

CORPORATE GOVERNANCE FRAMEWORK

Table of Contents

| | |
|--|-----------|
| 1. INTRODUCTION & CONTEXT | 4 |
| PURPOSE OF FRAMEWORK | 4 |
| REVISIONS TO THE FRAMEWORK | 4 |
| REGULATORY ENVIRONMENT | 4 |
| STATE BODY GOVERNANCE FRAMEWORK..... | 5 |
| FUNDING STRUCTURE & OVERSIGHT AGREEMENT | 6 |
| 1. COMPANY STRUCTURE AND REFERENCE INFORMATION..... | 7 |
| 2. CAG'S VISION & MISSION | 7 |
| 3. ORGANISATION STRUCTURE AND RESPONSIBILITIES..... | 8 |
| BOARD..... | 8 |
| ROLE OF THE CHAIR | 8 |
| ROLE OF THE BOARD..... | 9 |
| BOARD – DIRECTORS AND OFFICE RESPONSIBILITIES | 9 |
| BOARD – GOVERNANCE & POLICY..... | 10 |
| BOARD - RESOURCES | 10 |
| BOARD – ADVOCACY AND SUPPORT | 11 |
| COMPANY SECRETARY – STATUTORY DUTIES..... | 12 |
| COMPANY SECRETARY - GOVERNANCE | 13 |
| ROLE OF THE DIRECTOR | 13 |
| 4. BOARD OPERATING FRAMEWORK | 15 |
| INDUCTION OF NEW MEMBERS | 15 |
| COMPLIANCE WITH THE FRAMEWORK..... | 15 |
| BOARD MEETINGS | 15 |
| QUORUM..... | 15 |
| DECISIONS | 15 |
| BOARD – FORMAL SCHEDULE OF MATTERS..... | 15 |
| SUBCOMMITTEES | 17 |
| DIRECTORS CODE OF CONDUCT | 17 |
| Appendix 1: Corporate Governance Framework Declaration of Understanding | 23 |
| 5. CAG POLICY ON CONFLICTS OF INTEREST | 24 |
| Crawford Art Gallery Register of Interests..... | 27 |
| Appendix 2: Terms of Reference of Committees | 29 |
| FINANCE & AUDIT RISK CHARTER (FARC)..... | 30 |

| | |
|--|-----------|
| GOVERNANCE & NOMINATIONS CHARTER..... | 36 |
| INTERNAL AUDIT CHARTER | 41 |
| CAG RISK MANAGEMENT POLICY | 44 |
| ARTISTIC POLICY SUBCOMMITTEE..... | 48 |
| STEERING GROUP | 50 |
| ETHICS COMMITTEE FOR SPONSORSHIP ACCEPTANCE | 54 |
| <i>Appendix 3: Code of Employees.....</i> | 56 |
| EMPLOYEES CODE OF CONDUCT | 56 |
| <i>Appendix 4: COMPANIES ACT 2014- FORM OF CONSTITUTION OF COMPANY LIMITED BY GUARANTEE – CONSTITUTION OF CRAWFORD ART GALLERY CORK</i> | 58 |

1. INTRODUCTION & CONTEXT

PURPOSE OF FRAMEWORK

Good Corporate Governance is essential to Crawford Art Gallery successfully and appropriately delivering its statutory and regulatory obligations as well as its strategic objectives. This Corporate Governance Framework outlines the structures, policies and processes in place to deliver on these obligations and objectives.

In developing the framework, Crawford Art Gallery had regard to several overarching principles as set out in the “International Framework Good Governance in the Public Sector” as follows:

- Good governance supports a culture and ethos which ensures behaviour with integrity, a strong commitment to ethical values, and respect for the rule of law.
- Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits and to determine the policies and interventions necessary to optimise the achievement of these priorities and outcomes. It means implementing good practices in transparency, reporting, communications, audit, and scrutiny to deliver effective accountability.
- Good governance means developing the Authority’s capacity, including the capability of the leadership team, management, and staff.
- Good governance means managing risks and performance through robust internal control systems and effective performance management practices.
- Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders.

REVISIONS TO THE FRAMEWORK

The Framework will be **reviewed annually and approved by the Board** to ensure it is up to date with current legislation and relevant codes of practice for Charities, Cultural Institutions and Public Bodies. Changes and revisions will be submitted to the Board for review and approval.

REGULATORY ENVIRONMENT

Crawford Art Gallery is a National Cultural Institution and a Company Limited by Guarantee Registered in the Republic of Ireland. As such it must observe and comply with the Governing Laws of the Republic of Ireland and applicable overarching EU Laws and Regulations, including compliance with the Companies Act 2014.

Crawford Art Gallery’s Constitution and Charitable Objects as required by law are set out in *Memorandum & Articles of Association of CAG* and as per appendix 4 of this document.

As a Public Body under the aegis of the **Department of Culture, Communications and Sport**, CAG must comply with the Regulatory Framework and Codes of Practice issued by the Department of Public Expenditure and Reform (DPER) – where applicable. The current revised and updated Code of Practice for the Government of State Bodies is effective from September 2016, with the addition of Code Annex (2020) on Gender Balance, Diversity, and Inclusion.

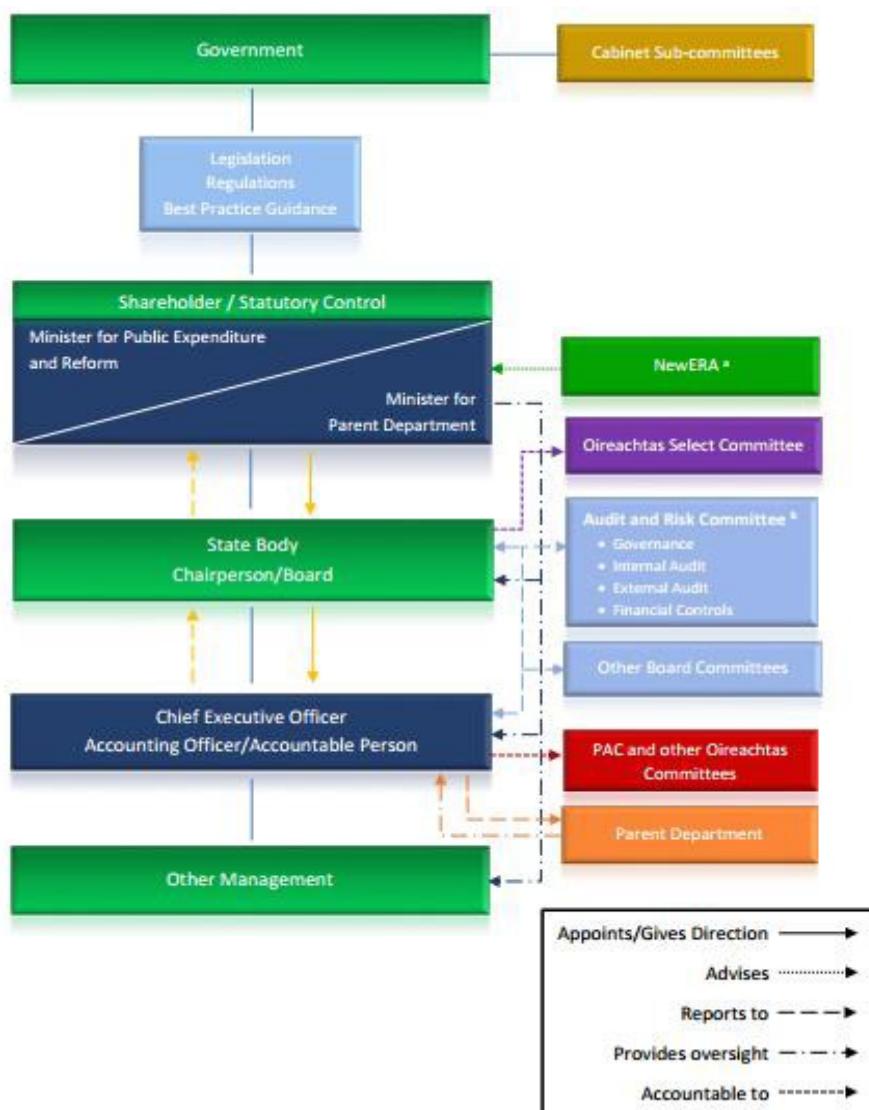
The full Code of Practice for the Government of State Bodies can be seen at
<http://www.per.gov.ie/en/revised-code-of-practice-for-the-governance-of-state-bodies/>

The company is also registered as a charity with the Charities Regulator in Ireland. The charities reference number with the Charities Regulator is 20072926. CAG observes and is guided by Best Practice Guidelines for Charities – Charities Governance Code, Charities (Amendment) Act 2024 & Not for Profit bodies.

[Charities Governance Code Charities Regulator | Charities Regulator AND](https://www.charitiesregulator.ie/en/information-for-charities/charities-amendment-act-2024)
<https://www.charitiesregulator.ie/en/information-for-charities/charities-amendment-act-2024>

STATE BODY GOVERNANCE FRAMEWORK

The Governance Framework for State Bodies is set out in this diagram (*extract from The Code*) and highlights the key relationships and responsibilities:



FUNDING STRUCTURE & OVERSIGHT AGREEMENT

CAG receives an annual Grant in Aid from the **Department of Culture, Communications and Sport** (the Department) and is also funded by donations, sponsorship and commercial revenue.

Grant in aid represents approximately 90% of CAG's total revenues, and as the primary funder the Department have an Oversight Agreement in place which clearly defines the terms of the Departments' relationship with CAG, and their mutual responsibilities in terms of Corporate Governance, Performance and Control.

The Oversight Agreement is a written statement between the Department and CAG. The Agreement includes:

- **Mutual Roles:** proactive co-operation and timely communication; prompt and timely responses to correspondence and requests for information; and keeping each other informed and updated on relevant issues.
- **Role of the Department:** providing annual exchequer funding; annual estimates; sanctions for expenditure and staffing; range of information, guidance and updates on Public Financial Procedures, public procurement, and contracts; and presenting the Annual Report and accounts to Government and laying them before the Oireachtas.
- **CAG Board:** Adopting and complying with the Code of Practice for the Governance of State Bodies; undertaking all the necessary actions to ensure the Chairperson can competently complete an annual 'Chairperson's Comprehensive Report'; publishing Board member details on CAG's website; adopting a Strategy for CAG and an annual planning and budgeting cycle to facilitate its implementation; oversee and facilitate the implementation of the Performance Delivery Agreement with the Department; provide Annual Reports and Accounts and publish on the website; complying with delegated sanction arrangements; carrying out a periodic external evaluation of Board performance; and assisting with periodic critical reviews of CAG.
- **Oversight, Monitoring and Reporting on Conformity:** Explanation and justification of failure to comply with any of the provisions of the Code of Practice; confirmation of the adoption of strategic plan/annual rolling five year business and financial plan; statement on system of internal controls; adherence with appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposal; codes of conduct for Board and employees; completion by Board of self-assessment questionnaire; external Board review; compliance with Government pay guidelines for Director and spending code; compliance with obligations under tax law; completion and publication of Customer Action Plan and Customer Charter; implementation of statutory requirements in respect of Data Protection and Freedom of Information; robust child protection policies; Irish Human Rights and Equality Act 2014, protected disclosures; and details of any legal disputes involving other State bodies.
- **Monitoring and Reporting:** Department and Chair of Board to hold at least one formal meeting per annum to review Performance Delivery Agreement and to strengthen relationships; progress to be included as part of quarterly meetings with Department.

