, the financial statements, and the annual report of the organisation, including the process for review of the financial statements prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;
- III. the planned activity and results of both internal and external audit;
- IV. adequacy of management response to issues identified by audit activity, including external audit's management letter;
- V. assurances relating to the management of risk and corporate governance requirements for the State body;
- VI. proposals for tendering for either internal or external audit services or for purchase of non-audit services from contractors who provide audit services;

- VII. anti-fraud policies, protected disclosure processes, and arrangements for special investigations.

Duties and decision making

In discharging its responsibilities to advise Council, the duties of the Committee will include:

- a) to review the annual financial statement before submission to the Council focusing particularly on;
 - I. any reports from the Finance Committee
 - II. any changes in accounting practices
 - III. major judgmental areas;
 - IV. significant adjustments resulting from the audit;
 - V. compliance with accounting standards;
 - VI. compliance with government and legal requirements.

- b) to ensure the operation of an internal audit function in the Council in accordance with Chapter 7 of the Code of Practice for State Bodies;
 - I. to discuss problems and reservations arising from the interim and final audit;
 - II. to meet the external auditors once a year without the executive present
 - III. to review the external auditor's management letter and management's response;
 - IV. to ensure coordination between internal and external auditors and ensure that the internal audit function is adequately resourced and has appropriate standing within the Council;
 - V. to consider the major findings of internal investigations and management's response;
 - VI. to consider other topics, as defined by the Council.
 - VII. Review the adequacy and effectiveness of the organisation's process for the identification, assessment and control of corporate and divisional level risk.
 - VIII. Report to the Board on matters relating to the organisation's process for risk management and management action to mitigate risk.
 - IX. Review and report to the Council on the system of internal control.
 - X. Agree the specifications for the procurement of internal audit services and recommend the specifications to the Council for approval.
 - XI. Advise Council of the appointment by the executive of the internal audit service provider selected in accordance with the agreed specifications and appropriate procurement procedures.

- c) to oversee the development and implementation of appropriate Council self-evaluation procedures.

Reporting

The Chairperson of the Audit committee shall attend part of at least one Council meeting each year and shall submit an annual written report to Council. Verbal reports will be made by the Committee to Council following each Committee meeting by the Chairperson or by a Committee member deputed by the Committee.

Information Requirements

For each meeting the Audit and Risk Committee will be provided (well ahead of the meeting) with:

- a) a report summarising any significant changes to the State body's strategic risks and a copy of the strategic/corporate Risk Register;
- b) a progress report from the Head of Internal Audit summarising:
- c) work performed (and a comparison with work planned);
- d) key issues emerging from the work of internal audit;
 - I. management response to audit recommendations;
 - II. changes to the agreed internal audit plan; and
 - III. any resourcing issues affecting the delivery of the objectives of internal audit.
 - IV. Internal audit Reports with Management responses to recommendations
- e) a progress report (written/verbal) from the external audit representative
- f) management assurance reports; and
- g) reports on the management of major incidents, "near misses" and lessons learned.

As and when appropriate the Committee will also be provided with:

- a) proposals for the terms of reference of internal audit / the internal audit charter;
- b) quality assurance reports on the Internal Audit Unit;
- c) the draft financial statements;
- d) the draft governance statement;
- e) a report on any changes to accounting policies;
- f) external audit's management letter;
- g) a report on any proposals to tender for audit functions, where appropriate;
- h) a report on co-operation between internal and external audit; and
- i) the risk management policy.

Performance Review

- The Committee shall conduct a self-assessment annually to review its performance. It shall report its conclusions and recommend any changes it considers necessary to Council.
- The Committee shall review its Terms of Reference annually and recommend any changes it considers necessary to Council.

APPENDIX 6c: NCSE CEO Performance Committee Terms of Reference

Reviewed and approved by Council in 2022

Role

To review the performance of the CEO in relation to the organisational Business Plan.

Membership

- The Council shall appoint the members. The Committee shall consist of not fewer than three Council members including the Council Chairman. A quorum shall be two members. The Committee shall appoint a Chairperson.
- A member of the Committee shall act as secretary to the Committee; Peter Archer is the current appointed secretary.
- Membership of the Committee shall cease on the occurrence of any of the following:
 - resignation of the Council member from the Committee or from the Council
 - expiry or termination of the Council member's appointment to the Council;
 - cessation of the Committee;
 - resolution of the Council altering the composition of the Committee.

Attendance

The Chief Executive may be requested to attend as required.

Meetings and minutes

- There shall be at least two meetings each year.
- Minutes shall be kept of each meeting and kept on the appropriate file.
- Where a new Committee is in place and conducting their first review, the outcome from the last review of the previous Committee should be circulated to the new Committee.

Duties

On behalf of the Council the Committee shall:

- Agree the CEOs Business Plan in line with the Annual Work Programme agreed by the Council following discussion with the CEO.
- Set and agree performance targets with the CEO.
- Review performance in relation to the agreed Business Plan.

Decision Making

The Committee shall report to the Council during its private meeting and inform the CEO of the Council's views and recommendations.

Performance Review

- The Committee shall conduct a self-assessment annually to review its performance. It shall report its conclusions and recommend any changes it considers necessary to Council.
- The Committee shall review its Terms of Reference annually and recommend any changes it considers necessary to Council.

APPENDIX 6d NCSE Strategy, Policy & Practice Committee Terms of Reference

Reviewed and approved by Council in February 2024

Role

To make appropriate expert inputs into the development of policy advice, practice and ongoing NCSE strategic activities.

Membership

The Council shall appoint the members. The Committee shall consist of not fewer than three Council members. An appropriate person who is not a member of Council may be appointed by Council as a member of the Strategy and Policy Committee. A quorum shall be two members. The Committee shall appoint a Chairperson.

The Head of Inclusion and Education Support Services shall act as secretary to the Committee. The CEO may nominate another officer to act as secretary as required.

Membership of the Committee shall cease on the occurrence of any of the following:

- resignation of the Council member from the Committee or from the Council;
- expiry or termination of the Council member's appointment to the Council;
- cessation of the Committee;
- resolution of the Council altering the composition of the Committee.

Attendance

The Chairman and the Chief Executive may attend meetings. Other members of Council and the executive may attend with the agreement of the Committee. Should the chair of the Committee not be available for a meeting, the Committee shall appoint a replacement chair at the meeting.

Meetings and minutes

- There shall be at least four meetings each year.

- Conflicts of interest shall be disclosed at the start of each meeting and where a disclosure is made, the member shall remove themselves for this item and not participate in any decision relating to the item.
- Minutes shall be kept of each meeting and circulated to all members of the Council. Where a written report is not available, the Chairperson will make a verbal report to Council.

Duties

The duties of the Committee are to:

- Review nominations for the Consultative Forum and recommend appointments to Council for approval
- Review drafts of the Statement of Strategy and recommend to Council for approval
- Review draft policy advice papers and recommend to Council for approval
- Review drafts of significant guidance and practice documents (non-operational) and recommend to Council for approval

Decision Making

The Committee shall prepare proposals for consideration by the Council.

Performance Review

- The Committee shall conduct a self-assessment annually to review its performance. It shall report its conclusions and recommend any changes it considers necessary to Council.
- The Committee shall review its Terms of Reference annually and recommend any changes it considers necessary to Council.

APPENDIX 6e NCSE Research Committee

Terms of Reference

Reviewed and approved by Council in February 2024

Role

The Research Committee will advise Council on the research policy and programme.

Membership

The Council shall appoint the members. The Committee shall consist of not fewer than three Council members. An appropriate person who is not a member of Council may be appointed by Council as a member of the Research Committee. A quorum shall be two members. The Committee shall appoint a Chairperson.

The Head of Finance, Governance and Research shall act as secretary to the Committee. If necessary, the CEO may nominate another officer to act as secretary.

Membership of the Committee shall cease on the occurrence of any of the following:

- resignation of the Council member from the Committee or from the Council;
- expiry or termination of the Council member's appointment to the Council;
- cessation of the Committee;
- resolution of the Council altering the composition of the Committee.

Attendance

The Chairperson and the Chief Executive may attend meetings. Other members of the Council and executive may attend with the agreement of the Committee. Should the chair of the Committee not be available for a meeting, the Committee shall appoint a replacement chair at the meeting.

Meetings and minutes

- There shall be at least four meetings each year.
- Conflicts of interest shall be disclosed at the start of each meeting and where a disclosure is made, the member shall remove themselves for this item and not participate in any decision relating to the item.
- Minutes shall be kept of each meeting and circulated to all members of Council. Where a written report is not available, the Chairperson will make a verbal report to Council.
- Minutes of meetings will be signed off by members via email in advance of circulation to Council.

Duties

The duties of the Committee will be advisory to Council and make appropriate expert inputs into:

- the strategic development of the Council's research policy including the Council's multi-annual research programme;
- the strategic review of the Council's research policy and programmes;
- the prioritising of the areas and types of research;
- quality assuring and providing detailed comments on draft research reports and recommending reports for sign off by Council.
- the provision, from time to time, of particular advice or guidance in relation to research projects.

Decision Making

- The Committee shall recommend reports for adoption by the Council.
- The Committee shall review and agree research tenders for acceptance.

Performance Review

- The Committee shall conduct a self-assessment annually to review its performance. It shall report its conclusions and recommend any changes it considers necessary to Council.
- The Committee shall review its Terms of Reference annually and recommend any changes it considers necessary to Council.

APPENDIX 7: Council Agenda Template

Agenda NCSE Council Meeting XXth X 20XX Xth meeting of Council Trim Castle Hotel Council Meeting (10.00- 16.00)				
Item no	Item	Documentation	Council action required	Time alloc (mins)
1	Reminder – declaration of interests (standing governance item) <i>(lead – Chairperson)</i>	See note for members at foot of this page ¹	For information	5
2	Draft minutes of previous meetings and actions/matters arising <i>(lead - Chairperson)</i>	Draft Minutes	Agree minutes and update/matters arising	5
3	Chief Executive Report <i>(lead - CEO)</i>	CEO Report No x/xx	For discussion and agreement	20
4	Other agenda item <i>(lead - Senior Official)</i>	Presentation and/or papers	For information and discussion	
5	Other agenda item <i>(lead - Senior Official)</i>	Presentation and/or papers	For information and discussion	
6	Other agenda item <i>(lead – Senior Official)</i>	Presentation and/or papers	For information and discussion	
Lunch 12.45- 13.15				
7	Other agenda item <i>(lead – Senior Official)</i>	Presentation and/or papers	For information and discussion	
8	Other agenda item <i>(lead – Senior Official)</i>	Presentation and/or papers	For information and discussion	
9	Strategy and Policy Committee Report (lead- Committee Chairperson)	Committee Minutes & other papers	For information/ decision on any recommendations	10

¹. **Important Note for Members:** The code of conduct for Board/Committee members requires them to be honest and open with regard to conflicts of interest (either real or perceived). Members must not use their position for personal gain in business, political or social relationships. Therefore, a member who has, or may be perceived to have, such a personal interest in a particular matter under consideration should declare that interest, withdraw from all discussions relating to it and take no part in any vote on such matter

10	Audit & Risk Committee Report <i>(lead - Committee member)</i>	Committee Minutes & other papers	For information/decision on any recommendations	10
11	Finance Committee Report <i>(lead - Committee Chairperson)</i>	Committee Minutes Finance Report & other papers	For information/decision on any recommendations	15
12	Research Committee Report <i>(lead - Committee Chairperson)</i>	Committee Minutes Research reports & other papers	For information/decision on any recommendations	10
13	Other agenda item <i>(lead – Senior Official)</i>	Presentation and/or papers	For discussion and approval	
14	Other agenda item <i>(lead – Senior Official)</i>	Presentation and/or papers	For information and discussion	
15	AOB <i>(lead - Chairperson)</i>	AOB		10

Regular items:

- Work plan, budget request and risk register for forthcoming year (December)
- Work plan progress report every second meeting (as part of the CEO report)
- Annual review of work plan for current year (December)
- CEO report (every meeting with updates on activities)
- Report on highest risks (every meeting)
- Draft policy papers (as required)
- Draft research reports (as required)
- Draft requests for tender for goods or services over €250k (as required)
- Committee minutes and other reports from Committees (every meeting)
- Annual report approval (March/April)
- Annual draft accounts approval for submission (February)
- Review of the effectiveness of the System of Internal Controls (March)
- Approval of the formal charter for the internal audit (December)
- End of year report from Chair of ARC (December)
- Self-assessment and evaluation of Council performance and that of its Committees (December, with a mid-year in June). External review every 3 to 4 years.
 - Council to meet at least twice a year without executive present to discuss matters deemed relevant (usually self-assessment of Council performance

and other business)

- Disclosure of interests- Statements required by 31st January annually and disclosures to be made as required at every meeting/Committee meeting as matters of material interest arise
- Approval and annual review of Performance Delivery Agreement- annually time can vary.
- Approval of core corporate documents, e.g. Corporate Procurement Plan, Protected Disclosure Policy, Customer Charter etc. (as required)

APPENDIX 8: NCSE Statement of Strategy – 2023 – 2026 JULY 2023

Our Vision

A world class inclusive education system for Ireland

Our Mission

We will drive inclusive education with integrated research, policy and practice. Our skilled and committed staff will work with students, schools and communities to provide access to quality learning and opportunities.

Our Values

1. Person-centred: Children and adults with special educational needs and their families are at the centre of what we do.

2. Inclusion-focused: Inclusion guides our beliefs and actions.

3. Equity and equality-focused: We allocate additional resources equitably and fairly to schools in line with the needs of students and within Department of Education policy.

4. Evidence-informed: We base policy advice on research evidence, national and international best practice, consultation with our stakeholders and expert input.

5. Expert-led: We are an expert source of valuable information, guidance and support for parents and schools as well as supporting continuing professional development for education practitioners.

6. Consultation-focused: We engage in regular and meaningful consultation with our stakeholders.

Goal 1 – Service Delivery

Provide students, school communities and parents with professional co-ordinated services and specialist support provision relevant to the best outcomes for students

Objectives	Pillars	Actions
1. Provide advice, information and support for parents and students to maximise their educational opportunities	P1,P2	1. Prepare, implement and deliver timely parental engagement at local and Regional team level through consistent quality assured messaging 2. Grow, diversify and improve frontline delivery of services and engagement with parents and students in line with enhanced Customer Charter and Total Quality

		<p>Management standards of operational excellence</p> <ol style="list-style-type: none"> 3. Provide the logistical, communicative and referral support required to ensure regional teams are enabled to engage effectively in line with national policy
<ol style="list-style-type: none"> 2. Develop, deliver and review standardised, coordinated regional team services within each local community to support students, parents and school communities to enhance the educational participation, learning experience and outcomes for students 	P1,P2	<ol style="list-style-type: none"> 1. Strengthen and unify regional standards for frontline delivery of NCSE services 2. Deliver an equitable suite of NCSE services to strengthen student learning and educational outcomes 3. Provide the logistical, communicative and referral support required to ensure regional teams are enabled to engage effectively in line with national policy 4. Provide relevant data, information and available resources to school communities
<ol style="list-style-type: none"> 3. Plan for the provision and review of suitable student placement and seamless transitions together with parents, schools and stakeholders; 	P1,P2, P5	<ol style="list-style-type: none"> 1. Utilise, analyse and prepare relevant data to prepare for student placement and transition at regional and national level 2. Develop a framework and guidelines to support school communities provide access to specialist and mainstream provision for their student community 3. Apply high level modelling to inform forward planning for future developments in primary, post primary and special school sectors
<ol style="list-style-type: none"> 4. Develop a wrap-around support service in schools as part of the School Inclusion Model. 	P1,P2, P4	<ol style="list-style-type: none"> 1. Provide world class informed therapeutic services to enhanced and national teams in line with internationally and nationally informed practice 2. Widen and strengthen ongoing service provision of the school inclusion model 3. Progress an evaluation of SIM components and publish findings
<ol style="list-style-type: none"> 5. Comply with our statutory obligations under the Disability Act by working with all stakeholders to ensure that timely assessments of 	P2,P1	<ol style="list-style-type: none"> 1. Support high quality consistent delivery of AON related services nationally 2. Develop continuity of service of AON advisor support at National delivery level.

applicants' education needs are completed.		3. Co-ordinate and support the delivery of AON logistical services
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Goal 2 – Research, Policy and Practice

Develop and provide expert policy advice, practice and professional learning programmes that are evidence-informed and underpinned by the latest national and international research and expert input.

Objectives	Pillars	Actions
1. Provide independent, expert and evidence-informed policy advice to the Minister for Education & support the implementation of advice as required	P1, P4	<ol style="list-style-type: none"> 1. Develop policy advice for the Minister for Education informed by expert advice and evidence based data and research 2. Develop a programme of expert professional learning to ensure NCSE delivery of best practice informed education in school communities
2. Develop, deliver and review evidence informed practice and professional learning programmes to support the inclusion of students that is responsive and relevant to the needs of school communities.	P1,P2, P4	<ol style="list-style-type: none"> 1. Review and prepare an enhanced programme of sustained support and professional learning programmes to school communities 2. Engage in ongoing consultation and continuous improvement of NCSE professional learning programmes to school communities 3. Provide and co-ordinate the delivery of resources, logistical and in-person/online engagement with NCSE professional learning programmes to school communities at local and national level 4. Develop a programme of practice based research to inform local school practice and national guidance and advice.
3. Engage in extensive consultation with our education stakeholders, including our Consultative Forum, parents, students and advocacy groups and draw on expert knowledge and advice.	P1,P4, P5	<ol style="list-style-type: none"> 1. Develop and co-ordinate an annual engagement schedule with relevant representative, leadership, management and Patron bodies to inform the discernment of school community based needs and partnership opportunities 2. Establish and support the work of the Consultative Forum to guide and inform the work of the NCSE
3. Produce an annual programme of commissioned and in-	P4, P1,P5	<ol style="list-style-type: none"> 1. Develop and implement a national programme of commissioned and in house research

<p>house research to inform the work of the organisation.</p>		<p>2. Disseminate research and evidence informed practice to all stakeholders using our website and social media, the annual research conference and other stakeholder events</p>
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Goal 3 Our Staff – Development, Support & Leadership

Develop a progressive workplace culture in collaboration with staff to embed effective leadership and best practice.

Objectives	Pillars	Actions	
<p>1. Develop the systems to recruit and retain staff with the necessary and desired skills and expertise to deliver NCSE strategic objectives.</p>	<p>P3</p>	<p>1. Review our role profiles to ensure we attract people whose skills, competencies and values are aligned to our requirements. 2. Utilise effective selection techniques to ensure our recruitment is both efficient and effective.</p>	<p>3.</p>
<p>2. Provide corporate induction, mentoring and professional development to equip and empower staff to provide effective services and to pursue innovation and growth.</p>	<p>P3, P1, P2</p>	<p>1. Develop tailored induction programmes for different staffing groups. 2. Provide the opportunities for staff training and professional learning and mentoring through a structured suite of learning and development supports. 3. Implement the appropriate talent management supports which enable staff to grow and develop in their current roles and to progress in their professional career.</p>	<p>4.</p>
<p>3. Promote a positive working culture which instils constancy of</p>	<p>All</p>	<p>1. Develop and implement a coherent communications strategy and create opportunities</p>	<p>4.</p>

<p>purpose regarding vision and strategic plans of the organisation.</p>		<p>for collaborative working across the organisation</p> <ol style="list-style-type: none"> 2. Lead on principles of organisational culture across each pillar 3. Align all staff members to the principles of a positive working culture with commitment to a shared vision and strategy at the relevant strata within a TQM framework. 	
<ol style="list-style-type: none"> 5. Develop systems and structures to instil inclusion, wellbeing, equality, communication and diversity in leadership and organisational culture 	<p>P3, All</p>	<ol style="list-style-type: none"> 1. Develop and implement a people strategy to support the delivery of a positive working culture 2. Develop a dedicated Equality, Diversity and Inclusion strategy and action plan. 3. Define and disseminate shared systems across the relevant pillars which underpin organisational values 	<ol style="list-style-type: none"> 4.

Goal 4 Organisation Support & Development

Develop a corporate identity grounded in the principles of operational excellence, responsiveness and innovation with best practice in governance.

Objectives	Pillars	Actions
<ol style="list-style-type: none"> 1. 		<ol style="list-style-type: none"> 1.
<ol style="list-style-type: none"> 2. Develop and embed a Total Quality Management System (TQM) to ensure coherent and co-ordinated delivery of organisational services. 	<p>All</p>	<ol style="list-style-type: none"> 2. Develop and implement TQM processes and systems across pillars with associated behaviour related indicators 3. Review outcome of systems and implement change as necessary

<p>3. Create and implement an NCSE Communication and Branding Strategy to develop and embed a unified corporate identity of service with stakeholders.</p>	<p>P2, All</p>	<ol style="list-style-type: none"> 1. Define, design and implement a Communication and Branding strategy and systems and communicate to stakeholders and staff 2. Respond to media and parliamentary queries 3. Align staff of all pillars to agreed internal communication principles and practices
<p>4. Develop an ICT and Data Management Strategy to inform effective planning and reporting requirements for the needs of the NCSE and external stakeholders.</p>	<p>P5</p>	<ol style="list-style-type: none"> 1. Initiate a dedicated ICT strategy and work plan on an annual basis which centres on projects that support accessibility, reporting and information management. 2. Develop and implement an organisational Data Management Strategy 3. Develop and implement a standardised and electronic records management system
<p>4. Ensure compliance with governance, administrative, financial and legal legislation and guidance to optimise efficiencies and continue to meet all statutory requirements</p>	<p>P4, All</p>	<ul style="list-style-type: none"> • Ensure implementation of and compliance with the Performance Delivery Agreement actions and oversee timely reporting on business goals as per the Statement of Strategy and work plans • Review and ensure compliance with the Code of Practice for the Governance of State Bodies and other key governance, administrative, financial and legal legislation and guidance to ensure the NCSE upholds all statutory requirements. • Provide on-going support to the operations of the Council. • Provide relevant legal support and information in consultation with external bodies

APPENDIX 9: NCSE Work Plan 2026

NCSE Work Plan 2026

Strategic Goal 1				
Provide students, school communities and parents with professional co-ordinated services and specialist support provision relevant to the best outcomes for students				
No	Objective	Leader	Actions	Timeline
1.1	Provide advice, information and support for parents and students to maximise their educational opportunities	HW	1. Identify the processes involving parental and student engagement and review materials for parental presentations and engagement	Q1 2026
		HW	2. Plan a schedule of Parental information sessions/special class planning modules and transition supports at regional/county level and individual level.	Schedule to be drafted in Q1 2026/27
		HW & AB	3. The development of web-based portal (with supporting database) for Parents Notify.	Subject to P5/P2 system development Parents Notify under development for 2027/28 – Q2
		HW	4. Commence the national Parents notify process for specialist placement and a schedule of engagement with parents and advocacy stakeholders for 2027/28.	Q3 2026

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1.2	Develop, deliver and review uniform coordinated regional team services within the local community to support students, parents and school communities to enhance the educational participation, learning experience of and outcomes for students.	HW	1. Define and develop frontline services Scope of Practice and Models of Service Support specific to role brief/team	Q2 2026 for delivery.
		HW	2. Implement a framework of Quality Service standards for frontline service delivery.	Q2 2026
		AB	3. Provide relevant data, information and available resources and supports to school communities.	Ongoing developments in 2026. New website to be launched in January 2026. Make mapping data available through the website. Until December 2026.
		HW & AT	4. Full deployment of admin regional support and transition of administrative tasks.	Q1 2026
1.3	Plan for the provision and review of suitable student placement in special classes and special schools and seamless transitions together with parents, schools and stakeholders	HW	1. Utilise available data to identify student demand for specialist placement.	Q2 2026
		HW	2. Implement Student Review process and circular.	Q1 2026
		HW	3. Inform the construction of a data base of student demand.	Q4 2026

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		HW	4. Define and implement the distinct service model and ETS sustained and regional support.	Q4 2026
		HW	5. Align proposed staffing to an NCSE ETS for Strand 1.	Q2 2026
1.4	Comply with our statutory obligations under the Disability Act by working with all stakeholders in response to the receipt of AON related referrals to provide assistance in the completion of the assessment of need by the HSE.	HW	1. Provide both the schooling and wider DEY supported education settings and early learning and care community with adequate supports to respond to the HSE sought assistance in meeting AON requirements.	Q4 2026
		AT	2. Support high quality consistent delivery of AON related services, (Admin and Advisory) nationally.	Q4 2026
		AT	3. Co-ordinate and support the delivery of AON logistical services.	Q4 2026
		AT	4. Develop continuity of service of AON advisor support at National delivery level.	Q4 2026
Related Risks in the 2026 Risk Register				

Strategic Goal 2				
Develop and provide expert policy advice, practice and professional learning programmes that are evidence-informed and underpinned by the latest national and international research and expert input				
No	Objective	Leader	Actions	Timeline
2.1	Provide independent, expert and evidence-informed policy advice to the Minister for Education & support the implementation of advice as required.	HW	1. Prepare and Provide the Minister(s) of Education/Special Education and Inclusion with evidence informed policy advice as requested.	If requested
		HW	2. Progress the actions of and inform the extended steering committee/DE and TSI in relation to policy advice.	Q4 2026
		HW	3. Develop policy advice for the Minister for Education informed by expert advice and evidence-based data and research.	As requested
2.2	Develop, deliver and review evidence informed practice and Professional Learning Programmes to support the Inclusion of students that are responsive and relevant to the needs of school communities.	HW	1. Review the NCSE inclusive Education Framework to inform an NCSE Whole school, leadership and Teacher Practice Framework.	Q4 2026
		HW	2. Review NCSE Teacher professional, leadership and Practice based support.	Q3 2026
		AT	3. Provide and co-ordinate the delivery of resources, logistical and in-person/online engagement with NCSE professional learning programmes to school communities at local and national level.	Q32026
		JD	4. Continue the practice-based research programme with 7 HEIs (2 new to 2026).	Q4 2026
2.3	Engage in extensive consultation with our education stakeholders, including our	JD	1. Support the work of the Consultative Forum to guide and inform the work of the NCSE.	Spring & Winter 2026

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	Consultative Forum, parents, students and advocacy groups and draw on expert knowledge and advice.	JD	2. Establish a new Consultative Forum for inaugural meeting in 2027.	Dec 2026
		HW	3. Meet Identified stakeholders on quarterly/scheduled basis.	Schedule frequency organised for 2026
2.4	Produce an annual programme of commissioned and in-house research to inform the work of the organisation.	JD	1. Implement the programme of commissioned and in- house research.	Dec 2026
		JD	2. Disseminate research and evidence-informed practice to all stakeholders using our website and social media, the annual research conference and other stakeholder events	Dec 2026
Related Risks in the 2026 Risk Register				

Strategic Goal 3				
Develop a progressive workplace culture in collaboration with staff to embed effective leadership and best practice				
No	Objective	Leader	Actions	Timeline
3.1	Develop the systems to recruit and retain staff with the necessary and desired skills and expertise to deliver NCSE strategic objectives.	TJ	1. Review our role profiles to ensure we attract people whose skills, competencies and values are aligned to our requirements.	Q4 2026
		TJ	2. Utilise effective selection techniques to ensure our recruitment is both efficient and effective.	Q4 2026
3.2	Provide corporate induction, mentoring and professional development to equip and empower staff to provide effective services and to pursue innovation and growth.	TJ	1. Deliver tailored induction programmes for different staffing groups.	Q4 2026
		TJ	2. To deliver learning and development opportunities to staff at all levels in the organisation, across a variety of career paths.	Q2 2026
		TJ	3. Provide the opportunities for staff training and professional learning and mentoring through a structured suite of learning and development supports.	Q4 2026
		TJ	4. For recognition awards to be considered further for particular contributions outside of the PMDS process to ensure staff are recognised for their positive contributions and held accountable for the success of the organisation.	Q1 2026
		HW	5. Deliver professional learning induction modules for relevant professions under a new LMS.	Q3 2026
		HW	6. Develop Pillar 1 professional training programmes suited to frontline delivery and innovation.	Q1 2026
		AT	7. Implementation of revised Complaints procedure, Revised Framework to be revisited Dec 2025.	Q1 2026

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3.3	Promote a positive working culture which instils constancy of purpose regarding vision and strategic plans of the organisation	TJ	1. Further develop leadership and executive capacity through further leadership programmes and executive coaching.	Q2 2026
		TJ	2. Conduct an annual census for people who wish to disclose a disability to enable the organisation to provide the necessary supports required.	Q4 2026
		TJ	3. Align all staff members to the principles of a positive working culture with commitment to a shared vision and strategy at the relevant strata within a TQM framework.	Q4 2026
3.4	Develop systems and structures to instil inclusion, wellbeing, equality, communication and diversity in leadership and organisational culture	TJ	1. Ensure the opportunity for staff to access family friendly policies, including but not limited to Blended Working, Shorter Working Year, Work-Sharing, & Career Break along with the various types of statutory leave, including but not limited to Annual leave, Sick Leave, Maternity Leave, Paternity Leave & Adoptive Leave.	Q1 2026
		TJ	2. Develop and support staff engagement forums, communities of practice and other appropriate communication and engagement methods to ensure greater connectivity, partnership working and alignment with service improvements across the organisation.	Q4 2026
		TJ	3. To support modern work practices and policies to remain a competitive employer of choice.	Q4 2026
		TJ	4. Create improved employee experiences as a core element of an empowered and engaged workforce by creating a sense of wellbeing and work-life balance (e.g. Blended Working, Work Sharing), helping people to find purpose and meaning in their work and supporting personal and team growth and development.	Q4 2026
		TJ	5. Consult with all staff on experiences of Equality, Diversity and Inclusion with the view to developing an Equality, Diversity and Inclusion strategy and statement of principles.	Q1 2026

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		TJ	6. Explore DEI workplace accreditation and provide training to staff to upskill in this area.	Q1 2026
		TJ	7. Propose, plan and implement a number of education and awareness events to highlight diversity and inclusion themes to foster an open, positive, inclusive, and supportive workplace culture.	Q4 2026
		TJ	8. Implement and communicate relevant advice provided by DPENDR, Public Health Guidance; and Health and Safety advice to support safe and productive working environments for all including home, office and blended working.	Q4 2026
		TJ	9. Define and disseminate shared systems across the relevant pillars which underpin organisational values.	Q4 2026

Related Risks in the 2026 Risk Register:

Strategic Goal 4				
Develop a corporate identity grounded in the principles of operational excellence, responsiveness and innovation with best practice in governance				
No	Objective	Leader	Actions	Timeline
DE	Develop and embed a Total Quality Management System (TQM) to ensure coherent and co-	AB	1. Develop and implement TQM processes and systems across pillars with associated behaviour related indicators (including NEXUS driven process mapping exercises).	Ongoing through 2026 until December 2026
		HW	2. Implement processes developed under a TQM Management system.	Q1 2026 SNA Q2 2026 SET

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	ordinated delivery of organisational services	AB	3. Review outcome of systems and implement change as necessary.	Ongoing through 2026 and will feed into / complement business process mapping exercises
4.2	Create and implement an NCSE Communication and Branding Strategy to develop and embed a unified corporate identity of service with stakeholders	AT	1. Define, design and implement a Communication and Branding strategy and systems and communicate to stakeholders and staff.	Q1 2026 in alignment with launch of new website
		AT	2. Respond to media and parliamentary queries.	Dec 2026
4.3	Develop an ICT and Data Management Strategy to inform effective planning and reporting requirements for the needs of the NCSE and external stakeholders	AB	1. Implement ICT/ Cloud Strategy (through activities identified in the Strategy).	Throughout 2026 until December 2026.
		AB	2. Implement Data Strategy (through activities identified in the Strategy).	Throughout 2026 until December 2026.
		AB	3. Initiate a dedicated ICT work plan on an annual basis which centres on projects that support accessibility, reporting and information management.	January 2026 (Informed by above strategies)
		AB	4. AWS Pilot- Testing cloud capabilities ahead of NEXUS system.	Throughout 2026 until December 2026.
		AB	5. Develop website Portals.	Commence January 2026 with Parent Notify and SNA

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				Redeployment– deliverQ1- Q2. Other Portals to follow in Q3.
		AB	6. Optimise current infrastructure (particularly SEAS).	Dec 2026
		AB	7. Draft Business Case for new system – SMT, Council and OGCIO.	Jan 2026
		AB	8. Commence the systems replacement project (NEXUS).	Dec 2026
4.4	Ensure compliance with governance, administrative, financial and legal legislation and guidance to optimise efficiencies and continue to meet all statutory requirements.	JD	1. Provide on-going support to the operations of the Council.	Dec 2026
		JD	2. Work with the DEY to prepare for establishment of a new Council for inaugural meeting in 2027.	Dec 2026
		JD	3. Develop a new Corporate Governance Guide.	Dec 2026
		AT	4. Provide relevant legal support and information in consultation with external bodies.	Q2 2026

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		TJ	5. Ensure implementation of and compliance with the Policies and Procedures relevant to HR work practice.	Dec 2026
		JD	6. Review and ensure compliance with the Code of Practice for the Governance of State Bodies and other key governance, administrative, financial and legal legislation and guidance to ensure the NCSE upholds all statutory requirements.	Dec 2026
		JD	7. Develop a new Corporate Procurement Plan 2027-2029	Dec 2026
		JD	8. Develop a new NCSE Statement of Strategy 2027- 2030.	Dec 2026
		TJ	9. Review and ensure compliance with the Code of Practice for the Governance of State Bodies relevant to HR work area to ensure the NCSE upholds applicable statutory requirements.	Dec 2026
		JD	10. Ensure implementation of and compliance with the Performance Delivery Agreement actions and oversee timely reporting on business goals as per the Statement of Strategy and work plans.	Dec 2026
		JD	11. Agree a new PDA with the DEY.	Spring 2026
Related Risks in the 2026 Risk Register:				

APPENDIX 10: Performance Delivery Agreement



An Roinn Oideachais
Department of Education



An Chomhairle Náisiúnta
um Oideachas Speisialta
National Council
for Special Education

Performance Delivery Agreement

Department of Education
and
The National Council for Special Education

2025

Prepared by:

Special Education Section

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4. INTRODUCTION AND CONTEXT

4.1 Purpose and Scope of the Agreement

The Oversight Agreement 2025-2027 and this Performance Delivery Agreement (PDA) act as a performance contract between the Department of Education (referred to as ‘the Department’) and the National Council for Special Education (referred to as ‘the NCSE’).

This agreement will:

- Provide clarity on the strategic and operational aspects of the organisations’ relationship.
- Provide a basis and framework for the delivery of high-quality services and agreed levels of performance.
- Facilitate high levels of governance within the NCSE in line with best practice.
- Provide structured arrangements for communications, reporting and liaison between the organisations.
- Facilitate engagement and co-operation between the organisations.

The purpose of the agreement is to:

- Set out a management and accountability framework, in which an agreed level of performance/service is formalised.
- Specify the level of service to be delivered during the year between the Department and the NCSE. This is to ensure that resources are used in an efficient and cost-effective manner to support the delivery of high-quality education for children and young people with special educational needs.
- Support specific high-level goals and objectives of the Department and the NCSE and sets out a number of targets for the NCSE in line with the NCSE’s Statement of Strategy and work plan, as set out in the oversight agreement.
- Define the outcome indicators on which the performance of the NCSE shall be measured.
- Set out how the Department will support the NCSE in the delivery of outcomes and specify the means by which the Department shall provide the necessary resources to the NCSE to enable them to achieve their targets.

This Agreement supersedes all previous Performance Delivery Agreement.

To the greatest extent possible, this Agreement has been developed in accordance with applicable statutory provisions, relevant national strategies and Government policies, the Public Spending Code published by the Department of Public Expenditure and Reform, the revised Code of Practice for the Governance of State Bodies effective from 1st September 2016, Exchequer funding guidance protocols as laid down by D/PER and the Department’s Forbairt Annual Statement of Priorities for Education and the NCSE Statement of Strategy 2023-2026. However, this agreement remains a dynamic document and subject to modification in line with changes in the wider public sector.

This Agreement is not a legally binding agreement nor a contract and is not intended to limit or curtail the undertaking or implementation of measures / actions or the adoption of policies that serve the best interest of both bodies and accord with statutory responsibilities. This agreement does not look to replace the statutory functions of the Council as set out in the EPSEN Act 2004 or the strategic role of the NCSE Council. It is not exhaustive in its identification of roles and responsibilities, nor does it seek to supersede existing working arrangements between the bodies where such relations serve the best interests of all concerned.

Both parties to this Agreement will ensure that Department and NCSE staff involved in the progression of the delivery of special educational needs supports to schools are familiar with the contents of this Agreement and comply with its requirements. Interaction and engagement between the two bodies shall be conducted in accordance with the principles and provisions of this Agreement. The Agreement acknowledges that the EPSEN Act 2004 sets out other stakeholders that the NCSE works with and therefore does not look to manage, but to support these relationships.

In carrying out its duties and obligations under this PDA agreement, the NCSE shall at all times operate in accordance with such policies, in relation to the education of children with special educational needs, as formulated by the Minister from time to time. Should any situation arise where clarification is required on the implementation of such policies, the NCSE should seek guidance from the department on the interpretation of policy.

4.2 Duration of the Agreement

This Agreement is valid from 1st January to 31st December 2025. The agreement will be reviewed on an annual basis.

