



**Charities
Regulatory
Authority**

**An tÚdarás
Rialála
Carthanas**

CODE OF BUSINESS CONDUCT

For Members of the

Charities Regulatory Authority

INTRODUCTION

The *Code of Practice for the Governance of State Bodies* (2009) requires that all State Bodies develop and adopt a 'Code of Business Conduct' for their Directors and Employees. Certain matters are specifically required to be included in the Code. The Chairperson of each State Body is also required to affirm in his/her annual report to the Minister for Justice & Equality that Codes of Business Conduct for the Directors and Employees have been put in place and adhered to.

This Code sets out in written form the agreed standards, guiding principles and obligations that inform the conduct of Members of the Authority.

SCOPE

The provisions of this Code of Business Conduct will apply to the Members of the Authority and committees or advisory bodies of the authority in respect of their duties as members of the Authority or as members of any of its committees or advisory bodies.

PURPOSE OF THIS CODE OF BUSINESS CONDUCT

- To establish an agreed set of ethical principles that will govern the manner in which the business of the organisation will be conducted by Authority Members
- To promote and maintain confidence and trust both within the Authority and with stakeholders
- To meet the requirements of the *Code of Practice for the Governance of State Bodies* (2009).

GENERAL PRINCIPLES

Authority members will at all times commit to performing their duties to the highest ethical standards in compliance with the obligations and responsibilities set out in this Code and in the Standards in Public Office Act, 2001.

The following principles and requirements govern the conduct of Authority members in fulfilling their roles:

1. Integrity

Members of the Authority will:

- Submit annually a declaration of interests statement in accordance with the *Code of Practice for the Governance of State Bodies*;
- Disclose outside employment/business interests in conflict or potential conflict with the business of the Charities Regulatory Authority;
- Not participate in discussions or decisions where there may be conflicts of interest whether or not such conflicts have previously been disclosed;
- 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 judgement on business transactions;

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

2. Confidentiality

Members of the Authority should:

- Ensure they maintain confidentiality in respect of all information received by virtue of their position;
- Note that the provisions regarding confidentiality and disclosure also apply after their term as members has ended;
- On conclusion of their term, return to the Charities Regulatory Authority all manuals, letters, notes, notebooks, reports and other material of a confidential nature.

3. Information

Members of the Authority should:

- Respect the confidentiality of sensitive information held by the Charities Regulatory Authority. This would constitute material such as:
 - ◆ commercially sensitive information (including but not limited to future plans or details of major organisational or other changes such as restructuring);
 - ◆ personal information;
 - ◆ information received in confidence by the Charities Regulatory Authority.
- Ensure the Charities Regulatory Authority observes appropriate prior consultation procedures with third parties where, exceptionally, it is proposed to release sensitive information in the public interest;
- Ensure the Charities Regulatory Authority complies with relevant statutory provisions relating to access to information (e.g. Data Protection Acts, Freedom of Information Acts).

Note: Where queries arise in relation to the release of information under the provisions of the Freedom of Information Act, these are directed to the Freedom of Information Officer.

4. Obligations and Responsibilities

Members of the Authority should:

- Ensure that the Charities Regulatory Authority is in compliance with all applicable regulatory and statutory obligations;
- Ensure that the accounts and reports of the Charities Regulatory Authority accurately reflect their business performance and are not misleading or designed to be misleading;

- Ensure that purchasing activities of goods/services are conducted in accordance with best business practice through compliance with detailed tendering and purchasing procedures, as well as with prescribed levels of authority for sanctioning any relevant expenditure;
- Ensure that there are adequate controls in place to prevent fraud including controls to ensure compliance with prescribed procedures in relation to claiming of expenses for business travel;
- Use all reasonable endeavours to ensure that they attend the Authority and Committee Meetings;
- Meet regularly, retain full and effective control over the Charities Regulatory Authority and monitor the executive management and performance;
- Ensure that the Authority has a formal schedule of matters specifically reserved to it for decision;
- Conform with procedures laid down by the Authority in relation to conflict of interest situations;
- Have access to the advice and services of the Secretary of the Authority who is responsible to the Authority for ensuring that Authority procedures are followed and that applicable rules and regulations are complied with;
- Ensure that a balanced and understandable assessment of the position of the Charities Regulatory Authority is made in presenting its annual report and accounts to the Minister for Justice & Equality;
- Acknowledge the duty of all to conform to the highest standards of business ethics.

5. Loyalty

Members of the Authority should:

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

6. Fairness

Members of the Authority should:

- Ensure compliance with employment equality and equal status legislation;
- Commit to fairness in all business dealings;
- Value clients/stakeholders and treat all clients equally.

7. Work/External Environment

Members of the Authority should:

- Place highest priority on promoting and preserving the health and safety of employees through relevant policies as appropriate;
- Minimise any detrimental impact of operations on the environment.