PERFORMANCE DELIVERY AGREEMENT BETWEEN CAG AND THE DEPARTMENT

A Performance Delivery Agreement is also agreed on an annual basis between the Department and CAG. As well as covering many of the matters contained in the Oversight Agreement it addresses

service levels and performance measurement in greater detail. It sets output targets for the year under headings such as the number of visitors to CAG, the level of satisfaction recorded by those visitors, the number of facilitated visits to CAG by children in formal education, the number of audience interactions with CAG's online resources, adults participating in organized activities, care and availability of the Collection, studio programmes, partnerships with arts organisations, nationally and internationally, building non- traditional audiences etc.

Various other matters such as risks, financial allocation, payments procedures and drawdown procedures are also included. Monitoring and reporting of performance against the Agreement are included as part of the quarterly liaison meetings between CAG's executive and the Department.

1. COMPANY STRUCTURE AND REFERENCE INFORMATION

Crawford Art Gallery (CAG) is a Company Limited by Guarantee which was incorporated on 6th December 2006. It has Charitable Status approved by the Charities Regulator and has been granted Charitable Tax Exemption from the Revenue Commissioners and is not subject to Corporation Tax.

CAG's current reference information is as follows:

| | |
|-------------------------------------|----------------------|
| Registered Name: | Crawford Art Gallery |
| Company Registration Number: | 431177 |
| Tax Registration: | 9686932K |
| Charity Number: | CHY 18818 / 20072926 |

The main objects for which the company is established are: -

- to advance education by developing and promoting the practice of art, sculpture, and design and in the fine arts and applied arts generally and to promote the Crawford Art Gallery Cork as an educational centre for the arts and as a major cultural and artistic centre.
- to advance education by providing facilities for cultural and artistic exhibitions, performances, displays, demonstrations, conferences, lectures, tours, visits, functions, and related activities and to engage in the promotion of such cultural and artistic activities.

2. CAG'S VISION & MISSION

CAG has a statement of strategy for 2024 - 2027. The Board approved the Strategic Plan at its June 12th meeting.

Purpose: Crawford Art Gallery through its Programming, Collection and Building - probes the future, contemplates the present and reveals the past creating engaging conversations across the timelines.

Vision: To create an even more accessible, vibrant public art gallery that connects people, artworks, and arts practice while engaging with diverse audiences in forward-thinking, inclusive, and imaginative ways.

Crawford Art Gallery is a National Cultural Institution located in a significant heritage building in the heart of Cork city, dedicated to the visual arts, both historic and contemporary. It is in part

distinguished by being the only National Cultural Institution (NCI) located in its entirety outside of Dublin. Crawford Art Gallery is actively contributing to Cork city and the wider region's ambitious plans for growth and internationalization.

Crawford Art Gallery was designated a National Cultural Institution in 2006. As a Not-for-Profit organization it collects, safeguards, holds in trust, research, develops and interprets collections of original objects and original objects on loan, for the public benefit.

The collection comprises of almost 4,000 works, ranging from eighteenth century Irish and European painting and sculpture, through to contemporary art and video installations.

The collection is made available through exhibitions at Crawford and other venues nationally and internationally, by digital access, through the Learn and Explore programmes and various publications, talks, lectures, and broadcasts that seek to provide a unique experience to everyone who engages with the Gallery.

3. ORGANISATION STRUCTURE AND RESPONSIBILITIES

BOARD

The Chair and Directors (who are the Members of the Company) are appointed by the **Minister of Culture, Communications and Sport** and normally serve for a period of 5 years and may be reappointed for one further term. The Chair and the Board of Directors are Non-Executive Directors of CAG.

The number of Directors was established at 12. All Board positions are approved by the Minister, 9 through the PAS system as well as one a nominee of Cork County Council, one a nominee of Cork City Council and Cork City CEO who is ex-officio.

The Public Appointments Service (PAS) manages the identification of suitable candidates for appointment as directors under the 'Guidelines on Appointments to State Boards (2014)'.

ROLE OF THE CHAIR

The Chair is appointed by, and accountable to, the Minister and is a non-Executive Officer of CAG. The Chair, as an Officer under company law, carries the responsibilities of other Officers of the Company – the Board. In addition, the *Code of Practice for the Governance of State Bodies* states that the Chair is responsible for leadership of the Board and ensuring its effectiveness on all aspects of its role. The Code further states that s/he should display high standards of integrity and probity and set expectations regarding culture, values and behaviours and for the tone of discussions at Board level. Other provisions in the Code relating to the role of the Chair include:

- Effectively managing the role of the Chair in Board's Agenda with the Director and ensuring that adequate time is available for discussion of all agenda items, particularly strategic issues.
- Promoting a culture of openness and debate within the Board by facilitating the effective contribution of key management and all Board members.
- Ensuring that the Board receives accurate, timely and clear information. The Chair should also ensure effective communication with all relevant stakeholders.

- Advising the Minister in relation to specific skills required by the Board in advance of a time when Board vacancies are due to arise.
- Ensuring through the Secretary that there are good information flows within the Board and its committees and between senior management and Board members as well as facilitating induction, mentoring, and assisting with ongoing professional development as required.
- Furnishing to the Minister, in conjunction with the annual report and financial statements, a comprehensive report covering CAG and reporting to the Minister on the effectiveness of CAG's System of Internal Control.
- Acting on the results of the Board's annual self-evaluation and 3 yearly external evaluation.
- Agreeing and overseeing the Director's short and long-term performance objectives and facilitating his/her professional development.

Other responsibilities for the Chair include:

- Ensuring, with the support of the Company Secretary, that the Board meets in accordance with its Constitution and complies with statutory responsibilities.
- Representing CAG as appropriate in dealings with the Minister and other key Stakeholders; Keeping the Minister informed of all material matters relating to CAG and ensuring that the Board, in reaching decisions, takes proper account of guidance provided by the Minister.
- Being available to Oireachtas Committee to discuss their role and view on future contribution of CAG.

ROLE OF THE BOARD

The Board has collective responsibility for promoting the success and long-term sustainability of CAG. Its key roles include governing the business of the organisation and supporting CAG achieve its Vision and Mission. The Board provides strategic guidance to the Director and the Senior Management Team (SMT) and monitors the activities and effectiveness of the organisation.

BOARD – DIRECTORS AND OFFICE RESPONSIBILITIES

As Directors and Officers of the Company in law, the Board accept specific duties as set out in the Companies Act 2014 as well as maintaining and promoting the highest standards of personal probity and good governance specifically:

- The Board have a duty to act in good faith and in the best interests of CAG; to act in accordance with the constitution; not to benefit from the Company's property; and to avoid conflicts of interest.
- The Directors – who are the Board Members of CAG - are required to comply with the provisions in the Companies Act 2014. Directors are required to sign a statement of Compliance on their appointment in line with the Act.
- Directors must have regard to the interests of employees.
- Directors must disclose any interest in contracts made by CAG.
- Board Members must report any incidences of non-compliance with the Act or other Statutory Obligations to their fellow Board Members and the Minister.

The particular fiduciary duties of Board members to CAG include:

- To act in good faith in what the Board member considers to be in the interest of CAG.
- To act honestly and responsibly in relation to the conduct of CAG's affairs.
- To act in accordance with CAG's constitution and exercise his/her powers only for the purposes allowed by law.
- Not to benefit from or use CAG's property, information, or opportunities for his or her own or anyone else's benefit unless the constitution permits or a resolution is passed in a general meeting.
- Not to agree to restrict the Board member's power to exercise an independent judgment unless this is expressly permitted by CAG's constitution.
- To avoid any conflict between the Board Member's duties to CAG and the Board member's other interests unless the Board member is released from his or her duty to CAG in relation to the matter concerned.
- To exercise the care, skill and diligence which would be reasonably expected of a person in the same position with similar knowledge and experience as a Board member.

The Board are responsible for reviewing and approving the Strategic Plan for CAG before it is submitted to the parent Department for approval. The Board considers regular reports from the Director on the implementation of the Plan and holds the Director and SMT accountable for its delivery.

BOARD – GOVERNANCE & POLICY

The Board, and where necessary through appropriate sub-committees, will support the Director and the SMT in ensuring effective governance and control of CAG through:

Governance. The Board ensures that the governance and accountability arrangements are robust and effective across the organisation in line with the applicable Code and Regulations.

Policy and Procedures. The Board are responsible for reviewing, approving and adopting all major policy and procedures that influence the control and governance at CAG. From time to time throughout the year the Director proposes policy initiatives or reviews to the Board for discussion and adoption.

Oversight & Delegation. The Board have an oversight responsibility to ensure effective organisational delivery and planning at CAG by reviewing and approving the Oversight Agreement between CAG and the Department and delegating responsibility to the Director, the SMT and staff of CAG for the day to day management of the organisation.

BOARD - RESOURCES

The Board has specific responsibility to ensure there is an effective and controlled use of Resources and will:

Budget: Adopt an Annual Budget in alignment with the Strategy, based on prudent expectations on Grant Funding, Commercial, Fundraising and Programme Revenues and controlled Operational Overheads including staffing costs.

Report: Ensure that the content and level of Financial Reporting is timely and transparent and gives a true and fair reflection of the financial health of the organisation and which supports understanding and decision making.

Control: Approve all major expenditure items in line with the Gallery's Authorities Matrix.

Review and Approve: Engage with the Director on matters of Human Resources and review organisational Workforce Plan in line with requirements of the Department. The Board will review and approve all Senior Appointments and may choose to sit on interview panels for same.

Professional Advice: The Board will follow the following procedure for recording the concerns of Board members that cannot be resolved.