At the agreement of both the Department and the NCSE, the duration of this Agreement may be extended to enable its successor document to be agreed. The timeframe for such agreement will factor in the need for the NCSE Council to review and approve any such extension.

The content of this Agreement may be amended or modified as required provided mutual agreement is obtained from both parties.

4.3 Flexibility and Amendment of Targets

Both parties recognise that it may become necessary to change, modify, add to or otherwise alter, agreed performance targets during the course of this agreement, due to unforeseen circumstances. A necessity for amendments may be prompted by changes in e.g., legislation, government/ministerial priorities or policies, prevailing operating circumstances and/or broader political economic, financial or related priorities.

Where amendments become necessary, both parties will engage in meaningful and timely consultations. Such consultation will include consideration of any increase or reduction in effort required to achieve amended targets and any related impact on total output requirements. In the course of all consultations, the Department will be cognisant of the resources required by the NCSE to deliver priorities or the need to deprioritise some objectives if additional delivery requirements emerge. The Department also acknowledges that there may be co-dependencies in some instances where the delivery of objectives also requires the commitment of other stakeholder agencies. At all times, the NCSE is working with all stakeholders in delivering the Government's objectives for provision of supports to children with special educational needs.

4.4 Reporting and Liaison Structures

- Both parties recognise the importance of regular meetings and ongoing dialogue. In that context, the following liaison arrangements are agreed: In addition to ongoing regular dialogue between management in relevant areas of responsibility in the two organisations, Special Education Section Officials shall meet members of senior management within the relevant areas of responsibility in the NCSE on a quarterly basis. The purpose of these meetings is to discuss progress and issues relating to supporting schools to enable students with special educational needs achieve better outcomes and ensure a range of educational placement options are available.
- Special Education Section officials, up to and including PO or equivalent level typically, and the Principal Officer, NCSE with responsibility for Corporate Governance, shall meet bi-annually, to coincide with the receipt of bi-annual progress reports, over the course of the year. At these meetings, progress on the implementation of the Goals and Actions outlined in the Agreement, including governance, management/financial control and any issues arising in relation to the operation of this Performance Delivery Agreement will be discussed.
- To review the progress on the services outlined in this Agreement, the following schedule of meetings has been agreed with the final meeting reviewing the overall performance and agreeing the priorities for the following year.

Date	Department Senior Officials & NCSE Senior Management	Department Officials up to P.O.& NCSE Governance Managers	Purpose
March	Thursday 26/03/2025		2025 PDA Agreement Review
May	Thursday 22/05/2025		Progress, Program Implementation & operations.
June		Wednesday 18/06/2025	Governance Review
September	Thursday 11/09/2025		Progress, Program Implementation & operations.
October		Thursday 16/10/2025	Governance Review
December	Tuesday 9/12/2025		PDA 2026 & Performance Review.

If required, appropriate attendees may attend on behalf of, or in addition to, the officials outlined above, and prior notice will be given in such cases.

4.5 Oversight Agreement

There is an Oversight Agreement in place between the Department and the NCSE, which is valid from 1st January 2025 to the 31st of December 2027 and will be reviewed annually – unless it is extended at the mutual agreement of the Department and the NCSE. There is a commitment between the Department and the NCSE to comply with the Oversight Agreement. The Performance Delivery Agreement operates within the parameters of the Oversight Agreement.

Corporate Governance and Accountability (4.3 Oversight Agreement 2025 – 2027)

State bodies should serve the interests of Government and pursue value for money in their endeavours, including managing risk appropriately. These values are underpinned by the Code of Practice for Governance of State Bodies and in that context, the NCSE agrees to comply with the Code of Practice for Governance of State Bodies as revised in September 2016. Should supplementary governance criteria be rolled out by D/PER, the NCSE, where appropriate, will work to comply with those aspects of new governance regulations that are appropriate to the remit of the NCSE.

2. MUTUAL COMMITMENTS

Both parties are committed to the promotion of partnership, responsiveness and mutual co-operation in their ongoing interactions. Both parties agree to consult and to keep each other fully apprised on all matters of mutual relevance. This is to be underpinned by a “no surprises” approach to matters of mutual concern.

Both parties undertake to ensure that no unnecessary delays will arise in respect of decision making, responses to correspondence, information requests or related matters. In relation to parliamentary questions or other parliamentary business, the NCSE will provide appropriate material within the specified timeline. The NCSE will be the point of contact for all such requests through oireachtasqueries@ncse.ie.

The NCSE will advise and keep the Department up to date as regards opportunities or risks associated with the development informally and formally via the Early Warning Report on a quarterly basis. Both parties commit to keep each other fully apprised and updated on any emerging issues or planned public announcements, by ensuring that there is prior consultation on draft reports in advance of final approval or publication.

Both parties commit to putting in place urgent communications arrangements between the NCSE and the Department and vice versa, should a significant issue arise. In addition, the Department shall inform the NCSE of any media contact and enquiries relevant to the work of the NCSE, and likewise the NCSE will keep the Department informed.

The Department and the NCSE shall ensure that there is a process of open and regular communication and cooperation between them at all levels. In relation to announcements for newly sanctioned special classes, the NCSE shall ensure that an agreed communications protocol will be followed when informing the Department and relevant Ministers.

The Department will be cognisant of the demands placed on the NCSE in delivering the service commitments set out in this Performance Delivery Agreement and will support the NSCE in its endeavours wherever practicable.

3. INPUTS

The Department is responsible for determining the overall allocation of funding to the NCSE, while the NCSE is responsible for the allocation and managing of funding received in respect of its current expenditure.

The funding is carried out in accordance with public financial procedures, which must be adhered to, and which provide an important overarching framework in relation to the management of public funding provided to bodies delivering services not administered directly by Government Departments and deal, inter alia, with the funding of bodies by instalments, the avoidance of over-issues of funds and the recovery of excess payments.

Being cognisant of its relevant Goals, Actions and Targets, the NCSE is responsible for the allocation of its current expenditure within agreed budgetary parameters and delegated sanction. The expenditure of the budget allocated must be approved by Council. The NCSE commits to the allocation of this funding in a fair and transparent manner and to informing the Department of the necessary spend. The NCSE commits to providing a breakdown of spend in an accurate and timely manner for all its expenditure and a breakdown of its expenditure by pay and non-pay.

3.1 Annual Confirmations/Commitments Required by the Department

- The NCSE should confirm compliance with the Department of Public Expenditure and Reform's Circular 13/2014, which offers guidance in regard to Exchequer grant disbursement.
- The NCSE should confirm compliance with Circular 09/2024 – Reporting on the Use of Centralised Procurement Arrangements. Where public bodies/aegis bodies do not utilise centralised procurement arrangements they should be in a position to provide a value for money justification.
- The NCSE should also confirm compliance with other relevant financial requirements/procedures/circulars/regulations/legislation as set down from time to time (to include pension issues also),
- Where appropriate, adhere to the requirements of the terms of the in force delegated sanction arrangements concerning staffing of the body.
- A commitment should be received by the department in writing that the NCSE will comply with all relevant public financial procedures and legislation including adherence to key areas which include but are not limited to public procurement, taxation legislation, remuneration policy, employment and pension legislation, prompt payment of accounts and customer service in addition and all other legislation relevant to the underpinning of those bodies in receipt of Exchequer funding. The NCSE will ensure that proper accounts are kept and are available for audit by the relevant External Auditor.
- Each government minister is accountable to Dáil Éireann for Government policy in respect of the State bodies under the aegis of his or her department. It is in the public interest that bodies funded by the State have appropriate systems in place for the provision of information regarding their operations to Oireachtas members in their capacity as parliamentarians and public representatives. Therefore, each state body should comply with the Protocol for the Provision of Information to Members of the Oireachtas by State Bodies under the Aegis of Government Departments, as set out in DPENDR circular 25/2016.

The Board of the National Council for Special Education must approve an annual plan and/or budget and should formally undertake an evaluation of actual performance by reference to the plan and/or budget on an annual basis. The body's annual plan/budget should be reflected in the Annual Report and reported on to the Department officials.

The NCSE should commit to implementing an internal system to monitor performance against the Oversight Agreement and the Performance Delivery Agreement. The outcome of these monitoring arrangements should

be reported to the Department at the regular meetings between the Department and the body and/or in another format on a regular basis.

3.2 2022 Protected Disclosures Amendment Act

The NCSE are reminded of the Protected Disclosures (Amendment) Act 2022 which widened the scope of the Amendment Act w.e.f.1 January 2023.

Link to DPER Guidance document: [gov - Protected Disclosures Act: Information for Citizens and Public Bodies \(www.gov.ie\)](http://www.gov.ie/en/publication/1abe5-how-to-calculate-the-gender-pay-gap-metrics-guidance-note/)

3.3 Reporting on Gender Pay Gap

The Gender Pay Gap Information Act 2021 introduced the legislative basis for gender pay gap reporting in Ireland. The Act requires organisations to report on their hourly gender pay gap across a range of metrics. The reporting obligations apply to all relevant employers, including those in the private sector, public sector and the community and voluntary sector. The Department of Children, Equality, Disability, Integration and Youth has published guidance for employers on how gender pay gap calculations should be made and it is available here – <https://www.gov.ie/en/publication/1abe5-how-to-calculate-the-gender-pay-gap-metrics-guidance-note/>

The gender pay gap information must be published on the employer's website or in some other way in a manner that is accessible to all its employees and to the public, and for a period of at least three years beginning with the date of publication.

The number of employees in the organisation will determine when they are required to report on the gender pay gap in the organisation:

- 250+ employees reporting required with effect from 2022.
- 150+ employees reporting required with effect from 2024.
- 50+ employees reporting required with effect from 2025.

3.4 NCSE Budget

2025 NCSE funding	Values allocated and to be profiled January to December for monthly returns.
Core Pay	€21,753,000
Educational Therapy Support Service (ETSS)/ISTP Pay	€2,440,000
Pay	€24,193,000
Core Non-pay €8.643m (Less €86k 2024 OGCI0)	
2025 Additionality	€9,807,000
<ul style="list-style-type: none"> • NCSE Behaviour Management Training Programme: €300k • Senior Cycle Level 1 and Level 2 Learning Programmes: €450k • Provision for increased costs in the new contract for SNA Training: €500k 	
ETSS/ISTP Non-Pay	€2,323,615
Further Expansion of Educational Therapy Support Service (ETSS)	€1,000,000
Non-Pay	€13,130,615
TOTAL NCSE PROVISION	€37,323,615
Visiting Teachers Office Accommodation	€39,000
4 Whole Time Equivalent NEPS Posts (ETSS/ISTP)	€282,385
Non-pay retained by Department	€321,385
Total Allocation	€37,645,000
TOTAL SUBHEAD ALLOCATION	
Pay	€24,193,000
Non-Pay	€13,452,000
	€37,645,000

3.5 NCSE Staff

Being cognisant of its relevant Goals, Actions and Targets, the NCSE is responsible for the allocation of its current expenditure within agreed budgetary parameters and delegated sanction. The NCSE commits to the allocation of this funding in a fair and transparent manner and to informing the Department of the necessary spend. The NCSE commits to providing a breakdown of spend in an accurate and timely manner for all its expenditure and a breakdown of its expenditure by pay and non-pay.

Grade	Staff in post wef 1 Jan 2025 (to be updated at EOY)	Staff Funded wef 1 Jan 2025
Civil Servants - administrative		
Chief Executive	1	1
Principal	4	5
Assistant Principal	11	12
Higher Executive Officer	17	12
Executive Officer	25	19
Administrative Officer	1	1
Clerical Officer	40	18
Temporary Clerical Officer	6	0
Services Officer	1	0
Sub-total	106	68
Civil Servants – professional/technical		
Architect	0	1
National Co-ordinators	2	1
National Development Leads	4	8
Specialist / Practice Lead	12	6
Educational Technologist	1	0
Team Manager	21	21
Comh. T na Gaeilge	1	0
SENO	120	120
School Therapists	17	44
ISL Tutors & SCS	5	20
Sub-total	182	221
Total Civil Service Staff	288	289
Seconded/Permanent Teaching staff		
Advisors	79	104
Advisors (Civil Servants)		
Visiting Teachers	50	43
Sub-total	129	147
Total	417	436

BREAKDOWN OF HIGHER DUTY POSITIONS AT 1.1.2025

No of Staff	Substantive Grade	HD Grade currently being paid
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HEO	Assistant Principal	1
SENO	Team Manager	2

4 PERFORMANCE MEASUREMENTS AND SERVICE LEVEL COMMITMENTS

4.1 NCSE Quality Service Standards

The NCSE Quality Service Standards for the SENO service revolve around standards of service for: New provision, School Visits, Child Progress Monitoring Instances, Special Needs Assistants, SET teachers, Families, Customer Service, Advisor and Professional learning and Assessment of Need.

These Quality Service Standards will be a regular agenda item and will be monitored through the established governance, operational and performance review meetings between the Department and the NCSE. Alongside this, the NCSE will complete and submit reports to the department on key service delivery metrics which are set out in the template under Appendix 2. These service delivery metrics can be subject to change in line with evolving policy, strategy and priorities.

The Quality Service Standards are delivered within a Total Quality Management framework, with personnel performance being aligned to Civil Service PMDS systems. These service standards will be accompanied by a dedicated Induction programme and Continuous Development Program for each staff cohort, including SENOs, Team Managers & administrative grades, with a view to providing effective services and to pursue innovation and growth.

4.2 High Level Key Performance Indicators

This section specifies the high-level performance indicators and more detailed outputs/ service level commitments, in line with the DoE Statement of Strategy, Action Plan for Education and the NCSE Statement of Strategy 2023 - 2026. The department and the NCSE acknowledge that the performance measures listed below are part of a living document and as urgent issues arise, the work programme could be subject to change following collaboration between the department and NCSE.

Outputs	NCSE Actions	Key Performance Indicator	Timeframe
1. Policy advice on "An Inclusive Education for an Inclusive Society"			

<p>Support the implementation of recommendations arising from policy advice on special schools and classes.</p>	<p>1.1</p>	<p>Support implementation.</p>	<p>NCSE to collaborate with the department and education stakeholders. Partnership with stakeholders at all levels of the system will be required in order to set and progressively achieve the objective of an inclusive school system.</p>	<p>Ongoing</p>
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2. Special and Mainstream Schools and Special Classes

Outputs	NCSE Actions	Key Performance Indicator	Timeframe
<p>Identify the need for and plan for sufficient special class places in primary schools for students with SEN.</p>	<p>2.1 Plan for, and establish as appropriate, primary special classes for 2025/26 and future school years utilising forecasts, available data on demand, data on special class leavers, as well as data on available school accommodation capacity. Planning should aim to meet special class place needs within a reasonable distance, to maximize available accommodation capacity, and to allow schools an appropriate lead-in time for the establishment of new classes. Due to pressure on capital funding and falling demographics at primary it is important to minimise any need for modular accommodation and to maximise the use of existing vacant places in classes.</p>	<p>Children requiring a special class at primary level have one available to them within a reasonable distance.</p>	<p>Q3, 2025</p>

	<p>2.1.1 Publication and notification of a new and agreed staffing appeals process for special schools in tandem with the confirmation of staffing allocations to schools (1 Apr 2025).</p>	<p>Earlier notification of staffing allocations for special schools to allow for earlier recruitment and clearer consistent process for processing appeals.</p>	<p>Q 1, 2025</p>
<p>Identify the need for and plan for sufficient special class places in post primary schools for students with SEN.</p>	<p>2.2 Plan for, and establish as appropriate, post primary special classes for 2025/26 and future school years utilising forecasts, available data on demand, data on special class leavers, as well as data on available school accommodation capacity. Planning should aim to make special class provision across all post primary schools by 2025 (with a focus on larger towns for 2026), to maximize available accommodation capacity, and to allow schools an appropriate lead-in time for the establishment of new classes.</p>	<p>Children requiring a special class at post-primary have one available to them within a reasonable distance.</p>	<p>Q 3, 2025</p>

<p>Identify the need for and plan for sufficient special school places for students with SEN.</p>	<p>2.3 Plan for, and establish as appropriate, additional special school place provision for 2025/26 and future school years utilising forecasts, available data on demand, data on special school leavers, as well as data on available school accommodation capacity. Support the establishment of new special schools through close engagement with school patron bodies and the Department. Support continuous review of special school designations in collaboration with school management to ensure each special school designation appropriately caters for the cohort of learner needs in its locality and provide appropriate training.</p>	<p>Children known to the NCSE requiring a special school place have one available to them within a reasonable distance. NCSE to play a key role in the working groups set up to support the establishment of new special schools.</p>	<p>Q3, 2025</p>
	<p>2.3.1 NCSE to support the planned transition of schools under the patronage of Autism Ireland and Saplings to new patrons, including through the progression of options to address and transition specific behaviour supports in these schools.</p>	<p>New proposal on the BA posts in ABA schools agreed with school patrons and schools supported to transfer patronage.</p>	<p>Q 4 2025</p>
<p>Outputs</p>	<p>NCSE Actions</p>	<p>Key Performance Indicator</p>	<p>Timeframe</p>

<p>Provide an annual update of the long-term forecast for special classes to the Department.</p>	<p>2.4</p>	<p>Update the long-term forecast based on new prevalence rates and historical special class enrolment figures. Analyse where vacant special class places are arising and how best to maximise their use at local level.</p>	<p>Continue to review and adapt medium to longer term forecasts of the level of need for special class and special school places.</p>	<p>Ongoing</p>
<p>Continue to forward plan for special school requirements (forecast) for the short- to medium-term, including particular requirements for additional provision for 2025/26 and 2026/27.</p>	<p>2.5</p>	<p>Work with the Department to develop and review forecasting model to estimate the need for special school places over the next 3 years.</p>		
<p>Provide timely and accurate data on demand for special class and special school places to support the Department in providing any necessary building solution for schools. Utilise the new ArcGIS system to the greatest extent possible to track new special class provision.</p>	<p>2.6</p>	<p>Regular updates provided from NCSE regional teams on demand for special class and special school places, classes sanctioned and classes in negotiation. Targeted approach to following up on key targets agreed following Department meetings with NCSE regional teams.</p>	<p>Timely and accurate updates from NCSE provided on a weekly basis as part of forward planning of special education provision. New buildings officer to work closely with the departments Planning and Building Unit on the forward planning of new special classes and special school accommodation.</p>	<p>Ongoing</p>

Outputs	NCSE Actions	Key Performance Indicator	Timeframe
Development of an agreed communications protocol to be followed regarding announcements of the allocation of additional special education resources for schools.	2.7 NCSE to work with the department in the preparation of an agreed communications protocol between the NCSE, the Department and relevant Ministers, surrounding the allocation of additional special education resources for schools.	Production of agreed communications protocol by Q2 2025.	Q 2, 2025
	2.8 Support schools to implement the terms of the revised circular relating to reviews of placement in special classes.	NCSE to gather examples of students supported to progress from special class placements to mainstream placements with appropriate support.	Ongoing
Use of Section 67 designation power where relevant.	2.9 Use new power in accordance with legislation, guidance to schools and internal guidelines.	Use S67 as appropriate and in a timely manner.	Ongoing
Use of Section 37a designation power where relevant.	2.10.1 Use new power in accordance with legislation, guidance to schools and internal guidelines.	Use S37A as appropriate and in a timely manner to allow additional capacity to be provided where necessary for the 2025/2026 school year.	Ongoing
	2.10.2	Engage and support NEPs who are progressing work on the development of a framework of education-based indicators to determine access to special school placements.	Q 2, 2025
Special schools notified of staffing allocation in a timely manner to allow appropriate staffing to be in place in special schools for September 2025.	2.11 Review and confirm the appropriate staffing on a timely basis annually. Engage with the Department on a review of how special schools are resourced and the introduction of a staffing appeal mechanism for special schools. Work with the Department to allocate the new provision of post-	Staffing allocations confirmed to the Dept and to schools. The allocation statement will confirm the full staffing profile for the school. Any adjustments to the post-primary co-operation hours will be included also. This profile will also be published on the NCSE website.	Q 1, 2025

		primary teaching hours to special schools.		
Outputs	NCSE Actions	Key Performance Indicator	Timeframe	
	2.11.1	Commence a review of staffing in hospital schools and schools attached to CAMHS Units with a designated SENO identified for each of these schools.	Updated staffing allocations provided to hospital and CAMHS schools.	Q 2, 2025
Assist in addressing a range of issues impacting special schools as identified during workshops held by the Department and through engagement with NABMSE and other education partners.	2.12	NCSE engage as members of the new working group and develop appropriate responses to assist in addressing a range of specific issues facing special schools as identified in the Special School Action Plan.	A plan to address outstanding or new actions arising from a review of the implementation of the Special School Action Plan (review in Q1 2025) is agreed and monitored throughout 2025.	Ongoing
	2.12.1	Input into senior cycle working groups and Oide supports for new senior cycle.		
Section 29 -The NCSE are to provide a response in every instance where a child with SEN is engaged in the Section 29 process.	2.13	As the section 29 guidelines are drafted, there is no option for the Department to comment on cases so in effect the only voice to outline the myriad of supports available for these children is through the NCSE engagement. The	NCSE provides an update in all S29 appeals as required and attends oral hearings where required.	Ongoing

	<p>NCSE are asked to develop and action a mechanism to allow them to provide a response in all instances where notified of a child with SEN is engaged in the Section 29 process.</p>		
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Outputs	NCSE Actions	Key Performance Indicator	Timeframe
	<p>2.13.1 Provide support to patrons and school management with the development and review of their admission policies, providing clarity on the relevant designation and selection criteria requirements/provisions and other admission related matters as required.</p>	<p>NCSE provide advice to schools establishing new admission policies or adapting existing policies for special schools in accordance with admissions legislation and regulations.</p>	<p>Q 2, 2025</p>
	<p>2.14 Code of Behaviour: NCSE engage with other support services re early warning system for students at threat of expulsion.</p>	<p>Implementation and coordination of an early warning system for students at threat of expulsion.</p>	<p>Ongoing</p>
<p>An agreed process for reporting instances of restraint in schools.</p>	<p>2.15 Provide timely and accurate data to the DoE on students who have been subject to restraint practices in schools.</p>	<p>Quarterly reports provided to the DE on recorded incidents of restraint and engagement with DE on relevant supports and training where a need has been demonstrated via the recording process.</p>	<p>Ongoing</p>

	2.16	Engage with the DE and D/CEDIY to review the various supports available to pre-school children with SEN - Home tuition, Early Childhood Care and Education (ECCE) & the Access and Inclusion Model (AIM), early intervention classes etc. Complete work on the development of a data sharing agreement with the D/CEDIY.	Clarity on the drivers of demand for segregated provision in early years and NCSE provided with information on individual children accessing the highest level of AIM supports.	Q 3, 2025
	2.17	Report on the new common application trial and consider how a similar process could be provided in other areas. Continue to engage as members of the new Dublin 15 Taskforce and work to implement recommendations from the group.	NCSE to continue to play a key role in the work of the taskforce and contribute to the report of the group to be completed in April 2025.	Q 2, 2025
Outputs		NCSE Actions	Key Performance Indicator	Timeframe
	2.18	Commence a review in consultation with the department of all standard operating procedures relating to the allocation of or review of resources to schools.	Agreed position between DE and NCSE re operating procedures, particularly in relation to whether professional reports are required or not to access certain supports.	Q 1, 2025
3. EPSEN Act				
Engage in the EPSEN Act review	3.1	Participate in the EPSEN Act review on the Steering group and working group, in particular the implementation of recommendations from the final report.	Engage with implementation as required.	Ongoing
4. Special Education Teacher Allocation Model				
Support the SET Model Review Project and any future phases arising there from.	4.1	Attendance and participation in work streams	Attendance and input	Ongoing

Continuation of streamline review process arising from revised SET model.	4.2	NCSE reviews completed.	All reviews completed and schools advised of their revised allocation as appropriate.	Q2, 2025
5. Special Needs Assistants (SNAs) - Allocations				
Support the development of new model for allocating Special Needs Assistants (SNAs) to mainstream primary and post primary schools for students in mainstream classes as requested by Special Education Unit.	5.1	Maintain existing processes to support schools.	Schools receive any change in allocations in a timely manner.	Ongoing
Inform schools of their Special Needs Assistant (SNA) allocation before the end of the school year (mainstream, special schools and special class SNA allocations).	5.2	Inform schools of their SNA allocation for September 2025	Schools informed of their allocation.	Q 2, 2025
Outputs	NCSE Actions		Key Performance Indicator	Timeframe
Implement the appeals process and the process to conduct reviews for schools in relation to the SNA allocations.	5.3	Appeals process and needs review process is implemented for SNA allocation, including for schools to be potentially reduced in their SNA allocation.	Appeals and Reviews conducted, and schools notified of outcomes.	Ongoing
6. Special Needs Assistants (SNAs) - Workforce Development Unit				
Provide appropriate input to policy development on the SNA service.	6.1	Share information and contribute to policy development on the SNA service.	Timely communication of NCSE input to policy development on the SNA service.	Ongoing
Participation in the SNA Workforce Development Plan (SNAWDP) Steering Group and	6.2	Attend and engage in Steering and working group meetings and decision making as required.	Attend and engage in Steering and working group meetings and decision making as required.	Q 4, 2025

associated Working Groups.			
Manage the extended contract or the Diploma in Inclusive School Support for SNAs.	6.3	Regular updates and collaboration with DE on progress with the contract for extension of the SNA Diploma Course.	Continued engagement on the management of the extended contract. Q 3, 2025
Communication and collaboration with DE in relation to future rollout of the Diploma in Inclusive Support for SNAs.	6.4	Collaboration with DE and with ATU St. Angela's in relation to the future rollout of the Diploma in Inclusive Support for SNAs.	Evaluation of tender submissions and subject to the procurement process, contract award and management. Q 4, 2025
Respond to requests from Special Education section to engage with schools where challenges arise regarding the use and deployment of SNA resources.	6.5	School visits by SENO and review of SNA allocations	Timely school visits to review SNA allocations. Ongoing
Deliver a SNA redeployment scheme to facilitate the redeployment of eligible SNAs from schools with staffing in excess of the approved allocation.	6.6	Collaboration on the design of the SNA redeployment scheme and delivery of a scheme for 2025/2026 school year	SNA Redeployment scheme delivered in 2025/2026 school year. Q 3, 2025

Outputs	NCSE Actions	Key Performance Indicator	Timeframe
7. Disability Act			
Regularly review the process required to assist the HSE in their Assessment of Need (AON) process in the context of completion of the report of education needs to be considered by the HSE AO when compiling the AON Report.	7.1 Implement the processes required for each referral cohort in order to assist the HSE in their Assessment of Need process including nomination of the appropriate person to complete the report of education needs across settings and for children and young person's not attending formal settings.	Substantial progress is evident in addressing the backlog of AON cases. Any litigation arising from AON addressed in a timely manner in cooperation and collaboration with the DoE.	Ongoing

Support range of settings where required to complete the assessment of need form.	7.2	Provide support and assistance to schools to ensure that the Assessment of Need Forms are completed within the times laid out in legislation.	Dedicated advisor and admin support team assigned to provide ongoing support. With a full suite of supports available to be deployed to aid in clearing backlog and ongoing referrals. Establishment of suitably qualified persons to complete out of setting referrals.	Q 1, 2025
	7.3	Expand cohort of Advisors and administrative supports capable of supporting AON processes, through additional training relevant to AON support.	Substantial progress is evident in addressing the backlog of AON cases. Any litigation arising from AON addressed in a timely manner in cooperation and collaboration with the DE.	Ongoing

8. Irish Sign Language (ISL) Scheme

Specialist Classroom Support (SCS)	8.1	Assist in the review of phase 1 of the scheme with a view to completing the review in Q 1 and aid discussion on the potential update to the criteria in the circular.	ISL SCS in relevant schools to support pupils.	Q 1, 2025
Recruitment of ISL SCS	8.2	Enhance the recruitment process for ISL SCS.	Continue to recruit ISL SCS advisors to meet identified requirements for September 2025.	Q 3, 2025
Recruitment of ISL Adviser	8.3	Enhance the recruitment process for ISL SCS.	Continue to recruit ISL SCS advisors to meet identified requirements for September 2025.	Q 3, 2025

Outputs	NCSE Actions	Key Performance Indicator	Timeframe
Report on study of outcomes for children who are deaf/HH or Blind/VI.	8.4	Complete study undertaken by VT service of outcomes for children and young people who are deaf/hard of hearing or blind/visually impaired.	Submit to DE. Q 1, 2025
9. Summer Programme			
Support the development of the Summer Programme.	9.1	Develop resources and initiatives to support the Summer Programme.	Publication of resources for Summer Programme 2025. Engage with the development of a revised 2025 scheme. Ongoing

	9.2	Assist with proposals for the implementation of the development of a revised Summer Education Programme Scheme and associated training.	Attendance as required at meetings regarding the development of the scheme and associated training.	Ongoing
10. Home Tuition Scheme				
Ensuring students who are on Home Tuition can transition to special classes or special school places.	10.1	Identify where school places are available for children who are currently under the Home Tuition scheme to ensure that these children transition into the available Special Class or Special School places.	Children who are availing of the Home Tuition Scheme while requiring a special class or special school place have one available to them within a reasonable distance.	Ongoing
Develop a protocol with Special Education Section on the monitoring of students on Home Tuition.	10.2	To effectively monitor students on Home Tuition.	Protocol and monitoring of Home Tuition cases are in place.	Ongoing
11. Assistive Technology Scheme				
Ensure cases and data are managed in a timely manner.	11.1	Application process in line with current policy, appropriately processed and responded to in a timely manner.	Ensure cases are supported and managed in a timely manner.	Ongoing
	11.2	Participate in review of scheme.	Attendance as required at meetings regarding the development of the scheme and associated training.	Ongoing
	11.3	Manage at a local level.	Data is collected on each of the schemes.	Ongoing
Outputs		NCSE Actions	Key Performance Indicator	Timeframe
12. School Transport Scheme				
Support the rollout of the recommendations from the review of school transport scheme.	12.1	Participate in working groups to assist in the implementation of the school transport reviews recommendations.	Agreed recommendations from the review of the scheme developed in conjunction with other working group members.	Ongoing
Provide appropriate input with school transport applications for children with	12.2	Continue to process applications for school transport for children with special educational needs	Timely communication with schools and parents ensuring school transport applications are submitted at	Ongoing

special educational needs.		and work with School Transport Section regarding same.	the earliest possible stage. To ensure that school transport is made available to all students as required in a timely manner.	
13. Strategic Planning of NCSE				
Expansion of NCSE	13.1	Implement recruitment plan for any further additional staff resources.	Continue recruitment and training programme for newly recruited sanctioned staff.	Ongoing
NCSE Website	13.2	Improvement of content, presentation and the availability of updated information on the NCSE website.	Updated and accurate information available for parents, children, schools, teachers, snas and other stakeholders presented to the highest accessibility standards, (WCAG directive compliance)	Ongoing
Research Programme	13.3	Conduct and commission research and provide an assessment of the implications of that research and the practical implementation of research findings where relevant.	Timely delivery of commissioned research reports.	Ongoing
Oversee the Consultative Forum.	13.4	Consultative forum is to be maintained and supported in accordance with Section 22 of the EPSEN act.	DoE and NCSE to ensure that there is a linkage between this Consultative Forum and the Department Forum.	Ongoing
Outputs		NCSE Actions	Key Performance Indicator	Timeframe
14. Development of National Educational Therapy Support Service (NETSS) (Provisional).				
Continued development and embedding of a National Therapy Support Service. This will include the provision of sustained support for schools both in the Eastern	14.1	NCSE to deliver a nationally available Educational Therapy Support Service. This will include an expansion of the current service into the western region and the recruitment of the 39 sanctioned therapy posts.	Expanded delivery of the Educational Therapy Support Service to the western region, following the recruitment of the sanctioned therapy posts.	Q1, 2025

<p>and Western regions. It will also ensure the provision of regional support through the NCSE TPL calendar.</p>	14.1.2	NCSE to work collaboratively with NEPS in the planning, design and delivery of an integrated suite of education supports for schools and their students.	NCSE and NEPS engage collaboratively in the planning, design and delivery of supports for schools and their students. Aim to meet 3 times in a school year.	Q 3, 2025
	14.1.3	ETSS to arrange meetings with relevant health services in the areas in which ETSS is operating to identify opportunities for collaboration. Building relationships across health and education.	ETSS to meet with relevant health stakeholders from the areas in which the ETSS is operating once per quarter at a minimum.	Q 3, 2025
	14.2	Supporting all staff members to understand the roles of ETSS therapists within the school, as distinct from professionals from other organisations.	A meeting arranged in each school for the dissemination of information to whole school staff.	Q 3,2025
	14.3	OT and SLTs are to work in partnership with teachers to build their capacity to deliver a continuum of support that includes whole-school, targeted-school and intensive-school support within an inclusive school context.	Development of intervention plans through a partnership approach between teachers and therapists and parents where appropriate.	Q 3, 2025
Outputs		NCSE Actions	Key Performance Indicator	Timeframe

Collection of relevant data for evaluation and measuring outcomes.	14.4.1	Teacher and school capacity built over time to deliver a continuum of support to students that includes whole-school, targeted-school and intensive-school support.	Delivery of interventions to support students, with the main objective being to build teacher and school capacity to deliver a continuum of support to students and build an inclusive school environment.	Q 4,2025
	14.4.2		Implementation of support strategies towards agreed targets.	Ongoing
	14.5	Data Collection Processes in place.	Evaluation of supports/interventions, inclusive of improved outcomes.	End of school year.
	14.6	Monitor, review and document the progress and impact of therapy supports on inclusive practice in school.	End of school year report detailing progress and impact.	End of school year.
Facilitation of CPD and learning activities for staff members and/or parents/guardians.	14.7	Develop resources and CPD programmes that build teacher capacity to identify and support students' needs through the continuum of support framework.	Teacher capacity built to identify and support students' needs through the continuum of support framework.	Ongoing
	14.8		Initiatives undertaken by the school/teachers to build a more inclusive classroom and school.	Ongoing
	14.9		Students making progress towards achieving educational outcomes.	Ongoing

Outputs	NCSE Actions	Key Performance Indicator	Timeframe
	14.10	School leaders implement learning from CPD programmes on a whole school basis.	Ongoing
	14.11	Increased teacher capacity to problem solve and devise early intervention strategies, reflected by Student Support Plans.	Ongoing
	14.12	Evidence of appropriate school-based intervention prior to referral for individual support.	Ongoing
15. Development of In School National Nursing Programme Pilot for Children with Complex Needs			
Continued development and embedding of the In School National Nursing Programme Pilot for Children with Complex Healthcare Needs.	15.1 NCSE to collaborate with the HSE in the delivery of in school nursing supports for children with complex health care needs attending school.	Ensure all children who meet the relevant criteria for the “In school National Nursing Program” are provided with the appropriate supports in a timely manner, ensuring access to school.	Ongoing
Evaluation of the National Nursing Programme Pilot for Children with Complex Healthcare Needs.	15.1.2 Complete the evaluation of the pilot programme to inform further development of the pilot and to inform future discussion on Nursing supports in schools.	Evaluation of the National Nursing Programme Pilot for Children with Complex Healthcare Needs.	Q 1/Q2, 2025

Outputs	NCSE Actions	Key Performance Indicator	Timeframe
16. Teacher Professional Learning & in-school support including guidelines for meeting the needs of children with SEN.			
NCSE Behaviour Framework.	16.1 Develop a framework for schools to ensure they align with the DE Behaviours of Concern and TUSLA Guidelines on Codes of Behaviour.	A framework published and disseminated to schools by Q 2, 2025.	Q 2, 2025
	16.2 Implement TPL on NCSE Relate and deliver procured training on the guidelines for understanding behaviours of concern.	Delivery of training to all special schools by end 2025.	Q 4, 2025
Develop supports for schools to assist students transitioning from special schools to post school options.	16.3 Develop the supports.	Suite of resources in place.	Q 4, 2025
NCSE to develop TPL plan for the 2025/26 School year	16.4 Develop draft plan for Department, discuss and finalise for publication.	NCSE to share a draft 2025/2026 TPL programme with the Department for consideration before being finalised.	Q 1, 2025
Teacher Continuing Professional Development	16.5 NCSE to work collaboratively with PDST/OIDE in the planning, design and delivery of CPD and resources for teachers in all settings i.e., mainstream, special class and special school.	A bespoke programme of TPL is made available to the staff of newly established special schools in a timely manner with priority access to further NCSE TPL as required. Training also developed in collaboration with ETBI for post-primary teachers taking up co-operation hours in special schools.	Ongoing

Outputs		NCSE Actions	Key Performance Indicator	Timeframe
	16.5.1	NCSE to review the TPL available for Special Classes and Special Schools.	Draft TPL calendar to be shared in advance with the Dept and to include new and enhanced supports available for post-primary schools/special schools on inclusive practices to include new Senior Cycle LC1 and LC2.	Ongoing
	16.5.2		A programme of support - TPL, facilitation etc. is made available to the staff of schools, in response to the school's identified need, to support their work in evolving the designation of their school and expansion.	Ongoing
Implement TPL on the Autism Good Practice Guidance.	16.6	The development and provision of seminars/training to schools.	Provide in-person seminars where required. Aid in the development of an online pre-recorded webinars. For school staff and parents/students.	Ongoing
	16.7		Provide the seminar online to reach a larger number of teachers.	Ongoing
	16.8		Training provided to all special schools and weave the AGPG through NCSE Autism Support training seminars.	Ongoing

Outputs	NCSE Actions	Key Performance Indicator	Timeframe
17. Support the needs of Ukrainian and IPAS children with SEN.			
Issue allocation letters to schools for temporary SET and SNA resources when requested by DOE. Support the issuing of Temporary Ukrainian and IPAS resources to schools.	17.1 Issuing letters and support children and schools as appropriate. Being an active member of Realt, supporting Ukrainian and IPAS children.	Letters issued accurately and schools receive any change in allocations in a timely manner.	Ongoing
18. Comprehensive Employment Strategy Action 1.4			
Continue to implement actions to support the pilot of the CES 1.4 Action point.	18.1 Develop practices around transitions and lead on the pilot along with the DE and other stakeholders.	Transitions planning work developed and pilot developed and evaluation of same commenced.	Ongoing
	18.2 Participate in the CES 1.4 Action point Steering group and the associated Local Transition Implementation Development Group.	Attend and engage in Steering and working group meetings as required.	Ongoing
	18.3 Ensure availability of resources to support the project, including Specialist lead, SENOs and Admin resources.	Staffing allocations in place and actively involved in the Transition Pilot including the evaluation of the programme.	Ongoing
19. Dormant Account Funding 2025 – Towards Inclusion *			
Develop practices around Inclusive education and implement actions to support the	19.1 Participate in the Dormant Account Funding 2025 Towards Inclusion Steering group.	Attend and engage in Steering group meetings as required.	Ongoing
	19.2 Support the programme by providing facilitators who will assist the clusters in Community of Practice Sessions.	Community of Practices set up for clusters.	Ongoing

Dormant Account Funding 2025 Towards Inclusion Programme.	19.3	Fulfil the Project Co-ordination role with regular updates provided to the department.	Project coordinator allocated and programme progressing as expected. Timely and accurate information provided to DE.	Ongoing
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Outputs	NCSE Actions	Key Performance Indicator	Timeframe	
	19.4	Programme evaluation to be completed.	Programme completed.	Ongoing
	19.5	Ensure that invoices received from participating schools are processed in a timely manner.	Invoices processed.	Ongoing
* timelines are subject to the timely receipt/confirmation of the funding.				