Procedure for recording concerns of Board Members that cannot be resolved through the normal processes at Board or committee level

1. Section 3.5(Professional Advice) of the Code of Practice for the Governance of State Bodies 2016, states that: "the Board should have in place a procedure for recording the concerns of Board Members that cannot be resolved".
2. Where a Board Member has a concern which s/he considers cannot be resolved through the normal processes at Board or committee level and wishes to escalate this concern, s/he should advise the Chairperson accordingly and outline what actions s/he considers would be required to address the concern.
3. If the matter is not resolved by the Chairperson to her/his satisfaction, the Board Member may raise it at the next scheduled Board meeting. In that event, the Board Member should specify if s/he wants it recorded in the minutes along with any actions agreed by the Board to address the concern.
4. If the matter is not resolved to his/her satisfaction, the Board Member may, at a subsequent meeting of the Board, formally request the Chairperson to raise the matter with the Secretary General of the Department of **Culture, Communications and Sport**, and that the request be noted in the minutes.
5. The Chairperson shall confirm to the Board Member in writing within 14 days that the matter has been raised as requested.
6. Should the Chairperson not do so, the Board Member should inform the Board that s/he will raise the matter with the Secretary General of the Department of **Culture, Communications and Sport** and have this noted in the minutes.
7. The outcome of any communication, by either the Chairperson or the Board Member, with either the Secretary General of the Department of **Culture, Communications and Sport** should be noted in the minutes of the subsequent Board meeting.

BOARD – ADVOCACY AND SUPPORT

The Board have a key role in promoting the work of CAG with external Stakeholders and will:

Advocate. As Champions of CAG's Vision and Mission, the Board will act as advocates for the organisation by connecting passion for the organisation with their influence with Stakeholders and in the community.

Participate & Support. The Board will support the Director in a general way by attending CAG events and informing the Director of any feedback.

ROLE OF THE COMPANY SECRETARY

Under Company Law, the Board of Directors have a duty to ensure that the person appointed as Secretary of the Board has the skills necessary to discharge their statutory and legal duties and such other duties as may be delegated by the Board. The Company Secretary must in turn, exercise due care, skill and diligence that can be reasonably be expected from a person with their level of knowledge and experience.

The Secretary of the Board should report to the Chair on all Board governance matters and should assist the Chair in ensuring relevant information is made available to the Board and its committees. The Board should maintain a list of statutory obligations and regulations that are required to be complied with and the execution of which depends on the Secretary of the Board and ensure adherence to those regulations.

The Board has a duty to ensure that the person appointed as Secretary of the Board has the skills necessary to discharge their statutory and legal duties and such other duties as may be delegated by the Board. Both the appointment and removal of the Secretary of the Board should be a matter for the Board as a whole.

COMPANY SECRETARY – STATUTORY DUTIES

The following Statutory Duties under the Companies Act are required of the Company Secretary for Companies limited by Guarantee:

Registered Office. Ensuring that the full name of the organisation is displayed outside the registered office, and that a change in the registered office is notified to the Companies Registration Office (CRO) within 14 days;

Details of Incorporation. Displaying the certificate of incorporation and ensuring that the company name, registered number, place of registration, registered office and Directors' names (and nationality if not Irish) appear on the organisation's letterhead and all electronic communications;

Maintaining Registers. Keeping the company's registers (i.e. lists of all members and Directors) up to date and at the registered office;

Change of Directors and Officers. Notifying the CRO of any change in Director, company secretary or home address within 14 days;

AGM & Notice of Meetings. Ensuring that the annual AGM is held within 18 months of becoming a company and at least every 15 months from then on provided that an AGM is held in each calendar year; calling general meetings (AGMs and Extraordinary General Meetings, EGMs) at the request of the Directors and/or members, according to the rules in the Articles of Association; ensuring that due notice in accordance with the governing document (and, where relevant, company law requirements for general meetings is given) and that they are run according to the Articles of Association;

Minutes of Meetings. Keeping the minutes records (AGM and EGM minutes and the minutes of the board of Directors and any subcommittees); Minutes are draft until approved and signed by the Chairperson and secretary at the next Board meeting.

Annual Returns and Annual Report: Ensuring that the accounts are properly prepared and audited; sending in the annual return to the CRO by the annual return date applicable to the Gallery; and keeping all copies of annual returns and accounts;

Special Resolutions. Notifying the CRO within 15 days of passing special resolutions (for example, changes to the Memorandum and Articles of Association or a change to the organisation's name);

Compliance. Complying with any other statutory returns or duties as imposed by the Companies Acts 2014.

Charities Act 2009: Familiar with the charity's governing document, the legal responsibilities of charities under the Charities Act 2009 and Charities (Amendment) Act 2024 and the charity's internal governance rules. Helping to ensure that charity trustees file all relevant statutory returns and information with the Charities Regulator (e.g. annual reports, changes to the charity's details and or trustee details. Ensuring that the board of charity trustee are aware of the requirements to comply relevant codes such as the charity's Code of Conduct for Charity Trustees and the Charities Governance Code.

COMPANY SECRETARY – ADMINISTRATIVE DUTIES

In addition to the Statutory Duties, the Company Secretary will have administrative duties which may include the following:

Meetings: Distributing Agendas and board papers/packs at least five days in advance of meetings, keeping minutes of Board and General Meetings;

Communication: Communicating with the members of the company;

Contract: Make contracts in relation to the day-to-day administration of the Company Legal Agreements. Ensuring that all legal agreements and contracts are properly discussed, agreed by Directors and kept in a safe place.

COMPANY SECRETARY - GOVERNANCE

Acting as CAG's Corporate Governance Officer, will:

Inform: Inform the Board of their Statutory Duties and Responsibilities and bring to the attention of the Board relevant legislative changes;

Advise: Advise the Chair of any material breach of CAG's governing codes and policies.

ROLE OF THE DIRECTOR

The Director of CAG is appointed by, reports to, and is accountable to the Board of CAG. The Board delegates responsibility to the Director to direct and manage the day to day business of the organisation, through the Senior Management Team and Staff at CAG. The Director is an Executive Officer of the Company and is not a Director of the Company.

The Director attends Board meetings to inform and report to the Board on the activities of CAG and is entitled to speak and provide advice at any meeting of the Committee that he/she attends. Responsibilities include:

Strategy. The Director with the Senior Management Team are responsible for developing the Organisational Strategy and ensuring that the Strategy is aligned to CAG's Vision, Mission and Values;

Cultural Leadership: The Director has the duty to promote and advocate CAG on the national and international level and align the work of CAG in this context;

Informing. The Director keeps the Chair informed on an ongoing basis regarding developments in the organisation and any significant issues arising.

Financial Management. The Director is responsible for managing the annual budget and activities of the organisation in line with the annual plans and budgets approved by the Board and keeps the Board informed of progress in this regard via the Finance, Audit and Risk Committee.

Human Resources. The Director is responsible for the recruitment and management of staff and for ensuring compliance with statutory and administrative requirements in relation to the approval of the number, grading and conditions of appointment of all staff. The Director has a duty to support, manage and develop staff in line with CAG objectives.

Fire, Health & Safety. The Director allocates specific responsibility for Health & Safety to a senior staff member and is responsible, along with the Board for ensuring adherence to the highest standards of Health & Safety at CAG in line with the Safety Statement.

Performance. At the end of each year, the Director presents to the Board a review of performance of CAG against the annual plan to inform policy and plans for the forthcoming year.

Oversight Agreement. The Director, along with the Board, agrees the annual Performance Contract with the parent Department as set out in the Oversight Agreement. The Director reviews annually that the terms of agreement have been met.

Report. The Director is required to bring the following issues to the attention of the Chair and the Board;

- Any legal claim against CAG
- Significant human resources or industrial relations issues.
- Unresolved disputes with a third-party organisation.
- Risks identified affecting CAG assets/property ownership, insurance, health, and safety.
- Issues raised by Bankers, Solicitors, Auditors or Government relating to governance.
- Issues that have the potential to threaten or damage the reputation of CAG.
- Any significant proposed change in established policy, plans or practice of CAG.
- Issues relating to an identified conflict of interest among staff.
- Any issue relating to staff compliance with travel and subsistence policies.

4. BOARD OPERATING FRAMEWORK

The Board discharge their statutory and other duties through an agreed Operating Framework of meetings and Sub-Committees, in accordance with the Memorandum and Articles of the Company, the Companies Act and the Code.

INDUCTION OF NEW MEMBERS

The Chair has the responsibility for the Induction of new Board Members. The Chair of the Finance, Risk and Audit Committee is responsible for the induction of new Members of that sub-committee. They are supported in this function by the Company Secretary, the Secretary of the individual Committees and the Director.

COMPLIANCE WITH THE FRAMEWORK

All new and existing Board Members are required to formally acknowledge in writing that they understand and will adhere to CAG's Governance Framework and the policies and procedures contained therein.

BOARD MEETINGS

The Board are required to hold a schedule of formal meetings to discharge their obligations as Directors and Officers of the Company:

Annual General Meeting. The Board hold an Annual General Meeting (AGM)

Other Meetings: The Board shall hold regular meetings to discharge other matters, at least 5 times per year.

Attendance. The Board will maintain a Register of Attendance at Meetings and record this in the Annual Report; Board members are required to attend as many Board meetings as possible. They should also keep themselves informed about CAG by communicating with the Chair, Director or Company Secretary.

Agendas. Agendas are agreed by the Chair with the Director. Agendas and papers are circulated to the Board the week before the meeting by the Company Secretary;

Records of Meetings. Minutes record all decisions taken at the meeting and are circulated by the Company Secretary to Board members and the Directors. A record of signed minutes is held by the Company Secretary.

QUORUM

The Board will maintain a Quorum of 4 at all meetings.

DECISIONS

The Board decide matters on the majority of a vote with the Chair holding a second or casting vote where equality applies.

BOARD – FORMAL SCHEDULE OF MATTERS

The Board are required to discharge their responsibilities through a formal schedule of Meetings which will include: -

- **Strategy:** Review and approval of CAG's strategy.
- **Annual Report and Accounts:** Ensuring that, through the arrangements in place, a balanced, true, and understandable assessment of CAG is made when preparing the Annual Report and Annual Accounts.
- **Annual Financial Statements:** Approving the Annual Financial Statements and authorising the Chairperson and one other member to sign them on behalf of the Board (usually the Director or the Chairperson of the Finance, Audit, Risk Committee (FARC)).
- **Auditor:** Appointment of Comptroller and Auditor General
- **Statutory Obligations:** Ensuring that, through the arrangements in place, statutory obligations applicable to CAG are identified and complied with.
- **Non-Statutory Obligations:** Ensuring that, through the arrangements in place, non-statutory obligations applicable to CAG, as set out in the *Code of Practice for the Governance of State Bodies*, in Department of Finance and/or Department of Public Expenditure and Reform Circulars and in Circulars from the Department of Culture, Communications and Sport are complied with.
- **Annual Budget.** Approving the annual Budget for CAG.
- **Expenditure:** Approval of other expenditures in line with the Schedule of Delegated Authority and the Gallery's Authorities Matrix.
- **Committees:** Approve and agree the framework of Sub-Committees as necessary and delegate powers to those Committees
 - Establishing a *Finance, Audit, Risk Committee (FARC)* in accordance with the provisions of the Code of Practice for the Governance of State Bodies, appointing the Chairperson and members of the Committee and approving the Terms of Reference of all other Committees established by the Board.
 - Establishing other Committees as agreed by the Board (currently, but not limited to, an *Artistic Policy and Governance & Nominations Committee*) and agreeing their membership and terms of reference.

Director's Remuneration and Performance: Approving the appointment, remuneration (in consultation with the **Department of Culture, Communications and Sport** and the Department of Public Expenditure and Reform), assessment of performance and succession planning for the Director.

- **Delegation of Powers:** Delegation of sufficient powers to the Director and staff of CAG, to enable the business of CAG to be carried on effectively between Board meetings.
- **Oversight:** Overseeing the discharge by the Director and Staff of CAG of the day-to- day business of CAG.
- **Administrative Staffing.** Ensuring, through the arrangements in place, compliance with statutory and administrative requirements in relation to the approval of the number, grading, and conditions of appointment of all staff.
- **Internal Controls and Risk Management:**
 - Review of the Material Risks affecting the organisation and capturing of those risks in a Risk Register.
- Ensuring maintenance of a sound system of internal controls, including financial, operational and compliance controls, and risk management processes, with appropriate reference to the Code of Practice for the Governance of State Bodies.
- Monitoring the effectiveness of the Risk Management Processes and systems, to ensure the effective identification, monitoring and control of external risks, and identification of opportunities, to support CAG's statutory objectives (through the Finance, Audit, Risk Committee (FARC) and reference back to the Board for final decision)

- Undertaking an annual assessment of the effectiveness of internal control and risk management processes (including financial, operational and compliance controls and risk management systems)
- Authorisation to open bank accounts and approval of signatories on accounts
- Authorisation of signatories to attest the seal of CAG.
- **Self-Assessment:** To conduct an annual self-assessment of Board performance and 3 yearly external evaluation.
- **Material Decisions:** Taking any specific decisions that the Board or CAG management consider to be of such significance as to require to be taken by the Board.

SUBCOMMITTEES

Committees established by the Board have Terms of Reference approved by the Board which shall at a minimum include its composition and membership, its remit and its reporting responsibility to the Board. Updates from Committees is a standing item at each Board meeting where the Chair of each Committee or a Member acting on behalf of the Chair provides an update on the Committee's work to the Board.

Each Committee is provided with secretarial support and the Committee Chair keeps the Director informed of any work which may require additional resources.

The terms of reference of existing Committees are included as an appendix to this document.

The terms of reference for each committee will be reviewed on an annual basis and any proposed change brought to the Board for consideration.

KEY POLICIES AND PROCEDURES

CODE OF CONDUCT FOR BOARD MEMBERS AND STAFF OF CAG

A separate Code of Conduct exists for employees of Crawford Art Gallery and Board Members – see Appendix 3 of this document.

DIRECTORS CODE OF CONDUCT

1. Introduction

This Code of Conduct applies to all the Directors of Crawford Art Gallery.

The Code outlines the responsibilities of each director to the Company and amongst other things establishes procedures for dealing with any potential conflict of interest which may arise between the responsibilities of a director and any other outside interest which he/she or a connected party may have. The acceptance of further employment where the potential of conflict of interest arises should be restricted during a reasonable period of time (12 months) after the exercise of a function in the Crawford Art Gallery has ceased. The Code is not a full statement of the obligations of a director arising from his/her relationship with the Company.

This document will be given to current Board members and new members, and the document will also be available on the Crawford Art Gallery website. Directors will be required to indicate in writing that they have received and understood the document. Breaches in this code may result in the Director ceasing to be a member of the Board.

This Code of Conduct:

- establishes an agreed set of ethical principles to guide Directors in their business conduct;
- is designed to promote and maintain confidence and trust in the Board; and
- seeks to prevent the development or acceptance of unethical practices.

1. Loyalty.

- The Directors shall acknowledge the responsibility to be loyal to Crawford Art Gallery's aims and objectives and be committed to its activities, while mindful that the organisation itself must consider the interests of lead departments, beneficiaries and the public; The Board should acknowledge the duty to conform to the highest standards of business ethics.

2. Integrity

The Board have a commitment to act ethically and honestly;

- The Board will ensure that the accounts/reports accurately reflect their business performance and are not misleading or designed to be misleading;
- The Board will not use Crawford Art Gallery's resources or time for personal gain, for the benefit of persons/organisations unconnected with the body or its activities or for the benefit of competitors;
- The Board of Directors will disclose any outside employment/business interests in conflict or in potential conflict with the business of the body.

3. Disclosure of Interests

In compliance with the Ethics in Public Office, each Director will, on an annual basis, furnish a statement of interest to the Secretary of Crawford Art Gallery;

Ethics in Public Office Act 1995 Section 2a) Any question whether a person is connected with another shall be determined in accordance with the following provisions of this paragraph (any provision that one person is connected with another person being taken to mean also that that other person is connected with the first-mentioned person):

- (i) a person is connected with an individual if that person is a relative of the individual,
- (ii) a person, in his or her capacity as a trustee of a trust, is connected with an individual who or any of whose children or as respects whom any body corporate which he or she controls is a beneficiary of the trust,
- (iii) a person is connected with any person with whom he or she is in partnership,
- (iv) a company is connected with another person if that person has control of it or if that person and persons connected with that person together have control of it,
- (v) any two or more persons acting together to secure or exercise control of a company shall be treated in relation to that company as connected with one another and with any person acting on the directions of any of them to secure or exercise control of the company.

Each member should furnish to the Secretary details of business interests of which he/she becomes aware during the course of his/her directorship; Where it is relevant in any matter which arises, the member should be required to indicate to the Secretary the employment and any other business interests of all persons connected with him/her, as defined above; If a member has a doubt as to

whether this Code requires the disclosure of an interest of his/her own or of a connected person, that member should consult the Chairperson;

Details of the above interests should be kept by the Secretary in a confidential register and should be updated on an annual basis.

Changes in the interim should be notified to the Secretary as soon as possible.

Only the Chairman, Secretary and Chief Executive of the body should have access to the register; Should a matter relating to the interests of the Chairman arise, he/she should depute the Deputy Chairperson or another Director to chair the Board meeting and should absent himself/herself when the Board is deliberating or deciding on a matter in which the Chairperson, or a person or body connected with the Chairperson, has an interest; Board or Company documents on any case that relate to any dealings with the above interests should not be made available to the member concerned prior to a decision being taken. (Such documents should be taken to include those relating to cases involving competitors to the above interests). Decisions once taken should be notified to the member;

As it is recognised that the interests of a Director and persons connected with him/her can change at short notice, a Director should, in cases where he/she receives documents relating to his/her interests or of those connected with him/her, return the documents to the Secretary at the earliest opportunity; A Director should absent himself/herself when the Board is deliberating or deciding on matters in which that member (other than in his/her capacity as a member of the Board) or a person or body connected with the member has an interest. In such cases a separate record (to which the Director would not have access) should be maintained;

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

4. Information

- The Board of Directors will conduct its activities in a confidential and objective manner;
- The Directors will support the Management and employees of Crawford Art Gallery for the provision of access to general information relating to the body's activities in a way that is open and that enhances its accountability to the general public;
- Directors have a commitment not to acquire information or business secrets by improper means;
- Members of the Board are not permitted to disclose any confidential information obtained while performing or as a result of performing any activities on behalf of Crawford Art Gallery.

The above requirements do not apply to information already in the public domain or in the possession of the person prior to undertaking the activities;

- The Directors will comply with relevant statutory provisions (e.g. Data Protection Act, Freedom of Information Act); Based on the latter,
- Directors will respect the confidentiality of sensitive information held by Crawford Art Gallery. 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; and - Information received in confidence by Crawford Art Gallery.

- Directors will observe appropriate prior consultation procedures with third parties where, exceptionally, it is proposed to release sensitive information in the public interest;
- Former Directors should treat commercial information received while acting in that capacity as confidential. The non-disclosure of privileged or confidential information do not cease when Board membership or employment in the state body has ended.
- Board members should not retain documentation obtained during their term as a Board member and should return such documentation to the secretary of the Board or otherwise indicate to the secretary of the Board that all such documentation in their possession has been disposed of in an appropriate manner. In the event that former Board members require access to Board papers from the time of their term on the Board, this can be facilitated by the Secretary of the Board.

5. Legal Obligations

- Directors of State bodies incorporated under the Companies Acts have duties under these Acts and it is the responsibility of each Director to act in conformity with the applicable provisions of those Acts; The Board will fulfil all regulatory and statutory obligations.
- The Board of Crawford Art Gallery shall act according to law and apply the rules and procedures laid down in Irish and relevant European legislation.
- The Board shall abide by any equality, diversity, safeguarding, health and safety, bullying and harassment policies and any other policies agreed by the board.
- Ensure that claims for out of pocket expenses are made in accordance with agreed procedures.
- The Board shall take due care that decisions which affect the rights or interests of individuals have a basis in law and that their content complies with the law;
- Where individual Board members become aware of non-compliance with any legal obligation, they should immediately bring this to the attention of their fellow Board members with a view to having the matter rectified;
- The requirements for confidentiality may not apply if it becomes necessary for the charity trustee to inform the Charities Regulator or any other statutory body about any matter which could threaten the future of the charity or could represent a breach of any law with which the charity is required to comply.
- The Board will aim to support volunteers and employees.
- The Board will work considerately and fairly with everyone.
- The Board shall accept and respect the differences in roles between the board on the one hand and volunteers and any employees on the other.
- Directors shall comply with Crawford Art Gallery tendering and purchasing policies, as well as comply with prescribed levels of authority for sanctioning any relevant expenditure.