20. Engagement with Education Agencies and other stakeholders

Expand linkages with TUSLA in respect of the TESS and AEARS programs.	20.1	Development and finalisation of engagement protocol for NCSE and TUSLA to ensure frequent and substantive engagement with TUSLA, particularly in relation to reduced school days and school placements.	4 meetings per year plus ongoing collaboration at all levels of both organisations.	Ongoing
	20.1.2		Production of Engagement Protocol.	Q2, 2025
Engage with TUSLA directly in respect of Reduced School Days for Children with Special Needs.	20.2	Engagement with TESS on the Reduced School Day (RSD) guidelines and how it impacts students with Special Needs.	Engagement on the RSD with TUSLA to ensure children with complex special education needs who are on RSDs are being supported effectively.	Ongoing
Engagement with Special Education Bodies and other Education Agencies and Stakeholders.	20.3	Continued engagement with other national education agencies regarding strategic education initiatives.	Engagement with other national education agencies regarding strategic education initiatives.	Ongoing

<p>Ensure a shared and agreed understanding of working procedures & protocols between the NCSE and the DE Special Education/NEPS/Inspectorate.</p>	<p>20.4</p>	<p>Develop working procedures and protocols between the NCSE and the DE special education/NEPS/Inspectorate.</p>	<p>Protocols developed in Q 2, 2025.</p>	<p>Q2, 2025</p>
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Outputs	NCSE Actions	Key Performance Indicator	Timeframe
Engage and liaise with the Middletown Centre for Autism to avail of their skills, research and leading methodologies in the provision of services to children and young adults with SEN.	20.5 Leverage the skills and experience of the Middletown Centre for Autism in the development of services and research incorporating leading edge neuro-diverse practises.	Recognition of the expertise and contribution by Middletown to NCSE services and research. Continued, close co-operation with Middletown and NEPS in the MCA referral process.	Ongoing
21. Ministerial and Oireachtas Matters Requirements			
Develop procedures to ensure timely, appropriate, accurate and up-to-date replies.	21.1 Ensure that any information sought for press releases/PQs/Reps etc. is up-to-date and is provided within defined time periods as set out in DPENDR circular 25/2016.	Replies issued are accurate, reflective of the situation as it stands and are returned in a timely manner in the format requested.	Ongoing
22. Litigation Reporting			
Develop procedures to ensure timely, appropriate, accurate and up-to-date replies.	22.1 Ensure that any information sought for litigation cases is up-to-date and is provided within defined time periods.	Replies issued are accurate, reflective of the situation as it stands and are returned in a timely manner in the format requested.	Ongoing
	22.2 NCSE to continue to provide training and advice to SENOs and NCSE staff to ensure that department has access to accurate information for legal purposes.	Responses to legal queries from SENOs and NCSE staff are accurate and are returned in a timely manner in the format requested.	Ongoing
23. Customer Service Charter			
Update of NCSE customer service charter.	23.1 NCSE to update the customer service charter outlining the expected timelines for parents, schools etc.	Publication of Quality Service Standards with associated indicators.	Ongoing

Outputs	NCSE Actions	Key Performance Indicator	Timeframe
24. Reporting on Service Delivery			
Reporting on key service delivery metrics as outlined in Appendix 2 of the Performance Delivery Agreement.	24.1 Reporting to be completed and submitted to the Department - this report will be forwarded to Ministers and Secretary General and will form the basis for regular discussions with them.	Report completed accurately and received on a timely basis.	Ongoing

4.3 Core Activities and Service Commitments

The Operational Core Activities Plan sets out the core activities and service commitments to be provided by the NCSE in 2025 which outlines the Goals and Service Commitments relating to each activity along with associated outcomes and delivery targets in line with the NCSE Statement of Strategy.

The Financial Activities Plan sets out the financial work plan between Special Education, Special Needs Tuition Grants (SNTG) Section of the Department and NCSE, in relation to financial reporting and drawdown of funding.

5. PDA PROGRESS REPORT

The NCSE shall compile and submit progress reports to the Department providing a summary of progress and detailing the developments that have taken place in the preceding months. These traffic light reports shall be reviewed by the Department at the Performance review meetings outlined in Section 1.4 above and any issues or queries arising shall be communicated to the NCSE.

6. REVIEW PROCESS

This Agreement is for 2025 only. It will be fully reviewed towards the end of 2025. It may then be modified for 2025 or extended by mutual written agreement, to allow for the development of a new PDA.

7. POTENTIAL RISK FACTORS/CONSTRAINTS

As resources for the period of the agreement will be agreed and included in the agreement, resource constraints need not be included as a potential risk factor.

The NCSE produce a Risk Register on an annual basis and a copy is submitted to the Department and is attached to this document.

8. FAILURE TO DELIVER

The reason(s) for any failure to deliver can be explored between the Department and the NCSE with appropriate actions put in place. There may be a range of actions/steps depending on the scale of the variation of the result from the target including Section 28 of the EPSEN Act which provides procedures in the event of the Failure, neglect or refusal of the Council to perform a function assigned to it or failure to effectively perform any such function.

In its oversight role, the Council commits to ensure that the NCSE meets its mandate, statutory obligations and specific performance targets as outlined in this document. The Chairperson undertakes to ensure that performance against targets is monitored on an ongoing basis and that statutory and related obligations are met.

9. AGREEMENT APPROVAL

Signed:

Signed:

**John Kearney,
Chief Executive Officer,
National Council for Special Education**

**Martina Mannion,
Assistant Secretary General,
Department of Education**

Date:

Date:

Appendix 1 – Derogation(s) from D/PERs 2016 Code of Practice for the Governance of State Bodies & supplementary appendices

Name of Body: National Council for Special Education

C.O.P Reference	Description of Section in C.O.P and/or name and section of Sub Booklet/Appendix to C.O.P	Extent of Compliance by Body – Yes/No/Partial or not applicable	Description of the extent of derogation sought by body, and timeline for which the derogation is sought	Recommendation by Department to agree to derogation, in part, in full, or with a different timeframe or conditions attached/applying	Details of Derogation agreed in PDA
Nil Derogations provided in 2025					

Appendix 2

Name of Body: National Council for Special Education

Area	Actions	Sector	Reporting Frequency			Owner NCSE
			Quarterly PDA	Fortnightly	Weekly	
Specialist Provision	Special Classes Sanctioned	Primary and Post Primary	✓		✓	PO1
		Special School Expansion	✓		✓	PO1
	Children Requiring a Specialist Placement	Primary/Post Primary and Special School	✓		✓	PO1
	Children remaining without a specialist placement	Primary/Post Primary and Special School	✓		✓	PO1
	Notifications of Enrolments Processed	Primary Post Primary	✓			PO5
		Special School	✓			PO5
Applications	Primary, Post Primary and Special School	Home Tuition Applications Completed	✓			PO5
		Assistive Technology Applications Completed	✓			PO5
		Transport Applications Completed	✓			PO5
		Nursing Applications	✓			PO1
Visiting Teacher Service	Assessment	All	✓			PO1
	Engaging in Teaching supports		✓			PO1
			✓			PO1

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	Numbers of students and families supported		✓			PO1
	Teacher Professional Learning		✓			PO1
	Assistive technology Recommendations		✓			PO1
Therapy Service	Regional Therapy Visits to Schools	All schools across 2 regions	✓			PO1
	Sustained In-school Therapy visits to schools	All schools across 2 regions	✓			PO1
SET Scheme	SET reviews	Primary	✓*			PO1
		Post Primary	✓*			PO1
	SET hours sanctioned	Primary	✓*			PO1
		Post Primary	✓*			PO1
SNA scheme	Numbers of Reviews Completed	Primary	✓	✓		PO5
		Post Primary	✓	✓		PO5
		Special School	✓	✓		PO5
	Post Sanctioned	All sectors	✓	✓		PO1 and PO5
	Surplus Identified		✓	✓		
SENO school visits	Special class planning/Site visit	Primary and Post Primary	✓			PO1
	Planning visit	All	✓			PO1
	Nursing visits	All	✓			PO1
	Parental/Family Contact	All	✓			PO1
	Other	All	✓			PO1
Professional Learning	Advisor School Visits	All	✓			PO1 and PO5
	Training Days Provided	All	✓			PO1 and PO5
Assessment of Need	Number of AONs returned to the HSE'		✓			TBC
Reduced School Days	RSD Referrals followed-up	All	✓			TBC

* March to May
Reporting

APPENDIX 11: NCSE Risk Management Policy

Reviewed and agreed by the NCSE Council in October 2025

National Council for Special Education Risk Management Policy

Effective Date: [Enter Date]

Policy Owner: [Enter Name]

Next Review Date: [Enter Date]

1. Introduction, Purpose and Context

1.1 Purpose

The purpose of this policy is to set out the NCSE's approach to risk management, ensuring that risks are identified, assessed, managed and monitored in a structured, transparent and consistent manner. This policy provides a framework for embedding risk management into NCSE's governance, planning, decision-making and operational processes.

Effective risk management supports the NCSE in fulfilling its statutory mandate to plan and coordinate the provision of education and support services to children with educational needs, their families and schools.

1.2 Governance Context

This policy has been developed in line with:

- The Code of Practice for the Governance of State Bodies (2016, as amended)
- The Department of Public Expenditure, NDP Delivery and Reform (DPENDR) Risk Management Guidance for Government Departments and Offices
- Relevant legislative and regulatory and obligations applicable to the NCSE

It aligns with public sector best practice in order to ensure that the NCSE has robust mechanisms for risk oversight and control.

In line with the requirements of the Code of Practice for the Governance of State Bodies, the Council will:

- Appoint a Chief Risk Officer and provide for a direct reporting line to the Council.
- Ensure that risk management is a standing meeting agenda item at the Audit and Risk Committee and periodically at Council. Risk management will be reported on by the Chief Risk Officer to the Council on a quarterly basis and as required.
- Include risk management within the terms of reference of the Audit and Risk Committee
- Include risk management experience/expertise in the competencies in the Audit and Risk Committee and, expert advice will be sought externally, if necessary.

- Approve the Risk Management Policy, set the NCSE's risk appetite, and approve the risk register at least annually.
- Review management reporting on risk management and note/approve actions as appropriate.
- Require external review of effectiveness of risk management framework on a periodic basis.

1.3 Scope and Applicability

This policy applies to:

- The **NCSE Council** (as the governing body)
- The **Audit and Risk Committee** (ARC), who will review the adequacy and effectiveness of the NCSE's process for the identification, assessment and control of corporate and divisional level risk, and will report NCSE Risk Management Strategy and Policy to Council. Risk management will be a standing item at the ARC meetings and will be considered by Council on its agenda periodically. Council will approve the risk management plan and risk register on an annual basis. Council will consider an external review of effectiveness of the NCSE risk management framework through the internal audit programme or otherwise on a periodic basis.
- The **Chief Executive Officer** (CEO)
- The **Chief Risk Officer** (CRO), who reports to and is accountable to the Council. The CRO will ensure that appropriate policies and procedures are developed and applied by NCSE management as approved by Council. The CRO will report to Council on the management and mitigation of the highest risks identified.
- **Heads of Functions** and senior managers are responsible for identifying risks, developing mitigation actions and controls in their respective areas, reporting to the CEO.
- **Internal Auditors** who will review the effectiveness of the NCSE risk management framework as required from time to time, will undertake reviews of particular areas of identified risk as required with the internal audit programme and will report to the ARC.
- All NCSE staff members and staff seconded to the NCSE.
- The **NCSE Risk Register** (Appendix 4) is reviewed by the executive annually and submitted to and agreed by the ARC. The Risk Register identifies key risk, the controls in place to mitigate risk and the actions planned to manage residual risk. The register classifies and rates raw risk and the residual risk on a scale of likelihood and impact. The Register clarifies ownership of the risk and when the action planned is to be effected. The basis for rating of the risk as set out in the register is outlined in Appendix 3.
- **NCSE Risk Appetite** will be determined by the Council in the context of its review of risk and reports thereon. The approach of the Council will be in line with (DPENDR) Risk Management Guidance for Government Departments and Offices regarding the mitigation of risk. The recently updated NCSE Risk Appetite statement will be forwarded to the ARC and the Council for approval.

This policy covers all categories of risk – strategic, operational, compliance, financial, reputational and any other risk that may impact NCSE's ability to achieve its objectives.

1.4 Implementation and Communication

This policy will be:

- Communicated to all NCSE staff and seconded staff via internal communications, the NCSE intranet and targeted briefings.
- Embedded through risk management training, awareness sessions and integration into induction for new staff.

- Supported by risk management tools, templates and guidance documents.

All staff will be expected to understand their risk management responsibilities and actively engage in risk identification, reporting and mitigation.

1.5 Review and Ownership

- **Policy Owner:** Chief Risk Officer (CRO)
- **Review Cycle:** Annually or more frequently if there is a significant change in organisational objectives, legislation, or the external risk environment.
- Updates of the policy will require approval from the NCSE Council, following review and recommendation by the ARC.

2. Risk Management Objectives and Principles

2.1 Objectives

The NCSE's risk management objectives are to:

1. Proactively identify and assess risks that may impact the achievement of NCSE's strategic and operational objectives.
2. Implement proportional risk mitigation measures to reduce the likelihood and impact of adverse events.
3. Ensure risk management is embedded into decision-making at all levels.
4. Foster a positive risk culture that supports innovation while protecting public resources.
5. Comply with statutory obligations, governance requirements and public sector best practice.

2.1 Principles

NCSE's risk management approach is guided by the following principles:

- **Integration:** Risk management is integrated into strategic planning, performance management and day to day operations.
- **Proportionality:** Risk responses are commensurate with the potential impact and likelihood of risks.
- **Accountability:** Roles, responsibilities and reporting lines for risk management are clearly defined.
- **Transparency:** Risk-related information is documented, reported and communicated in a timely and accurate manner.
- **Continuous improvement:** Risk management practices are regularly reviewed and enhanced with evolving best practice.

3. Risk Governance – Roles and Responsibilities

The NCSE will adopt the Three Lines of Defence model to ensure clarity and robustness in its risk governance framework, (outlined in Appendix 1):

- **First Line of Defence** – Divisional, Functional and Team
- **Second Line of Defence** – Risk Officer
- **Third Line of Defence** – Internal Audit

4. Risk Categories

To ensure consistent identification, assessment and reporting of risks, NCSE will use the following standard categories (Appendix 2):

Strategy and Planning	Risks associated with achievement of strategic and business objectives and major strategic projects. Also includes external risks and interagency risks.
Organisation and People	Risks associated with the organisation structure, resourcing and management of the workforce.
Governance, Legal and Compliance	Risks associated with the compliance with internal and external laws and regulations applicable to the Organisation and its activities. To include risks associated with the governance and oversight.
Finance and Funding	Risks associated with failure to maintain effective financial management and accountability arrangements in all activities. To include the risk of fraud.
Operational and IT	Risks associated with the efficiency, effectiveness and quality of Special Education services. This to also include technology risks including cybersecurity.

These categories have also been used to inform the development and review of the Risk Register.

5. Risk Management Process

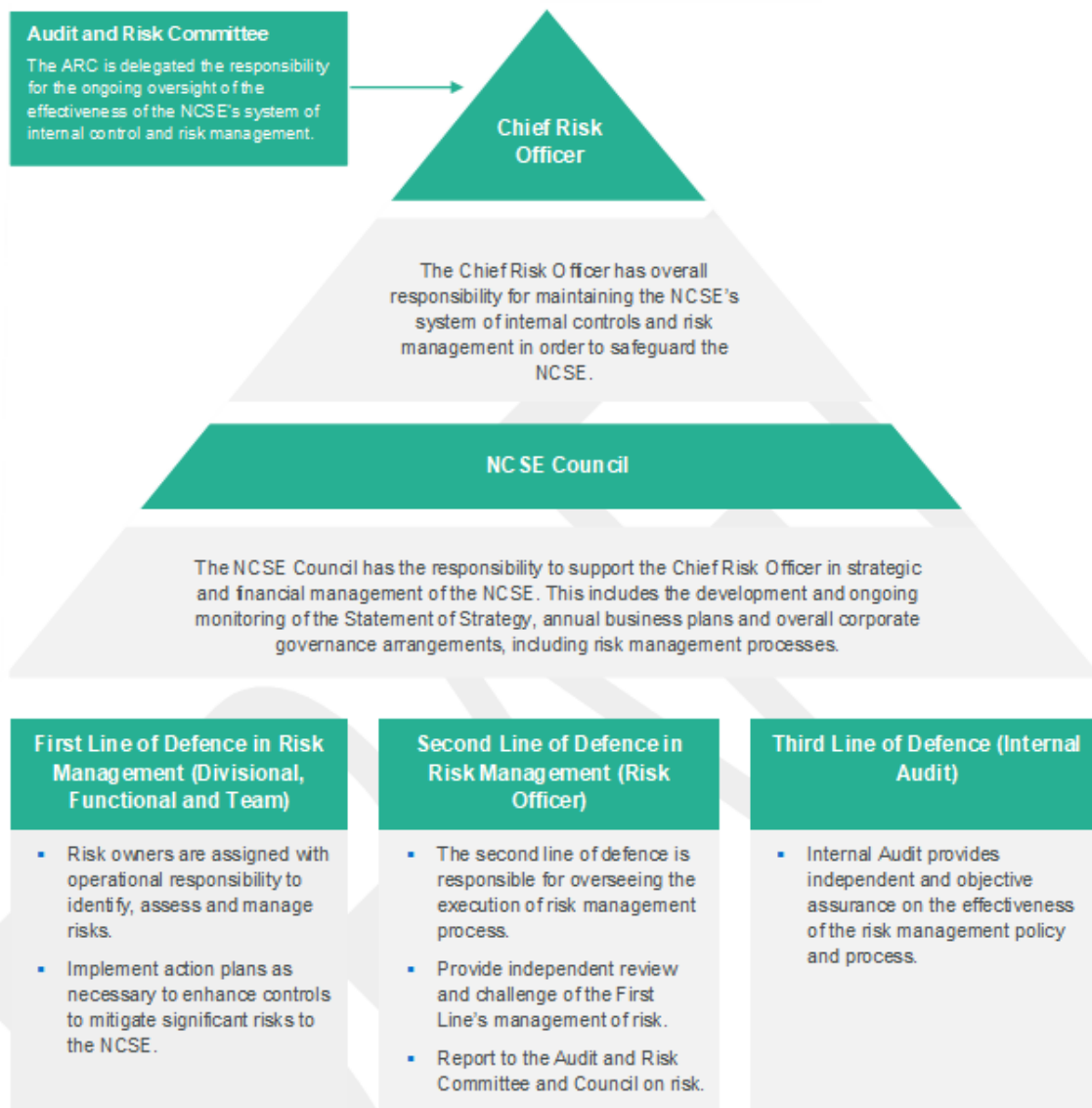
By NCSE adopting a Risk Management Process, this will provide a structure and mechanism to identify, assess, mitigate, monitor and review significant risks. This will assist in providing a clear framework and mechanism for managing significant risks across all levels of the NCSE. Set out below is a five step Risk Management process that the NCSE will adopt, (Appendix 3).

- Step 1: Risk Identification
- Step 2: Risk Assessment
- Step 3: Risk Mitigation
- Step 4: Risk Monitoring
- Step 5: Risk Review

By adopting this policy, the NCSE commits to embedding effective risk management across the organisation, fostering a culture of accountability and resilience, and ensuring the highest standards of governance in line with public sector best practice in Ireland.

Appendix 1

Set out below is an illustrative example of the 'Three Lines of Defence' model that further clarifies responsibilities and strengthens the overall risk governance framework.



First Line of Defence

The First Line of Defence (Divisional Level) includes management and risks owners (Principal Officers) who are assigned responsibility of identifying, assessing, monitoring and reporting the risks to which the function is, or may be exposed to. The First Line of Defence is also responsible for implementing appropriate internal controls to mitigate identified risks and ensure the controls are operating effectively on an ongoing basis. They should capture

Appendix 2

Set out below is a table of risk categories which inform the development and review of the risk register.

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Risk Categories	Definitions
Strategy and Planning	Risks associated with achievement of strategic and business objectives and major strategic projects. Also includes external risks and interagency risks.
Organisation and People	Risks associated with the organisation structure, resourcing and management of the workforce.
Governance, Legal and Compliance	Risks associated with the compliance with internal and external laws and regulations applicable to the Organisation and its activities. To include risks associated with the governance and oversight.
Finance and Funding	Risks associated with failure to maintain effective financial management and accountability arrangements in all activities. To include the risk of fraud.
Operational and IT	Risks associated with the efficiency, effectiveness and quality of Special Education services. This to also include technology risks including cybersecurity.

Appendix 3

By adopting a Risk Management Process, the process will provide a structure and mechanism to identify, assess, mitigate, monitor and review significant risks. The 5 step process is outlined below.

Step 1 - Risk Identification



At least every quarter, as part of the risk identification process, the consolidated NCSE risk register should be formally reviewed. This should include the following:

- Review existing risks as documented on the risk register to identify if they are still applicable;
- Identify if there are any new and emerging risks to be recorded and assessed on the Risk Register;
- Assess and assign the risk an appropriate risk category and owner;
- Assign a timeline for any mitigating actions to the risk owner, and
- Record the agreed risks on the risk register.

In the event that the First Line identifies significant new or emerging risks outside of the formal review cycle, they should report the risk to the Chief Risk Officer for consideration on the NCSE Risk Register.

Step 2 - Risk Assessment



Once risks have been identified, a risk assessment exercise should be carried out to determine the significance of the risks to the respective area.

All identified risks need to be assessed based on the **likelihood** that they will occur and their **impact** should they materialise.

When estimating the **likelihood**, it can be facilitated by considering, for example:

- The frequency of the process (if the process is completed more frequently, it may increase the likelihood of an event/risk occurring); and
- The frequency of past events (i.e. if the risk has occurred in the last quarter, it may increase the likelihood of a repeat occurrence).

When estimating **impact**, consideration of the following may be helpful:

- The expected level of disruption to business operations or applications; and
- The potential for negative media coverage or reputational damage.

The likelihood and impact of a risk is assessed and rated/scored on a 1 to 5 scale as outlined in the table below.

Scale	Likelihood	Impact
5	Almost certain to happen	Detrimental to the NCSE
4	Likely, will occur in most circumstances	Major significance with significant damage to the NCSE
3	Possible, may occur	Moderate with a significant but containable impact to the NCSE
2	Unlikely, may occur at some point	Minor significance with a minor impact to the NCSE
1	Rare, never happen, may occur in exceptional circumstances	Insignificant with no significant impact to the NCSE.

Risk Rating Table

		Impact					
		Insignificant	Minor	Moderate	Major	Detrimental	
Rating		1	2	3	4	5	
Likelihood	Almost Certain	5	L	M	M	H	H
	Likely	4	L	M	M	H	H
	Possible	3	L	L	M	M	M
	Unlikely	2	L	L	L	M	M
	Rare	1	L	L	L	L	L

Risks are assessed and scored based on the likelihood of a risk occurring and its impact should it materialise. The assessment should take into account all of the mitigating actions, including controls, that are already in place. The assessment should not consider any potential new or improved internal control or action that could be put place to mitigate the risk.

If the rating is beyond the risk appetite of the NCSE the Risk Owner should then identify and propose mitigating actions, including controls, which would reduce the risk to an acceptable level. These actions should then reviewed and agreed by the Chief Risk Officer of the NCSE. The key output of the risk management process should be an agreed set of mitigating actions that will reduce the risk borne by the NCSE to an acceptable level. These are recorded in the Risk Register. When the relevant actions are taken the risk rating should be revisited and it should reduce.

Step 3 – Risk Mitigation



Risk mitigation strategies aim to be developed and implemented for all significant and/or material risks to which the NCSE is or may be exposed. Likelihood and impact of risk can be reduced by following a number of treatment strategies which include:

- Improving the effectiveness of existing controls;
- Implementing new controls to mitigate the risk, by decreasing either the likelihood or impact, or both;
- Transferring the risk such as outsourcing certain activities to a third party or obtaining insurance cover against the impact of a risk; and/or
- Terminating or avoiding the process or activity in which the risk has been identified.

Step 4 – Risk Monitoring



APPENDIX 12: NCSE Financial Policies and Procedures Manual (FPPM) (2026)



An Chomhairle Náisiúnta
um Oideachas Speisialta

National Council
for Special Education

FINANCIAL POLICIES AND PROCEDURES MANUAL

1.2026

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INTRODUCTION

Purpose of this document

The purpose of the Financial Policies and Procedures Manual (FPPM) is to document the financial policies and procedures implemented within the National Council for Special Education (NCSE).

- ◆ It provides information related to funding, purchasing, payroll, budgeting and accounting.
- ◆ It delineates the different roles of Council, the Department of Education (the Department), the CEO and staff in dealing with NCSE financial matters.
- ◆ It forms a key element of the system of internal control overseen by the Council.
- ◆ It provides policy statements to aid in financial decision making and the procedural steps for implementation.
- ◆ It is also designed to assist staff in handling daily financial transactions.
- ◆ While this document is fully operational it is routinely reviewed and updated as necessary.

Legislative Background

The NCSE was initially established in December 2003 by order of the Minister for Education as an independent statutory agency of his Department. It was re-established under primary legislation by the Education for Persons with Special Educational Needs Act 2004 (EPSEN). The NCSE was set up to improve the delivery of education services to persons with special educational needs arising from disabilities. Further information on its general functions is available on www.ncse.ie.

A number of provisions of EPSEN are of particular relevance to the FPPM and are quoted under:

Section 24: Refers to the office of the CEO and their function of managing and controlling the staff, administration and business of the NCSE

Section 29: Refers to Accounts and Audits

Section 30: Refers to the Accountability of the CEO to the Public Accounts Committee

Section 43: Refers to the payment of grants by the Minister to the NCSE

Expansion of the NCSE

On 16th March 2017 the Department announced to the expansion of the NCSE to include services formerly delivered by the Special Education Support Service, the National

Behaviour Support Service and the Visiting Teacher Service (VTS). The financial management of these services commenced transitioning to the NCSE in 2017 with final transition as of 31st August 2019. The FPPM 1.2025 reflects the transition of these responsibilities, roles and procedures.

NCSE Financial System and Budgets

- ◆ The NCSE is required to maintain appropriate financial records and uses the **SAGE financial management system (FMS)** in support of these requirements (See Appendix L which provides information about the SAGE system).
- ◆ The NCSE is wholly funded by the Department to meet pay and non-pay expenditure requirements. There are agreed procedures in place governing the release of funds to the NCSE. (See **Chapter 2 for details of funding procedures** agreed with the Department).
- ◆ The NCSE is required to purchase goods and services in line with government policy to ensure value for money (VFM) and meet regulatory requirements (See **Chapter 3 for details of NCSE procurement** and purchasing procedures).
- ◆ The NCSE is required to apply central government policy on travel and subsistence expenses for its staff and Council members (see **Chapter 4 for details of NCSE expense claims procedures**).
- ◆ The staff of the NCSE are civil servants (Section 25 (5) of the EPSEN). The NCSE has arranged a service level agreement with the Payroll Shared Service Centre (PSSC) operated by DPER to provide payroll services (**See Chapter 5 on details of NCSE payroll procedures**).
- ◆ The NCSE operates a commercial bank account to manage its receipts and payments. The NCSE appointed Bank of Ireland as its bankers following a procurement process (**See Chapter 6 for details of NCSE banking procedures**).
- ◆ NCSE assets with a life of more than one year and value greater than €100 are capitalised (designated as fixed assets) and depreciated over their useful economic lives. From the 01/01/2021 the asset amount increases to €10,000 in line with DPER guidelines. The NCSE classifies refurbishment of premises held on long term leasehold, furniture, equipment and specified software as fixed assets. (**See Chapter 7 for details of NCSE procedures for treatment of fixed assets**).
- ◆ The NCSE is required to prepare an operational budget based on the budget allocation notified by the Department and manage its expenditure within the approved budget. (**See Chapter 8 for details of NCSE procedures for budget management**).

- ◆ The NCSE is required to prepare accounts and submit to the Office of the Comptroller & General for audit (See Section 9 for details of NCSE accounting procedures).
- ◆ The FPPM should be read in conjunction with other important documents applicable to the financial management of public bodies including:
 - ◆ Public Financial Procedures
 - ◆ Government procurement procedures
 - ◆ The Code of Practice for the Governance of State Bodies

INCOME

Policy Statement

- ◆ To administer strict financial control of funding and expenditure to ensure sufficient cashflow to meet immediate expenditure commitments in accordance with the agreed budget while ensuring the NCSE observes the objectives and procedures governing the funding of the NCSE as agreed with the Department and does not hold excess funds.

Legal & Policy Framework

- ◆ The funding of the NCSE by the Department by way of grant is carried out in accordance with Section 43 of the EPSEN Act and general public financial procedures, including in particular the terms of Department of Finance Circular 0013/2014. These procedures provide an important overarching framework in relation to the management of public funding provided to bodies delivering services not administered directly by Government Departments and deal, inter alia, with the funding of bodies by instalments, the avoidance of over-issues of funds and the recovery of excess payments.
- ◆ A Budget & Funding Procedure between the Department and the NCSE is in place which sets out the agreed objectives and procedures governing the funding of the NCSE. (See Appendix M).

Procedures

- ◆ An operational budget is agreed by the Council based on prescribed limits set by the Department (See Chapter 9).
- ◆ The Executive profiles the budget to forecast monthly cashflow requirements for the year and agrees a schedule of advances (Pay & Non Pay) to meet the forecast cashflow requirements with the Department.

- ◆ The NCSE submits requests for funding on an approved application form to the Department and provides all necessary background information for the Department to understand NCSE requirements for funding.
- ◆ NCSE funding requests are approved by the AP Finance Unit prior to notification issuing to the Department.
- ◆ Income is received by Electronic Funds Transfer (EFT) from the Department into the NCSE current bank account.
- ◆ The Department forwards notification of the transfer to inform the NCSE that a payment has been made.
- ◆ NCSE cashflow is monitored by the NCSE Finance Unit.
- ◆ The FMS is updated with details of the transfer of funds and the transfer notification received from the Department is filed on the Bank Statement of Accounts file.
- ◆ A reconciliation of bank statements against receipts and payments is carried out on a monthly basis by EO or CO Finance Unit and reviewed by the HEO or AP Finance Unit.
- ◆ A report showing expenditure on a monthly basis is circulated to budget managers.
- ◆ The NCSE provides a monthly report of expenditure to the Department.
- ◆ An annual reconciliation with DES records of funding with NCSE records of income is conducted.

Responsibility and Approval

Record Income Received	Clerical Officer / Executive Officer Finance Unit
Maintain Bank File	Clerical Officer / Executive Officer Finance Unit
Monitor Cashflow and request funding Unit	AP / HEO / EO Finance
Annual Reconciliation of Funding	AP / HEO Finance Unit

PURCHASES AND PROCUREMENT

Policy Statement

- ◆ The NCSE will ensure that its procurement activity operates in accordance with best practice, utilising appropriate systems and available staff resources efficiently in order to ensure value for money purchasing in line with NCSE strategic priorities and budget limits, with probity and accountability and in compliance with government policies as outlined in the National Public Procurement Policy Framework (NPPPF). The NPPPF comprises: EU and Irish legislation; government policy as set out in documents like circulars; general procurement guidelines for goods and services; capital works guidance; and information notes, template documentation and other documents issued by the Office of Government Procurement (OGP). These are available at www.ogp.gov.ie.

Legal & Policy Framework

- ◆ The OGP publication *Public Procurement Guidelines for Goods and Services* sets out the steps to be followed in conducting an appropriate competitive process under EU and national rules².
 - ◆ The NCSE must comply with the provisions of national legislation and national agreements covering tax clearance requirements, prompt payments, health and safety, pay agreements etc. in so far as they apply to it.
 - ◆ The Public Service Management Act 1997 requires the provision of cost effective services to achieve better use of resources and to comply with the requirements of the Comptroller and Auditor General (Amendment) Act 1993.
 - ◆ The Code of Practice for the Governance of State Bodies 2016 reaffirms the requirements of state bodies to strive for economy, efficiency, transparency and effectiveness in their expenditure.

² EU Directive 2004/18/EC covers the procurement procedures of public sector bodies.

Directive 2004/17/EC covers the procurement procedures of entities operating in the utilities sector. They are published in Official Journal L 134 of 30 April 2004 and can be accessed on the EU Publications Office portal at <http://europa.eu.int/eur-lex/en/index.html>, or on the EU

public procurement website <http://simap.eu.int>. Additional guidelines on the engagement of consultants in the civil service, appraisal and management of capital expenditure in the public sector, on the engagement of advertising, public relations and creative design services, green procurement and facilitating small and medium enterprises are available on www.per.gov.ie, www.ogp.gov.ie and www.etenders.gov.ie.

- ◆ The NPPPF requires state bodies to develop a corporate procurement plan.
- ◆ The NCSE has a Corporate Procurement Plan which aims to build on existing good practices and provide a focus for further development and improvement in this critical function. Such plans are the formal outcome of a review of recent expenditure and current procurement processes. It sets practical and strategic goals and objectives for improved procurement outcomes and appropriate measures to achieve these aims. The current Corporate Procurement covers the period 2023-2026.
- ◆ Information on procurement policy and general guidance on procurement matters is published by the OGP. These can be viewed on the national procurement website www.ogp.gov.ie.
- ◆ The OGP has arranged framework agreements and drawdown agreements and these should be utilised where possible.
- ◆ From time to time, the Department of Public Expenditure and Reform publishes circulars impacting the procurement of certain goods and services by public bodies (for example, [circular 02/2016](#) on the procurement of ICT, [circular 05/2023](#) assisting SMEs in public procurement). These are also available on the OGP website and should be noted as required.

Responsibilities

Both the Council and executive have responsibilities in respect of procurement and these are set out under the Council of the NCSE:

- ◆ It is the responsibility of the Council as the governing body of the NCSE to satisfy itself that the requirements for public procurement are adhered to.
- ◆ The Council is required to be fully conversant with the current value thresholds for the application of EU and national procurement rules.
- ◆ The Council should satisfy itself that procurement policies and procedures have been developed and published to all staff.
- ◆ The Council should satisfy itself that procedures are in place to detect non-compliance with procurement procedures.
- ◆ The Council should ensure that competitive tendering should be the standard procedure for NCSE.

The Chairperson shall annually report to the Minister and affirm adherence to the relevant procurement policy and procedures and the development and implementation of the Corporate Procurement Plan.