6. Board Operation

- Directors should use their reasonable endeavours to attend every Board meeting;
- The Board should meet at least 5 times a year, retain full and effective control over the body and monitor the executive management.
- A Director who absents himself/ herself from 3 consecutive Board meetings without special leave of absence from the Chairman shall cease to be a member of the Board. This is on the understanding that the Director will be notified in advance of this taking effect;
- A member who wishes to resign from the Board may do so by letter addressed to the Secretary and with effect from the receipt of such letter by the company, such member shall cease to be a member of the Board;
- The quorum necessary for the transaction of business of the directors is 4 Directors.

- The Board should have a formal schedule of matters specifically reserved to it for decision to ensure that the direction and control of the body is firmly in its hands.

This schedule includes the following:

- Significant acquisitions, disposals and retirement of assets of the body
- Major investments and capital projects
- Delegated authority levels, risk management policies
- Approval of terms of major contracts over €50,000
- Compliance with statutory and administrative requirements in relation to the approval of the number, grading, and conditions of appointment of all staff;
- Approval of annual budgets and corporate plans
- Approval of annual reports and accounts
- Appointment, remuneration and assessment of performance of the Director- and succession planning for the Director

The collective responsibility and authority of the Board should be safeguarded.

Excessive influence on Board decision-making by individual members should be avoided, while allowing Board members the opportunity to fully contribute to Board deliberations;

In the event of an equality of votes, the Chairman of the Board of Directors shall have the casting vote.

7. Fairness

- The Directors are committed to fairness in all business dealings and will value and treat all equally;
- Directors must comply with employment equality and equal status legislation;
- When taking decisions, the Board of Crawford Art Gallery shall ensure that the principle of equality of treatment is respected.
- The Board shall in particular avoid any unjustified discrimination based on gender, marital status, family status, sexual orientation, religion, age, disability, race or membership of the travelling community;
- Crawford Art Gallery is an equal opportunities employer and requires that staff appointments are made based upon demonstrably objective criteria and that recruitment procedures are always adhered to.

8. Impartiality and Independence

It is recognised that each Director has been nominated by a particular representative body or appointed by the Minister for **Culture, Communications and Sport** through stateboards.ie process.

Notwithstanding this, when taking decisions on behalf of Crawford Art Gallery, Directors must always act in the interest of the Company as a whole and not in the interest of only a section of the members of the Board.

- They shall abstain from any preferential treatment on any grounds whatsoever;
- They shall not be guided by any inappropriate influences of whatever kind, including political influences, or by personal interests;

- When taking decisions, Directors shall take into consideration the relevant factors and give each of them its proper weight in the decision, whilst excluding any irrelevant element from consideration.

9. Hospitality

- Directors shall avoid the giving or receiving of 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;
- Crawford Art Gallery Board members may not approach any business with which they have contact through their official duties seeking sponsorship or support for any club, association, trade union or other organisation;
- It is impossible to lay down hard and fast rules covering the acceptance of hospitality in all possible circumstances. The overriding concern is that the actions of Crawford Art Gallery Board members be above suspicion and not give rise to any conflict of interest, and that their dealings with commercial and other interests should bear the closest possible scrutiny.
- It is accepted that Board members should not be put in a position where they cannot accept what are regarded as normal courtesies in business relationships. That being said, in their contacts with outside organisations or persons, every care must be taken by Crawford Art Gallery Board members to ensure that their acceptance of hospitality does not influence them, and could not reasonably be seen to influence them, in discharging their official functions.

The following general guidelines provide a framework within which decisions in this area can be made:

- Any gifts or hospitality received in connection to Crawford Art Gallery should not exceed the value of €500 and should be declared to the Board.
- No objection would normally be taken to the acceptance of what is regarded as routine hospitality, the most obvious example being a business lunch. What may be regarded as "routine" for this purpose will depend on a number of factors such as the value of the hospitality offered, the frequency of offers, whether there is an element of reciprocity and the circumstances in which it is offered.
- Certain types of hospitality (for example involving traveling abroad or holiday weekends) should not be regarded as routine. - Board members should not accept offers of hospitality which go beyond the routine practices referred to above, except where acceptance of such an offer can be clearly shown to be in the interest of Crawford Art Gallery and has been approved by other Board members.

10. Work/External Environment

- The Board will place the highest priority on promoting and preserving the health and safety of Crawford Art Gallery employees;
- They will ensure that public concerns are taken into consideration and will endeavour to minimise any detrimental impact of the operations on the environment.

11. Responsibility

- The Chairperson of the Board will ensure circulation of this Code of Business Conduct to all Directors for their retention;

- The Directors must acknowledge in writing receipt of the code and understanding of same.

12. Review

- The Directors should review annually the effectiveness of the body's system of internal controls, including financial, operational and compliance controls;
- The Directors have a commitment to review the Code of Conduct on an annual basis.

Appendix 1: Corporate Governance Framework Declaration of Understanding

I, acknowledge that I have read the Code of Conduct for Board Members and understand its provisions and related obligations.

Print Name: _____

Signature: _____

Date: _____

5. CAG POLICY ON CONFLICTS OF INTEREST

Purpose of Policy:

The purpose of this policy is to assist Crawford Art Gallery (hereinafter referred to as CAG) Board members, Subcommittee members and staff of CAG (hereinafter together referred to as the CAG Personnel) to effectively identify, record and manage any conflicts of interest in order to protect the integrity of CAG and to ensure that all CAG Personnel act in the best interest of CAG.

Objective

The Board of CAG, aim to ensure that CAG Personnel are aware of their obligations to disclose any conflicts of interest that they may have and to comply with this policy to ensure they effectively manage those conflicts of interest as representatives of CAG.

Scope of Policy:

This policy applies to CAG Personnel and to any other persons to whom of the board of CAG deems it prudent that it should bind from time to time in carrying out any tasks in relation to the operations of CAG (CAG Third Party).

A conflict of interest may arise where any business or other interest that any CAG Personnel or CAG Third Party may have or could affect his/her independence as CAG Personnel or CAG Third Party. Such a conflict may be actual, perceived or potential.

Definition of conflicts of interests

A conflict of interest is any situation in which any CAG Personnel or CAG Third Party personal interests or loyalties could, or could be seen to, prevent them from making a decision in the best interests of CAG. This personal interest may be direct or indirect, and can include interests of a person connected¹ to CAG Personnel or CAG Third Party. These situations present the risk that a person will make a decision based on, or affected by, these influences, rather than in the best interests of CAG and therefore must be managed accordingly.

While this policy expressly addresses those conflicts of interest that can be readily anticipated, it is not possible to provide a comprehensive list of all the conflicts of interest that might arise. CAG Personnel and CAG Third Parties are expected to ensure that all their activities are governed by the ethical standards outlined in this policy document and that they avoid any action which may discredit CAG. It is the policy of CAG as well as the responsibility of CAG Personnel and CAG Third Parties, that ethical, legal, financial or other conflicts of interest be avoided and that any such conflicts (where they do arise) do not conflict with their obligations to CAG.

CAG will manage conflicts of interest by requiring CAG Personnel and CAG Third Parties to:

- Avoid conflict of interest where possible
- Identify and record any conflicts of interest
- Carefully manage any conflicts of interest and
- Follow this policy and respond to any breaches

Responsibility of the Board

The Board of CAG is responsible for:

- establishing a system for identifying, disclosing and managing conflicts of interest across CAG;
- monitoring compliance with this policy;
- and reviewing this policy on an annual basis to ensure that the policy is operating effectively.

This policy and the procedures outlined must be interpreted in the context of its spirit and purpose.

- CAG Personnel and CAG Third Parties shall be mindful of the fact that the appearance of a conflict of interest can be as damaging as an actual conflict of interest and that both shall be avoided.
- CAG Personnel and CAG Third Parties shall avoid placing themselves under any financial or other obligation to any individual or organisation that might reasonably be thought to influence the performance of their duties.
- CAG Personnel and CAG Third Parties shall refrain from seeking, accepting or deriving, at any time during board membership of or employment in CAG or thereafter, or in carrying out any tasks in relation to the operations of CAG any unauthorised profit, corporate gifts, hospitality, preferential treatment or benefits which might affect, or appear to affect, the ability of the donor or the recipient to exercise independent judgement on business transactions arising from board membership of, or employment by, CAG other than such remuneration directly and properly payable by the CAG or in carrying out any tasks in relation to the operations of CAG.
- CAG Personnel and CAG Third Parties shall manage and disclose any potential conflicts of interest and appropriately deal with public interactions and regulatory and statutory obligations.
- Disclosures of interests shall be a standing item at each Board meeting or Subcommittee meeting when persons will be provided with a formal opportunity to declare any interests or potential conflicts. When considering such disclosures in the context of an agenda, CAG Personnel and CAG Third Parties, where applicable, should consider their own position and the interests of all persons connected with them.
- CAG Personnel and CAG Third Parties shall declare any interests they have and shall consider at the earliest stage possible whether there is an interest to declare. Where CAG Personnel and CAG Third Parties fail to declare a conflict of interest at the appropriate time the matter shall be referred to the Chair in the case of a Board Member or Subcommittee member or to the Director in the case of a staff member or third party
- CAG Personnel and CAG Third Parties shall consider whether agendas for meetings raise any issue for such declaration of interest. At any meeting, procurement evaluation process or other meeting at which it is proposed to discuss or decide matters in which any CAG Personnel and CAG Third Party has an actual or perceived interest or in which a person or body connected with him/her has an interest, the CAG Personnel or CAG Third Party shall inform the meeting of this interest prior to commencement of the discussion.
- They shall then withdraw from the meeting for so long as the discussion shall continue and return any documents received from CAG which could involve any possible conflict of interest. Official documents on any matter which relate to dealings with the above interests shall not be made available to the person concerned prior to a decision being taken. Decisions, once taken, shall be notified to the person, if appropriate, and the relevant documents can also be made available at that juncture. Where a matter relating to the

interests of the Chair arises, the other members attending the meeting shall choose one of the members present at the meeting to chair the meeting.

Identification and disclosure of conflicts of interest

Once an actual, potential or perceived conflict of interest is identified, it must be entered into CAGs register of interests, as well as being raised with the board. The register of interests must be maintained by the Secretary of CAG and record all information related to a conflict of interest (including the nature and extent of the conflict of interest and any steps taken to address it).

Confidentiality of Disclosures

Access to the information disclosed, will be restricted to the Board of CAG and the Secretary to the Board and the CAG Director.

Action required for management of conflicts of interest

Conflicts of interest of members of the board of charity trustees

Once the conflict of interest has been appropriately disclosed, the board of CAG (excluding the disclosing member and any other conflicted person) must decide whether or not a conflicted member should:

- vote on the matter (this is a minimum),
- participate in any debate,
- or be present in the room during the debate and the voting.
- In exceptional circumstances, such as where a conflict is very significant or likely to prevent a Board member from regularly participating in discussions, it may be worth the board of CAG considering whether it is appropriate for the person with the relevant conflict to resign from the Board CAG

What should be considered when deciding what action to take

- In deciding what approach to take, the board of CAG will consider whether the conflict needs to be avoided or simply documented
- whether the conflict will realistically impair the disclosing person's capacity to impartially participate in decision-making
- alternative options to avoid the conflict
- CAG's objects and resources,
- and the possibility of creating an appearance of improper conduct that might impair confidence in, or the reputation of, CAG.

The approval of any action requires the agreement of at least a majority of the Board of CAG (excluding any conflicted member) who are present and voting (if applicable) at the meeting. All details regarding the conflict of interest, including the action arising, will be recorded in the minutes of the meeting.

[Where conflict of interest with staff or CAG Third Parties are concerned the CAG director will determine the best course of action & inform the board if deemed necessary.]

Compliance with this policy

If the board of CAG has a reason to believe that a person subject to this policy has failed to comply with it, it will investigate the circumstances. If it is found that this person has failed to disclose a conflict of interest, the Board of CAG may take action against the person. This may include seeking the person's resignation from CAG board or any other steps that they deem appropriate in the context of other CAG Personnel or CAG Third Parties and reporting the matter to the Department.

If a person suspects that any CAG Personnel or CAG Third Party has failed to disclose a conflict of interest, they must discuss with the person in question, notify the board of CAG, or the person responsible for maintaining the register of interests].

For questions about this policy, contact the Secretary of the Board Norma Cuddihy, normacuddihy@crawfordartgallery.ie

Appendix A**Crawford Art Gallery Register of Interests**

| NAME OF CAG Personnel or CAG Third Party | DATE OF APPOINTMENT | DESCRIPTION OF INTERESTS | HAS THE BOARD OF CAG BEEN NOTIFIED OF THE INTERESTS | DATE OF DISCLOSURE |
|--|---------------------|--------------------------|---|--------------------|
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REGISTER OF INTERESTS

The Secretary to the Board shall maintain a register to be known as the register of Board Members' registrable interests (the "Register") in accordance with the provisions of the Ethics in Public Office Acts, 1995 and 2001 and to comply with the requirements of the Code of Practice for the Governance of State Bodies.

The Register shall be confidential and shall be updated on an annual basis. Changes in the interim should be notified to the Secretary as soon as possible. Only the Chairperson, Secretary and CEO shall have access to the Register.

The purpose of the Register is to ensure transparency in relation to any interests of Board members – or of their spouses, parents, siblings or children or other connected persons or bodies corporate as set out in Department of Finance Code of Practice for the Governance of State Bodies, as may be amended from time to time.

The Register must contain, in relation to each Board member, details of any of the following held or carried on by that Board member or any persons or bodies connected

with a Board member, where they give rise to a conflict of interest, as more particularly set out in the Second Schedule of the Ethics in Public Office Act, 1995:

- Occupational income other than that as office holder or member;
- Shareholdings;
- Directorships;
- Land and buildings;
- Gifts;
- Supplies of property or services
- Travel facilities;
- Remunerated position as a lobbyist;
- Contracts with the State.

It is the duty of each Board member to declare to the Secretary any matter relating to him or her that is required to be included on the Register.

If a Board member is in doubt as to whether a particular matter should be declared, he or she should declare it, and the Secretary (in consultation with the Chair (if appropriate) shall decide whether it is a matter that is required to be included on the Register.

A Board member shall make a signed declaration of his or her interest for the purposes of the Register immediately on taking up appointment as a Board member, and shall subsequently declare any new matter that is required to be included on the Register as soon as possible after it arises.

Board members may be required at any time to confirm to the Secretary to the Board that their current entries on the Register are accurate and up to date, and the Secretary shall ask them to do so at least once in each year.

Appendix 2: Terms of Reference of Committees

FINANCE & AUDIT RISK CHARTER (FARC)

(Note to reviewers this is a merger of the existing charters for F & L and ARC currently in place for CAG)

1. PURPOSE

The purpose of the Finance, Audit Risk Committee (FARC) is to provide oversight and advise and support the Board and management in overseeing the gallery's financial processes, identifying risks, reporting controls, and procedures. Additionally, the Committee is accountable to the Board for establishing an effective Risk Management system and control environment. The following sections outline the Committee's specific responsibilities for finance, audit, and risk management.

2. AUTHORITY

The Subcommittee operates under the authority of the Board and possesses no decision-making power unless explicitly delegated. It is tasked with making recommendations to the Board, which maintains ultimate responsibility for all decisions.

The Subcommittee is authorised to investigate any activity within its terms of reference. If necessary, it may obtain independent external legal and professional advice after consulting and receiving prior approval from the Chairman of the Board of Directors.

3. INDEPENDENCE

The Subcommittee will operate independently in carrying out its duties and responsibilities, and it will not be subject to direction or control from any party other than the Board in exercising those duties.

4. MEMBERSHIP AND TERMS OF REFERENCE

The Board should make appointments to the Finance, Audit and Risk Committee in consultation with the Chairperson of the Audit and Risk Committee. This committee should have at least three independent non-executive members.

The Committee currently comprises 6 members, including a Chairperson. 2 of the members are not current members of the Board of Directors.

- There should be a standard letter of appointment for each new Committee member, where appropriate, including the role of the Committee; duration of appointment and renewal provisions; support and training to be provided; the time commitment involved; level of remuneration (where appropriate); rules regarding conflict of interests; performance management arrangements; and termination arrangements.
- The quorum for attending meetings and making decisions is two members of the Subcommittee.
- The Chairperson of the Board may attend Subcommittee meetings and be a member but may not chair the meeting.
- The Board will satisfy itself that at least one member of the Subcommittee has recent and relevant financial experience. Other members should have experience in legal, governance, risk management, internal audit, and relevant technical or specialist issues. They should also have an understanding of the public sector environment, particularly the accountability structures and current public-sector reform initiatives.
- If a subcommittee member misses three consecutive meetings, their membership will lapse unless they provide a specific acceptable reason, such as illness, to the Chairman.

- The duration of the Subcommittee external members' appointments is 3 years, with renewals of up to 3 years and a maximum of 6 years; however, all Board members' appointments will be aligned with their tenure on the Board.
- Members must have or acquire, as soon as possible after their appointment, an understanding of:
 - The Gallery's culture, objectives, and challenges.
 - The Gallery's structure includes key relationships, e.g., the Parent department and the relevant Minister.
 - Relevant legislation or other rules governing Crawford Art Gallery, such as the Code of Practice for the Governance of State bodies and the Charities Compliance Governance Code.
- The Subcommittee must review on an annual basis their terms of reference and recommend any necessary changes to the Board of Directors.
- During Finance Legal Audit and Risk Subcommittee meetings, it is important to strike a balance between governance, risk management, internal control, and financial reporting.
- The minutes of the Subcommittee will be circulated to the Board

The duties and responsibilities of the Subcommittee shall be:**1. Financial Management**

The Committee will:

- Oversee and monitor the gallery's financial operations, ensuring that appropriate internal financial control systems are in place and that compliance with relevant financial policies and regulations is maintained.
- Ensure that the financial management function is sufficiently resourced and holds appropriate standing within the Gallery.
- Review and recommend approval of the Gallery's annual operating budget and long-term financial strategy.
- Review management accounts, including the Gallery's cash flow position and financial reports.
- Review the Gallery's procurement policy and purchasing procedures annually, including the delegated levels of authority, and ensure compliance with public policy guidelines.
- Review the management of the Gallery's assets, including collection and equipment.
- Ensure adequate insurance coverage.
- Review the Gallery's Reserve Management Policy annually and consider any proposed changes based on financial risk or other relevant matters.
- Ensure transparency and accuracy in financial statements.
- Continuously assess the scope and effectiveness of the process for monitoring compliance with legislation and regulations related to financial reporting.
- Monitor and review the Gallery's fundraising strategies to secure necessary funding.
- Draft Financial Statements: The Finance, Audit Risk Committee should review the draft financial statements before recommending their adoption by the Board and where possible, before submission for audit taking account of public accountability and the special considerations which attach to State bodies in relation to their management and operation, consider whether the annual report and financial statements, taken as a whole, is fair, balanced and understandable and provides the

information necessary for an assessment of the State body's financial position and financial performance, business model and strategy

- Consider the comprehensiveness and meaningfulness of the State body's Statement on Internal Control and review of the Letter of Representation before issue by the State body.
- The Committee should also consider:
 - the effectiveness and adequacy of the State body's anti-fraud, anti-corruption and protected disclosure policies and staff awareness of them;
 - whether financial control, including the delegation structure, enables the organisation to achieve its objectives on a value for money basis; and
 - whether the procedures for investment appraisal are fit for purpose and comply with best practice, including the principles and relevant requirements of the Department of Public Expenditure and Reform Public Spending Code.

2. Audit

The Committee will:

2.1 External Audit

- Discuss matters arising from the interim and final audits and any other matters the External Auditor may wish to discuss.
- Review the External Auditor's Management letter, Management's response, and any other relevant communications addressed to the Board to ensure they are brought to the Board's attention and to monitor the implementation of the agreed audit-based recommendations.
- Review and recommend for approval the appropriate Statement on Internal Control, Internal Financial Control, and risk Management for inclusion in the Annual Report.
- Ensure that the timelines for the external audit are addressed and aligned with the Code of Practice and Governance of State Bodies.
- In line with good practice, meet with the external auditor without members of the executive present.

2.2 Internal Audit

- Review and approve the annual internal audit plan.
- Monitor and review the effectiveness of the annual Internal Audit programme of work.
- Consider the findings of Internal Audit reports and Management's response.
- Ensure that the Internal Auditor has direct access, as necessary, to the Chairperson of the Board and to the Chairperson of the Finance, Legal, Audit and Risk Committee.
- A process is in place to quickly address all findings from the internal audit function.
- Ensure that the Gallery's system of internal control operated effectively during the reporting period and that the system of internal reporting gives early warning of internal control failures and emerging risks.

3. Risk Management

The Committee will:

- Ensure that the Gallery's risks are properly identified, assessed, reported, and controlled, including advising the Board on the Gallery's overall risk appetite, risk tolerance, and risk strategy.