NCSE Executive:

- ◆ The CEO is ultimately responsible to the Council for ensuring the development and implementation of procurement policy by the executive and reporting to Council and its Finance and Audit and Risk Committees.
- ◆ NCSE budget holders (Generally at PO level and delegated by POs on an operational basis to APs and HEO/AOs within respective teams) are responsible:
 - ◆ for ensuring that value for money is achieved in the procurement of goods and services
 - ◆ for adherence to the legal and policy framework
 - ◆ for ensuring budget compliance, and
 - ◆ for reporting to the Finance Unit on budgetary performance, requirements and priorities.
- ◆ The NCSE has appointed a Procurement Officer to assist in the support and advise sections in the NCSE on their procurement activities, to co-ordinate the development and implementation of the NCSE's Corporate Procurement Plan and to undertake monitoring and compliance processes and report to Council on same.
- ◆ The NCSE Finance Unit and Governance Unit will co-ordinate and manage copies of NCSE procurement records in electronic format, the contracts register and prepare a quarterly report on procurement activity.
- ◆ Line sections are responsible for:
 - procuring their own goods and services
 - for ensuring that the Contracts Register is updated at each stage of the procurement process
 - Managing their procurement files (including requests for tenders/quotes/prices, competition evaluation sheets, letters to successful/unsuccessful bidders, contracts etc.) and ensuring that soft copies of files are submitted to the Finance Unit.
- ◆ Appropriate segregation of functions will apply to ensure that where practical staff directly involved in ordering are not also involved in receiving goods/ services and/ or payment for same goods and services. By ensuring that a minimum of 3 staff are involved across these functions the NCSE seeks to ensure appropriate segregation and oversight.

- ◆ All staff have a responsibility for implementing public procurement policy.
- ◆ All staff should be aware that personal purchases may not be made using NCSE facilities.

NCSE Procurement Procedures

The purchasing section must ensure compliance with OGP and NCSE procurement procedures and retain a full record of the procurement process (including business specification, quotations sought and received, request for tender documentation, records of tenders received, the evaluation process, approval by senior manager/ Council, contract award letters, communications with unsuccessful tenders etc.) on the relevant procurement file in the Line Section. Copies of these should be submitted to the Finance Section and made available to the Procurement Officer when requested.

The procurement procedures used will be proportionate to the risk, cost, strategic importance and complexity associated with the purchase.

Contact the NCSE Procurement Officer for advice or support with procurement activities.
A detailed step-by-step guide from procurement to payment is included in Appendix D.

- ◆ The number of suppliers invited to quote (RfQ) or tender (CfT) should be sufficient to ensure adequate competition and should be selected on an objective and non-discriminatory basis.
- ◆ On rare occasions there may be only one supplier of a particular item and no alternative is available. Procedures for single supplier requisitions above €1,000 are provided at 3.5.
- ◆ A business case / technical need should be noted in advance of procurement process by line section. In certain cases, this could be an email from a manager requesting that catering be procured for a meeting, while in a business case may be required for in other circumstances.
- ◆ For Requests for Quotation (not exceeding €50,000 ex VAT), all correspondence seeking quotes and responses received are to be saved in line section.
 - For procurement with a value of less than €1,000, one quote is permitted from suppliers. This can be in the form of verbal or written quotes, with written quotes as best practice.
 - While three quotes (or more) should be sought in all cases above €1,000 (ex VAT), it may be that a section may receive a reply from two suppliers only within the timeframe specified.
- ◆ For all procurement between €25,000 and €50,000, eTenders should be used where at all possible, and in all cases for the procurement all goods and services valued over €50,000 (ex. VAT).
- ◆ eTenders facilitates the advertising of tenders for goods and services valued at €215,000 (ex. VAT) and above on the Official Journal of the European Union (OJEU) – online notice of tenders in public sector across the EU.

- ◆ All tenders should be evaluated against clear criteria determined by the section. These criteria should be approved before the section proceeds to market and shared with the potential suppliers.
- ◆ At least two staff members should open the tenders.
 - All paper-format tenders should be dated stamped when received.
 - In eTenders, an opening date stamp is provided automatically – ensure two staff members from line section are noted in eTenders for opening of the tender box and are available on the date of the tender box opening.
- ◆ A tender opening report should be prepared – see template in Appendix O.
- ◆ Each stage of the evaluation and selection process should be fully documented and saved to a shared folder in line section.
- ◆ Once the tendering process has taken place a report making a recommendation for selection may be submitted for appropriate approval (see table 3.1). For higher expenditure items, and in line with delegated authority levels, a recommended selection can be placed before the Council for approval to proceed with the contract.
- ◆ Unsuccessful tenderers should be notified and debriefed.
- ◆ Formal offer of contract and request for Tax Clearance Cert should then be issued to successful candidate.
- ◆ Formal contract should state:
 - Terms and conditions
 - The fee
 - Clearly state that no conflict of interest arises have a start date and end date
 - Clearly outline conditions and limits of any contract extension, if one is permissible.
- ◆ A contract award notice is to be posted on the eTenders website.
- ◆ Where possible, OGP templates for the request of goods or services, and for the contracts for goods or services should be used throughout the procurement process. These are available on www.ogp.gov.ie.

Sole Supplier Justification Procedures.

- ◆ On rare occasions it will not be possible to seek competitive bids for services e.g. ensure compatibility with existing goods or servicing arrangements, professional services not available.
- ◆ Sole Supplier justification as outlined will apply in procurement with a value of €1,000 and above (ex VAT).
- ◆ A full, written justification must be prepared and approved by the PO in the area prior to requisitioning these services. A Sole Supplier Form is available, see Appendix P.
- ◆ Evidence that a supplier is a 'sole source' could include:
 - Issuing a tender notification on eTenders website with limited responses

- A contracted venue limits supplier on site for support services
- Use of a particular tool or provision of a seminar that can only be provided by one supplier.

EU thresholds for advertising in Official Journal of the EU

The EU and the OGP issues thresholds to which certain types of procurement processes are required. These thresholds, and their requirements, are set out below. Note these thresholds are exclusive of VAT.

Table 3.1 – Summary of Tendering Requirements

Amount (ex VAT)	Process
<€1,000	Seek one or more quotes from suppliers, ideally in written format.
€1,000 - €4,999	Seek quotes from 3 or more competitive suppliers, ideally in written format.
€5,000 - €49,999	Check for OGP Framework. Send specification by e-mail to a number of suppliers (at least three) seeking e-mailed quotes. Consider using eTenders. Above 25,000, publish a contract notice on eTenders.
€50,000 - €214,999 ³	Advertise on e-Tenders
> €215,000	Advertise in EU journal

NCSE Procurement Approval Levels

It is the policy of the NCSE that decisions on major purchases and programmes of expenditure are made based on the strategic needs and priorities of the NCSE, within approved budget limits, procurement requirements, and VFM considerations based on the submission of a clear specification of requirements and assessed business case with clear responsibility and accountability. Ongoing expenditure programmes are required to be reviewed and approved regularly at the designated level within the NCSE. New programmes and major purchases are also approved in this way.

- ◆ The Council has agreed a schedule of reserved functions and delegations to the CEO⁴.

³ Updated for January 2016-December 2017.

⁴ The revised Code of Practice for Governance of State Bodies 2016 requires that each Board should have a formal schedule of matters specifically reserved to it for decision on acquisitions, disposals and retirement of assets of the State Body or its subsidiaries; and should specify clear quantitative thresholds for contracts above which Board approval is required – see Appendix A.

- ◆ Council approval is required for proposals and contract terms for all major investments and capital projects including purchases of services, equipment and materials over €250,000 in value exclusive of VAT, ensuring alignment with medium to long term goals.
- ◆ Council has agreed delegations to the CEO to sanction proposals for purchases up to €250,000 exclusive of VAT (see Appendix A). Authority can be further delegated to sanction purchases as per the limits set out below.

Table 3.2: Summary of NCSE Procurement Approval Levels

Amount (ex VAT)	NCSE Delegated & Reserved Approval levels
Greater than €500,000	Council on recommendation from CEO
Not exceeding €500,000	CEO
Not exceeding €250,000	Principal Officer
Not exceeding €150,000	Assistant Principal Officer ⁵
Not exceeding €75,000	Higher Executive Officer / Administrative Officer

Purchase ordering

- ◆ Prior to placing an order with a supplier the purchasing section shall raise a Purchase Order on the FMS. Purchase order for contractual and utility payments made monthly or quarterly can be raised at year beginning.
- ◆ The following information should be included on the purchase order request for HEO/AP approval:
 - Name of the supplier should be chosen
 - Specification of Item(s)
 - Quantity ordered and agreed price if applicable
 - Budget Code, Cost Centre Code and Job Code for all items on the order.
 - Backing papers
- ◆ The approving officer in section (HEO/AP) will review and approve the purchase order on the FMS system.
- ◆ The Line Section should then forward the PO number to the Supplier.

Receipts of supplies and services

⁵ For Pillar 1, should there be no AP available in section, a Specialist Lead (SL) can deputise up to AP Level for procurement approval, and for the approval of payments over €25,000 (see Section 3.10).

- ◆ When ordered supplies are received the delivery docket should be checked and signed certification should be retained on file.
- ◆ The delivery docket should be reviewed with the Purchase Order to ensure all goods ordered were actually received. If some goods ordered were not received a record should be made of this to ensure that the invoice excludes the goods not received. If the delivery is disputed the delivery docket and Purchase Order should be retained on file. The invoice should be matched to the delivery docket. The following are the actions to be taken if deliveries are disputed:

Quantity delivered	Action taken	Documentation
Short	Accept delivery	Request credit note if invoice is incorrect
Short	Request additional items	Ensure invoice issued is for correct quantity
In excess of order	Accept delivery OR Return excess	Raise additional Purchase Order for excess OR If invoice is for quantity delivered, request credit note. Otherwise record invoice if correct.

- ◆ Once matched the delivery docket is attached to the invoice (when received).
- ◆ In the case of services, the Line Section must certify the delivery of the specified services by the provider on receipt of the invoice. A record should be kept in the Line Section of service delivery to facilitate the checking and approval process.
- ◆ **Delivered equipment or furniture must be entered into the fixed asset register and the asset tagged as appropriate (see Chapter 7)**

Invoice payment

- ◆ Supplier invoices should be directed to the NCSE Finance Unit. They must be date stamped with the date received in the NCSE.
- ◆ The Finance Unit will then record the invoice on the FMS and forward the invoice to the purchasing section for approval on the FMS

Line Section

- the payment/ invoice is reviewed by the purchasing section and submitted with managerial approval and relevant backing documentation to the Finance Unit for payment.

- ◆ As part of this, the section needs to check the Invoices to ensure that only goods received have been invoiced. If a query arises, contact the supplier immediately.
- ◆ The invoice should be checked and approved that the invoice is correct (including arithmetical correctness, compliance with agreed price and other contract terms and delivery).
- ◆ The payment information is checked and certified by staff in the purchasing section to indicate compliance with NCSE financial procedures - that the purchase has been approved, tax compliance requirements confirmed, goods/services received, the documentation is correct, SAGE budget code and job code are correct, payment is correctly stated and is now due.
- ◆ The relevant procurement process should be recorded on the payment information noted on the FMS.
- ◆ The purchasing section should ensure that payee bank account details and the total amount payable are included on the payment notification. Supplier bank account details should be received in writing and confirmed by phone where changes to the bank details are notified by the supplier.
- ◆ The payment instruction should be submitted to the Finance Unit promptly to ensure payment is processed within thirty days of receipt of invoice. (see also 3.10 for procedures on interest on late payments).
- ◆ All Payments under €25,000 to be checked and authorised by the HEO/AO, if the payment is over €25,000 it has to be checked by the AP/SL.

Finance Unit

- ◆ On receipt of a payment instruction from the Line Section, the EO/ CO in Finance Unit will check the documentation for completion, calculation and appropriate certification.
- ◆ If the invoice is for the provision of professional services 'Professional Services Withholding Tax' (PSWT) must be deducted at the standard rate of tax, currently 20% (See 3.13.11).
- ◆ If all in order, an EFT Requisition Form is completed by the EO/ CO Finance Unit and the payment is put on Business on Line for authorization. The EFT and total amount payable must be included on the requisition form (see Appendix F).
- ◆ The Requisition Form should be checked and signed off by the HEO/AO or higher in Finance Unit to confirm that the payment instructions were certified, appropriate documentation attached and payment details are correct.
- ◆ A file containing the EFT requisition forms, with references to the payments details noted on the FMS is presented for authorization/ signature by 2 BOL Authorized Users/ signatories. See Banking (Chapter 6) for BOL authorized users/ signatories.

- ◆ When recording the payment on the FMS the EFT number should be recorded for ease of the audit trail.
- ◆ Paid invoices are retained in the Finance Unit.

Interest on Late Payments

- ◆ Department of Finance has directed public bodies to endeavour to issue payments within **fifteen days** of receipt of invoice and to report on their performance in this regard.
- ◆ Line Sections should ensure that payments are prepared and passed to the Finance Unit in good time to ensure payments are processed in a timely manner.
- ◆ Prompt payment legislation⁶ provides that penalty interest and compensation will become payable if payments for commercial transactions are not met **within 30 days**, unless otherwise specified in a contract agreement.
- ◆ Late payments should be flagged by Line Sections and it is good practice to indicate the reason for the delay.
- ◆ The Line Section will calculate the penalty interest for the number of days overdue and the compensation and add the amount to payment due on the invoice.
- ◆ The Interest rate to be applied is the ECB main refinancing rate plus 8 percentage points. The ECB rate in force on 1 January and 1 July apply for the following six months in each year. Only one rate will apply to a late payment i.e. the rate in force on the payment date.
- ◆ Compensation is calculated as follows:
 - ◆ Penalty Interest Amount Due not exceeding €1,000 - Compensation of €40
 - ◆ Penalty Interest Amount Due exceeding €1,000 but not exceeding €10,000 - Compensation of €70
 - ◆ Penalty Interest Amount Due exceeding €10,000 - Compensation of €100
- ◆ The cost will be borne by the relevant budget line.
- ◆ The Finance Section will maintain a record of penalty interest and compensation applied to payments.
- ◆ ILP payments should be minimised. Invoices received in the line section should be processed promptly and returned to the Finance Unit to enable payment with the 15 day deadline.
- ◆ . An invoice tracker is available on SAGE and Finance Section circulate an unpaid list of invoices to all sections on a weekly basis

⁶ SI 2012 European Communities Late Payment in Commercial Transactions Regulation 2012 is effective from 16th March, 2013 and revokes the previous SI of 388 2002.

Supplier Statement Reconciliations

- ◆ Supplier Statements should be registered in Finance Unit prior to disbursement to Purchasing Sections.
- ◆ Finance Unit will perform an initial check and if all in order – statement reconciles – then statement can be filed away.
- ◆ Where variations arise, the purchasing section should perform a reconciliation exercise, identifying and understanding any variations in NCSE records and those of the statement.

Recording Transactions on SAGE

- ◆ Through the Supplier Process view on SAGE, the sequence to follow is New Purchase Order → Place Orders → Deliver Orders → Pay Supplier → Update Ledger

For the most part, a Purchase Order will have been raised in advance and will appear in the Place Orders window. If a Purchase Order has not been raised, it may not be possible to process the payment. Enter details from the payment instruction on SAGE. Record the payment on the FMS.

Revenue Requirements

Professional Services Withholding Tax (PSWT)

- ◆ The NCSE is obliged to comply with the provisions of the Finance Act in respect of the deduction of PSWT at the appropriate rate in respect of payments for professional services.
- ◆ Relevant payments to suppliers are made net of PSWT.
- ◆ The PSWT payment is recorded on the FMS in a control account and should be cleared each month when remitted to Revenue.
- ◆ A monthly return (Form F30) is sent to Revenue (Revenue Online Service) and the PSWT that has been deducted is remitted with the return.
- ◆ Each supplier receives a notification from revenue that details the gross payment, PSWT deducted and the net payment. This PSWT deduction amount is included with their remittance advice.
- ◆ On an annual basis a return (Form F35) is prepared and reconciled with the nominal ledger. This is remitted to Revenue with any underpayment of PSWT in the year.
- ◆ Comprehensive information on PSWT is available in a booklet “A Revenue Guide to Professional Services Withholding Tax (PSWT)” which is published on the website www.revenue.ie.

Value Added Tax (VAT)

- ◆ The NCSE was required to register for VAT because it receives scheduled services from abroad. The NCSE registered for VAT with the Revenue Commissioners with effect from August 2008.
- ◆ There is no minimum threshold for scheduled services.
- ◆ The purchasing section must ensure they make appropriate provision for VAT in the relevant budget line.
- ◆ The purchasing section should indicate where VAT is due when passing the payment instruction to the Finance Section.
- ◆ Finance Section will retain a schedule to record VAT due and arrange payment to Revenue.
- ◆ The VAT liability will become due, following either date of payment or date of receipt of invoice, whichever is the sooner. The NCSE is required to file a VAT Return (VAT 3) 3 times yearly and remit the due payment by the 19th of the month following the period end e.g. Jan-April Return due by May 19th.
- ◆ Comprehensive information on VAT is available on www.revenue.ie.

Tax clearance certificates

- ◆ The Council is obliged to comply with the Revenue Commissioners and Department of Finance Directives on tax clearance certificates.
- ◆ In the case where any contract with a value of €10,000 or more within any 12 month period inclusive of VAT is awarded. The contractor is required to produce a valid tax clearance cert or C2 certificate. This is a condition of obtaining a Public Sector Contract (Section 1095 Taxes Consolidation Act, 1997).
- ◆ In the case of all tenders in excess of €10,000 the tender documentation should state that it is a condition for the award of a contract that a tax clearance certificate will be required.
- ◆ The tax clearance requirement applies even where the provision of goods or services is not the subject of a formal written contract.
- ◆ Payments to suppliers/contractors are at all times conditional on the contractors being in possession of a valid appropriate certificate.
- ◆ It is the responsibility of the person awarding the contract/ authorising payment to ensure that a valid tax certificate has been obtained. The EO in the Finance Unit can arrange to check tax clearance details prior to the awarding of a contract. Furthermore a contract should not be awarded/ payment made where such certificate is not up to date.
- ◆ The EO/CO in the Finance Unit will run a tax clearance check on ROS each month and follow up with suppliers where a tax clearance cert is no longer valid.
- ◆ Further information is available on DFIN Circular 43/2006 Tax Clearance Procedures and www.revenue.ie.

Section 891B Returns

- ◆ Section 891B requires government departments and bodies, to make annual returns to Revenue containing details of suppliers with total payments in excess of €1,000 except where PSWT has been deducted from a payment – in this case there is no reporting threshold - every payment of this nature should be included in the return.
- ◆ An electronic file must be provided to Revenue by 30th June of the following year.

Compliance with Procurement Requirements

- ◆ Procurement files held by line section with soft copies centrally managed in the NCSE Finance/Governance Unit.
- ◆ Finance will provide the procurement unit with expenditure information noting procurement information for monitoring purposes.
- ◆ The Governance Unit will maintain a comprehensive contracts register which records details of all suppliers with contracts over the value of €25,000 and circulate on a quarterly basis for section update, along with a quarterly supplier expenditure report.
- ◆ The Governance Unit will share a cumulative spend tracker on a quarterly basis to identify all NCSE suppliers in ranges of expenditure (10-15k, 15-20k and 20-25k) for the year to date. This can be used to monitor supplier spend and inform procurement processes.
- ◆ The Governance Unit will prepare a quarterly procurement report:
 - ◆ Identifying number of suppliers and expenditure on a quarterly basis
 - ◆ Results of monitoring compliance checks for previous quarter.
 - ◆ Any other issues e.g. contracts requiring a signature, tax clearance issues, compliance issues, which may be a focus of monitoring and compliance work.

TRAVEL AND SUBSISTENCE (T&S) and MISCELLANEOUS EXPENSE CLAIMS

Policy statement

- ◆ It is NCSE policy to reimburse employees and Council members for properly authorised and reasonable expenses incurred on NCSE business in accordance with standard Civil Service rates and the provisions listed hereunder.

- ◆ The NCSE has a service agreement in place with the Payroll Shared Service Centre for processing T&S Claims. The Core Expense System, an electronic web based system, is used to process expense claims.

- ◆ The NCSE reports on T&S expenditure in its annual accounts in line with the requirements of the Code of Practice for Governance of State Bodies.

- ◆ The NCSE needs to ensure compliance with Enhanced reporting requirements (section 897c of the Taxes Consolidation Act 1997). The civil service shared payroll service (NSSO) submits the required information to Revenue through the ROS system on the behalf of the NCSE.

T&S Procedures

- ◆ It is the responsibility of the claimant to ensure that they correctly enter their claim information on the Core Expense System and submit the claim for authorisation by their designated line manager.

- ◆ Receipts where relevant should be uploaded onto to the Core Expense System (See Section 4.2.4).

- ◆ The onus is on each claimant to be aware of the regulations and to ensure their claim is made in accordance with the provisions set down in the regulations⁷.

- ◆ All T&S claims must be checked and approved by the line manager (or a designated substitute at same grade or higher than line manager⁸) prior to payment. (The procedures for checking claims are outlined at 4.2.4 below).

⁷ Circular 11/82: "Travelling and subsistence allowances are payable only in respect of necessary absence from headquarters. All travelling duties should be planned so as to reduce the total amount of travel to the minimum consistent with efficiency. All official travel should be by the shortest practicable routes and by the cheapest practicable mode of conveyance. Return tickets, contract, season or other cheap tickets should be used wherever a saving in travelling expenses is secured thereby... Travelling expenses will not be paid in respect of any portion of a journey which covers all or part of an officer's usual route between home and headquarters. Where an officer proceeds on an official journey direct from home or returns home direct, the travelling allowance payable will be calculated by reference to the distance from home or headquarters, whichever is the lesser".

⁸ Except in the case of Visiting Teachers (see 4.5).

- ◆ The PSSC will process claims on a weekly basis in line with the service agreement.

Use of own transport

- ◆ The HR Unit will arrange to set up a User Account on Core Expense System for staff.
- ◆ Employees required to use their own transport for NCSE business must provide their car details on Core Expense for approval prior to making a claim.
- ◆ Employees should ensure that they have adequate business insurance cover while on Council business and are required to provide the formal signed declaration form regarding insurance cover as required under 9. (1) of circular 11/1982 to HR Unit
- ◆ The kilometre rates payable to members of staff include the cost of motor insurance. However, staff members, who are required to pay higher premiums to effect insurance cover for their own cars because they carry goods or equipment while travelling on official business may recoup on the production of the necessary receipts, the extra expenditure involved.
- ◆ The Council cannot accept liability for any loss or damage resulting from the use of privately owned motor vehicles on Council business.

Administration of T&S Claims for Staff

- ◆ Staff are informed that it is the responsibility of the claimant to claim correctly and in accordance with the relevant regulations.
- ◆ Staff are informed, as part of their induction to submit their claims promptly and at least on a monthly basis.⁹
- ◆ Overnights must be approved by the line manager in advance.
- ◆ Foreign Travel must be approved by the CEO in advance (See Section 4.3 Foreign Travel).
- ◆ Claims are checked and must be authorised by a designated line manager/authorised substitute prior to being processed for payment.
- ◆ Where appropriate, receipts submitted for recoupment of expenses relating to a journey e.g. toll bridge, parking etc. should be uploaded to the Core Expense System. Ref Home Travel and Subsistence Guidelines Payroll Shared Services.

Administration of T&S Expense Claims for CEO, Council Members & Consultative Forum Members

- ◆ The CEO expenses are approved by the Chairperson. Once this approval is notified to the Head of Finance, the Head of Finance approves the expenses on the NSSO claims system

⁹ Staff that regularly claim can agree with their Line Manager to submit claims on a weekly or monthly basis. Staff with less regular claims should ensure their claims are submitted promptly and are up to date each month.

- ◆ The AP in Corporate Governance will receive approval for Council meeting dates to be included in the Council T&S System from the Secretary to the Council, on foot of meetings agreed by Council. Note additional meetings may be held at short notice.
- ◆ The Head of Finance will authorise claims for members, and send to the AP in Corporate Governance who will liaise with the Finance Unit for payment.
- ◆ AP for Corporate Governance will make arrangements on T&S system with the Finance Unit, for members to receive T&S.
- ◆ Approval for Consultative Forum Members' expenses are delegated to AP in Corporate Governance.
- ◆ Where a Council Member or Consultative Forum Member is employed by another public service body they should arrange to make their claims for expenses incurred on NCSE business to their PSB employer. The PSB can then claim reimbursement for these expenses from the NCSE.

Procedures for Checking T&S Expense Claim Forms

- ◆ The line manager is required to check that T&S expenses were appropriately incurred by the claimant in respect of a necessary absence from their normal place of work. They should ensure distances claimed for journeys, entitlement for subsistence rates and receipts for expenses are provided and in line with NCSE procedures. The line manager should reject claims where there is insufficient information available to make this determination.
- ◆ Incomplete or incorrectly completed forms will be rejected and the claimant will be notified on Core Expense System.
- ◆ The Finance Unit will conduct a detailed check on a small % of individual claims. A report on this checking process will be made to the AP with responsibility for Finance. Claims for T&S in excess of €1,000 will be highlighted to the line Manager to confirm that the claims are checked and authorised and to ensure that the claims are processed promptly.
- ◆ Serious discrepancies which might constitute irregularities should be notified to the Finance Unit. Follow-up action will include contacting the claimant to request an explanation for the discrepancies appearing on the claim.
- ◆ The line Principal Officer will be notified in cases of serious and/ or repeated irregularities identified in individual claims. If considered to be of sufficient seriousness, these may be further referred to the HR side for appropriate action.

Participant Travel System

- ◆ The NCSE pays travel claims for Teachers who undertake travel to attend NCSE arranged CPD courses. These courses are arranged by Pillar 2.

- ◆ The NCSE has procured a system which allows Pillar 2 to notify participants of courses and also facilitates course participants to claim Travel costs.

- ◆ Pillar 2 is responsible for:
 - Arranging courses and notifying course participants through the Participant Travel System
 - Checking claims submitted are appropriate for payment
 - Sending payment files to the Finance section for onward payment
 - Taking queries from course participants
 - Advising the system provider of any changes required to the system (for example, changes to the rates of payments)
 - Advising claimants that all claims for T&S must be submitted within 4 weeks

- ◆ The Finance section is responsible for:
 - Receiving payments files from Pillar 2
 - Uploading these to the banking online system and authorising payment
 - Once paid, updating the Participant Travel System to mark these as paid
 - Assisting Pillar 2 with payment queries where they arise

Foreign Travel

- ◆ The duties and responsibilities of the NCSE require engagement with overseas stakeholders which is of benefit to the NCSE, the education system and national interests.
- ◆ The NCSE is committed to ensuring that all official overseas travel meets the following criteria:
 - that travel costs are kept to a minimum and official attendance provides good value for money and
 - there is a strong business case that participation by officials contributes to (a) the NCSE's strategic goals as set out in its most recent Statement of Strategy, (b) the business needs and goals of the line section concerned or (c) wider Government interests or
 - Participation is important in the context of EU membership or membership of international organisations, such as the OECD, UNESCO and the Council of Europe.
- ◆ The case for attendance at meetings, conferences or training courses abroad should be strictly evaluated and prioritised by line managers in line with these criteria.
- ◆ The travel authorisation/booking form is on the NCSE's Intranet and must be used for all foreign travel applications. (see Appendix E)
- ◆ All foreign travel on official business must be authorised by the CEO.

- ◆ In general, no more than one officer from the NCSE should travel to a foreign meeting/conference. Where it is considered necessary for more than one officer to travel, a business case for this must be made and authorised.
- ◆ Relevant papers providing details of the meeting/conference/training course should accompany the completed authorisation/booking form, which should also indicate if the travel cost is refundable.
- ◆ Approved authorisation/booking forms must be forwarded to the CO in the Regional Administration Support Team in order to request the arrangement of foreign travel bookings. Please note that no bookings can be made in the absence of this form and the appropriate authorisation and it is the responsibility of the officer travelling to ensure that this is forwarded in sufficient time for the flight bookings to be made.
- ◆ It is the responsibility of the officer travelling to ensure that subsistence and other expenses are kept to a minimum in accordance with Department of Finance Circular 11/82 and subsequent circulars. Claims should be submitted promptly on the PSSC Corepay System upon return. This is essential in order to monitor accurately the level of expenditure from the travel subhead.
- ◆ Maximum use should be made of public transportation options for travel to and from the airport at home and abroad.
- ◆ Where officers of the NCSE travel overseas on official programmes arranged by other State bodies, and the officers have no formal connection with the body (e.g. they are not a Director of the agency), costs associated with all travel should be borne by the NCSE, and not the agency concerned.
- ◆ The NCSE reports separately on Foreign Travel in the Annual Financial Statements in line with requirements of the Code of Practice for Governance of State Bodies.

Miscellaneous Expenses

- ◆ Miscellaneous expenses are reimbursed to staff in respect of necessary local expenditures including costs for postage, small stationery requirements and other items best dealt with by local purchase (prior approval from the Accommodation and Services section is required for “other items”). The NCSE uses the Core Expense System to process miscellaneous expense claims.

Miscellaneous Expense Procedures

- ◆ It is the responsibility of each employee to ensure that they correctly enter their claim information on Core Expense System and commit the claim for authorisation.

- ◆ Receipts should be uploaded to the Core Expense System. Receipts can be scanned and then saved from Outlook to their personal folder. The receipts can then be uploaded onto Core Expense System through the claim.
- ◆ The claim is checked against receipts by the Line Manager and authorised as appropriate.
- ◆ Payments on Miscellaneous Expenses Claims are made weekly in line with Service Agreement with the PSSC.
- ◆ Expenditure on Miscellaneous Expenses is recorded on SAGE with a nominal journal import file.

PAYROLL

Policy Statement

Section 25 (5) of the EPSEN Act, provides that staff of the NCSE are civil servants. The NCSE implements government policy in relation to the pay and pensions of NCSE staff as civil servants.

The NCSE has service arrangements in place for the administration of HR Services through National Shared Services Office (NSSO) and payroll through the Payroll Shared Service Centre (PSSC), which are managed by the Department of Public Expenditure & Reform.

Payroll Procedures

New Employees

- ◆ The NCSE Employee set up form (Appendix B) must be completed by each new staff member. This must be signed by the employee and submitted to HR Unit along with P45 (where relevant).
- ◆ The details provided will be used to set the employee up on the payroll system and will be retained on the employee's personnel file held by HR.
- ◆ For any new employees or staff transfers to the NCSE, the HR Unit will transfer the information to NSSO who in turn will advise the PSSC.
- ◆ It is the responsibility of the employee to ensure that the details provided are correct.

Employee's Leaving

- ◆ HR will notify NSSO in good time to effect the orderly determination of final salary payments.
- ◆ The PSSC will issue the relevant revenue documentation to employees leaving the NCSE.

Fortnightly Payroll

- ◆ Payroll is run every second Thursday of the month.
- ◆ Change instructions are managed in line with the service agreement.

- ◆ Finance Unit will update the social welfare refunds register by the Monday preceding deadline for issue of instruction to enable HR to include these details in the payroll changes.
- ◆ The PSSC are responsible for calculation of payroll and will undertake a check on the payroll file before finalisation.
- ◆ The payroll reports will then issue to NCSE HR Unit on Friday evening.
- ◆ HR Unit will complete a check on the payroll each fortnight
 - ◆ Check Gross Pay for all staff on payrun
 - ◆ Review Variation report and query unexpected variations
- ◆ The HR Unit will retain a record confirming that they have completed the checks on the payroll each fortnight.
- ◆ It is not possible to re-calculate an employee's payment at this stage in this payrun process but any errors identified can be rectified in a future payrun. If there is a significant error identified in a person's pay, HR can instruct PSSC to pull the payment from the payrun. A separate payment can issue to the employee as a temporary measure.
- ◆ The HR Unit are **not** required to notify their approval to PSSC for the payrun to proceed and it will run as proposed if there is no intervention from the NCSE.
- ◆ HR Unit will forward a copy of the payroll reports to the Finance Unit and confirm payroll has been checked and the funds transfer can proceed.
- ◆ The PSSC will forward a funds transfer request form to the NCSE in advance of the Thursday payrun. The funds transfer is payable to DPER. The transfer must be completed by the Tuesday preceding the payrun.
- ◆ The payover will be set up on BOL by the CO/EO and authorised by HEO/AO and AP (or above).
- ◆ PSSC will arrange to transfer the EFT payments to the individual bank accounts at 12 midnight on the Wednesday night.
- ◆ PSSC will make available employee payslips on an online basis at least 24 hours in advance of the relevant pay day.

Voluntary Deductions

- ◆ The NCSE facilitates appropriately authorised voluntary deductions being made from employees pay and paid over to the relevant institutions.
- ◆ The deductions are made solely as a measure of convenience to the employee. The employee has ultimate responsibility for ensuring that the correct deductions are made.
- ◆ The PSSC administer the voluntary deductions on behalf of NCSE employees. (A list of these deductions is provided at Appendix J)

- ◆ The PSSC will forward a schedule of deductions made each month to the NCSE Finance Unit.
- ◆ The Finance Unit will arrange to remit these payments to the relevant institutions.
- ◆ The related creditors will be paid on a monthly basis, thereby bringing the balance on the FMS control account to nil on a monthly basis.

Payroll Records

- ◆ HR Unit will create and maintain Personnel files for all employees. The following pay related information will be retained on these files:
 - ◆ Contract of employment
 - ◆ Employee set up form
 - ◆ Authorisation of pay increases
 - ◆ Copies of performance reviews
 - ◆ Copies of payroll instructions issued to NSSO/ PSSC
 - ◆ Bank Account Details (Finance Unit to be provided with updated details to facilitate expense payments)
- ◆ HR Unit will forward copy of payroll reports and copy of payroll check form to the Finance Unit.
- ◆ The Finance Unit will retain a soft copy of the payroll reports and will retain a hard copy of the PSSC EFT Request Form, confirmation from HR and a copy of the EFT Requisition File.
- ◆ The Finance Unit will update the FMS with details of payroll and note completion of posting on payroll check. All salary deductions will be posted to balance sheet control accounts.
- ◆ Soft and Hard copies of Voluntary Deductions Payment Instructions from PSSC will be retained on file in the Finance Unit.
- ◆ The PSSC will make available all necessary records to fulfil requirements of preparation and audit of NCSE annual accounts.

Revenue

- ◆ Payroll taxes, levies and social security charges will be deducted from employee's salaries.
- ◆ The net pay due to employees will be paid by EFT on a fortnightly basis.
- ◆ The PSSC will arrange posting and payment of P30s on the ROS website.
- ◆ The Returns will be posted on a monthly basis in accordance with the Revenue deadline
- ◆ The PSSC will undertake the end of year process for filing of tax and levies.

- ◆ The PSSC will arrange to make available ASC60s and USC60s to staff early in the following tax year.

Pensions

NCSE staff are civil servants and are pensionable under the centrally funded Civil Service pension schemes.

Superannuation Deductions and Payovers

- ◆ Superannuation contributions deducted from staff salaries are paid over to the Department of Finance for transfer as appropriations-in-aid into Vote 7.
- ◆ Employee superannuation contributions in respect of seconded staff will be recouped to their employers as directed by the secondees' employer.
- ◆ Employer contributions for superannuation costs in respect of seconded staff will be recouped to their employers as directed by the Department of Finance.
- ◆ The DFIN Salary Section will notify the amounts collected and will provide lodgement forms via e-mail to facilitate the payment of deductions.

Additional Superannuation Contribution (ASC)

- ◆ Additional Superannuation Contributions are made to NCSE staff salaries in accordance with Department of Finance regulations.
- ◆ The PPSC will notify the amounts collected to facilitate the payover of deductions.
- ◆ These deductions are paid over to the Department of Education & Skills on a monthly basis.
- ◆ The PSSC will issue a certificate to staff showing the annual deductions made.

Pension Payments

- ◆ Retired NCSE staff are paid their pension entitlements by the Department of Finance from Vote 7.

Budgets

- ◆ Finance Unit will prepare a forecast for payroll at the beginning of each year as part of the estimates process. This forecast will be informed by HR as the budget holder.
- ◆ The forecast will be reviewed against expenditure on a quarterly basis and as required. The PSSC and HR Unit will provide the relevant information to assist in the forecast process.

Employees of legacy services

- ◆ Seconded teachers will have their contracts of secondment with the NCSE and be paid by the Department's Teachers Payroll.
- ◆ The Visiting Teachers will continue to be paid by the Department.

Action and Responsibility

Action	Responsibility
Notification of NCSE payroll instructions to PSSC	NSSO (overseen by NCSE HR Unit)
Service Level Agreement with PSSC sets out roles and responsibilities of parties to agreement.	
Checking of Payroll file	EO & HEO/AO HR
Updating Social Welfare returns register	EO Finance Unit
Recording of payroll on FMS	EO Finance Unit
Set up on BOL of Payover of pensions, PRD, voluntary deductions (as notified by the DFIN)	CO/EO Finance Unit
Payment Authorisation for payover of payroll deductions	HEO/ AP (or higher) Finance Unit
Payroll Forecast	EO/ HEO/AP Finance Unit
Payroll records	EO HR Unit

BANK / TREASURY

Policy statement

- ◆ All Council funds should be managed in accordance with current best practice i.e. such funds are received and banked in a timely manner, are available to meet authorised commitments as they fall due, and that the security, movement and application of such funds is properly authorised and controlled.
- ◆ Funds shall be managed so as to optimise benefit to the Council, and the State generally, in terms of security, return and liquidity.
- ◆ The NCSE bank account is housed in the Bank of Ireland, College Green, Dublin 2.
- ◆ Where there is a requirement to open or close a bank account, permission should be sought from the Finance Committee and Council at the appropriate time.
- ◆ Internet banking (Bank of Ireland's Business on Line Service) is utilised by the NCSE and the Current account can be monitored on line.
- ◆ The NCSE will arrange payments by EFT to the maximum extent possible in line with government policy.
- ◆ The NCSE does not currently use a Credit Card account. A debit card is held in a safe for limited circumstances (details further below).
- ◆ Where a business will not accept an EFT, then the use of a proforma invoice or a Direct Debit should be explored before using the NCSE Debit Card.