- Establish a risk management framework that includes a risk register, and monitor its effectiveness.
- Ensure that the risk management function is adequately resourced and has appropriate standing within the gallery.
- Review and recommend for approval to the Board the risk policies and procedures.
- Keep the risk register under regular review and receive reports from management on: - the management of risk including new or emerging risks
- Make reports and recommendations to the Board and prepare an annual risk management report for approval by the Board and inclusion in the Gallery's annual report.

1. CHAIRMAN OF THE FINANCE, AUDIT AND RISK SUBCOMMITTEE

The Chairman of the Subcommittee has a particular responsibility for ensuring:

- That the Subcommittee is appropriately resourced.
- The tasks outlined in the responsibilities section of this charter are executed effectively.
- Reports to the Subcommittee contain pertinent information and are delivered in a timely and appropriate manner.
- Absent subcommittee members receive briefings on meetings, and attendance records are kept and reviewed annually.
- They provide updates during Board meetings and submit regular written reports to the Board that include relevant information.
- Matters arising are reported at each subsequent meeting.
- They are involved in the appointment of new Subcommittee members.

The Chairman of the Board should oversee appraisal of the Chairman of the Finance Audit and Risk Subcommittee.

MEETINGS

- The Subcommittee will meet **6** times a year.
- A quorum will consist of two members, and in the chairperson's absence, an acting chairperson will be selected from the members attending.
- The Subcommittee will also have the authority to request CAG staff, the internal auditor, and the external auditor to attend Subcommittee meetings as it considers necessary.
- The Subcommittee is authorised to investigate any activity within its terms of reference. If necessary, it may obtain outside legal or other independent professional advice and secure the attendance of outsiders with relevant experience and expertise with the prior approval of the Chair of the Board.
- The Subcommittee will ensure that it communicates effectively with the Board, External Auditor, internal Auditor, and any other stakeholders. Any internal audit items that relate to the Board's area of responsibility should be communicated to the Board as soon as they are identified.

The Board may ask the Subcommittee to convene further meetings to discuss particular issues on which they seek the Committee's advice.

8. INFORMATION REQUIREMENTS

For each meeting the Subcommittee will be provided in advance with the following documents:

- Minutes of the previous meeting
- Agenda for the meeting
- Management Accounts
- Policies or Procedures (new or updates)
- Risk Register
- Key issues regarding internal audit, internal audit reports since last meeting
- Management response to audit recommendations
- Tender Projects Review & Update

The secretariat to the Committee should:

- commission papers as necessary and support the Chairperson in preparing reports;
- circulate documents and keep and circulate minutes of meetings to Committee members and to internal and external audit as necessary in good time for meetings;
- for any agreed actions, document the owner, deadline and any advice given by stakeholders and monitor between meetings;
- keep the Committee abreast of development in the State body; and
- maintain a record of members' appointments and termination/renewal dates and ensure that appropriate appointment procedures are initiated when necessary.

9. REPORTING

The Finance, Audit Risk Subcommittee will formally report in writing to the Board at each meeting and provide the Board with an Annual Report timed to support the finalisation of the Gallery's Annual Report and Financial statements. This report should summarise the Subcommittee's conclusions from its work during the year. It should also include governance issues, financial reporting, and the quality of internal and external audits. It should present its opinion on the adequacy of risk management and internal control systems, and the adequacy of sources of assurance to the Board.

The Subcommittee will also report on an annual basis its view of its effectiveness and provide advice on how to strengthen and develop it.

10. CONFLICTS OF INTEREST / LOYALTY

Individual committee members must exercise caution to avoid conflicts (or potential conflicts) of interest or loyalty in the Committee's activities. If a potential conflict arises, the Committee Chairperson should be informed, and where necessary, the Committee member should abstain from the meeting during the discussion and refrain from participating in any decision related to the matter. A register of interests should also be maintained for all members.

11. CONFIDENTIALITY

All committee members must strictly preserve the confidentiality of any information they acquire in their role regarding the Gallery's members, staff, volunteers, or fellow board and committee members. This confidentiality must be maintained both during and after a committee member's term in office.

12. REVIEW

The committee shall review its performance and Terms of Reference at least annually to ensure they are operating effectively and recommend any necessary changes to the Board for approval.

GOVERNANCE & NOMINATIONS CHARTER

1. PURPOSE

The Governance and Nominations Subcommittee (the “Subcommittee”) is established by the Crawford Art Gallery Board (the “Board”) to oversee and advise on governance best practices, board composition, appointments, and succession planning. It complements the work of the Finance and Legal and Audit and Risk Subcommittees, ensuring that the Board fulfils its responsibilities in accordance with regulatory, ethical, and strategic requirements.

2. AUTHORITY

The Subcommittee operates under the authority of the Board and has no decision-making power unless explicitly delegated. It is responsible for making recommendations to the Board, which retains ultimate responsibility for all decisions.

3. INDEPENDENCE

The Governance and Nominations Subcommittee will operate independently in executing its duties and responsibilities and will not be subject to direction or control from any party other than the Board.

4. MEMBERSHIP & TERMS OF REFERENCE

The Board should make appointments to the Governance & Nominations Committee in consultation with the Chairperson of the Finance, Audit, and Risk Committee. The Subcommittee shall comprise at least two members from the Board and up to two independent members.

- The Subcommittee shall consist of a minimum of two members from the Board and at least two independent members.
- The Chair of the Subcommittee will be appointed by the Board.
- The duration of the Subcommittee members' appointments is 3 years, with renewals of up to 3 years and a maximum of 6 years; all Board members' appointments will be aligned with their tenure on the Board.
- The Chairperson of the Board may attend Subcommittee meetings and be a member of, but not chair, the meeting.
- The Subcommittee will collectively possess a suitable range of skills to perform its functions to the required standard. In this context, the Board will ensure that at least one member of the Subcommittee has recent and relevant governance experience. Other members should have experience in areas such as legal matters, relevant technical or specialist issues, and an understanding of the public sector governance and regulatory environment, particularly the accountability structures and current public sector reform initiatives.
- If a subcommittee member misses three consecutive meetings, their membership will lapse unless they provide a specific acceptable reason, such as illness, to the Chairman.
- Members must have or acquire, as soon as possible after their appointment, an understanding of:
 - The Gallery's culture, objectives, and challenges.

- The Gallery's structure includes key relationships, e.g., the Parent department and the relevant Minister.
- Relevant legislation or other rules governing Crawford Art Gallery, such as the Code of Practice for the Governance of State bodies and the Charities Compliance Governance Code.
- The Subcommittee must review its Terms of Reference annually and recommend any necessary changes to the Board of Directors.-During Subcommittee meetings, it is important to strike a balance between governance and nominations-related matters.
- The minutes of the Subcommittee will be circulated to the Board

5. CHAIRMAN OF THE GOVERNANCE AND NOMINATIONS COMMITTEE

The Chairman of the Subcommittee holds a specific responsibility-to ensure that:

- That the Subcommittee is appropriately resourced.
- The tasks outlined in the responsibilities section below are carried out effectively.
- Absent Subcommittee members are briefed on meetings, and attendance records are maintained and reviewed annually.
- The Subcommittee reports at Board meetings and submits regular written reports containing relevant information to the Board.
- Matters arising are reported at each subsequent meeting.
- The Subcommittee are consulted on the appointment of new Subcommittee members

Appraisal of the Chairman of the Governance and Nominations Subcommittee should be overseen by the Chairman of the Board.

6. RESPONSIBILITIES

The Subcommittee's responsibilities include, but are not limited to:

6.1 Governance Oversight

- Monitor and ensure the Gallery's compliance with statutory and regulatory obligations, including adherence to the Code of Practice for the Governance of State Bodies and the Charities Compliance Governance Code.
- At least annually review and recommend updates to the Gallery's governance framework, policies, and procedures.
- Stay current and fully informed about strategic issues, governance, and regulatory changes affecting the Gallery and its sector.
- Oversee Board effectiveness evaluations and implement improvement measures as required.
- Ensure the Board and committee structures align with the Gallery's strategic goals.

6.2 Nominations and Appointments

- Assess the skills, experience, diversity, and independence required for the Board to perform effectively.

- Ensure plans are in place for orderly succession to board and Gallery Director positions, and oversee the development of a diverse candidate pool for succession, taking into account the challenges and opportunities facing the Gallery, and the skills and expertise needed on the board in the future
- The leadership needs of the Gallery, both executive and non-executive, should be reviewed periodically to ensure its continued ability to operate effectively in the sector.
- Annually review the time commitment required from non-executive directors.
- Performance evaluation should be used to assess whether the non-executive directors dedicate sufficient time to fulfil their duties
- Ensure compliance with public sector appointment guidelines where applicable.
- Make recommendations to the Board on succession planning for key leadership roles, including Board members, the Chair, and the Director of the Gallery.
- Ensure effective onboarding and induction for Board and Subcommittee members.

6.3 Strategic Input

- Advise the Board on emerging governance and leadership trends relevant to the Gallery.
- Promote a culture of strong governance across all levels of the Gallery.
- Work and liaise as necessary with other board committees, ensuring the interaction between committees and the board is reviewed regularly.
- Developing and ensuring implementation of a plan for continually educating the Board in matters of corporate governance and directors' responsibilities.

6.4 Recommendations to the Board

The committee shall also make recommendations to the Board concerning

- Identifying suitable candidates for new Directors' roles and planning succession for existing directors.
- Membership of the Finance and Legal, Audit and Risk Subcommittees, and any other board committees as appropriate, in consultation with the chair of those committees.
- Potential perceived or actual conflicts of Interest involving Board and Subcommittee members.

7. MEETINGS

- The Subcommittee will meet **5** times a year, with additional meetings scheduled as necessary.
- A quorum shall consist of two members, and in the chairperson's absence, an acting chairperson will be selected from the members attending.
- The Subcommittee will also have the authority to request CAG staff and other stakeholders to attend Subcommittee meetings as it considers necessary.
- Minutes of each meeting will be recorded and submitted to the Chair for approval before submission with the Board papers.
- The Subcommittee will ensure that it communicates effectively with the Board.

- The Board may ask the Subcommittee to convene further meetings to discuss particular issues on which they seek the Subcommittee's advice.
- Appraisal of the Chairman of the Governance and Nominations Subcommittee should be overseen by the Chairman of the Board.