Payment Procedures

- ◆ Line Sections are responsible for ensuring payments are presented to the Finance Unit in a timely manner to ensure suppliers are paid appropriately for the goods and services received by the NCSE and in accordance with late payment regulations.
- ◆ Payment will be arranged by the Finance Unit in the most economical and effective method and in accordance with government policy e.g. e-payments. Procedures for making payment by EFT and cheque are set out below.
- ◆ A Payments File will be prepared each week, providing documentation for each transaction, to facilitate appropriate checking by authorisers.

Bank reconciliations

- ◆ Bank Reconciliations for the Current Account are performed monthly.
- ◆ The reconciliations are performed electronically on the SAGE system.

- ◆ An electronic copy of the bank reconciliation report is approved by the AP or HEO in the Finance Unit (or higher) and filed electronically”.

Internet Banking - BOI Business on Line

The NCSE have an agreement with BOI to use their Internet banking facility – Business on Line. Operation of Business on Line is governed by NCSE internal procedures set out below and Bank of Ireland documents '*Conditions of Use*' and the '*Business on Line Handbook*'. Users can only access Business on Line by logging onto their own PC.

Administrators

The NCSE has designated two senior staff as Administrators. The BOI is advised of Administrator details and must be informed in writing by the NCSE of any personnel changes of the Administrators. The Administrators:

- train and advise staff on use of system
- liaise directly with BOI
- set up and amend Level 1 and Level 2 Authorised Users functions and staff details
- both Administrators are required to log on to system to effect these changes.

Level 1 Users (Finance Unit staff EO, CO)

- Create beneficiaries
- Initiate transactions
- Level 1 Users should never be authorised to perform Level 2 User functions.

Level 2 Users (Authorisers)

- Level 2 Users (Authorisers) authorise EFT payments
- 2 authorisers are required for each payment
- For all payment approvals two staff from the following - the PO, AP and HEO in Finance Unit or a nominated AP from a different Section may approve payments
- Level 2 Users should never be authorised to perform Level 1 User functions i.e. create beneficiaries or initiate transaction.

Payment Authorisations

The principle underlining the levels of authority is that EFT authorisation should in all cases occur at the appropriate level and position (as far as possible within the Finance Unit). It is only in the event that the appropriate officer (HEO and AP) in the Finance Unit is unavailable that the substitute signatory is allowed. Such substitution arrangements are necessary due to the obligations of prompt payment legislation.

Table 6.1 sets out the approval level for authorisation of EFT payments implemented by the NCSE and the Bank of Ireland.

Table 6.1: Payment Authorisation Limits for EFTs

Amount	Approved payment authorisation level of sign off.
All payments	Assistant Principal or HEO in Finance Unit. If the AP or HEO is not available, then a sub from the list maintained by the Finance Unit should be used

List of EFT Authorisers

The finance unit maintains the list of NCSE staff approved to authorise EFT payments in the bank account in the section. As per the delegated and reserved functions of Council, changes to this list can only be made by the CEO along with one of the following members - the Council Chairperson, Deputy Chairperson or Chair of the Finance Committee.

Finance Unit will authorise payments in the first instance but a list of substitutes (normally an AP in a different Business Unit) approved by the CEO and/or the Council Chairperson, Deputy Chairperson or Chair of the Finance Committee is maintained in Finance Unit.

Electronic Fund Transfers (EFT) for Payroll and Staff Expense Claims

Payroll, Travel & Subsistence and Miscellaneous Expense claims will be paid by EFT.

Controls in relation to the approval of both are detailed in their relevant chapters.

Table 6.2: Payment Authorisation for Payroll and Staff Expense Claims

	Approved authorisation level of sign off.
T&S Payments Schedule	HEO and AP Finance Unit (or substitute)
Payroll funds transfer to PSSC bank accounts	HEO and AP Finance Unit (or substitute)
Pay Related Deduction	HEO and AP Finance Unit (or substitute)
Superannuation Deduction	HEO and AP Finance Unit (or substitute)

Credit Card

The NCSE does not use a Business Credit Card.

Debit Card

The NCSE has a Debit Card available linked to its bank account. This is to facilitate payments where the supplier will not accept an EFT.

In terms of measures undertaken to safeguard the use of the card, the following actions are in place:

- Access to the card is limited to the AP in the finance unit
- The card is kept in the safe in head office
- The PO in Finance Unit is authorised to approve payments on the Debit Card of up to €10,000
- Approval for expenditure over €10,000 rests with the CEO, (or the Head of Finance in the CEO's absence). It is only when the CEO is not available due to sick leave, holidays or not available due to meetings that the PO in Finance Unit may approve expenditure of over €10,000. The bank account is reviewed and reconciled.

Where it has been agreed that the Debit Card may be used to purchase goods or services, a Purchase Order should be raised in the normal way, (details are outlined above under raising a PO)

Should the debit card be lost or stolen the following is the process

- The AP should be notified immediately who should then contact the bank requesting the card to be cancelled
- The AP should then notify the Head of Finance and the CEO

Direct Debit/ Proforma Invoice

Where a supplier does not accept an EFT, then alternative methods of payment should be explored such as Direct Debit or a pro forma invoice before the NCSE Debit Card is used. If a Direct Debit is being used, the Business Unit ordering the goods or service should review the arrangements each year when raising the PO. In addition, in order to cater for a small number of suppliers (mainly large corporations such as Microsoft or META) a SEPA payment may also be used where the payment is processed on the supplier's portal which facilitates the processing of a bank transfer

Office Government Procurement Card (OGP Card)

An OGP card is available which may be used for TEACCH training events only. The card may be used for purchasing certain last minute or unique items, that are unforeseen or unknown at planning stage and are needed at short notice and are not available from the suppliers set up for the event. The card will be used for low value purchases consistent with controls set out below;

1. The card will be used for TEACCH events only and will only be used the week before and the week of the TEACCH event.

2. The card will be used to source low value items only where it has not proven possible to source them through the standard procurement of goods and services.
3. The Finance Officer, will pre-approve use of the card for TEACCH events in advance of the event up to a total value of €500, on receipt of correspondence from AP in Pillar 2. This correspondence will include reference to potential items which may need to be purchased.
4. At the same time a Purchase Order should also be raised in Finance for the expected expenditure.
5. The max spend value for the card will be €500.
6. The card cannot be used for any other training event.
7. Card statements should be sent from the bank directly to Finance.
8. At the end of each TEACCH event, the Pillar 1 card holder must issue all receipts for reconciliation to the AP in Pillar 2.
9. An email will be submitted by AP Pillar 2 detailing all transactions with receipts attached.
10. The AP in Finance Section will reconcile the bank statement with the email submission received from Pillar 2. Any anomalies\ clarifications will be queried with the AP in Pillar 2.
11. The Administrator of the Card (with responsibility to allocate the card, manage online portal etc.) will be the AP in Finance Unit.
12. A small key lock box in the Metro office where the card can be stored securely and signed out to the nominated staff member prior to the TEACCH event.

Fuel Card

The NCSE has leased two vans which helps to reduce courier costs being incurred and also to support speedy delivery of services or documents where there is a requirement to urgently deliver legal documents/affidavits. The following controls apply to the two fuel cards which must be sourced through the OGP.

1. The authorised user will be required to sign an employee acceptance statement in respect of the driver fuel card policy.
2. The card can only be used to purchase fuel for the nominated NCSE van registered to the card and the card can't be used to buy fuel for any other vehicle
3. The spend on each card is capped at €250 per week.
4. The Facilities line manager in charge of the Service Officer(s) will be responsible for the issue, security and monitoring of the fuel card.
5. When the fuel cards are replaced/ expired, the replaced/ expired Fuel Card must be returned to the line manager who issues them for cancellation.
6. Copies of all transactions will be held centrally in the EDOCS system and will be retained as required for a period of 5 years.
7. To purchase fuel, the Service Officer must submit the vehicle registration number and the exact odometer reading as displayed by the vehicle for recording at each transaction.
8. All fuel card purchases must be verified by a receipt issued by the facility providing the fuel. This receipt must be checked prior to acceptance by staff drawing the fuel and must be submitted to the local Line Manager for verification of purchase.
9. All receipts should display the date, time, location of purchase, mileage and vehicle registration
10. Missing fuel cards must be reported to the Line Manager immediately who should then cancel the card straight away.
11. Line managers will use fuel receipts to confirm purchases when cross checking fuel purchases against monthly invoices & statements.

6.9 Quick Business Lodgement Card

The NCSE uses a Quick Lodge Card to lodge cheques. This facility can only be used for making lodgements and is free.

6.10 Deposit Account

The NCSE does not have an interest bearing account. Funding to the NCSE is provided on a monthly basis to meet current cash flow requirements.

FIXED ASSETS

Policy statement

- ◆ All fixed assets (including land, buildings, equipment etc.) shall be managed in accordance with current best practice i.e. that such assets are safeguarded by appropriate identification, recording, verification of existence, monitoring of condition and replacement costs.
- ◆ Disposal and replacement of equipment should be driven by the business needs of the NCSE and not by their book value.
- ◆ Fixed assets will be purchased in accordance with Procurement policies as detailed in that section (Section 3).

Asset Acquisition Procedures

- ◆ With effect from 1st January 2021, all capital items purchased with a life of more than one year and value greater than €10,000 will be capitalised and depreciated over their useful economic lives. (See Table 7.1) which is in line with Circular 21/2020 issued by DPER. Prior to 2021 all assets over €100 had been included on the fixed asset register. All historical assets purchased prior to 1st January 2021, currently listed on the fixed asset register will continue to be included in the Statement of Financial Position and the Fixed Asset Register, irrespective of the increased limit, until the asset is no longer in use and disposed of. There is no requirement to restate historical assets using the new limit of €10,000.

Asset Type	Depreciation Rates
Furniture & fittings	10 years
Office Equipment	5 years
Computer Equipment	5 years
Leasehold Refurbishment	19 years
Computer Software	3 years

- ◆ A fixed asset register will be maintained on excel. Asset details should be recorded according to the category of asset e.g.: Office equipment, furniture & fittings etc. The register should detail the following:
- ◆ Description of asset, serial number of asset, asset tag number, date of purchase, cost price, depreciation rate, accumulated depreciation to date, depreciation charge this

period, current net book value (NBV), write off. All new assets over €10,000 should be added to the register. The register should be kept up to date at all times. Once an asset has been fully depreciated it should be clearly indicated. Fully depreciated assets should not be removed from the register.

- ◆ It is the responsibility of the NCSE accountants to calculate the yearly depreciation charge.
- ◆ All capitalised assets are individually tagged.
- ◆ All assets should be adequately safeguarded against damage or theft.
- ◆ The Fixed Asset Register should be reviewed and verified on an annual basis. A report documenting the exercise is then made available for review.
- ◆ Spot checks will also be performed by staff in the relevant sections.
- ◆ The Fixed Asset Register will be reconciled to the nominal ledger on an annual basis.

Asset Disposal Procedures

- ◆ Replacement of equipment should be driven by the business needs of the NCSE and not by the book value of the equipment.
- ◆ The CEO will be responsible for the disposal of all such items and can delegate as appropriate.
- ◆ Where an item has, or combination of items have, a value above the €150,000 (see Appendix A – Reserved Functions) the CEO (or delegated officer) will formally bring the matter before the Council to seek approval for the disposal. Disposal of lower value items may be brought before Council meetings for mention.
- ◆ For items valued at €100 or more being disposed of to Council members, staff or related persons and where the cost of retrieval or disposal of these assets exceed the cost of the asset, then the decision will be delegated to the CEO or delegated officer.
- ◆ The CEO may then authorise a notice to all members and staff of intention to dispose of the item. Council members and staff will then be entitled to make a written bid in accordance with instructions issued with the offer. Purchase of any such item must be for non-commercial purposes and the item may not be re-sold or otherwise disposed of to any other person or organisation at more than the price paid within one year of acquiring the item. The NCSE may restrict the number of items which may be purchased by any individual or the use to which it may be put.
- ◆ A Fixed Asset Disposal Form (Appendix G) is completed and filed on the Fixed Assets Register File and the FAR updated.
- ◆ Following notification of disposal of the item, the Finance Unit will account for the income from the sale of the item.

Disposal Approval Levels

- ◆ The Council of the NCSE has agreed a schedule of reserved functions and delegations to CEO.¹⁰
- ◆ Council approval is required for disposal and retirement of assets, including related terms and conditions, at or above the value of €150,000.
- ◆ Council approval is required for the disposal of assets valued at €100 or more to Council members, staff or related persons.

Responsibility and approval

Maintain Fixed Asset Register	HEO/AO in IT and Facility Unit
Reconciliation of FAR to the nominal ledger	Finance Unit
Annual physical verification	IT and Facilities Unit
Disposal of Assets	Council/ CEO

¹⁰ The revised Code of Practice for Governance of State Bodies 2016 requires that each Board should have a formal schedule of matters specifically reserved to it for decision. The Code specifically requires that significant acquisitions, disposals and retirement of assets of the State Body or its subsidiaries; the schedule should specify clear quantitative thresholds for contracts above which Board approval is required – see Appendix J.

BUDGETING

Policy Statement

- ◆ To maintain a comprehensive budgeting system to manage the approved operational budget within prescribed limits, to effectively meet its statutory/ policy remit and achieve its strategic objectives, and provide accurate, relevant and timely reports.

Budget Requirements

- ◆ The NCSE executive is required to prepare draft budgets of its funding requirements (on a multi-annual basis). The timelines are set by the department.
- ◆ The Finance Unit will prepare information for the Department as part of the Estimates process which generally occurs midyear and is an estimate of funds required for the forthcoming year.
- ◆ The executive is required to submit the draft budgets to Council for approval. This is generally at the first Council meeting following the notification of the draft budget (usually December).
- ◆ The Department notifies an annual budget to the NCSE for each year. This is usually in the first month of the year.
- ◆ The executive is required to prepare an operational budget based on the approved budget and submit to Council for approval. This should occur at the first Council meeting following the allocation received from the Department assuming no delays and that there is a sufficient amount of time between the two events.
- ◆ The Department advances grants to the NCSE to fund its approved budget based on its cash flow needs and in line with the agreed procedure (See Chapter 2). Funding is provided on a monthly basis.
- ◆ The NCSE profiles its budget on a cash basis. For this reason, budget managers must profile expenditure according to the month a payment is made. This also applies to any prepayments or accruals, which should also be profiled in the month the payment is processed. The Finance Unit will account for any accruals and prepayments in the preparation of Annual Accounts (See Chapter 9).
- ◆ The executive is required to manage expenditure within the approved budget.
- ◆ The executive is required to review and report to Council on expenditure against budget.
- ◆ The executive is required to report as necessary to the Department.
- ◆ The executive is required to ensure expenditure is managed with the approved budget parameters.

- ◆ Any budget amendments to Council headings will be approved by the CEO, the procedure for which is outlined in 8.3 below.

Procedures

- ◆ A senior member of the Finance Unit will prepare the operational budget in consultation with budget managers. Assumptions pertaining to the formation of the budget will be documented and included with the numeric calculations of the budget.
- ◆ The budget will be subsequently reviewed by the senior members of staff prior to submission to the Council for approval.
- ◆ The NCSE employs a budget template for use by all budget managers to
 - ◆ assist in effective administration of the budgets
 - ◆ advise Finance Unit of delegated authority levels for purchasing in sections
 - ◆ advise Finance Unit of monthly profiles and quarterly reviews
- ◆ The executive will provide a report on budget activity to the Finance Committee and Council as required.
- ◆ The executive will arrange to provide a report on budget activity to the Department as required.
- ◆ In relation to budget amendments:
- ◆ The PO in Finance Unit may approve transfers of up to one hundred thousand euros between Council headings subject to the receipt of a business case from the relevant sections and approval from the relevant POs in those sections. The PO in Finance will then make a decision based on overall business needs and the exigencies of the NCSE service.
- ◆ Movements between overall Council headings of amounts over one hundred thousand euros can only be made with approval from the CEO. A business case must be submitted for consideration from the relevant sections to the PO in Finance. This business case must first be reviewed and approved by the Principal Officer in Finance Section who may then submit the business case to the CEO. The CEO will make a decision based on overall business needs and the exigencies of the NCSE service.

Responsibility and approval

- ◆ The Council is responsible for approving an annual operational budget in line with the parameters of the budget allocation notified by the Department.
- ◆ The responsibility of preparing the operational budget and reporting on it lies with the Head of Finance, Governance and Research and various members within the Finance Unit.

- ◆ NCSE budget holders (Generally at PO level and delegated by POs on an operational basis to APs within respective teams) are responsible inter alia
 - ◆ for preparing budget plans for each cost center (See Appendix K) using profiling templates as provided by the Finance section. These templates require monthly profiled spend for the full year
 - ◆ for ensuring expenditure is in line with budgets and taking corrective action if necessary
 - ◆ for reporting to the Finance Unit on budgetary performance, requirements and priorities.
 - ◆ for providing commentary on any significant change in their expenditure on a month to month basis versus profiled spend

ACCRUALS BASIS OF ACCOUNTING

Policy Statement

- ◆ To ensure the financial statements are prepared in line with the agreed format and accurately represents the NCSE financial position and comply with regulatory and statutory requirements.

Legal & Policy Framework

- ◆ Section 29.1 of EPSEN states the NCSE “shall keep, in such form as may be approved of by the Minister, all proper and usual accounts and records of all moneys received or expended by it”.
- ◆ The Code of Practice for the Governance of State Bodies issued by the Department of Finance directs that state bodies are required to prepare annual accounts in accordance with GAAP.
- ◆ The NCSE prepares its annual accounts in accordance with GAAP and the Financial Reporting Standard 102 - the financial reporting standard applicable in the UK and Ireland.
- ◆ The NCSE accounts are submitted for audit to the Comptroller & Auditor General each year.

NCSE Procedures

- ◆ The Finance Unit follows a month end procedure to ensure the FMS and banking systems are reconciled (See Appendix K)
- ◆ The purchasing sections in the NCSE are required to include a brief description for each payment referred for processing to the NCSE Finance Section. The description will include reference to the period in which it relates to ensure it is accounted for correctly.
- ◆ Staff in Finance will review payment instructions received on the FMS where there may be a prepayment such as a lease, subscription or a service and seek clarity from the Business Unit as required. Finance Section will also write to each area seeking details of accruals at the end of the financial year.
- ◆ The Finance Unit records this information on the NCSE finance system. A schedule is maintained to record accruals and prepayments and held on file along with backing papers.
- ◆ This schedule and backing papers is included with the accounts file provided to auditors during the audit of the annual accounts.
- ◆ According to the accruals basis of accounting, revenues are recognized when they are (1) realized or realizable, and are (2) earned (usually when goods are transferred or services rendered), no matter when cash is received. In cash accounting - in contrast - revenues are recognized when cash is received no matter when goods or services are sold. Each accounting entry is allocated to a given period, and split accordingly if it covers several periods.
- ◆ Accruals are liabilities for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees. It is sometimes necessary to estimate the amount or timing of accruals.

- ◆ Prepayments are payments made in advance of receiving the service/ good. If a client pre-pays a subscription (or lease, etc.), the given revenue should be split to the entire time-span and not count entirely on the date of the transaction.

Procedures for Inputting Journal Adjustments

Policy Statement

Previous audit has recommended that procedures for inputting journal adjustments should be put in place in Finance Section where it was noted that there is an increased risk of fraud or error where journal entries are not reviewed and approved by senior management.

Procedures

The Section requests, by email to the Finance Section, the transfer of expenditure from a nominal code to an alternative nominal code on SAGE.

Or an issue has been brought to the attention of senior management (AP or PO level) in the Finance Section and they give an instruction to the EO in the Section to make a revision from a nominal code to an alternative nominal code on SAGE.

The EO in the Finance Section reviews the request and a nominal code activity report is generated on SAGE to confirm the expenditure indicated by the section/senior management.

A submission is then drafted by the EO, setting out the background and reasons for the revisions and sent to the HEO in Finance seeking approval to make the revision. This request then needs to be formally approved by the Finance Officer in writing.

Where the journal adjustment is approved, the EO in the Finance Section completes the Journal Entry Form see Appendix N.

SAGE is then updated with the transfer details completed on the journal adjustment form.

A nominal code activity report is generated on SAGE to confirm the transfer of expenditure to the alternative nominal code. The Journal Adjustment Form and the nominal code activity report is then checked by the HEO.

An email is then sent to the Section or senior management confirming the transfer of expenditure with a copy of the SAGE nominal code activity with the transferred expenditure.

Responsibility and Approval

The EO should review any requests for transfer of expenditure from a nominal code to an alternative nominal code on SAGE. If the EO is satisfied that the amendments should be made

they should prepare a submission seeking approval from the HEO in Finance Section which should then be approved by the Finance Officer in writing.

Journals should be signed off by an EO in Finance Section at the preparation stage and evidenced as reviewed and approved by the HEO in Finance after the amendments have been made.

In addition, the NCSE Accountants as part of their annual preparation of the NCSE draft financial statements will input Journal entries in areas such as prepayments and accruals, all journals keyed by the accountants need to be checked by Finance staff to ensure they are accurate.

APPENDICES

Appendix A Reserved & Delegated Functions

Schedule of Reserved Council Functions & Delegated Functions to the CEO

Reviewed and agreed by Council on 29th February 2024

1. Introduction

The Code of Practice for the Governance of State Bodies 2016 requires that Council should have a formal schedule of matters specifically reserved to it for decision to ensure that the direction and control of the NCSE is firmly in its hands.

The Code specifically requires that the following should be reserved functions:

- significant acquisitions, disposals and retirement of assets of the State Body or its subsidiaries; the schedule should specify clear quantitative thresholds for contracts above which Council approval is required;
- major investments and capital projects;
- delegated authority levels, treasury policy and risk management policies;
- approval of terms of major contracts;
- in non-commercial State Bodies, assurances of compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading, and conditions of all staff, including remuneration and superannuation;
- approval of annual budgets and corporate plans;
- production of annual reports and financial statements;
- appointment, remuneration and assessment of the performance of, and succession planning for, the Chief Executive Officer; and
- significant amendments to the pension benefits of the Chief Executive Officer and staff (which may require Ministerial approval).

2. Schedule of Reserved Functions of Council

The following list of reserved functions of Council was agreed by Council

1. Determination of NCSE policy and the issue of policy directives to the Executive.
2. Determination of communication policy and strategy
3. Assessment of the performance of the Chief Executive Officer/Performance Management of the CEO
4. Determination of succession planning for the post of the CEO
5. Appointment of CEO
6. Approval of delegated authority levels
7. Terms and Conditions of employment of staff subject to appropriate approvals as per EPSEN Act 2004
8. Determination of ethical procedures to be put in place to deal with post resignation/retirement employment, appointment and/or consultancy of Council members and employees by the private sector and to ensure these are monitored and enforced
9. Annual declaration to the Minister that the Council has a system of internal control in place
10. Approval of and opening/closing of bank accounts
11. Purchase and disposal of land or property
12. Acceptance of gifts as per EPSEN Act, 2004
13. Approval of proposals and terms and conditions for all major investments and capital projects including purchases of services, equipment and materials over €250,000 in value exclusive of VAT, ensuring alignment with medium to long term goals
14. Approval of disposal of assets (valued at €100 or more) to Council members, staff or related persons. Should the cost of retrieval or disposal exceed the cost of the asset, the decision should be delegated to the CEO.
15. Approval for the disposal and retirement of assets, including related terms and conditions, at or above the value of €150,000
16. Determination of procedures for maintaining an appropriate relationship with the external auditor
17. Annual review and determination of the effectiveness of the system of internal controls, including financial, operational and compliance controls and risk management
18. Approval of the formal charter for the internal audit of the NCSE

19. Determination of person, other than the Chief Executive, to whom the Head of Internal Audit/Internal Audit Function should report
20. Preparation and adoption of a strategic plan for a period of 3-5 years ahead
21. Approval of Annual Work Plan, Corporate Plans, Annual budgets and Annual Reports and Accounts/Financial Statements and Performance Delivery Agreement
22. Approval of major Council publications
23. Identification of ways to improve the effectiveness of the Council, following review, which should include required competencies of members
24. Appointment of and approval of written constitutions and written terms of reference for the Council, Council Audit & Risk Committee and other Council Committees and agreed timeframes for review and update
25. Approval of a Code of Business Conduct for Council members and employees
26. Regulate the procedures to monitor and manage disclosure of interests and dealing with potential conflicts of interest situations for management and Council members
27. Determination of procedures for employees making protected disclosures under the provisions of the Protected Disclosures Act 2014
28. Determination of compliance with all statutory and governance obligations, which will involve all such obligations being identified and made known to the Council. Notification of non-compliance with obligations to the Minister
29. Approval of the risk management policy and framework, including the appointment of a Chief Risk Officer. Oversight of implementation and monitoring of its effectiveness
30. Approval of a Corporate Procurement Policy Plan and adherence to EU and national procurement policy and guidelines
31. Determination and approval of procedures to monitor, report, and enforce the relevant rules and requirements as set by the Department of Finance
32. Oversight of compliance by the Council with its legal and financial compliance requirements
33. Approval of initiation of Legal Proceedings
34. Response to 3rd Party Legal Proceedings/Settlement of Legal Action to be brought to the attention of Council but should not necessarily require advance Council approval as such responses may be required urgently
35. Appointment and removal of Secretary to Council

Note

Decisions of the Council will be recorded in the minutes of the Council meeting. Where appropriate the Council may provide more detailed directions to the Executive in writing.

3. Delegated Functions to the CEO

The following list of delegations functions to the NCSE CEO was agreed by Council

1. Sanctioning of proposals for purchases of services, equipment and materials up to €250,000 exclusive of VAT (subject to further delegation not exceeding €250,000 exclusive of VAT).
2. Approval of disposal of assets (valued at €100 of more) where the cost of retrieval or disposal exceeds the cost of the asset; the approval may be delegated to a PO.
3. Approval to adjust sub- heads within non-pay budget lines.
4. Appointment of employees other than those listed in the reserved functions of the Council.
5. Performance Management of staff.
6. Operational policy, guidelines and decision-making subject to limits prescribed by the Council's reserved functions.
7. Day to day communications within the agreed communications strategy.
8. Appointment of staff reporting directly to the CEO.
9. Approval to update the list of bank payment authorisers along with one of the following members- the Council Chairperson, Deputy Chairperson or Chair of the Finance Committee.

Appendix B Employee Set up Form

Pension-Related Deduction Employment Declaration

Following the implementation of the Pension-Related Deduction with effect from 1st March 2009, staff are required to declare their overall personal pension status with regard to any public service pension scheme. The following details are required to be completed and returned asap to the payroll department.

In Relation to the Public Service Pension Related Deduction

Main Employment											
1.	Are you employed in any other public service body (full-time, part-time or otherwise)?	YES	NO								
	a) If Yes, please give employer nos. of each subsidiary employment	<input type="checkbox"/>	<input type="checkbox"/>								
	<table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> </tr> <tr> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> </tr> </table>										
	b) If Yes, give employer number of main employment for PRD		<input style="width: 100%;" type="text"/>								
2.	Are you a member of a Public Service Pension Scheme? If Yes, please give details of the scheme	YES	NO								
		<input type="checkbox"/>	<input type="checkbox"/>								
3.	Do you have, or have you a future entitlement to, a benefit under a Public Service Pension Scheme? If Yes, please give details of the scheme	YES	NO								
		<input type="checkbox"/>	<input type="checkbox"/>								
4.	Are you in receipt of a pension from a Public Service Pension Scheme ? If Yes, please give details of the scheme	YES	NO								
		<input type="checkbox"/>	<input type="checkbox"/>								
5.	Have you opted out of such a scheme? If Yes, please give details of the scheme	YES	NO								
		<input type="checkbox"/>	<input type="checkbox"/>								
6.	Do you receive a payment in Lieu of membership in such a scheme? If Yes, please give details of the scheme	YES	NO								
		<input type="checkbox"/>	<input type="checkbox"/>								

Please provide details for additional subsidiary employments overleaf or on additional sheets as required.

I certify the foregoing information to be correct to the best of my knowledge and belief, and I undertake to immediately notify the Payroll Department at Of any changes affecting the details given. I understand that if I am a member of a public sector pension scheme or have a future entitlement to a benefit under such a scheme that I will be liable for the pension-related deduction at the appropriate rate.

Signature: _____

Date: _____

Name: _____

Employer: _____

Personnel/Works No.: _____ **PPS No.:** _____

PLEASE COMPLETE THIS DECLARATION IN BLOCK CAPITALS (APART FROM YOUR SIGNATURE)

ADDITIONAL SUBSIDIARY EMPLOYMENT

2. If you are a member of a Public Service Pension Scheme: please give details of the scheme

3. If you have, or you have a future entitlement to, a benefit under a Public Service Pension Scheme: please give details of the scheme

4. If you receive a pension from a Public Service Pension Scheme: please give details of the scheme

5. If you have opted out of such a scheme: please give details

6. If you receive a payment in Lieu of membership in such a scheme: please give details

ADDITIONAL SUBSIDIARY EMPLOYMENT

2. If you are a member of a Public Service Pension Scheme: please give details of the scheme

3. If you have, or you have a future entitlement to, a benefit under a Public Service Pension Scheme: please give details of the scheme

4. If you receive a pension from a Public Service Pension Scheme: please give details of the scheme

5. If you have opted out of such a scheme: please give details

6. If you receive a payment in Lieu of membership in such a scheme: please give details

ADDITIONAL SUBSIDIARY EMPLOYMENT

2. If you are a member of a Public Service Pension Scheme: please give details of the scheme

3. If you have, or you have a future entitlement to, a benefit under a Public Service Pension Scheme: please give details of the scheme

4. If you receive a pension from a Public Service Pension Scheme: please give details of the scheme

5. If you have opted out of such a scheme: please give details

6. If you receive a payment in Lieu of membership in such a scheme: please give details

ADDITIONAL SUBSIDIARY EMPLOYMENT

2. If you are a member of a Public Service Pension Scheme: please give details of the scheme

3. If you have, or you have a future entitlement to, a benefit under a Public Service Pension Scheme: please give details of the scheme

4. If you receive a pension from a Public Service Pension Scheme: please give details of the scheme

5. If you have opted out of such a scheme: please give details

6. If you receive a payment in Lieu of membership in such a scheme: please give details



Please send NCSE Payments directly to the bank account as set out below:

Bank Account Details
Beneficiary Name:
Beneficiary Address:
Bank Name:
Bank Address:
Account Name:
National Sort Code:
IBAN:
SWIFT/BIC Code:

Signature: _____

Date: _____

Appendix C NCSE Procurement to Payment – a step-by-step guide

1. Initiate Procurement

- A procurement process (including a specification of business and technical needs) is followed to identify the item/ service to be purchased¹¹.
- Before starting procurement process, confirm no relevant contracts are available within or across sections of the NCSE.
- Draw up a specification of business/technical needs – this can include estimated costs, requirement for good/service etc. (can be 1 line request from manager or 2-3 paragraphs setting out details)
- Review and decide on the appropriate procurement process – e.g., OGP framework / by quotation / by tender through eTenders / sole supplier.
 - OGP Frameworks have been developed to assist in securing value for money and should be used in the first instance. These can be reviewed on <https://buyerzone.gov.ie/>.
 - Login and check the OGP Buyer Zone website, and check if frameworks are available for good/service. If unsure, contact support@ogp.gov.ie
 - Check the business/technical need against the Framework details in the User Guide for the Framework – they may not match.
 - Check the timeline required to put the Framework in place.
 - Requests for quotation are commonly used for procurement under €5,000
 - Review the cumulative spend tracker.
 - Requests for Tender (RfT) must be used for procurement above €50,000, and are advised for procurement with a value above €25,000.
 - Specification details are required and use of OGP RfT template for publishing on eTenders platform
 - Plan the timeline, set award criteria and invite evaluation committee.
 - Evaluate against award criteria, make note of meeting with comment on each criteria for all proposals. Notify suppliers of the outcome and publish the award notice on eTenders.
 - Sole supplier is for use in exceptional circumstances. It requires the staff review and investigate available suppliers for services and goods. An explanation of exploring supplier options must be noted in the Sole Supplier Form (in Appendix Q of FPPM). Obtain sign off from the PO in section **before** engaging the supplier.
- For any queries that require advice or support in setting up your procurement process, please contact the NCSE Procurement Officer.

2. Review procurement processes

- Review procurement processes and decide on procurement approach
- Review delegated sanction levels (HEO/AO, AP, PO etc.). NCSE procurement procedures include specific approval limits and procurement awarding criteria (see Section 3.7 of FPPM). In summary:

Specific Limits	Procurement Process	Selection / Evaluation	Approval levels ¹²
-----------------	---------------------	------------------------	-------------------------------

¹¹ The Government publication *Public Procurement Guidelines for Goods and Services (January 2019)* sets out the steps to be followed in conducting an appropriate competitive process under EU and national rules.

¹² Executive Approval / Council Sanction - see Section 3.7, Table 3.2 of FPPM.

< €1,000	Review procurement options If RfQ – Seek quotes from one or more competitive suppliers, ideally in written format.	Where more than one quote is sought, selection based on lowest price or most suitable.	HEO/AO or above in section
€1,000 - 4,999	Review procurement options <i>Check if OGP Framework available</i> If RfQ - Seek quotes from a minimum of 3 competitive suppliers, ideally in written format	<i>Check user guide if relevant framework applies</i> Selection based on lowest price or most suitable	HEO/AO or above in section
€5,000 - €50,000	Review procurement process <i>Check if OGP Framework available</i> RfT through eTenders advised (ahead of RfQ) above €25,000 If RfQ - Seek written quotes from a minimum of 3 competitive suppliers	<i>Check user guide if relevant framework applies</i> Follow eTenders procedures. Selection based on lowest price or most suitable	HEO/AO or above in section
€50,000 - €214,999	Undergo formal tendering process with RFT advertised on www.etenders.gov.ie and/or in national newspapers.	Follow eTenders procedures.	AP in section up to € 150,000 PO in section up to € 250,000 CEO where expenditure is up to €500,000
> €215,000	Advertise RFT on www.etenders.gov.ie Tender review and selection in accordance with EU regulations – publish in EU Journal (OJEU).	Follow eTenders procedures.	CEO where expenditure is up to € 500,000 Over €500,000– subject to sanction from Council

3. Procurement to Payment documentation in Section

- Each stage of the procurement process should be appropriately documented in section, with copies in electronic format provided to the Finance Unit.
 - E.g. A folder for each procurement process to be retained in shared folder, log all email requests for quotations and quotes received, note/email on outcome of procurement – which quote was selected etc., PO requisition form, PO received from Finance, payment documents.

4. Procurement Approval

- Outcome of procurement process is sent to HEO/AO or above for approval.
- The approving officer (HEO/AO or above) should ensure that the contract amount is within the confines of the Budget allocation and that current tax clearance cert (Section 3.14.3 of FPPM) has been received.

- Email approval from HEO/AO or above sent to staff member.
- Procurement approval may be implicit in certain limited circumstances, for example where a series of training seminars are arranged, collective approval is obtained.

5. Purchase Order¹³ Requisition

- Fill in Purchase Order (PO) details on the FMS purchase order section.
- In the PO requisition:
 - i. Include the key details of good/service to be purchased on PO requisition form / first line details are important (e.g., date, meeting title – shortened info on first line).
 - ii. Note the procurement guidelines followed, and procurement process used in relevant column.
 - iii. Note the quantity (e.g., '1' equals 1 payment against the PO), e.g., 3 instalments = quantity of 3.
 - iv. The totals to include VAT (where relevant)
- once the purchase order is raised on the FMS it is submitted to line section manager for approval.
- Line manager approves PO on the FMS
PO should be raised at the time of approval (in advance of confirmation of order with the supplier).
- Section to place order with the supplier
 - Include the PO number in the email, along with the estimated/quoted amount.
 - **Tell supplier that invoices are to be submitted to finance@ncse.ie (section staff can be on copy).**
 - 'Please submit invoice to finance@ncse.ie, along with the PO number XXXXX, with SECTION STAFF EMAIL on copy'.
 - If using suppliers from the UK or outside the EU, please let them know the NCSE has registered with Revenue for Postponed VAT Account: 'The NCSE has been registered with Revenue for Postponed VAT Accounting; the duties will be paid by the NCSE at a later stage'.

6. Delivery of services/goods

- When Goods/Services are received make sure delivery documents agrees with the P.O.
 - Checking the quantity of goods/services
 - Review type / make and model of goods/services align with order
 - Review itemised and overall costs.
- Save delivery documents with P.O. in shared folder, and update the Assets Register as appropriate.

7. Receipt and checking of the invoice

- a) Invoices are received in Finance Unit, tracked (dated) and input to FMS to route to line section manager.
 - Please review the invoice immediately upon receipt, and raise any dispute on invoice at the earliest opportunity.
 - 30 days to process payment from the date the invoice is received (by the NCSE – any staff) – this includes time to process payment in Finance.
 - Late payment fees may be incurred after 30 days
 - **Any invoices received in section must be forwarded to Finance immediately – finance@ncse.ie.**
 - Section staff to remind suppliers to send invoices directly to Finance.
- b) Section checks the details of invoice to ensure correspondence with PO and delivery documentation.
 - a. Quantity of services/goods
 - b. All itemised costs and overall cost add up
 - c. Matched with the info at time of order and any changes made
 - d. The invoice has not been received and paid at an earlier date.
 - e. VAT is applied by supplier (where relevant/if registered)
 - f. If buying goods in non-EU country (e.g. UK), VAT not to be included on invoice. VAT is payable at the rate applicable in Ireland from NCSE to Revenue.

8. Preparing the Payment instruction

- a) Section prepares the payment instruction on the FMS and includes the following:

¹³ See Section 3.8 FPPM

- Tracked invoice
 - Initial authorisation of expenditure (email)
 - Backing papers (relevant to invoice and payment only)
 - Provide a schedule if required
 - Memo (additional information on procurement or payment, if required)
 - Sole Supplier Form (if required)
 - Deduction of PSWT details (where appropriate) - PSWT is a tax that applies to payments by accountable persons for certain professional services – Deduction of PSWT is at the rate of 20%.
- b) The manager of the Section (HEO/AO, with additional approval from AP/SL for payments over €25,000) should review the payment documentation, per the following:
- a. Relevant backing documents are included
 - b. Procurement approval (where relevant) is included (email)
 - c. Budget code, job code in line with PO request
 - d. Overall amount on payment instruction to match invoice and PO (memo required if variance between PO and invoice is over 10%)
 - e. Any anomalies, including late payments, MEMO in payment documentation outlining further details.
 - Once checks completed and approved by HEO/AO (or AP/SL), **on the FMS**
- c) The 30 day limit on invoice payments should be adhered unless a dispute arises (this stops the clock).
- a. Disputes to be raised on invoices as soon as possible.
 - b. Section to include relevant additional information on disputes/late invoice in PAM (Detail to be summarised in MEMO and include email thread, where relevant).

9. Review of PAM and payment processed

- Finance Unit will review payment instruction and undertake appropriate checks and arrange payment once all is in order.
 - Payments are processed in batches, on a weekly basis.
 - Section to call Finance if there is a time sensitive payment, as soon as possible, noting the timeline and request for prioritisation.
 - Where queries arise from checking payment documentation in Finance, Section staff to respond as soon as possible.

Appendix D Foreign Travel Requisition and Booking Form

NCSE FOREIGN TRAVEL REQUISITION AND BOOKING FORM		
Staff and Travel Details		
Name: (as shown on passport)	Role:	Date of request:
Purpose of Travel:		
Pillar/Team:	Contact Number:	
Departure Point:	Destination:	
Departure Date(s) required:	Return Date(s) required:	
Approx. Departure time:	Approx. Return time:	
Will Accommodation be Required? Yes <input type="checkbox"/> No <input type="checkbox"/>	Hotel details (if applicable):	
Special travel requirements (If any):		
Payment Details		
Will any travel or subsistence costs be reimbursed by another organisation?		
If yes, please provide the name and contact details of organisation refunding costs:		
Approvals		
Officer Travelling:		
Authorised by line manager Signature: Date:		
Authorised by the CEO Signature: Date:		
Received in Regional Admin Support		
Signature:		Date:

IMPORTANT

All official foreign travel must be authorised in advance by the CEO. This form must be fully completed by each officer travelling and submitted to the Regional Admin Support Team, Metropolitan Building, James Joyce Street, Dublin 1, D01 K0Y8, in accordance with the NCSE Foreign Travel Policy. Please allow sufficient notice to ensure that appropriate and cost-effective arrangements can be made.

Travel and subsistence claims relating to the travel must be submitted on the Core Expense System immediately on return.

Appendix E EFT Payments Requisition

EFT PAYMENTS REQUISITION – GENERAL

	Bank Transaction No:	Bank account No:	Supplier name	Purchase Order No	Good Received Note No:	Subtotal	Description of Goods/ Notes	Approver	Total Amount Payable
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
<p>The above payments were notified to Finance Unit and have been certified by the appropriate officers.</p>									
<p>The payments have been set up on Business online for authorisation</p>									
<p>The amounts have been checked and are in order for payment on:</p>									
<p>CO Finance Unit:</p>									

Appendix F NCSE Fixed Assets Disposal Form

NCSE – Fixed Assets Disposal Form ¹

1.	Asset Type:	Tick (✓) one	Asset Description (e.g. Hard drive, 3 X Monitors etc)
	Furniture		
	IT Hardware		
	Office Equipment		
	Other		
2.	Identification	Details (or attach schedule)	
	Make/Model		
	Serial Number		
	Fixed Asset Number		
	Current Location		
3.	Value	Details (or attach schedule)	
	Date of Purchase:		
	Purchase Value:	€	
	Current Value	€	
	Profit on Disposal (If applicable)	€	
4.	Method of Disposal	Tick (✓) one	Description
	Destroyed		
	Recycled		
	Sold		
	Other		
5.	Reason for Disposal:		
6.	Request for Disposal of the above item(s):		
Signed : _____ Date: _____			
Name : _____			
Section : _____			
7.	Disposal of item(s) Authorised:		
Signed : _____ Date: _____			
Name : _____			
Section : _____			

¹ To be completed in accordance with FPPM

Appendix G Budget Plan Template

(Available from NCSE Finance Unit – template included with the MER)

Appendix H Staff Update/Transfer Form

(Available from National Shared Services Office/ NCSE HR Unit)

Appendix I List of Voluntary Deductions

(List available from the PSSC)

FINANCIAL

Appendix J Month End and Quarterly Procedures

The following steps will form part of month-end procedures:

1. Update the FMS with expenditure transactions
2. Post payroll and T&S journals
3. Bank Reconciliations
4. Debtors & Creditors Reconciliations
5. Revenue Requirements
6. Monthly Expenditure against Budget Reports
7. Late Payment Reporting

1. Record Expenditure Transactions

- ◆ EO ensure all transactions for month have been updated on SAGE.

2. Post Payroll Journals

- ◆ PSSC provide payroll and T&S reports.
- ◆ EO Finance post nominal journal entries for Payroll and T&S to expenditure accounts, and control accounts.
- ◆ EO arranges payover of superannuation and voluntary deductions.
- ◆ Copies of gross to net reports for month retained on file.

3. Bank Accounts Reconciliation

- ◆ HEO prepares current account reconciliation on SAGE each month.
- ◆ Reconciliation reports are signed off by HEO and approved by AP Finance.
- ◆ Reconciliation reports retained on file.

4. Debtors & Creditors

- ◆ Prepayments Report – detail of prepaid element of charges e.g. insurance, computer maintenance contracts etc.
- ◆ Accruals Report – detail of accrued elements of charges updated each month.

5. Revenue Requirements

- ◆ Post PSWT return and payment - monthly

- ◆ Post VAT return and payment – tri-monthly
- ◆ Post P30 return and payment – monthly (arranged by PSSC)
- ◆ Report to Revenue on suppliers receiving over €10,000 in payments annually

FINVA

6. **Monthly Expenditure Reports**

- ◆ Download the profit & loss account into excel Monthly Expenditure Report which provides details of budgets, forecast profiles and expenditure for each month.
- ◆ Variances should be expressed in both monetary and percentage terms.
- ◆ Budget managers conduct an analytical review of actual performance to budgeted performance. Any large variances should be investigated and explained.
- ◆ The Controller and Auditor General require an analytical review of the year's actual results compared to the budgeted figures. The monthly budget performance reviews will form the basis of this requirement at year-end.

7. **Late Payment Reporting (Quarterly)**

- ◆ The NCSE is required to record the number of days taken to pay suppliers.
- ◆ Invoices should be received in the Finance Unit, date stamped and recorded on SAGE
- ◆ Purchasing Sections are obliged to prepare payment instructions within the prescribed dates
- ◆ The NCSE report to DES on implementation.
- ◆ Stats provided on the DES website.

Appendix K – Financial Management System (SAGE)

The Financial Management System in use by the NCSE is SAGE Intacct.

Access and Data Storage

Members of the Finance Unit, have full access to SAGE. Restricted access is provided to all sections to allow for the raising of purchase orders and payment approvals. Sage is a cloud based programme with dual factor log in settings for all users.

Sage data files are saved on the Sage programme which is backed up every hour. Sage is full GDPR and ISO compliant globally.

FINANCE

Appendix L Budget & Funding Procedure

A budget and funding procedure is agreed annually with the DE. A copy of the document is available from the NCSE Finance Unit/ Special Education Grants Section

FINANCE

Appendix M SAGE Journal Entry Template

SAGE JOURNAL ENTRY TEMPLATE										
Date	Section	Nominal Code	Nominal Code Name	Job Code	Details	T/C	Debit (Transfer in)	Credit (Transfer out)	Date SAGE journal completed	SAGE Transaction No.
18/06/2021	ISTP	7273	Miscellaneous SIM	1	BP Training cost to transfer to Training budget code	9		72	29/07/2021	109603
25/06/2021	ISTP	7273	Miscellaneous SIM	1	BP Training cost to transfer to Training budget code	9		72	29/07/2021	109064
18/06/2021	ISTP	7202	Training SIM	1	BP Training cost to transfer to Training budget code	9	72		29/07/2021	109065
25/06/2021	ISTP	7202	Training SIM	1	BP Training cost to transfer to Training budget code	9	72		29/07/2021	109066

Appendix N: Receipt and Opening of Tenders

NCSE Receipt and Opening of Tenders

RFT COMPETITION: NAME OF RFT

The RFT indicated that the closing date and time for receipt of tenders was

[TIME AND DATE]

Tenders were date stamped and the time recorded on each envelope/eTenders as they were received.

Electronic or paper format Tenders:

	Tender Information	Date & Time Received	Proceed to next stage (Y/N)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

Outcome:

[Note the outcome of the initial review of the tenders

- Were tenders received after the deadline / deemed invalid?
- Did all tenderers provide relevant and interpretable information on award criteria, if not, they may be rejected and not proceed to the next stage.
- Note how many/which tenders will proceed to the next stage.

The Tenders were opened by

[NAME and signature]

[NAME and signature]

Name 1

Name 2

DATE: [Date of report on tender opening]

Appendix O: Sole Supplier Form

This form must be completed where the intention is to procure goods/services via a single quotation, in advance of a PO being issued to a supplier.

Full description of goods/services required:

Value (or estimated value) of purchase excl. VAT: _____

Suggested supplier: _____

Reason(s) for not following a competitive procurement process:

NB. Sole supplier should normally be avoided. Please give full details of why you believe there is only one supplier for the item described and that no alternative is available. Efforts to identify alternative suppliers, such as listing numbers and names of suppliers requested to quote, and information on any quotes received (and their suitability) should also be included.

Requester name & position: _____ **Date:** _____

Reviewer – Principal Officer: _____ **Date:** _____

**NB. Please attach a copy of all relevant supporting documentation for Finance Section.
[Business case rationale for specific goods/services & emails of quotes sought & quotes received]**

Version Control (Revision History)

Date	Version	Scope of Activity	Updated By	Approved By
19 th Dec 2025	2.2025	Updates for recent developments and improvement of processes	Gerry Robbins	Head of Finance
23 rd Dec 2024	1.2025	Procurement and general updates	Gerry Robbins	Head of Finance
2 nd June 2023	3.2023	Approval of CEO expenses correction of typo	Gerry Robbins	Head of Finance
May 2023	2.2023	Increase in procurement levels 25k to 50k	Caroline McKeown	Head of Finance, Governance and Research
March 2023	1.2023	Procurement and general updates	Caroline McKeown and Gerry Robbins	Council / Head of Finance, Governance and Research
March 2022	2.2022	Updates to Schedule of Reserved Council Functions following Council meeting.	Gerry Robbins	Head of Finance, Governance and Research
January 2022	1.2022	Updates for recent developments and improvement of processes.	Gerry Robbins	Head of Finance, Governance and Research
September 2021	1.2021	Updates for recent developments and improvement of processes.	Alan Flattery	Head of Finance, Governance and Research
February	2020.1	Updates for recent developments and improvement of processes.	Alan Flattery	Council
March 2019	1.2019	Expansion of the NCSE, BOL Authorisers, Procurement Updates, Reserved and Delegated Function Updates	Alan Flattery	Head of Finance, Governance and Research

June 2017	1.2017	Expansion of the NCSE, New Code of Practices, BOL Authorisers, T&S Updates, Revised Procurement Procedures	Niall Feeney	Council
June 2016	1.2016	Checked Authorisers. Updated chapters 1 (reference to Section 43 of EPSEN), Appendices including "A" - schedule of Council functions as amended by Council and Chapter 9 – Ref FRS 102.	Niall Feeney	Head of Operations & Support Services
April 2015	1.2015	Update chapters 3,4,5,6 to bring in line with current responsibilities and service agreements with PeoplePoint and Payroll Shared Services Centre.	Niall Feeney	Head of Operations & Support Services
December 2013	2.2013	Update chapters 3,4, 6 and Appendices F and O to reflect changes in ILP, Vat 3, invoice recording, bank authorisers, deposit card and back up procedures for SAGE.	Niall Feeney	Head of Operations & Support Services
January 2013	1.2013	Update Contents and chapters 1,2,4,5,8,7,9. and Appendices A, O and P. Incorporated chapter on Miscellaneous Expenses into Expenses Chapter and added Chapter on Accruals.	Niall Feeney	Head of Operations & Support Services
September 2012	2.2012	Update to chapters 1,2,3,4,5,6,7,10 and Appendices	Niall Feeney	Head of Operations & Support Services
June 2012	1.2012	Update to authorisations/ insert budget plan	Niall Feeney	Head of Operations & Support Services

December 2010	1.2011	Updates to Chapters 3, 6, 7, 8 and 10 Update Appendices – update Procurement Checklist and Remove Miscellaneous Expense Claim Form	Niall Feeney	Head of Corporate Services
January 2010	1.2010	Updates to Chapter 8	Niall Feeney	Head of Corporate Services

APPENDIX 13: NCSE Corporate Procurement Plan 2024-2026

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1. Procurement in the NCSE

The National Public Policy Procurement Framework requires that all non-commercial state bodies produce a Corporate Procurement Plan (CPP). A CPP guides procurement activity in an organisation for a set period, including procurement planning, identification of priorities and key actions, and monitoring and compliance of practice. The ultimate aim of a CPP is to achieve improved procurement outcomes: value for money; efficient, fair and equitable use of resources; better informed decision making.

Having a CPP is also an indicator of good governance. The Code of Practice for the Governance of State Bodies requires all non-commercial state bodies to have a CPP. The Public Spending Code emphasises the need for procurement planning – a key benefit of a CPP.

One of the key objectives in Goal 4 – Organisation Support and Development in the NCSE Statement of Strategy 2023 -2026 notes the importance of ensuring compliance with governance, administrative, financial and legal legislation and guidance to optimise efficiencies and continue to meet all statutory requirements.

The development of a CPP contributes to this goal through its function as a tool for informing decision making, identifying areas of good practice and where improvement is needed.

2. Aim and Objectives of the Corporate Procurement Plan

The aim of the NCSE Corporate Procurement Plan 2024-2026 is to achieve greater value for money through improved delivery of the procurement function in the organisation. A number of objectives follow this aim – see Figure 1. Set across these key objectives, the NCSE aims to ensure goods and services and procured in accordance with best practice as set out by the Office of Government Procurement (OGP).

Figure 1. NCSE Corporate Procurement Plan Objectives

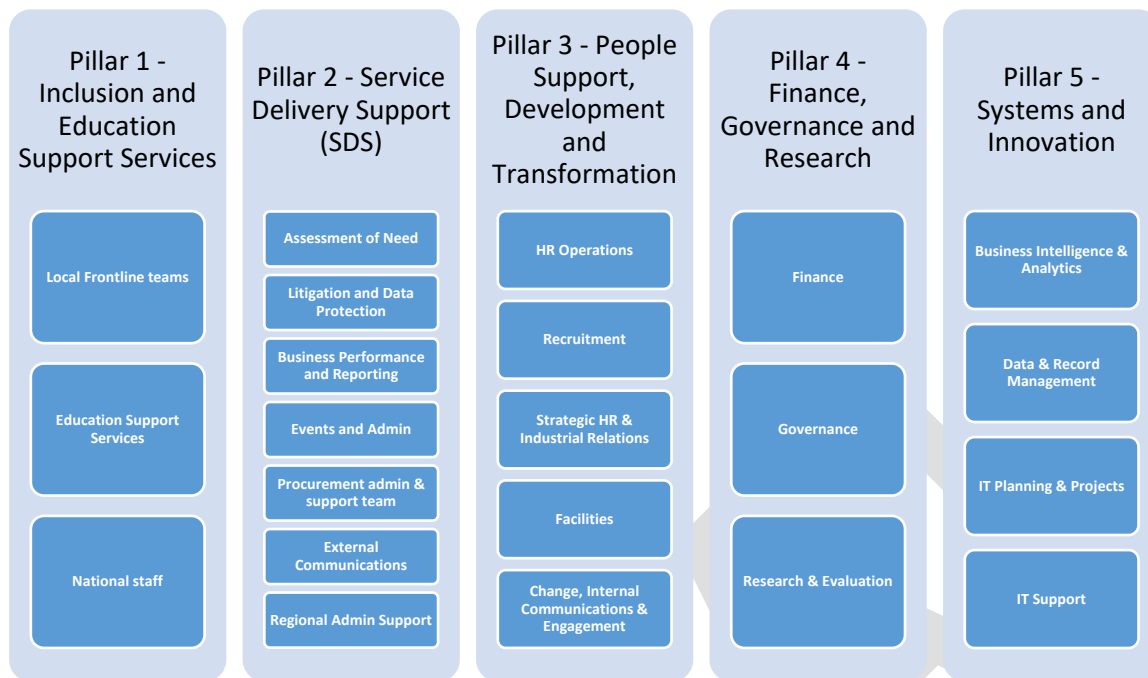


3. Key factors influencing procurement in the NCSE

On foot of an additional investment in excess of €13 million announced in Budget 2023, which included provision for more than 160 additional staff, the NCSE commenced an Organisational Expansion Programme of Work. The NCSE transformation programme “Vision 26”, which gives effect to a revised and expanded organisation supported by the additional funding allocation in Budget 2023, was launched on 19th October 2023.

A new detailed organisational design has significantly changed the structure of the organisation which has increased the divisional structure from 4 to 5 divisions, as well as aligning key functions to primary and secondary/support activities. One of the critical changes to the operating structures of the NCSE is the departure from a 5 region base to that of a 2 national region base structure, and the move from 10 team areas to 20 within this structure which is due to rollout in September 2024.

Figure 2. New NCSE Pillar Structure



The new Pillar structure is included in this Corporate Procurement Plan in relation to the analysis of expenditure for the 2023 Accounts. Related to the organisational expansion, there is an increase in staff numbers that impacts on the number of staff procuring goods and services directly or supporting procurement functions and anticipated growth in expenditure in certain areas. These are key factors that influence and guide the actions in Section 7 of this plan.

In line with these changes, new Statement of Strategy 2023-2026 was published by the NCSE, guiding the work of all teams across the Pillars in their work planning and is a significant factor in the actions for the Corporate Procurement Plan actions in section 7.

4. NCSE Procurement Structure and Policy

The NCSE operates a devolved procurement structure, meaning pillars and sections are responsible for their own procurement activities and ensuring they are compliant with procurement policy and practice guidelines. In this instance, procurement in the NCSE is every staff member's business and has roles and responsibilities in relation to complying with procurement guidelines.

The procurement officer and other staff in Pillar 4 are responsible for supporting and guiding procurement activities, where requested, through the sourcing and provision of advice and information, for monitoring compliance across the organisation and reporting on procurement issues to the NCSE Council and the Department of Education. This is mainly conducted by the Research and Governance team who support the Procurement Officer function, and through the collection of information for monitoring compliance through the Finance section.

The organisation's procurement policy is influenced by the results of internal and external audits which have directly or indirectly examined the procurement function. The findings of recent audits have been taken into account in producing this Corporate Procurement Plan.

NCSE procurement policy is underpinned by the key strands of the National Public Policy Procurement Framework. These are:

- Legislation
- Government policy as set down in circulars
- General Procurement Guidelines for Goods and Services
- Technical guidance, templates and advice issued by the Office of Government Procurement.

Together, these influence the day-to-day procurement guidance contained in the NCSE's Financial Policies and Procedures Manual.

5. Expenditure Analysis

The OGP recommends that the development of any CPP should be informed by an analysis of expenditure in an organisation over a selected preceding period. This analysis should identify:

- how much was spent
- by what sections
- on what goods and services, and
- the main suppliers used.

The non-pay expenditure from the draft accounts from 2023 was examined for this purpose. Specifically, the expenditure analysed only includes that related to goods and services of non-pay activity. This amounts to €5,358,242 or 30.0% of all expenditure. Other expenditure areas are excluded (e.g. wages & salaries, PRSI; travel and subsistence for staff and for CPD participants; loss on disposal of assets; debtors write-off; and depreciation). These excluded areas amount to €12,483,513 or 70.0% of all expenditure.

There were 332 suppliers engaged by the NCSE in 2023, with 206 suppliers receiving less than €5,000 per annum and 76 suppliers receiving between €5,000 and €25,000 per annum (Table 1).

Table 1. NCSE ranges of expenditure in 2023 and numbers of suppliers

Expenditure	Number of suppliers
Above €25,000	50
€5,000 – €24,999	76
€1,000 - €4,999	102
Below €1,000	104

5.1 Analysis by spend, section responsibility and area of activity

Table 2 below presents information on the analysis of expenditure by amount, section responsible and the types of goods and services involved. Throughout the analysis of expenditure for 2023, expenditure for Pillars 1 and 2 is combined in some areas of activities in line with the business support function of Pillar 2 to support the frontline delivery of services in Pillar 1.

Table 2: Expenditure analysis by spend, section responsibility and area of activity

Section	Area of activity	Amount €	% of total spend analysed
Pillar 3 - HR	Training and Development	892,161	16.7
Pillar 5 – IT	IT expenses	866,702	16.2
Pillar 3 – Facilities	Rent and rates	838,169	15.6
Pillar 1 / 2	Training participants (CPD)	750,223	14.0
Pillar 1 / 2	Professional services & intervention (e.g., occupational therapy, professional assessments, speech & language therapy)	417,147	7.8
Pillar 4 – Research	Research expenditure	335,385	6.3
Pillar 3 – Facilities	Printing, postage and stationery	278,614	5.2
Pillar 5 – IT	Telephone	190,968	3.6
Pillar 3 - Recruitment	Recruitment fees	180,558	3.4
Pillar 3 – Facilities	Repairs and maintenance	132,848	2.5
All Pillars	Meeting expenses	95,861	1.8
Pillar 3 – Facilities	Light and heat	80,044	1.5
Pillar 2 – Litigation	Legal fees	63,999	1.2
Pillar 5 IT and Pillar 2 External Communications	Consultancy fees	60,360	1.1
All Pillars	General expenses	57,417	1.1
Pillar 3 - Finance	External audit fee	48,600	0.9
Pillar 3 - HR	Outsourced services	28,971	0.5
Pillar 3 - HR	Internal audit fee	23,591	0.4
Pillar 4 - Finance	Accountancy fees	16,624	0.3

Source: Draft accounts 2023, see appendix 1 for further detail.

As can be noted from the table above, the vast majority of expenditure analysed is concentrated in four of five Pillars, with annual expenditure of between €1.1m and €1.6m.

- Pillar 3 (HR operations, Strategic HR, Recruitment, Facilities and Internal Communications) accounts for €1,600,608 (23.9%) of analysed spend.
- Pillars 1 & 2 (Support for frontline services, Regional Administration, Events & Admin, Assessment of Need (AON), External Communications, Procurement support, Litigation) accounts for €1,263,231 (23.6%) of analysed spend.
- Pillar 5 (IT support, IT Planning & Projects, Data & Analytics, Business Intelligence) accounts for €1,118,030 (20.9%) of analysed spend.

5.2 Analysis of suppliers

An analysis of suppliers used across the NCSE in 2023 was also undertaken where expenditure of over €5,000 was incurred. In total, there were 126 suppliers in this category.

A breakdown of the 126 suppliers analysed where expenditure was in excess of €5,000 is outlined in Table 3 below. Suppliers are often engaged by different sections in respect of services and goods supplied to the NCSE, where multiple sections across pillars procured from the one supplier, the pillar with the primary spend was noted.

Table 3: Analysis of supplier expenditure by section and number

Section	No. of suppliers	Example of suppliers
Pillar 1 & Pillar 2	47	Events and logistics; venues for CPD e.g., education centres, hotels; educational resources companies; legal services
Pillar 3	40	Recruitment services (e.g., Orange recruitment), utilities (e.g. Eir, Vodafone, An Post), leases (e.g. OPW, Nesta), office supplies (e.g., Codex), security (e.g., Securitas Security Services)
Pillar 4	15	Accountancy companies (e.g. Evelyn Partners), printing and publishing related activity (e.g. CleverCat design); research companies/institutions (e.g. UCD, RSM Ireland), venues and AV services (e.g. Croke Park, AVCOM); venues for governance meetings (e.g, Trim Castle Hotel).
Pillar 5	24	Data solutions, IT hardware and software (e.g., Derilinx, Dell products, Micromail, Version 1 software).
Total	126	

As with the previous analysis, the majority of suppliers to the NCSE in 2023 where payments exceeded €5,000 were engaged by the Pillars 1 and 2 - Inclusive Education and Support Services and Service Delivery Support and Pillar 3 People, Support, Development and Transformation.

6. Procurement supply and assessment of risks

There are a number of factors that impact on procurement supply and supplier engagement and in relation to assessing internal and external risks in a wider sense. These are outlined below:

- **Managing competing demands for staff time and focus** – This is mitigated by additional staff joining the NCSE under the transformation programme. Ongoing

induction, training and management for new and existing staff is a key action in this procurement plan.

- **Frontline local team input into procurement processes** – End-user input into requests for quotation and tenders is essential to ensure that the outcome of the procurement activities is fit-for-purpose. Acknowledging competing priorities and demands on time and including forward planning and scheduling of this engagement will mitigate this risk.
- **Office of Government Procurement support and collaboration** - Delivering on the priorities within this plan, including achieving the compliance targets requires the provision of support and ongoing collaboration with the OGP.
- **Supplier engagement** – Engaging with existing and potential suppliers and a focus on climate action and green procurement requires a proactive approach to be integrated into procurement planning and processes.
- **Programme and change management within Vision 26** - The delivery and monitoring of the Corporate Procurement Plan 2024-2026 will be driven by principles of Total Quality Management (TQM), with tracking of all initiatives, process mapping and change management risks identified and mitigated as appropriate.
- **Increasing demand for procurement services** – With the transformation programme underway in the NCSE, there is increased demand for procurement support on an ongoing basis across all Pillars. The Procurement Officer and supporting staff in Pillar 4 will review capacity and focus on induction and ongoing training to build capacity across teams.

7. Actions for Corporate Procurement Plan 2024-2026

Based on the analysis of expenditure in the NCSE from the 2023 Accounts, the review of the National Public Policy Procurement Framework, and the recommendations in internal and external audit reports, a number of actions are outlined below.

These actions relate to the aims and objectives outlined in section 2 and have timelines attached to them. Many actions outlined below are already established and we will endeavour for continuous improvement alongside new initiatives under the plan. Delivery sets out further detail on the action and in relation to the specific components of each action. The timelines relate to the plan for future implementation.

The development and implementation of a CPP is the responsibility of the NCSE Procurement Officer. The Procurement Officer reports to the Head of Finance, Principal Officer in Pillar 4.

Goal 1 - Ensure goods and services are procured in accordance with best practice as set out by the OGP.

Actions	Delivery	Timelines
Update the procurement section of the NCSE FPPM	Incorporate updates to the procurement section of the FPPM to ensure that it reflects	Annually Q2 and ongoing

	the latest guidance from the OGP.	as required
Participate in the Procurement Officer Network	NCSE Procurement Officer and team to engage with Procurement Officer Network and events to incorporate best practice into NCSE procurement activities	Ongoing
Encourage greater use of centralised arrangements	Where appropriate for NCSE needs, encourage use of the OGP and OGCI0 frameworks, Dynamic Purchasing System.	Ongoing
Encourage greater use of OGP templates for procurement and contract management.	Encourage staff to use OGP templates for procurement and contracts, in line with the spend and complexity of procurement activities.	Ongoing
Update internal contract templates	Engage with Pillar 2 legal and external legal services where appropriate to update internal contract templates	Q1 2025
Continue to ensure all sections are informed of the latest OGP publications and guidance.	Share updates, circulars and other relevant publications/guidance with sections in relation to procurement best practice and guidance	Ongoing
Annual procurement planning for all sections	Initiate annual procurement planning by sections (including identification of multi-annual procurement), engaging with the Procurement Officer and team on undertaking procurement in a coordinated manner – to increase compliance and underpin value for money.	Annually, Q4
Review the CPP on an annual basis to ensure that it is fit for purpose.	Procurement Officer to review the CPP annually to ensure actions and implementation are in line with business needs of the NCSE, and procurement best practice.	Annually, Q3
Review the spend across Pillars to encourage combined procurement processes	Review of spend across Pillars and encourage combined procurement processes and contracts in accordance with value for money.	Annually, Q3

Goal 2 - Enhance staff awareness and capacity to undertake procurement activities in a compliant manner

Action	Delivery	Timeline
Deliver induction sessions for new NCSE staff	Delivering differentiated training for staff in head office (procurement-facing roles) and frontline teams	Ongoing, as required
Deliver training sessions for NCSE staff, as required	Delivering training for staff in head office (procurement-facing roles) and frontline teams on updated guidance and processes	Ongoing, as required
Update guidance, induction and information and training sessions for staff in line with new circulars, legislation and guidance issued	Continue to update staff on relevant procurement publications (guidance, templates, information notes) issued by OGP and other relevant bodies, seeking clarification where necessary from sources.	Ongoing
Engage with the eTenders group across sections to enhance and further build capacity in sections	Engagement on a quarterly basis (or as required) with the eTenders group – assigned staff from each section, to build capacity and ensure best practice is incorporated into calls for tender.	Ongoing – quarterly engagement
Engage with HR to review training needs /engage external procurement training	Review the need for externally delivered procurement training for staff in procurement-facing roles across the organisation	Q2-Q3 2025
Provide ongoing support to staff on procurement activities, where required.	Procurement Officer and team in Pillar 4 to support head office staff with procurement queries and activities, and engaging with OGP and other relevant bodies,	Ongoing
Systems, applications and tools to support procurement activities are made available to staff	Engage with Pillar 5 in line with systems and innovation work plan to put in place processes and applications to support staff and maintain compliance with procurement guidelines	Ongoing
Capture staff feedback and suggestions for improvements	In conjunction with review of the CPP, findings from audits,	Annually, Q3

	feedback will be sought from staff across the NCSE to incorporate continuous improvement.	
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Goal 3 – Maintain effective governance and compliance in relation to procurement activity in the NCSE

Action	Delivery	Timeline
Engage with Finance section to ensure that payments are processed in line with FPPM requirements.	Engage with Finance section in relation to procurement monitoring and compliance regarding processing of payments.	Ongoing
Maintain and publish the Contracts Register quarterly for all procurement over €25,000	Update and publish the contracts register on a timely basis every quarter, in line with national procurement guidelines.	Quarterly, Ongoing
Circulate a Cumulative Spend Tracker to all sections on a quarterly basis	Preparation and circulation of a Cumulative Spend Tracker to all sections to support compliance with public procurement rules for procurement by quotation threshold.	Quarterly, Ongoing
Annual review of SOPs in relation to procurement compliance monitoring mechanisms and reporting activities for outcomes to Council	Procurement Officer and team to review SOPs in conjunction with Finance section on procurement monitoring and reporting activities. Includes monitoring and reporting procedures for procurement processes for all payments €1,000-25,000, and in respect sample of payments above €25,000.	Annually, Q2
Undertake quarterly expenditure review and update on procurement compliance, as part of the NCSE Finance Report to Council.	NCSE Procurement Officer to prepare a report to Head of Finance for inclusion in Finance Report to NCSE Council - update for monitoring and	Quarterly, Ongoing

	review of procurement activities in each quarter.	
Undertake a random check on all purchase orders over €25,000 for compliance with procurement procedures.	Engage with Finance section to check procurement documentation for all purchase orders for amounts over €25,000 processed in quarter	Annually, Q3
Provide an update on progress in relation to the implementation of the Corporate Procurement Plan	Reporting to Council on progress on actions and timeline across Goals 1-4	Annually, Q1
Council approval is required for all procurement contracts greater than €250,000	All procurement contracts over €250,000 threshold are brought to NCSE Council for approval	Ongoing, as required
Inclusion of aspects of procurement in Internal Audits	Aspects of procurement to be included in the Internal Audit Plan	Ongoing, as required.

Goal 4 – Facilitate environmental objectives through procurement

Action	Delivery	Timeline
Report on green procurement activities across the NCSE, in line with legislation and guidance	Sections to collate and report on incorporation on green procurement into activities to Procurement Officer	Annually, Q2
Review staff needs to build capacity to include sustainable approaches in procurement activities across the NCSE	Engage with management and staff across teams on needs to enhance sustainable and green procurement practices where appropriate	Annually, Q3
Deliver information and training sessions on green procurement to staff	Prepare and deliver training on green and sustainable procurement to staff in procurement-facing roles	Annually, Q1

8. Conclusion

The aim of this Corporate Procurement Plan, which informs procurement activity in the NCSE to the end of 2026, is to deliver greater value for money and improve compliance with procurement legislation, policy and practice. Furthermore, a new area has been included in the plan on green and sustainable procurement and its implementation across the NCSE. The plan outlines a set of objectives and related actions to contribute to these aims.

While the implementation of good procurement practice is the role of everyone in the organisation, the oversight and implementation of the actions in this plan will be the central role of the Procurement Officer, supported by colleagues in Pillar 4 Research and Governance.

The actions outlined here will, when implemented, lead to improved practice across the organisation. This in turn will ultimately result in greater compliance and a more confident and knowledgeable staff comfortable in their purchasing roles.

Appendix: Extract from Draft Accounts 2023

Area of Expenditure	€
Printing, postage and stationery	278,614
Rent and rates	838,169
Telephone	190,968
Light and heat	80,044
Repairs and maintenance	132,848
Training and development	892,161
Training participants (CPD) ¹⁴	750,223
Travel and subsistence expenses ¹⁵	1,383,711
Travel and subsistence participants ¹⁶	179,427
Meeting expenses	95,861
General expenses	57,417
Recruitment fees ¹⁷	180,558
Research expenditure ¹⁸	335,385
IT expenses	866,702
Consultancy fees ¹⁹	60,360
Outsourced services ²⁰	28,971
Professional services & intervention ²¹	417,147
Internal audit fee	23,591
External audit fee	48,600
Accountancy fees	16,624
Legal fees	63,999
Loss on disposal of assets	901
Debtors historic write off	158,810
Wages & salaries	9,699,407
Employers PRSI	929,330
Depreciation	131,927
Total Expenditure	17,841,255

¹⁴ This reflects the training costs associated with providing CPD for participants such as venue costs, lecturer costs and course fees.

¹⁵ Travel and subsistence increased in 2023 due to additional staff recruiting associated with the expansion of the NCSE. Foreign travel and subsistence expenses in the year amounted to €17,347 (2022: €6,503).

¹⁶ This reflects the travel and subsistence costs incurred by participants attending CPD courses.

¹⁷ In 2023, a contract was put in place with a recruitment company to support the significant recruitment activities linked to the organisational expansion.

¹⁸ This includes the evaluation costs for the CES programme which is a ring fenced project that includes the cost of the evaluation.

¹⁹ Consultancy fees were incurred in relation to IT and communication services.

²⁰ This reflects the administration costs associated with the outsourced payroll.

²¹ This reflects costs incurred from the provision of services such as occupational therapy, speech and language therapy, literacy and numeracy interventions, behaviour improvement interventions and professional assessments.

APPENDIX 14: NCSE Charter for Internal Audit

Internal Audit Charter

Charter for Internal Audit in National Council for Special Education

Version History

Date of Approval	Author	Document Owner	Version	Approver	Description
October 2025	Forvis Mazars Ireland	National Council for Special Education (NCSE)	1	NCSE Audit and Risk Committee	Version 1 – NCSE IA Charter

Next Review Due	October 2026
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Definitions

Annual Internal Audit Plan

A risk-based schedule of planned internal audit engagements for a defined 12-month period, approved by the Audit and Risk Committee.

Assurance Services

An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management and control processes.

Audit and Risk Committee (ARC)

A committee of the NCSE Council responsible for overseeing the effectiveness, independence and objectivity of the internal audit function and reviewing internal audit plans and reports.

Audit Universe

A comprehensive inventory of all auditable entities, activities, processes, or systems within the organisation that may be subject to internal audit coverage.

Charter (Internal Audit Charter)

A formal document that defines the purpose, authority, and responsibility of the internal audit function, approved by the Audit and Risk Committee.

Confidentiality

A core principle of the internal audit profession requiring the safeguarding of information acquired during audit engagements and prohibiting unauthorised disclosure.

Due Professional Care

The application of care and skill expected of a reasonably prudent and competent internal auditor in the performance of duties.

Engagement

A specific internal audit assignment, task or review that includes planning, execution, reporting, and follow-up activities.

External Quality Assessment

An independent review of the internal audit function conducted at least once every five years to assess conformance with the Global Internal Audit Standards.

Forvis Mazars

The external provider appointed to deliver outsourced internal audit services to the National Council for Special Education (NCSE).

Global Internal Audit Standards

The authoritative guidance issued by The Institute of Internal Auditors that outlines the principles and expectations for the professional practice of internal auditing.

Governance

The combination of processes and structures implemented by the Council and senior management to inform, direct, manage and monitor the activities of the organisation towards the achievement of its objectives.

Head of Internal Audit (HoIA)

The individual designated with overall responsibility for the effective delivery of internal audit services and for reporting functionally to the Audit and Risk Committee; The Principal Officer, People Support, Development and Transformation.

Independence

The freedom from conditions that threaten the objectivity of the internal audit activity or the individual auditor's ability to carry out their responsibilities impartially.

Internal Audit Function

An independent, objective assurance and consulting activity designed to add value and improve the organisation's operations. Outsourced currently to Forvis Mazars 2025-2027.

Internal Control

Any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved.

Objectivity

An unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no significant quality compromises are made.

Quality Assurance and Improvement Programme (QAIP)

A programme designed to enable an evaluation of the internal audit activity's conformance with the Global Internal Audit Standards and an assessment of the efficiency and effectiveness of the internal audit function.

Reporting

The communication of the results of internal audit work, including findings, conclusions, and recommendations, typically in a formal written report to senior management and the Audit and Risk Committee.

Risk-Based Planning

An approach to internal audit planning that focuses resources on those areas that represent the greatest risk to the achievement of the organisation's objectives.

Scope of Work

The parameters or boundaries of an internal audit engagement, defined to ensure clarity on what is and is not included in the work.

Strategic Objectives

High-level organisational goals that internal audit supports by evaluating and contributing to the improvement of risk management, control and governance processes.

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1. Purpose of the Internal Audit Charter

The purpose of the Internal Audit Charter is to define the role, purpose, authority, and responsibility of the Internal Audit Function in delivering outsourced Internal Audit Services to National Council for Special Education (“NCSE”). The role of Internal Audit within the National Council for Special Education is currently outsourced to Forvis Mazars.

2. Purpose of Internal Audit

The purpose of the internal audit function is to strengthen the National Council for Special Education’s ability to create, protect, and sustain value by providing the Audit and Risk Committee and senior management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Commitment to adhering to the Global Internal Audit Standards

Internal Audit will adhere to the mandatory elements of The Institute of Internal Auditors Global Internal Audit Standards (“the Standards”) and topical requirements. Internal Audit will report periodically to the Audit and Risk Committee and senior management regarding the internal audit function’s conformance with the Standards, which will be assessed through a quality assurance and improvement program (“QAIP”).

3. Internal Audit Mandate

Authority

The Internal Audit Function’s authority is created by its direct reporting relationship to the Audit and Risk Committee. Such authority allows for unrestricted access to the NCSE Council and Audit and Risk Committee. The Audit and Risk Committee authorises Internal Audit to have:

- Full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Full and free access to the Audit and Risk Committee including private meetings without management present.
- Freedom to allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function’s objectives.
- The necessary assistance and cooperation of personnel in units where audits are performed.

Under their current mandate the Forvis Mazars Internal Audit team will report administratively to the NCSE Internal Audit team and functionally through the NCSE Internal Audit team to the NCSE Council and Audit and Risk Committee.

Independence, Organisational Position, and Reporting Relationships

The Head of Internal Audit will report functionally to the Audit and Risk Committee and administratively to the Chief Executive Officer. The Head of Internal Audit will communicate and interact directly with the Audit and Risk Committee, including in executive sessions and between Audit and Risk Committee meetings as appropriate. This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the Audit and Risk Committee, when necessary, without interference and supports the internal auditors’ ability to maintain objectivity.

The Internal Audit Function will remain free from interference by the Chief Executive Officer and any stakeholders to permit maintenance of a necessary independent and objective mental attitude. Matters of audit selection, scope, procedures, frequency, timing, or report content is subject to discussion with the Audit and Risk Committee.

The Head of Internal Audit will confirm to the Audit and Risk Committee, at least annually, the organisational independence of the Internal Audit Function and any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the Internal Audit function's effectiveness and ability to fulfil its mandate.

The Audit and Risk Committee will approve all decisions regarding the performance evaluation, appointment, or removal of the outsourced Head of Internal Audit.

Changes to the Mandate and Charter

The Head of Internal Audit will obtain approval from the Audit and Risk Committee, for any changes in the Internal Audit mandate and Cha

4. Audit and Risk Committee Oversight

To establish, maintain, and ensure that the National Council for Special Education Internal Audit function has sufficient authority to fulfil its duties, the Audit and Risk Committee will:

- Be responsible for the oversight and evaluation of the adequacy, performance, and effectiveness of internal audit activity.
- Ensure that the Internal Audit Function is independent and has adequate resources to fulfil his/her duties, including implementation of the Annual Audit Plan
- Ensure the Internal Audit Function has unrestricted access to and communicates and interacts directly with the Audit and Risk Committee, including in private meetings without senior management present.
- Approve the Internal Audit Charter, which includes the Internal Audit mandate and the scope and types of internal audit services.
- Approve the risk-based Internal Audit plan.
- Make appropriate inquiries of management to determine whether there is inappropriate scope or resource limitations.
- Consider, at least every five years, if the Internal Audit Function should be subject to an external quality assessment.

5. Internal Audit Function Roles and Responsibilities

The scope of the Internal Audit Function's work encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of National Council for Special Education governance, risk management, and internal control processes in relation to National Council for Special Education defined goals and objectives.

Ethics and Professionalism

The Internal Audit Function will be undertaken in conformance with the Institute of Internal Auditors' ("IIA") Global Internal Audit Standards, including the principles of integrity, objectivity, competency, due professional care, and confidentiality. This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity's performance.

Objectivity

Internal auditors must exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors must make a

balanced assessment of all the relevant circumstances and remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner. Internal Auditors must not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance. If the Head of Internal Audit determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair the internal auditor's judgment.

Managing the Internal Audit Function

Internal Audit has responsibility to:

- Develop and maintain an internal audit universe and strategic risk-based Internal Audit plan covering a rolling three-year period using appropriate risk assessment tools and submit that plan to the Audit and Risk Committee for review and approval, including changes thereafter.
- Implement the audit plans as approved, including any special projects assigned by the Audit and Risk Committee, or requested by senior management subject to approval by the Audit and Risk Committee.
- Review and adjust the Internal Audit plan, as necessary, in response to changes in National Council for Special Education business, risks, operations, programmes, systems, and controls.
- Ensure each engagement on the Internal Audit plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programs and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Follow up on engagement findings and corrective actions, and report periodically to senior management and the Audit and Risk Committee any corrective actions not effectively implemented.
- Issue reports to the Audit and Risk Committee addressing the results of audits conducted, summarising observations and recommendations made, and management responses to the audit findings.
- Ensure adherence to National Council for Special Education relevant policies and procedures unless such policies and procedures conflict with the Internal Audit Charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Audit and Risk Committee and senior management.
- Ensure that Internal Audit Function collectively possesses or obtain the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Internal Audit Charter, Global Internal Audit Standards.
- Consider the scope of work of and liaise with the external auditor and other assurance providers for the purpose of providing optimal audit coverage.
- Reporting periodically on the internal audit activity's purpose, authority, responsibility, performance metrics (see Appendix I) and performance relative to its plan.
- Reporting significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by the Audit and Risk Committee, the Council or senior management, as appropriate.

The Management and the Audit and Risk Committee of National Council for Special Education has responsibility to:

- Keep Internal Audit informed of all material changes within the organisation.
- Report all material risk incidents and events to Internal Audit in a timely manner.

6. Quality Assurance and Improvement Program

The Head of Internal Audit will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the Internal Audit Function. Annually, the Head of Internal Audit will communicate with the Audit and Risk Committee and senior management about the Internal Audit Function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments).

7. Scope of Internal Audit Activities

The scope of internal audit services covers the entire breadth of the organisation, including all activities, assets, and personnel and all identified auditable processes in the internal audit universe. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Audit and Risk Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for the National Council for Special Education. The nature and scope of advisory services may be agreed with the party requesting the service, provided the Internal Audit function does not assume management responsibility and independence and objectivity is not impaired.

Internal audit engagements may include:

- Evaluating the financial, operational, strategic and regulatory risks to ensure that these are appropriately identified, monitored, and managed, including assessments of the second line functions.
- Evaluating risk exposure relating to achievement of the National Council for Special Education strategic objectives.
- Evaluating operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.
- Assessing the actions of National Council for Special Education officers, directors, employees, and contractors in compliance with policies, procedures, and applicable laws, regulations, and governance standards.
- Reviewing that controls are adequately designed and operates effectively.
- Evaluating governance processes.
- Evaluating the effectiveness of the risk management and compliance processes.
- Reviewing the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations which could have a significant impact on the National Council for Special Education.
- Evaluating the reliability and integrity of information and the means used to identify, measure, analyse, classify, and report such information.
- Verify if the resources and assets are acquired economically, used efficiently, and protected adequately.
- Evaluating specific operations and assisting in the investigation of activities (including fraudulent) at the request of the Audit and Risk Committee, the Council or senior management, as appropriate.

8. Reporting and Monitoring

A written report will be prepared and issued by the Internal Audit Function following the conclusion of each internal audit engagement to the Audit and Risk Committee. The internal audit report will include Management's response and corrective action taken or to be taken in regard to the specific findings and recommendations. Management's response, whether included within the original audit report or provided shortly thereafter, should include a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented.

The Internal Audit Function will be responsible for appropriate follow-up on the findings and recommendation noted in the internal audit reports. All findings will remain in an open issues file until cleared.

On a quarterly basis (or as required by Audit and Risk Committee), a report will be issued to communicate to the Audit and Risk Committee the progress in accordance with the internal audit plan including other matters (see Appendix).

The Internal Audit Function will prepare an annual report for the Audit and Risk Committee to report on and confirm matters noted in this Charter, including confirmation of organisational independence and conformance with the Global Internal Audit Standards.

	Performance Metric	Description	Timing	Remarks	Rating
1	Internal Audit Plan and Universe	Develop and maintain an Internal Audit Universe and strategic risk-based Internal Audit plan on a rolling three-year period using appropriate risk assessment tools and submit that plan to the ARC for review and approval.	Annual		Met / Not Met
2	Formalised scope for each audit	Develop a formalised scope (e.g., Terms of Reference) per audit area which must be agreed with management prior to the start of audit fieldwork	Per occurrence		Met / Not Met
3	Progress report to ARC	Completion of approved audit plan update report, including any ad hoc audits assigned / requested by the ARC and/or management	Quarterly		Met / Not Met
4	Attend ARC meetings	Head of Internal Audit attends ARC meetings quarterly and presents updates to audit plan and completed reports.	Quarterly		Met / Not Met

9. Review of this Charter

In accordance with the Standards, this Charter will be reviewed annually and approved by the Internal Audit Function and the Audit and Risk Committee.

APPENDIX 15: Protected Disclosure Reporting in the Workplace

NCSE Guidance and Procedures

April 2024

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1. Introduction

The purpose of this document is to set out the National Council for Special Education’s (NCSE) guidance for the management of Protected Disclosures in the workplace and to outline the channels and procedures provided for reporting concerns. The Protected Disclosures Act 2014 as amended by the [Protected Disclosures \(Amendment\) Act 2022](#) (The Act) enables workers to disclose information in relation to wrongdoing in the workplace by ensuring that safeguards exist should reprisals be taken against them. The Act provides for a “stepped” disclosure regime in which a number of distinct channels (internal, regulatory and external) are available.

The Act requires every public body to establish and maintain procedures for dealing with protected disclosures and to provide written information relating to these procedures to workers. This guidance document is informed by Department of Public Expenditure, NDP Delivery and Reform guidance titled [Interim guidance for public bodies and prescribed persons](#).

This document should be read in conjunction with the [Protected Disclosures Act 2014 and the Protected Disclosures \(Amendment\) Act 2022](#)

Overall responsibility for policies and guidance pertaining to protected disclosures rests with the Principal Officer, Head of People Support, Development & Transformation. Day-to-day responsibility for this guidance document is assigned to Strategic HR, within this function. The Policy will be reviewed annually or when required by Strategic HR.

Key principles underlying this guidance

The NCSE is committed to fostering an appropriate environment for addressing concerns relating to potential wrongdoing in the workplace and to providing the necessary support for workers who raise genuine concerns. It recognises the importance of developing an ethical workplace and the valuable contribution of those who raise concerns about wrongdoing. Accordingly, a worker who makes a disclosure will be protected from penalisation (or threatened penalisation), which includes suspension, lay-off or dismissal, demotion and unfair treatment.

A worker who has a reasonable belief²² that the information contained in their disclosure shows or tends to show that wrongdoing covered by the Act has occurred, is occurring or is likely to occur will be protected against reprisals even if the worker’s concern is ultimately misguided or mistaken.

The worker can be assured that the concern will be treated seriously and investigated where it is considered appropriate. Where an investigation takes place, the identity of the worker raising the concern will be safeguarded insofar as it is practicable. The worker raising the concern will be advised on how the issue has been addressed, and will not be disadvantaged, in any way, for having made the disclosure, even if no wrongdoing is identified, providing the concern was based on a reasonable belief. The worker will not be asked to waive their right to make a disclosure under any circumstance.

The NCSE will take all reasonable steps to treat disclosures made under this guidance in a confidential and sensitive manner²³. The NCSE will not disclose the worker’s identity without their consent, unless it is required by law or necessary for the effective investigation of the relevant wrongdoing.

²² For information on reasonable belief see section 6

²³ For information on confidentiality see section 12

The NCSE will not tolerate any penalisation²⁴ of workers who make a report of possible wrongdoing based on a reasonable belief. Any acts of penalisation or attempted penalisation will be treated as a disciplinary matter and disciplinary sanctions will be imposed against a person who carries out any act of penalisation. Workers who experience any act of penalisation should notify the Head of People Support, Development & Transformation in the first instance and the notification will be examined and appropriate action taken where necessary.

2. To whom does this Guidance apply?

This guidance is applicable to all workers at or on behalf of the NCSE and provides protections for those beyond the usual definition of employees. For the purposes of the Act a worker means an individual who has acquired information on a relevant wrongdoing in a work-related context. As defined by the Act, a “worker” means an individual working in the private or public sector who acquired information on relevant wrongdoings in a work-related context and includes:

- (a) an individual who is or was an employee,
- (b) an individual who entered into or works or worked under any other contract, whether express or implied and (if it is express) whether oral or in writing, whereby the individual undertook to do or perform (whether personally or otherwise) any work or services for another party to the contract for the purposes of that party’s business,
- (c) an individual who works or worked for a person in circumstances in which—
 - (i) the individual is introduced or supplied to do the work by a third person, and
 - (ii) the terms on which the individual is engaged to do the work are or were in practice substantially determined not by the individual but by the person for whom the individual works or worked, by the third person or by both of them,
- (d) an individual who is or was provided with work experience pursuant to a training course or programme or with training for employment (or with both) otherwise than under a contract of employment,
- (e) an individual who is or was a shareholder of an undertaking,
- (f) an individual who is or was a member of the administrative, management or supervisory body of an undertaking, including non-executive members,
- (g) an individual who is or was a volunteer,
- (h) an individual who is a Council member of the NCSE
- (i) an individual who acquires information on a relevant wrongdoing during a recruitment process,
- (j) an individual who acquires information on a relevant wrongdoing during pre-contractual negotiations (other than a recruitment process referred to in paragraph (h)), and

any reference to a worker being employed or to employment shall be construed accordingly.

²⁴ For information on penalisation see section 13

"work-related context" means current or past work activities in the public or private sector through which, irrespective of the nature of those activities, persons acquire information concerning a relevant wrongdoing and within which those persons could suffer penalisation if they reported such information;

3. What is a Protected Disclosure?

A protected disclosure, as defined in the Act, is a **disclosure of information** which, in the **reasonable belief** of a **worker**, tends to show one or more **relevant wrongdoings**; came to the attention of the worker in a **work-related context**; and is disclosed in the manner prescribed in the Act.

4. What type of disclosure is not covered by the Guidance?

Protected Disclosures v Personal Complaints

The Act is intended to deal with reports of relevant wrongdoing as defined in the Act. A matter concerning interpersonal grievances exclusively affecting a reporting person, such as grievances about interpersonal conflicts involving the reporting person and another worker, or a complaint to the employer or about the employer which concerns the worker exclusively, is not a relevant wrongdoing for the purposes of the Act.

Interpersonal grievances should generally be dealt with under the internal grievance, or dignity at work, procedures. If a matter is raised as a protected disclosure, but following the initial assessment referred to in Section 11, is determined in fact to be a grievance or dignity at work issue, it should be addressed under these procedures.

For example, a worker may complain that there is a dispute between the worker and a manager concerning their duties or work practices. That type of complaint should generally be dealt with under the grievance (or equivalent) procedure. As another example, a worker may claim that they are being bullied or harassed by a colleague. That type of complaint should generally be dealt with under the dignity at work (or equivalent) procedure. Again, care should be taken to confirm that the complaint concerns an interpersonal grievance exclusively affecting a reporting person.

Accordingly, this guidance document should also be read in conjunction with the following documents (links below) to ensure that the issue being reported on does not fall within an existing code of practice or that it should be dealt with under another process, such as a grievance procedure or through other recourse mechanisms:

- [Grievance Procedure](#)
- [Civil Service Disciplinary Code](#)
- [Civil Service Code of Standards and Behaviour](#)
- [Civil Servants and Political Activity](#)
- ["Dignity at Work" an anti-bullying, harassment and sexual harassment policy](#)
- [Guidelines on compliance with the provision of the Ethics in Public Office Acts 1995 and 2001](#)
- [Industrial Relations Act 1990 \(Code of Practice on Protected Disclosures Act 2014\) \(Declaration\) Order 2015](#)

In addition, it should be noted that this Guidance

- does not cover disclosures of wrongdoing if the matter is one which it is the function of the worker to detect, investigate or prosecute and does not consist or involve an act or omission on the NCSE
- does not cover a disclosure of information obtained by unlawful or improper means, e.g. unlawful or improper access to computer systems or databases
- is not a replacement for existing mandatory reporting schemes and
- does not cover a disclosure where the worker knowingly conveys false, misleading, frivolous or vexatious information. If it transpires that a worker makes a disclosure, which they know to be false or does not believe to be true, the NCSE will take disciplinary or other appropriate action.

5. What type of disclosure is covered by the Guidance?

A protected disclosure should contain “information” which tends to show wrongdoing. The ordinary meaning of disclosing “information” is conveying facts, such as stating that particular events have occurred. A disclosure of relevant information made by a worker in the reasonable belief that one or more of the following types of wrongdoing has occurred, is occurring or is likely to occur is covered by the guidance, [See Section 5 - Protected Disclosures Act](#):

For the purposes of the Act, the following are relevant wrongdoings:

- a) that an offence has been, is being, or is likely to be, committed,
- b) that a person has failed, is failing, or is likely to fail, to comply with any legal obligation, other than one arising under the worker’s contract of employment or other contract whereby the worker undertakes to do or perform personally any work or services,
- c) that a miscarriage of justice has occurred, is occurring or is likely to occur,
- d) that the health or safety of any individual has been, is being, or is likely to be, endangered,
- e) that the environment has been, is being, or is likely to be, damaged,
- f) that an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred, is occurring or is likely to occur,
- g) that an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement,
- h) that a breach of specified EU law set out in the Directive has occurred, is occurring or is likely to occur, or
- i) that information tending to show any matter falling within any of the preceding paragraphs has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information.

It is immaterial whether a relevant wrongdoing occurred, occurs or would occur in Ireland or elsewhere and whether the law applying to it is that of Ireland or that of any other country or territory.

The motivation of the worker for making a disclosure is irrelevant when determining whether or not it is a disclosure protected by the Act. All disclosures will be dealt with regardless of the worker’s motivation for making the disclosure, and the worker will be protected so long as the worker reasonably believes that the information disclosed tended to show a wrongdoing.

6. Requirements for the making of a protected disclosure

A worker should make a disclosure at the earliest possible time if in their reasonable belief, any of the wrongdoings outlined in section 5 above has occurred, is occurring or is likely to occur or there has been a breach of Civil Service policy such that harm may be arising to the public or to the NCSE. Workers are not required or entitled to investigate matters themselves to find proof of their suspicion and should not endeavour to do so. The information must come to the attention of the reporting person in a work-related context. A work-related context means current or past work activities in the public or private sector through which, irrespective of the nature of these activities, the reporting person acquires information concerning a relevant wrongdoing, and within which the reporting person could suffer penalisation for reporting the information.

A reporting person must have a reasonable belief that the information disclosed shows, or tends to show, wrongdoing. The term “reasonable belief” does not mean that the belief has to be correct. Reporting persons are entitled to be mistaken in their belief, so long as their belief was based on reasonable grounds. The High Court has determined that “*Some form of objective basis for such a belief must exist in order for it to constitute a “reasonable belief”, as required by the 2014 Act*²⁵.”

²⁵ Barrett v Commissioner for An Garda Síochána & Minister for Justice & Equality [2022] IEHC 86.

7. What to include in a report?

A disclosure under this guidance should preferably be made in writing to ensure that all the relevant information is made available at the time the disclosure is made.

It is recommended that, at a minimum, reports should include the following details:-

- a) that the report is a protected disclosure and is being made under the Procedures;
- b) the reporting person's name, position in the organisation, place of work and confidential contact details;
- c) the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified;
- d) whether or not the alleged wrongdoing is still ongoing;
- e) whether the alleged wrongdoing has already been disclosed and if so, to whom, when, and what action was taken;
- f) information in respect of the alleged wrongdoing (what is occurring / has occurred and how) and any supporting information;
- g) the name of any person(s) allegedly involved in the alleged wrongdoing (if any name is known and the worker considers that naming an individual is necessary to report the wrongdoing disclosed); and
- h) any other relevant information.

A Protected Disclosure Notification Form is available at Appendix A.

8. Who can a worker speak to?

A worker is protected from penalisation if they make a disclosure in the context of obtaining legal advice from a barrister, solicitor, trade union official or official of an excepted body (an excepted body is a body which negotiates pay and conditions with an employer but is not a trade union as defined in section 6 of the Trade Union Act 1941).

If a barrister or solicitor subsequently discloses information which was the subject matter of a disclosure to them, they will not be protected by the Act. A trade union official or an official of an excepted body will however be able to avail of the protections of the Act.

Before making a disclosure a worker may wish to obtain advice or guidance.

You can report wrongdoing to the Protected Disclosures Manager.

The NCSE encourages all workers to make disclosures internally to the Protected Disclosures Manager. The NCSE has appointed the Assistant Principal, Strategic HR as Protected Disclosures Manager, to receive protected disclosures. The Protected Disclosure Manager can be contacted as follows:

- (i) by email to protecteddisclosure@ncse.ie
- (ii) in person by appointment with the Protected Disclosures Manager arranged by email to protecteddisclosure@ncse.ie
- (iii) in writing in a sealed envelope marked "Confidential: For the Protected Disclosures Manager", NCSE, 1-2 Mill Street, Trim, Co. Meath.

Any disclosures being made to the Protected Disclosures Manager should, where possible, be made on the Protected Disclosures Reporting Form (see Appendix A of the Policy) and should provide as much information as possible in relation to the alleged relevant wrongdoing. It is recognised that on occasion it may be necessary for a protected disclosure to be made otherwise than via the form i.e. verbally. Workers who make a disclosure otherwise than by using

the form are encouraged to indicate that the disclosure is being made as a protected disclosure under the Act in order to ensure the efficient assessment and/or investigation of the disclosure under the Procedures.

To note, the person receiving a disclosure is entitled the “recipient”. Further information on receiving a disclosure is set out at Appendix D.

In addition, a discloser may make a disclosure to the Head of Internal Audit if they are unable/unwilling to disclose through their line management. In this instance, the Head of Internal Audit will provide information on the disclosure to the Review Group who will assign an official/other to act as the recipient.

In all cases, unless there is a conflict of interest, the Head of Internal Audit will be notified of the contents of the disclosure, and the outcome of initial assessment /investigation. In addition, the CEO will be notified of the commencement of an initial assessment/ investigation and of the outcome.

When dealing with disclosures, Strategic HR Section assign a reference number to each case in order to record and track disclosures in respect of dates and outcome only. No records or details will be provided to Strategic HR. While it is anticipated that disclosures by employees of the NCSE will be made within the NCSE, the Act recognises that in certain circumstances this may be inappropriate or impossible. The legislation provides for six avenues of disclosure. See Appendix C for further information on channels for disclosure:

- to an employer or other responsible person;
- to a prescribed person; as set out in Statutory Instrument [SI 367/2020](#).
- to a Minister;
- to the Protected Disclosures Commissioner;
- to a legal adviser; or
- to a third party in other cases

9.1 DISCLOSURE TO AN EMPLOYER OR OTHER RESPONSIBLE PERSON UNDER SECTION 6 OF THE ACT

Disclosures to an employer or other responsible person is encompassed by the individual Protected Disclosure policies in each body within the sector which are in line with [Section 21](#) of the Protected Disclosures Act and the [Department of Public Expenditure and Reform guidance](#). In most cases, it should be possible for workers to make protected disclosures internally to their employer. While public bodies cannot oblige workers to make a protected disclosure internally before making it to a Minister or otherwise externally, the internal procedures of a public body should encourage workers to do so, and should confirm that internal disclosures should be taken seriously and that the worker making the disclosure will receive appropriate protection.

9.3 DISCLOSURE TO A MINISTER UNDER SECTION 8 AND SECTION 10 OF THE ACT.

A Protected Disclosure can be made under Section 8 and Section 10, if

- The worker is or was employed in the public body, **and**
- The disclosure is made to a Government Minister or Minister of State who has functions under legislation in respect of that body.

Both of the criteria above must be satisfied in addition to the other tests under the Act.

9.4 DISCLOSURE TO A MINISTER UNDER SECTION 8 OF THE ACT

If a worker is or was employed in a public body, the worker may make a protected disclosure to a relevant Minister. The relevant Minister for the public body should be identified in the Procedures.

A “**relevant Minister**” is defined as a Minister with responsibility for the public body concerned in whom functions, whether statutory or otherwise, as respects the public body, are vested, or a Minister of State to whom any such function is delegated. In general, this will be the Minister for the parent department of the public body.

In order to make a disclosure to a relevant Minister, the worker must reasonably believe that the information disclosed tends to show one or more relevant wrongdoings; and one or more of the following must also apply:

- I. The worker has previously made a disclosure of substantially the same information to their employer, other responsible person, prescribed person, or relevant Minister, as the case may be, but no feedback has been provided to the worker in response to the disclosure within the period allowed, or, where feedback has been provided, the reporting person reasonably believes that there has been no follow-up or that there has been inadequate follow-up;
- II. The worker reasonably believes the head of the public body concerned is complicit in the relevant wrongdoing reported;
- III. The worker reasonably believes that the disclosure contains information about a relevant wrongdoing that may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or a risk of irreversible damage.

To ensure that the relevant Minister is aware of the worker’s intention, it is recommended that the worker specify when making a disclosure under this channel that it is a disclosure to the named Minister under section 8 of the Protected Disclosures Act 2014. Disclosures received by Ministers are required to be forwarded to the Protected Disclosures

Commissioner within 10 calendar days of receipt. The primary duty of the Commissioner is to refer any reports received to the most appropriate person, whether this may be a Prescribed Person or other suitable individual. Any further queries or correspondence following transmission of the report should be referred to the Commissioner.

The relevant Minister with remit over the NCSE is the Minister of State for Special Education and Inclusion. Reports can be made in confidence²⁶ to protected_disclosures@education.gov.ie using the Protected Disclosures Notification Form at Appendix A.

9.5 DISCLOSURE TO THE PROTECTED DISCLOSURES COMMISSIONER UNDER SECTION 7 AND SECTION 10 OF THE ACT

The Protected Disclosures (Amendment) Act 2022 created the Office of the Protected Disclosures Commissioner. The Commissioner has certain powers and responsibilities under the Act. The Commissioner’s primary duty is to refer any reports received under the Act to the most appropriate prescribed person (or other suitable person, if a prescribed person cannot be identified). Only as a last resort should the Commissioner directly follow-up on a report.

The Commissioner may receive disclosures by means of external reporting channels, which must meet the same criteria as the external reporting channels for prescribed persons. The Commissioner may also receive disclosures which have been transmitted onwards from Government Ministers, as per section 9.4 above.

An impartial designated person or persons must also be appointed by the Commissioner. This designated person must be responsible for providing information on making an external disclosure, receiving and following up on reports, maintaining communication with the reporting person and where necessary, requesting further information from and providing feedback to the reporting person.

Receipt of a report

When the Commissioner receives a report, within 14 calendar days (or a longer period as deemed reasonable due to the nature and complexity of the report) the Commissioner must identify the prescribed person which the Commissioner considers appropriate and transmit the report to them.

In the alternative, the report can be transmitted to another suitable person, where the Commissioner considers there is no appropriate prescribed person; or where having regard to the nature of the wrongdoing concerned the

²⁶ For further information on confidentiality see section 12

Commissioner is of the opinion that the report should not be transmitted to the prescribed person due to the risk of serious penalisation against the reporting person or that evidence of the wrongdoing would be concealed or destroyed. Suitable persons must be informed of their obligations under the Act when a report is transmitted to them.

The reporting person must be notified, as soon as practicable, of the transmission of the report and the reasons for doing so, as well of any extension to the 14 day period referred to above.

Only where a prescribed person or other suitable person cannot be identified will the Commissioner accept the report and notify the reporting person. Once the report has been accepted, the Commissioner must perform an initial assessment, feedback and follow-up.

A person to whom a report is transmitted by the Commissioner may notify the Commissioner within 7 calendar days of receipt that they are of the opinion the report does not come within their remit, and the reasons for this. The Commissioner may not accept this opinion; or accept this opinion and transmit the disclosure to another prescribed person / suitable person; or where no prescribed person / suitable person can be identified, accept the report and follow-up.

9.6 DISCLOSURE IN OTHER CASES UNDER SECTION 10 OF THE ACT

Disclosures to a third party e.g. journalist, public representative (including Ministers and TDs) under [Section 10 - Disclosure in other cases](#) of the Protected Disclosures Act may be a protected disclosure if it meets a number of conditions:

- a) The discloser reasonably believes that the information disclosed tends to show relevant wrongdoing, and any allegations contained therein, are **substantially** true and either:
 - (i) the worker has reported internally and/or externally and/or to a Minister but reasonably believes no action or insufficient action has been taken ; or
 - (ii) the worker reasonably believes
 - the relevant wrongdoing may constitute an imminent or manifest danger to the public; or
 - reporting internally or externally or to a Minister will lead to penalisation or there is a low prospect of the wrongdoing being addressed

In all these circumstances, it is reasonable for the discloser to make the disclosure to a third party. The assessment of what is reasonable takes account of, among other things, the identity of the person to whom the disclosure is made, the seriousness of the wrongdoing, and whether any action had been taken in cases where a previous disclosure was made.

[For further information on the above reporting channels see Section 6 – 10 of the Protected Disclosures Act 2014](#)

10. Anonymous disclosures

There is a distinction between an anonymous disclosure (where identity is withheld by the discloser) and confidential disclosures (where identity is protected by the recipient).

A worker may make an anonymous disclosure if they wish to do so. A disclosure is considered anonymous if:

- the identity of the discloser is not revealed and if no contact details for the discloser are provided or
- the discloser does not disclose their name but does provide contact details.

Anonymous disclosures will be acted upon to the extent that this is possible given the constraints in obtaining further information on the alleged wrongdoing.

While affording full and proper consideration to an anonymous disclosure, it should be noted that the protections available under the Act and important elements of this protected disclosure guidance document (e.g. keeping the

discloser informed), cannot in such circumstances be accessed by a worker who makes an anonymous disclosure unless the worker is prepared to dispense with anonymity. In addition, it should be noted that a worker cannot obtain redress under the Act without identifying themselves.

11. Feedback

Reports of alleged wrongdoing received from a worker in the NCSE will be acknowledged within 7 days. When a disclosure of alleged wrongdoing is made, an initial screening process involving an assessment is undertaken by the recipient. The screening process will involve an assessment of the disclosure to seek to determine whether or not it should be treated as a potential protected disclosure. The assessment will be carried out by an external independent party.

The assessment will consider whether the alleged wrongdoing is serious or minor, whether it is something that can be investigated or not, and, if it can be investigated, what steps should be taken as part of such an investigation. See Appendix E for information on investigation. The worker will be provided with feedback within 3 months by the recipient in relation to the matters disclosed and be advised when consideration of the disclosure is complete, except in exceptional cases.

Personal information relating to another worker will not be provided, such as whether a disciplinary process has taken place and the outcome of any such process.

Obligations on recipient of a disclosure:

- Acknowledge receipt of disclosure within 7 days.
- Diligently follow-up on information reported.
- Provide feedback within 3 months.
- Provide ongoing feedback at 3 month intervals (on request).

12. Confidentiality/protection of identity

The Act provides that a recipient must not disclose to another person any information that might identify the discloser, except where:

- (a) The disclosure is a necessary and proportionate obligation imposed by Union law or the law of the State in the context of the State in the context of investigations or judicial proceedings, including with a view to safeguarding the rights of defence of the person concerned;
- (b) The recipient:
 - (i) shows that they took all reasonable steps to avoid disclosing the identity of the reporting person;
 - (ii) reasonably believes that disclosing the identity of the reporting person or any such information is necessary for the prevention of serious risk to the security of the State, public health, public safety or the environment;
 - (iii) for the prevention of crime or prosecution of a criminal offence; or
- (c) that the disclosure is required by law.

Where a decision is taken that it is necessary to disclose information that may or will disclose the identity of the discloser, the discloser will be notified, in writing, before their identity or the information concerned is disclosed unless such notification would jeopardise:

- (a) the effective investigation of the relevant wrongdoing concerned;
 - (b) the prevention of serious risk to the security of State, public health, public safety or the environment; or
 - (c) the prevention of crime or the prosecution of a criminal offence.
- The discloser may seek a review of this decision by the Review Group.

13. What protections are offered to those who make disclosures?

The Act sets out protections and prohibits penalisation of workers who make a disclosure. A worker could be awarded compensation of up to five years remuneration if unfairly dismissed. See [Part 3 Protected Disclosures Act](#). However, a worker who knowingly makes a false or misleading disclosure will not receive protections under the Act.

Penalisation means any act or omission that affects a worker to the worker's detriment, and in particular includes—

- a) suspension, lay-off or dismissal,
- b) demotion, loss of opportunity for promotion, or withholding of promotion,
- c) transfer of duties, change of location of place of work, reduction in wages or change in working hours,
- d) the imposition or administering of any discipline, reprimand or other penalty (including a financial penalty),
- e) coercion, intimidation, harassment or ostracism,
- f) discrimination, disadvantage or unfair treatment,
- g) injury, damage or loss,
- h) threat of reprisal,;
- i) withholding of training;
- j) a negative performance assessment or employment reference;
- k) failure to convert a temporary employment contract into a permanent one, where the worker had a legitimate expectation that he or she would be offered permanent employment;
- l) failure to renew or early termination of a temporary employment contract;
- m) harm, including to the worker's reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- n) blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
- o) early termination or cancellation of a contract for goods or services;
- p) cancellation of a licence or permit; and
- q) psychiatric or medical referrals

It should be noted that this list is not exhaustive. Any form of penalisation is prohibited and the fact that a type of behaviour or penalisation is not specifically referenced in the Act does not mean that it cannot be penalisation under the Act.

The NCSE will protect workers who raise concerns against penalisation by investigating all claims of such penalisation and taking appropriate action against those who perpetrate them. The NCSE will investigate and take appropriate disciplinary action against any worker:

- who penalises or seeks to penalise a worker who has made what is being treated as a protected a disclosure, whether it is deemed a protected disclosure or not
- who is found to be unnecessarily or inappropriately endeavouring to identify a worker who makes a disclosure under the legislation
- who, except in circumstances permitted by [section 16\(2\)](#) of the Protected Disclosures Act , discloses details that could establish the identity of a worker who has made what is being treated as a protected disclosure.

Workers can be assured that all reasonable steps will be taken to protect them from penalisation for having made a disclosure and any worker having made a report of wrongdoing that experiences any act of penalisation should inform the Head of People Support, Development & Transformation. Incidents of reprisal against a worker making a report under this guidance may be subject to action under [the Civil Service Disciplinary Code](#)

A worker who is considering making a disclosure should be aware that making a disclosure does not entitle them to protection from the consequences of their own wrongdoing.

14. Protection of the person against whom an allegation of wrongdoing has been made (i.e. the Respondent)

Where an allegation is made against an individual (the “Respondent”), the principles of natural justice and fair procedures will be invoked. This may include a right to challenge the evidence against them. While an investigation is on-going, all reasonable steps should be taken to protect the confidentiality of those who are the subject of allegations in a disclosure pending the outcome of the investigation. Where it is necessary to interview the respondent during the course of the investigation, they should be advised that they are entitled to be accompanied by a colleague or staff representative etc., should they so wish.

The Respondent should be included in the investigation process and made aware of the details of any allegation against them in so far as is possible having regard to the requirements of confidentiality contained in the Act and will be given the opportunity, as part of a full investigation, to put forward their case in response to the allegation(s).

There are very limited cases where the duty of confidentiality does not apply permitting the disclosure of the identity of the reporting person to a Respondent. This may make it difficult to allow Respondents to challenge the evidence and may affect the application of natural justice and fair procedures.

Where the identity of the reporting person cannot be disclosed to the Respondent, it may be possible for the Respondent to pose questions and challenge the evidence by way of an intermediary (for example, the questions are put in writing via a third person/the investigator, who then puts these separately to the reporting person, and informs the Respondent of the reporting person’s response).

Difficulties will also arise where a protected disclosure is made anonymously. In this case, for example, it may not be possible to take further evidence from the reporting person, and for the Respondent to challenge the person making the report. On the other hand, the only information available from the reporting person will be the contents of the disclosure.

In either case, whether the identity of the reporting person is known or is anonymous, the Respondent should be permitted to address the contents of the disclosure, and also to address any evidence or witness statements gathered as part of the investigation.

15. Review

The Procedures allow for a system of review of a decision or process if requested by a party affected by any of the following processes:

- I. The conduct or outcome of any follow-up actions (including any investigation) taken on foot of the receipt of a report;
- II. The conduct or outcome of any investigation into a complaint of penalisation; and
- III. Any decision to disclose the identity of a reporting person (except in exceptional cases).

In the event that a party is dissatisfied with the decision following the investigation, it is open to them to request the recipient to have the investigation process examined by the Review Group within 10 working days of having received that decision. Please note that this will **not** be a re-investigation of the disclosure but an examination of the investigation process. The outcome of this investigation will represent a final internal examination of the matter. See Appendix B for further information on making a disclosure and requesting a review by the review group.

16. Role of the Review Group

The NCSE's guidance includes the establishment of a Review Group. The Review Group will comprise of Head of Governance and another senior manager in the NCSE and a senior legal representative as required. Their role is to:

- (a) Review, on request of the discloser, an initial assessment on the decision not to proceed with a disclosure to investigation.
- (b) Assign an official or an alternative official to investigate the disclosure, as appropriate.
- (c) Review, on request, the investigation process in the event that the discloser is not satisfied with the decision of the investigation.
- (d) Monitor progress on the implementation of recommendations of a report's findings (if any).
- (e) Review a proposal to disclose the identity of a discloser without their permission in advance of the identity being disclosed (except in exceptional cases).
- (f) Review a proposal to have a disclosure investigated externally using the OGP Protected Disclosures framework.
- (g) Review the outcome of any assessment/ investigation in respect of any complaint of penalisation.
- (h) Notify the Head of Internal Audit of the outcomes of reviews carried out by the Review Group.
- (i) Communicate any decisions taken in writing to discloser/recipient and a copy of all decisions will be retained by the Secretary to the Group.

A decision of the Review Group not to pursue the matter will represent a final internal outcome on the matter.

17. Role of the Head of Internal Audit

The role of the Head of Internal Audit, where a protected disclosure has been made by an employee of the NCSE, is to:

- (a) maintain records of all disclosures.
- (b) Advise the recipient generally within 10 working days (and no later than 16 working days) of the outcome of the review which will be either (i) or (ii) below;
 - (i) Agreeing with the decision of the recipient not to proceed to investigation; or
 - (ii) Disagreeing with the decision of the recipient and, either referring the disclosure back to the recipient to carry out an investigation or, if appropriate, nominate a new investigating officer.
- (c) notify the CEO on receipt of disclosures which are the subject of an investigation and on the outcome including report recommendations (if any).
- (d) report to the CEO and the Audit and Risk Committee, details of all disclosures brought to their attention and their findings.
- (e) monitor the implementation of the recommendations that have been formulated as a consequence of a report.
- (f) liaise with the Review Group to arrange for the nomination of a recipient as required.
- (g) provide a summary report on all protected disclosures which will be included in the Department's Annual Report as required under Section 22 of the Protected Disclosures Act 2014.
- (h) monitor the operation and management of Protected Disclosures and report to the Audit and Risk Committee.

18. Role of Protected Disclosure Manager

Where a protected disclosure has been made by a worker in the NCSE, the role of the Protected Disclosure Manager, Strategic HR is to:

- (a) Record and track disclosures.
- (b) Lead and support the work of the Review Group as outlined above.
- (c) Conduct periodic reviews and evaluate DP procedures where appropriate, and report to senior management and the Audit and Risk Committee.

19. Role of the Head of Human Resources

Where a protected disclosure has been made by a worker in the NCSE, the role of the Head of People Support, Development & Transformation is to:

- (a) Investigate any instances of penalisation reported by a worker.
- (b) Decide on the disciplinary action required where it is established that a worker knowingly made a false, misleading, frivolous or vexatious disclosure.
- (c) Provide information on investigation procedures.

20. Role of the Audit and Risk Committee

The Audit and Risk Committee will advise the Council on anti-fraud policies, protected disclosure processes, and arrangements for special investigations.

21. Role of NCSE Council

The role of NCSE Council is to approve and oversee NCSE Protected Disclosure policy and to be kept informed by the Audit and Risk Committee and Internal Audit on the operation of the Protected Disclosure policy and protected disclosures on hand.

22. Records

As it is not possible to know at the time of disclosure whether the disclosure will subsequently be deemed protected under the Act, written records, including timelines, in relation to any assessment and/or investigation undertaken should be maintained.

Records of protected disclosures raised, including the outcome, should be maintained for a minimum of seven years after the closure of the case by the Head of Internal Audit. These records should be maintained in a confidential and secure form that does not endanger the confidentiality of the person making the disclosure or damage reputations.

An Annual Report on Protected Disclosures, in accordance with Section 22 of the Protected Disclosures Act 2014, is published not later than 31 March in each year in relation to the preceding year. The information set out in the annual report will be provided in such a way that it does not enable the identification of reporting persons or persons concerned. Annual Reports are published online at:

[gov.ie - Protected Disclosures Annual Reports \(www.gov.ie\)](http://www.gov.ie)

Appendix A: Protected Disclosures Notification Form

Before you complete this form, you should read the attached Guidance on protected disclosure reporting in the workplace carefully and ensure that the subject matter of your concern is covered by the legislation.

Please note that a protected disclosure, in the Act, is a **disclosure of information** which, in your **reasonable belief** tends to show one or more **relevant wrongdoings**; came to your attention in a **work-related context**; and is

disclosed in the manner prescribed in the Act. If you make a protected disclosure which you know or reasonably ought to know to be false you will be guilty of an offence under the legislation.

1. I..... (name of worker making the protected disclosure) wish to make a disclosure under the Protection Disclosures Act 2014 as amended by The Protected Disclosures (Amendment) Act 2022

2. Grade

.....
Place of work.....

3. Category of Wrongdoing

- that a miscarriage of justice has occurred, is occurring or is likely to occur,
- that the health or safety of any individual has been, is being or is likely to be endangered,
- that the environment has been, is being or is likely to be damaged,
- that an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred, is occurring or is likely to occur,
- that an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement,
- that a breach of specified EU law set out in the Directive has occurred, is occurring or is likely to occur, or
- that information tending to show any matter falling within any of the preceding paragraphs has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information.

4. Date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced

.....

5. Is the alleged wrongdoing still ongoing?

.....

6. Has this alleged wrongdoing already been disclosed, if so, to whom, when and what action was taken?

.....
.....
.....
.....
.....

7. Details of the protected disclosure (*care should be taken to only include the name(s) of individual(s) directly relevant to the report*)

.....
.....
.....
.....
.....

Please provide contact details²⁷ at which the recipient can contact you:

Address.....

.....

.....

Tel no.

Email

Worker's signature.....

Date.....

Appendix B: Overview of Protected Disclosure process

How to make a disclosure

What should a disclosure include?

A disclosure under this guidance should preferably be made in writing to ensure that all the relevant information is made available at the time the disclosure is made. A Protected Disclosures Notification Form is attached at Appendix A.

It is recommended that, at a minimum, reports should include the following details:-

- a) that the report is a protected disclosure and is being made under the Procedures;
- b) the reporting person's name, position in the organisation, place of work and confidential contact details;
- c) the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified;
- d) whether or not the alleged wrongdoing is still ongoing;

²⁷ Anonymous disclosures will be acted upon to the extent that this is possible given the constraints in obtaining further information on the alleged wrongdoing.

- e) whether the alleged wrongdoing has already been disclosed and if so, to whom, when, and what action was taken;
- f) information in respect of the alleged wrongdoing (what is occurring / has occurred and how) and any supporting information;
- g) the name of any person(s) allegedly involved in the alleged wrongdoing (if any name is known and the worker considers that naming an individual is necessary to report the wrongdoing disclosed); and
- h) any other relevant information.

The disclosure should be of sufficient detail that a person without prior knowledge would understand the issue.

The worker is advised to state that the disclosure is made under the Protected Disclosures Act and state if they do / do not expect confidentiality. **[Note:** The Act and the Guidance recognise that it may not always be possible to completely protect the identity of the discloser. The recipient does however have a responsibility to safeguard the worker' identity insofar as is practically and pragmatically possible. [See section 12. Confidentiality/protection of identity]

There is no required format for the making of a disclosure. A disclosure can be made:

- (i) anonymously **[Note:** Anonymous disclosures will be acted upon to the extent that this is possible given the constraints in obtaining further information on the alleged wrongdoing.]
- (ii) electronically, verbally or in writing **[Note:** When a disclosure is made verbally, it will be documented by the recipient and agreed with the discloser.]

What happens after you make a disclosure?

When a disclosure of alleged wrongdoing is made, an initial screening process involving an assessment is undertaken by the recipient. The screening process will involve an assessment of the disclosure to seek to determine whether or not it should be treated as a potentially protected disclosure. The assessment will consider whether the alleged wrongdoing is serious or minor, whether it is something that can be investigated or not, and if it can be investigated, what steps should be taken as part of such an investigation. The person will be provided with feedback by the recipient in relation to the matters disclosed and be advised when consideration of the disclosure is complete, except in exceptional cases.

Feedback requirement under the Act:

- Acknowledged within 7 days, unless requested not to or to do so would jeopardise protection of reporting person's identity.
- Diligently follow-up on information reported.
- Provide feedback within 3 months (or 6 months in exceptional cases where reported to a prescribed person).
- Provide ongoing feedback at 3 month intervals (on request)
- Provide information on final outcome of any investigation triggered by report.

If you are not satisfied with the outcome at the initial screening or investigation stage you will have the option of requesting a review by the Review Group see below.

Information and feedback will be provided in confidence, however, the recipient is not obliged to inform you of the progress, or outcome, of any disciplinary process involving another worker. In general, such information is confidential between the employer and the worker disciplined.

You may seek legal advice before and after making a disclosure. You can seek independent advice at any time on dealing with penalisation or a failure to adequately respond to the making of a disclosure.

Decision not to proceed to investigation:

It should be noted that there is no specific provision for investigations and/or actions to be undertaken under the Protected Disclosures legislation. Where investigations and/or actions are warranted they will be conducted under the appropriate existing policy or procedure, where such exists.

You will be advised by the recipient of the basis for this decision. If you are dissatisfied with a decision of the recipient not to pursue the matter further you may request a review of the initial screening decision by the Review Group (via the recipient) within 10 working days²⁸ of having received the decision.

Review Group:

A review of the initial screening decision will be undertaken by the Review Group who will notify the Head of Internal Audit of the review request and the outcome of that review. Strategic Hr will provide secretarial assistance as required to the Review Group.

The person will be advised generally within 10 working days (and no later than 16 working days) by the recipient of the outcome of the review which will be either (a) or (b) below.

- (a) Agreeing with the decision of the recipient not to proceed to investigation

- (b) Disagreeing with the decision of the recipient and, either referring the disclosure back to the recipient to carry out an investigation or, if appropriate, nominate a new investigating officer.

Decision to proceed to investigation:

The discloser will be advised by the recipient of the basis for their decision in respect of the screening and you will be advised of their role in the investigation. The discloser will be updated on the progress and outcome of the investigation as appropriate having regard to the nature of the matters investigated. It is not possible to lay down precise timescales or steps required for investigations, as this will depend on the nature of the issues raised however, the recipient will advise the discloser of progress and the investigation will be brought to a conclusion as speedily as possible.

In the event that the discloser is are dissatisfied with the decision following the investigation, it is open to them to request the recipient to have the investigation process examined by the Review Group within 10 working days of having received that decision. Please note that this will **not** be a re-investigation of the disclosure but an examination of the investigation process. The outcome of this investigation will represent a final internal examination of the matter.

As it is not possible to know at the time whether a disclosure will subsequently be deemed protected under the Protected Disclosures Act the recipient should keep a written record of their actions, including timelines.

It is important to note that some matters may be of such seriousness that the investigation will have to be carried out professionally, such as by subject matter experts or may need to be reported to and investigated by An Garda Síochána, if this is the case the discloser will be informed accordingly.

Note: Strategic HR assign a reference number and record and track disclosures in respect of dates and outcome only. No records or details will be provided to Strategic HR.

²⁸ Timeframes are not mandatory and are dependent on the contents of the disclosure

Appendix C: Channels for making a Protected Disclosure both inside and outside of the Department

Disclosure to	Employer	Prescribed person	Commissioner	Minister
	(Internal report)	(External report)	(External report)	(Other)
Specific section(s) of the Act	5, 6, 6A	5, 7, 7A	5, 7, 10B, 10C	5, 8, 10D
Who does this apply to?	<p>A worker of the employer.</p> <p>A worker of another employer where the wrongdoing relates solely/mainly to the conduct of that employer or for which the employer has legal responsibility.</p>	A worker.	A worker.	A worker who is or was employed by a public body.

Conditions for protection under the Act	Came to attention in work-related context. Reasonable belief that information tends to show relevant wrongdoing.	Came to attention in work-related context. Reasonable belief that: · Information tends to show relevant wrongdoing; · Information and any allegations are substantially true; and · Relevant wrongdoing relates to matter for which person is prescribed.	Came to attention in work-related context. Reasonable belief that: · Information tends to show relevant wrongdoing; and · Information and any allegations are substantially true.	Came to attention in work-related context. Reasonable belief that information tends to show relevant wrongdoing. Meets one of the following conditions: · Has reported internally and/or externally but reasonably believes no action or insufficient follow-up action taken; · Reasonably believes the Head of the public body concerned is complicit in the wrongdoing; · Reasonably believes wrongdoing may constitute imminent or manifest danger to public interest.
Anonymous reports	Public bodies are required to accept.	Must accept unless prohibited by other legislation.	Must accept.	Must accept.
Method of reporting	In writing or orally or both (at choice of employer).	In writing and orally.	In writing and orally.	At choice of Minister.

<p>Obligations on recipient</p>	<p>Acknowledge within 7 days. Diligently follow-up on information reported. Provide feedback within 3 months. Provide ongoing feedback at 3 month intervals (on request).</p>	<p>Acknowledge within 7 days, unless requested not to or to do so would jeopardise protection of reporting person’s identity. Diligently follow-up on information reported. Provide feedback within 3 months (or 6 months in exceptional cases) Provide ongoing feedback at 3 month intervals (on request) Provide information on final outcome of any investigation triggered by report.</p>	<p>Acknowledge within 7 days, unless requested not to or to do so would jeopardise protection of reporting person’s identity. Transmit the report within 14 days (or longer in exceptional circumstances) to: <ul style="list-style-type: none"> · Such prescribed person(s) as the Commissioner considers appropriate; or · Another suitable person (other than a prescribed person) as the Commissioner considers appropriate. <p>If no prescribed person or suitable person can be identified, the Commissioner shall follow-up directly on the report in the same manner as a prescribed person.</p> </p>	<p>Transmit the report to the Commissioner within 10 days of receipt. On receipt the Commissioner shall: <ul style="list-style-type: none"> · Acknowledge within 7 days, unless requested not to or to do so would jeopardise protection of reporting person’s identity. · Transmit the report within 14 days (or longer in exceptional circumstances) to: <ul style="list-style-type: none"> o Such prescribed person(s) as the Commissioner considers appropriate; or o Another suitable person (other than a prescribed person) as the Commissioner considers appropriate. · If no prescribed person or suitable person can be identified, the Commissioner shall follow-up directly on the report in the same manner as a prescribed person. </p>
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Appendix D: Guidance for Receiving a Disclosure

This Appendix provides guidance for senior officers in the NCSE who are approached with disclosures alleging serious wrongdoing. The main purpose of the Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022 (“the Act”) is to encourage workers to report relevant wrongdoing and to protect them from penalisation by their employer for having made a disclosure in accordance with its provisions. The NCSE’s “Policy and Guidance for the making of Protected Disclosures by workers in the NCSE (“the Guidance”) reflects the provisions and intent of the legislation.

Your task as the initial recipient – preliminary screening

In the first instance, Strategic HR must be informed of the receipt of a potential protected disclosure. The Head of Internal Audit should be advised, in writing, of the receipt of the disclosure, the nature of the information contained in the disclosure and the final decision of the screening process transmitted to the discloser.

An initial screening process involving an assessment of the disclosure should be undertaken by the recipient to determine whether or not it should be treated as a protected disclosure. If it is unclear whether information qualifies as a potentially protected disclosure, the information should be treated as a protected disclosure (and protect the identity of the discloser, subject to Section 12 until satisfied that the information is not a protected disclosure). Consider passing to a colleague for assessment in the event of a conflict of interest.

It may be necessary, as part of the screening process, to differentiate between protected disclosures and personal complaints. For example, where the information provided may involve a personal complaint and a protected disclosure. In these circumstances, it may be necessary to disentangle the different elements of the complaint/disclosure and determine whether any specific disclosure of information relating to a relevant wrongdoing has taken place.

If following the assessment it is found that no further investigation is required, the discloser should be advised by the recipient of the basis for this assessment, insofar as possible and advised of their right to ask for a review by the Review Group outlining the reasons as to why they feel that the matter requires investigation. If found that an investigation is required, in most but not all cases, the official who carried out the preliminary screening will be the official who carries out the investigation.

In exceptional circumstances, it may be necessary to request an alternative senior manager or external third party to investigate the disclosure, subject to the agreement of the Review Group.

Pre-existing disciplinary action

Where a worker, who is the subject to some pre-existing or expected disciplinary issue, makes a report of wrongdoing the disclosure will be given full and proper consideration consistent with that set out in this guidance document and the legislation.

Consideration will be proportionate in light of the circumstances in which it is raised. As far as is possible in all the circumstances of the case, the information disclosed will be separated from the worker making the disclosure to seek to remove the risk that the report will not be properly assessed by the NCSE, on account of a belief that it is being made to safeguard the worker from redundancy or disciplinary action.

The worker will not benefit from protection under the protected disclosure procedures solely by virtue of having made a disclosure of relevant wrongdoing and would remain subject to the pre-existing disciplinary issue.

The issue of confidentiality

The Act and the Guidance recognise that it may not always be possible to completely protect the identity of the discloser. You do however have a responsibility to safeguard the identity of the discloser insofar as is practically and pragmatically possible and you should not disclose the name when reporting to Strategic HR, Review Group etc. It is important to ensure that any consultation you engage in as the initial recipient is carried out in a discreet and careful manner and that you take all reasonable steps to maintain the confidentiality of the identity of the person who approached you.

It is also important to note that, in accordance with the Act, a failure to comply with this requirement is actionable by the worker who made the disclosure if they suffer any loss by reason of the failure to comply.

Keeping the discloser informed

A vital element in the provision of assurance that the disclosure will be taken seriously is open and honest communication.

You should take the time to explain your role in the process as set out in the Guidance and that your initial screening does not involve a full investigation. You should also make it clear that an underlying principle of the Guidance is that the discloser is not disadvantaged in any way for having made a disclosure based on a reasonable belief even if no wrongdoing is identified. This would also be an appropriate time to discuss the limits on confidentiality as set out in the legislation.

While there is a clear necessity to draw attention to the consequences of making a protected disclosure not based on a reasonable belief, an over emphasis on this aspect could potentially discourage persons from making reports of wrongdoing. Such an outcome would be contrary to one of the main purposes of the Guidance which is to encourage staff to speak up about wrongdoing.

Where you have arrived at a conclusion that the discloser was not fully aware of all the facts or was genuinely mistaken in their belief of the occurrence or likely occurrence of wrongdoing, it is especially important to explain the basis of your finding. As a discloser can request a review by the Review Group, it is important that you adequately explain matters to avoid unnecessary reviews.

Follow-up under the Act

The public body must acknowledge, in writing, to the reporting person receipt of every report made through the internal reporting channel within 7 calendar days of its receipt.

The acknowledgement should provide further information about the protected disclosures process and enclose or link to the Procedures that will apply to the handling of the report. The acknowledgment should endeavour to set expectations early as to what will happen – and when – after the report is made. Information should be provided in relation to the protection of the identity of the reporting person and protection from penalisation.

Follow-up is defined as meaning any action taken, by the recipient of a report, or a person to whom the report is transmitted, to assess the accuracy of the information and, where relevant, to address the wrongdoing reported. Therefore, follow-up includes the assessment and investigation of the report of a disclosure and actions taken to address the wrongdoing.

The overriding requirement when providing feedback is that no information is communicated that could prejudice the outcome of the investigation or any action that ensues (e.g.

disciplinary, or other legal action, including prosecution) for example, by undermining the right to fair procedures enjoyed by the person against whom a report or allegation is made. The extent of the feedback will depend on the report itself. If there is no relevant wrongdoing identified, this can be communicated in the feedback. If an alleged relevant wrongdoing is identified, this can be noted in the feedback, as well as identifying actions that have been taken, or are intended to be taken, to address the wrongdoing, and the reasons for these actions.

Keeping the organisation informed

The Guidance requires that you formally advise others in the organisation of the fact that a disclosure of wrongdoing has been brought to your attention.

A checklist has been prepared for your guidance, you should maintain a copy of this checklist for your records. As there are no time limits set out in the Act or the Guidance, it is important that you maintain your records until such time as you are satisfied that all matters connected with the disclosure have been disposed of after which all records should be transferred to the Head of Internal Audit.

Initial recipient of a disclosure – checklist

Name:

Date:

1.	Have you read and familiarised yourself with the content of the Policy and Guidance for the making of Protected Disclosures by workers in the NCSE?	
2.	Have you taken particular note relating to your responsibilities concerning the avoidance of the disclosure of information that might identify the person by whom the disclosure was made?	
3.	Have you given a copy of this Guidance to the discloser and advised them that their concerns will be treated seriously?	

4.	Has the Discloser adequately demonstrated to you that the matters they are raising fall into one of the categories set out in number 5? What type of disclosure is covered by the Guidance?	
5.	If the answer to question 4 is "NO" have you advised the discloser that the subject matter of the disclosure must refer to one of the matters set out at number 5 "What type of disclosure is covered by the Guidance"?	
6.	If the answer to question number 4 is "YES" have you advised the discloser that you will carry out an initial screening and revert with an indication as to whether, in your view, the matter requires a formal investigation?	
7.	Have you explained the difference between an initial screening and a full investigation?	
8.	Have you explained that in the event of a conclusion that an investigation is required the matter will be investigated and that this may be referred to another officer for investigation if it is considered more appropriate?	
9.	Have you explained to the discloser the limits on confidentiality as set out in the Protected Disclosures legislation?	
10.	Where practicable, if it is a verbal disclosure has the discloser confirmed that the information provided, and noted by you, is correct?	
11.	Have you informed the discloser in advance of a decision if it is necessary to disclose information that may or will disclose their identify you will afford them the option of having that decision reviewed by the Review Group?	
12.	Have you provided the discloser with periodic feedback in relation to the matters disclosed?	
13.	In the event that you have arrived at the view that an investigation is not appropriate have you advised the discloser, in so far as is possible, the basis for arriving at that conclusion?	
14.	Have you explained to the discloser that if they are nont happy with a decision not to pursue the matter further you can refer the matter to a Review Group who will review that decision?	
15.	Have you provided the following information to Strategic HR <ul style="list-style-type: none"> 1. Date Disclosure Received 2. Recipient Name 3. Category disclosure and requested a Ref No. and having carried out the screening the outcome of that screening? 	
16.	Have you formally advised the head of Internal Audit of the receipt of the disclosure, the nature of the information contained therein and the outcome of your screening?	
17.	If the Review Group forms the view that is is more appropriate for another officer to carry out the investigation, have you passed all relevant papers to that new recipient and informed the discloser of the contact details of the new recipient?	

Appendix E: Guidance for Investigation of Disclosures

This Appendix provides guidance for senior officers in the NCSE who are responsible for investigating alleged serious wrongdoing under the Protected Disclosures Act 2014 as amended by The Protected Disclosures (Amendment) Act 2022 ('the Act'). The Act provides protection for workers from penalisation by their employer for having made a disclosure in accordance with its provisions. The NCSE's Information and Guidance on Protected Disclosures in the Workplace ('the Guidance') reflects the provisions and intent of the legislation.

Your task as the recipient carrying out the investigation

The initiation of an investigation must be reported to the Head of Internal Audit, the Review Group and Strategic HR by the recipient within 3 working days. The Head of Internal Audit will inform the CEO of the decision to investigate.

The manner in which you conduct your investigation is one for determination by you having regard to the particular circumstances of the case. This is however subject to two very important considerations:

- *The issue of confidentiality* - please refer to section 12 above.
- *Fair investigatory procedures* – Investigation arising as a consequence of a disclosure must, as with all other internal investigations, be carried out in a manner which is fully consistent with existing investigatory procedures. Remember that in addition to your responsibility to the discloser you also have a responsibility to ensure that accusations of wrongdoing, which could potentially prove to be incorrect, are not made against innocent persons.

Should you require any particular guidance in relation to procedures you should seek advice from the Head of People Support, Development & Transformation.

Keeping the discloser informed

You should take the time to explain your role in the process as set out in the Guidance and the nature of the investigation you will undertake. You should also make it clear that an underlying principle of the Guidance is that the discloser is not disadvantaged in any way for having made a disclosure based on a reasonable belief even if no

wrongdoing is identified. This would also be an appropriate time to discuss the limits on confidentiality as set out in the legislation.

While there is a clear necessity to draw attention to the consequences of making a disclosure not based on a reasonable belief, an over emphasis on this aspect could potentially discourage persons from making reports of wrongdoing. Such an outcome would be contrary to one of the main purposes of the Guidance which is to encourage staff to speak up about wrongdoing.

If your investigation is taking some time you should provide the discloser, in so far as is possible and appropriate, with an update of progress.

Upon completion of your investigation

You are required under this guidance to advise the discloser, the Head of Internal Audit Unit and the Review Group of the outcome of your investigation.

In the event that the discloser is not satisfied with a decision of the investigation you should advise the discloser that it is open to them to request you to have the investigation process examined by the Review Group within 10 working days of having received the decision.

Where you have arrived at a conclusion that the discloser was not fully aware of all the facts or was genuinely mistaken in their belief of the occurrence or likely occurrence of wrongdoing it is especially important to explain the basis of your finding to the discloser.

In a case where you have arrived at a conclusion that the discloser did not make their disclosure based on a reasonable belief –i.e. the disclosure was made for frivolous or vexatious reasons, you should advise the Review Group who may consult with the Head of People Support, Development & Transformation to consider whether disciplinary proceedings ought to be pursued against the person concerned.

The making of a disclosure and subsequent investigation is a serious matter. You should carefully record all of the steps you have taken during the course of your discussions with the discloser and during the course of your investigation. A checklist has been prepared for your guidance, you should maintain a copy of this checklist for your records. As there are no time limits set out in the legislation or the Guidance it is important that you maintain your records until such time as all matters connected with the disclosure have been disposed of to your satisfaction after which they should be transferred to the Head of Internal Audit.

Outcome of investigation

Your report of findings should be sent to the Review Group containing the following information:

- a description of the disclosure and the findings of the investigation
- the effect the disclosure had on the NCSE, if any
- the means of perpetrating the malpractice or impropriety and if appropriate
- recommendation of necessary measures to prevent a recurrence;
- an action plan to implement these recommendations
- the action required to strengthen future responses under this guidance or a conclusion as to the way forward and or any other relevant material.

The recipient will forward a copy of the report to the Review Group setting out the appropriate means by which the report's findings/ recommendations are to be implemented. The report including the implementation plan (if any) will be transmitted to the Head of the

Internal Audit who will monitor its implementation as appropriate. The Head of Internal Audit will forward a copy of the final report including an implementation plan if any, to the CEO.

Investigation of a disclosure – checklist

Name:

Date:

1.	Have you read and familiarised yourself with the content of the Policy and Guidance for the making of Protected Disclosures by workers in the NCSE?	
2.	Have you discussed with the Review Group, if appropriate, whether you should continue with the investigation or the investigation is more appropriate to another Officer?	
3.	Have you taken particular note relating to our responsibilities concerning the avoidance of the disclosure of information that might identify the person by whom the disclosure was made?	
4.	Have you met with the discloser and advised them that their concerns will be treated seriously?	
5.	Have you advised the discloser you are investigating the disclosure, that you will keep them advised of the progress of the investigation as appropriate and that when your investigation is completed you will advise them of the outcome of that investigation?	
6.	Have you explained to the discloser the limits on confidentiality as set out in the Protected Disclosures legislation?	
7.	Have you explained to the discloser that if they are not satisfied with a decision not to pursue the matter further, you can refer the matter to the Review Group on their behalf for an examination of the investigation process and that this examination repre	
8.	Are you familiar with procedures for conducting an investigation taking account of the principles of natural justice?	
9.	Have you advised the discloser of the outcome of your investigation and explained, in so far as is possible, the reasons for your decision?	
10.	If you arrived at the conclusion that in making their disclosure the discloser did not have a reasonable belief in the wrongdoing have you referred the matter to the Review Group?	
11.	Have you forwarded a copy of the report to the Review Group?	
12.	Have you forwarded a copy of the final report to the Head of Internal Audit?	
13.	Have you notified Strategic HR of the date of the decision?	

Appendix F: Glossary of terms

“Discloser” The ‘worker’ making the disclosure.

“Disclosure”, in a case in which information disclosed is information of which the person receiving the information is already aware, means bringing to the person’s attention;

“Mandatory Reporting” The Protected Disclosures Act 2014 does not make whistleblowing mandatory. The legislation aims to protect those who come forward and voluntarily make a disclosure. However the legislation does not remove existing reporting obligations, so where the law already makes reporting mandatory the obligation to report remains in place.

“Other Persons” There is no definitive list of who can be or who cannot be a person for the purpose of a disclosure under section 10 of the Act. Instead the legislation requires that the disclosure to that particular person be ‘reasonable’, bearing in mind all the circumstances and that key criteria are met.

“Penalisation” means any act or omission that affects a worker to the worker’s detriment, and in particular includes—

- a) suspension, lay-off or dismissal,
- b) demotion, loss of opportunity for promotion, or withholding of promotion,
- c) transfer of duties, change of location of place of work, reduction in wages or change in working hours,
- d) the imposition or administering of any discipline, reprimand or other penalty (including a financial penalty),
- e) coercion, intimidation, harassment or ostracism,
- f) discrimination, disadvantage or unfair treatment,
- g) injury, damage or loss,
- h) threat of reprisal,;
- i) withholding of training;
- j) a negative performance assessment or employment reference;
- k) failure to convert a temporary employment contract into a permanent one, where the worker had a legitimate expectation that he or she would be offered permanent employment;
- l) failure to renew or early termination of a temporary employment contract;
- m) harm, including to the worker’s reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- n) blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;

“Prescribed Persons” Disclosures relating to relevant wrongdoings can be made to certain ‘Prescribed Persons’ (section 7.2 of the Act), usually the chief executive or relevant regulator such as the National Employment Rights Authority. The most up-to-date list of Prescribed Persons is available in [SI 367/2020](#). A report can also be made to the Protected Disclosures Commissioner.

“Reasonable belief”

A reporting person must have a reasonable belief that the information disclosed shows, or tends to show, wrongdoing. The term “reasonable belief” does not mean that the belief has to be correct. Reporting persons are entitled to be mistaken in their belief, so long as their belief was based on reasonable grounds. The High Court has determined that “*Some form of objective basis for such a belief must exist in order for it to constitute a “reasonable belief”, as required by the 2014 Act.*²⁹”.

“Recipient” The person to whom the disclosure is made.

“Relevant Information” is information which the worker reasonably believes tends to show one or more “relevant wrongdoings” and which came to their attention in a work related context.

“Relevant wrongdoing” The following matters are relevant wrongdoings for the purposes of this Act—

- a) that an offence has been, is being or is likely to be committed,
- b) that a person has failed, is failing or is likely to fail to comply with any legal obligation, other than one arising under the worker’s contract of employment or other contract whereby the worker undertakes to do or perform personally any work or services,
- c) that a miscarriage of justice has occurred, is occurring or is likely to occur,
- d) that the health or safety of any individual has been, is being or is likely to be endangered,
- e) that the environment has been, is being or is likely to be damaged,
- f) that an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred, is occurring or is likely to occur,
- g) that an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement,
- h) that a breach of specified EU law set out in the Directive has occurred, is occurring or is likely to occur, or
- i) that information tending to show any matter falling within any of the preceding paragraphs has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information.

It is immaterial whether a relevant wrongdoing occurred, occurs or would occur in Ireland or elsewhere and whether the law applying to it is that of Ireland or that of any other country or territory.

Reports may also be made by workers of wrongdoing in respect of other relevant employment-specific or profession-specific obligations, which may not be covered by the definition of wrongdoing in section 5 of the Act and may be covered by other statutory [protection for reports](#). A matter is not a relevant wrongdoing if it is a matter which it is the function of the worker or the worker’s employer to detect, investigate or prosecute and does not consist of or involve an act or omission on the part of the employer.

“Worker”

As defined by the Act, a “worker” means an individual working in the private or public sector who acquired information on relevant wrongdoings in a work-related context and includes

- (a) an individual who is or was an employee,

²⁹ Barrett v Commissioner for An Garda Síochána & Minister for Justice & Equality [2022] IEHC 86

- (b) an individual who entered into or works or worked under any other contract, whether express or implied and (if it is express) whether oral or in writing, whereby the individual undertook to do or perform (whether personally or otherwise) any work or services for another party to the contract for the purposes of that party's business,
 - (c) an individual who works or worked for a person in circumstances in which—
 - (i) the individual is introduced or supplied to do the work by a third person, and
 - (ii) the terms on which the individual is engaged to do the work are or were in practice substantially determined not by the individual but by the person for whom the individual works or worked, by the third person or by both of them,
 - (d) an individual who is or was provided with work experience pursuant to a training course or programme or with training for employment (or with both) otherwise than under a contract of employment,
 - (e) an individual who is or was a shareholder of an undertaking,
 - (f) an individual who is or was a member of the administrative, management or supervisory body of an undertaking, including non-executive members,
 - (g) an individual who is or was a volunteer,
 - (h) an individual who acquires information on a relevant wrongdoing during a recruitment process,
 - (i) an individual who acquires information on a relevant wrongdoing during pre-contractual negotiations (other than a recruitment process referred to in paragraph (h)), and
 - (j) an individual who is deemed to be a worker by virtue of subsection (2)(b),
- and any reference to a worker being employed or to employment shall be construed accordingly.

"work-related context" means current or past work activities in the public or private sector through which, irrespective of the nature of those activities, persons acquire information concerning a relevant wrongdoing and within which those persons could suffer penalisation if they reported such information;

Document Version Control

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Version Number:	1
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Author:	Michael Wall
Authorised By:	Trevor Jordan

Change History

Version	Issue Date	Author	Reason for Change

APPENDIX 16: Ethics in Public Office requirements Notices to NCSE Council members and staff 2026

From: Jennifer Doran (NCSE) <Jennifer.Doran@ncse.ie>
Sent: 08 January 2026 13:09
To:
Subject: Annual Ethics Returns

Dear Council members,

A very happy new year to you all; I hope you had an enjoyable and peaceful Christmas.

At this time each year, Council members are required to make a return for the previous year, regarding any interests to declare. This is in accordance with the Ethics in Public Office Acts, which are overseen by the Standards in Public Office Commission (SIPO).

Your annual return in respect of the year 2025 is now due.

I ask that you complete and return *one* of the two forms in the attached **by Wednesday 28th January 2026**:

1. Where you have **no relevant interests to declare**, you make a “Nil return” on the form in **Appendix 2** as per the attached - you don’t need to fill anything else but Appendix 2.
 - a. Please send this form directly to me.
2. Where you are making a declaration, you will need to fill out the form in **Appendix 1** as per the attached.
 - a. This must be returned to me **and you must also forward a copy to SIPO** at submissions@sipo.ie or to SIPO, 6 Earlsfort Terrace, Dublin 2, D02 W773.

The general procedures and requirements for Council members along with the forms are set out in the attached document. Links to the guidelines and SIPO website are included in the document.

Please let me know if you have any questions or queries concerning this matter.

Best wishes,

Jennifer

Jennifer Doran

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