8. INFORMATION REQUIREMENTS

For each meeting, the Subcommittee will be provided in advance with the following documents:

- Minutes of the previous meeting
- Agenda for the meeting
- Policies for review

9. REPORTING

The Subcommittee will formally report in writing to the Board and provide the Board with an Annual Report timed to support the finalisation of the Gallery's Annual Report and Financial statements, summarising its conclusions from the work undertaken during the year. This annual report should include:

- The process used for appointments and its approach to succession planning, and how both support the development of a diverse pipeline of governance and regulatory issues, as well as reporting on board and external advisor nominations and senior personnel at the Director level.
- How the board evaluation has been conducted, the nature and extent of an external evaluator's contact with the board and individual directors, the outcomes and actions taken, and how it has influenced or will influence board composition.
- Specific confirmation on adherence to Governance Oversight or note areas of concern
- Detail any recommendations outstanding from the Board evaluation
- The policy on diversity and inclusion, its objectives and linkage to the Gallery's strategy, how it has been implemented, progress on achieving the objectives, and the gender balance of the senior management team and their direct reports.
- If an external search consultancy has been engaged, it should be noted in the annual report along with a statement regarding any other connections it has with the company or individual directors.

The Subcommittee shall make appropriate recommendations to the board on any area that needs action or improvement. When necessary, adequate time should be made available for board discussion.

The Subcommittee will also report its view of its effectiveness and provide advice on how to strengthen and develop it.

13. CONFLICTS OF INTEREST / LOYALTY

Individual committee members must pay particular attention to avoiding conflicts (or potential conflicts) of interests or loyalty in the Committee's business. Should a potential conflict arise, the Committee Chairperson should be informed.

14. CONFIDENTIALITY

All committee members must strictly preserve the confidentiality of any information they acquire in their role regarding the Gallery's members, staff, volunteers, or fellow board and committee members. This confidentiality must be maintained both during and after a committee member's term in office.

15. REVIEW

The committee shall review its performance and Terms of Reference at least annually to ensure they are operating effectively and recommend any necessary changes to the Board for approval.

INTERNAL AUDIT CHARTER

Board Policy Statement

The Board of CAG attaches a high priority to the establishment and maintenance of a strong control environment in all areas, the objectives of which are to ensure

- The accomplishment of business goals and objectives
- Compliance with policies and procedures
- The safeguarding of assets
- The reliability and integrity of reported information
- The economical and efficient use of resources.
- Compliance with Laws and Regulations

Mission

Internal Audits mission is to support CAG in achieving its strategic objectives by

- Providing independent and objective assurance to the Board, that effective systems and controls are in place to manage all significant risks identified by management.
- Providing assurance to the Board, on the appropriateness and effectiveness of the “day to day” controls put in place by operations manager to ensure that routine transactions are processed and recorded correctly.
- Support operational management by providing best practice advice on risk and controls.
- Assisting the organization in fulfilling its Corporate Governance responsibilities.

Scope and Authority

The Board provides the internal audit function with authority to act in its behalf in carrying out internal audit and there is no operational areas or levels within CAG precluded from internal audit review.

Role

Internal Audit is an independent and objective assurance and advisory service designed to add value and improve an organisation’s operations.. It is charged with bringing a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes within CAG.

In line with the Statement on Internal Financial Control the Board is responsible for ensuring that an effective system of internal financial control is maintained and operated by Crawford Art Gallery. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

It is management’s responsibility to manage risk and maintain effective controls. The objective of internal audit is to provide reasonable assurance to the Board of CAG that the organizations significant risks are being appropriately managed. This is achieved by appraising the organisation’s

risk identification and risk management processes and by recommending improvements where appropriate.

The Director has the primary responsibility for the prevention of fraud and for detecting and dealing with any fraud that may occur. Internal Audit has the responsibility for ensuring that audit work takes due account of the possibility of the occurrence of fraud and for investigating actual or suspected fraud incidents.

Responsibility

Internal Audit will operate to the highest standards of integrity and conduct all work in accordance with the *Global Internal Audit Standards issued by the Institute of Internal Auditors*.

The work of the internal audit will include (but is not limited to)

- Reviewing and appraising the identification and management of risk
- Reviewing the reliability, timeliness and integrity of financial and operating information and the processes used to identify, measure and report such information.
- Reviewing and evaluating compliance with policies, plans, procedures, laws and regulations.
- Reviewing the adequacy and effectiveness of management action to address issues identified by Internal Audit and the external auditors and
- Investigating internal fraud, theft or other occasions where management has reservations concerning staff integrity.

Internal Audit may conduct any special reviews requested by the Finance, ARC (FARC) or the Director, provided such reviews do not compromise its objectivity, independence or achievement of the approved audit plan.

Reporting

Internal Audit will report to the Finance, ARC (FARC) who will

- Approve the risk based internal audit plan
- Receive communications from the Internal Auditor on the internal audit activity's performance relative to its plan and other matters.
- Approve decisions regarding the appointment and removal of the Internal Auditor.
- Make appropriate inquiries of management and the Internal Auditor to determine whether there is inappropriate scope or resource limitations.

A written report will be prepared and issued by the Internal Auditor at the conclusion of each audit and will be distributed accordingly. Audit reports will normally explain the scope and objectives of the audit, present findings and conclusions and make recommendations where appropriate. The report will indicate who is responsible for the relevant action and give a timetable for its completion.

Independence and Objectivity

The internal audit activity will remain free from interference, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of a necessary independent and objective mental attitude. Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, Internal Audit 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.

Internal auditors will exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

Authority

The internal audit activity, with strict accountability for confidentiality and safeguarding records and information, is authorized full, free, and unrestricted access to any and all of the Crawford Art Gallery's records, physical properties, and personnel pertinent to carrying out any engagement on behalf of the Finance, ARC (FARC). All employees are requested to assist the internal audit activity in fulfilling its roles and responsibilities. The internal audit activity will also have free and unrestricted access to the Chairman of the Finance, ARC (FARC).

SIGNED:**DATE**

Approval / Revision History (In line with the overall review of the Corporate Governance Framework document)

CAG RISK MANAGEMENT POLICY

1. Purpose

The objective of this Policy is to outline the Crawford Art Gallery underlying approach to Risk Management. It sets out key aspects of the risk management process and identifies the main reporting procedures.

2. Scope

This Policy applies to Staff, Management, the Audit and Risk Subcommittee and Internal Auditor in the Crawford Art Gallery.

3. Responsibilities

- a. The Board is responsible for maintaining a sound system of internal control that supports the achievement of policies, aims and objectives, while safeguarding the public and other funds and assets for which it is responsible. The system of internal control incorporates risk management.
- b. The Audit & Risk Subcommittee have responsibility for:
 - i. reviewing and agreeing processes;
 - ii. The Strategic process for risk, internal controls and governance
 - iii. having risk management as a standing agenda item at its meetings;
 - iv. The accounting policies, the financial statements and the annual report of the Gallery including the process for review of the financial statements prior to submission for audit, levels of error identified and management letter for representation.
 - v. Assurances relating to the management of risk and corporate governance requirements.
 - vi. Anti-fraud policies, protected disclosure processes and arrangements for special investigations.
 - vii. obtaining feedback from Internal Audit and Management on the implementation and performance of the risk management process
- c. Management Team should complete reviews on the risk management process as requested by the Audit and Risk Subcommittee.

4. Related Documents

- Audit and Risk Subcommittee Charter
- CAG Overall Risk Register
- MDP Risk Register / Risk Management Policy
- COVID Risk Register

5. Definitions

- a. **Risk Management:** A cycle involving identifying risks, evaluating their potential consequences and determining the most effective methods of responding to them (i.e., of reducing the chances of them occurring and reducing the impact if they do occur). The cycle is completed by a system of regular monitoring and reporting.
- b. **Risks:** Events, actions, or opportunities (taken or missed), which could impact on the ability of the Crawford Art Gallery to meet its objectives and achieve its strategic goals and fulfil its mission
- c. **CAG Overall Risk Register:** Risks relating to the operations of the gallery

d. **MDP Risk Register:** This register was included in the Business case proposal and sets out risks associated with design issues, procurement, construction. It sets out Impact and Probability for each risk. After approval to move to the design phase the Risk Management Process for the MDP Risk Register will be documented

6. Risk Appetite Statement

Crawford Art Gallery recognises that this policy is not intended to eliminate risk. The effective implementation of this policy is intended to promote a productive, innovative and efficient Institution by enhancing its capacity to pursue its objectives based on the best information available and an informed understanding of challenges and opportunities.

Crawford Art Gallery follows a prudent risk-taking approach in managing the Gallery. It defines prudent risks as those seen to contribute to the Gallery's capacity to better deliver its mandate within a range of consequences that are well understood and appropriately mitigated.

Crawford Art Gallery understands that in order achieve its objectives it must be willing to take and accept risk. The risk appetite statement is used to communicate the Gallery's & Board's expectations of how much risk CAG is willing to accept.

In summary, CAG has a low appetite for risks relating to:

- Workplace health, safety and wellbeing of our staff and visitors
- Administration of finances and assets
- Regulatory compliance

Crawford Art Gallery has a higher appetite for risk where the benefit outweighs the risk and the activity relates to:

- Artistic risk related to the support of artistic vision, creativity & innovation.
- Building & Sustaining reputational strength with key stakeholders
- Creative practice.

7. Procedure

a. **Risk Identification** on the overall CAG Register should take place at least every two years by obtaining the input from the Director and Heads of Departments. The following areas should be considered:

1. Ownership of the Building
2. Financial Sustainability of Dept. Grants
3. Budget & Ability to meet incurring costs
4. HR
5. Self-Generated Income
6. Master Development Plan
7. Storage of Artworks
8. Unlocated Artworks
9. IT
10. Health & Safety
11. Strategic Plan
12. Board Terms
13. Reputational
14. Climate Activism

b. Risks should be assessed at least once a year.

Risks will be assessed based on Impact to CAG, Likelihood of occurrence and the Effectiveness of Existing Controls. The following scales apply each category. To obtain an overall value for the risk assessment for each risk, multiply the “Impact” by the “Likelihood” by “Control effectiveness”.

| <i>Impact</i> | <i>Likelihood</i> | <i>Control Effectiveness</i> |
|----------------------|--------------------------|-------------------------------------|
| 1= Minor | 1= Remote | 1= Control highly effective |
| 2= Moderate | 2= Unlikely | 2= Controls could be improved |
| 3= Major | 3= Possible | 3= No controls/controls ineffective |
| 4= Critical | 4= Probable | |
| 5= Catastrophic | 5= Likely | |

The overall risk assessment value will assist in determining the category of the risk. Following the numerical risk assessment exercise, the Management Team will evaluate the numerical ranking and consider all other relevant information for the risks to determine the Risk Category.

| Risk Assessment Value | Risk Category | Action required |
|-----------------------|---------------|---|
| 0-12 | Green | Risks that need to be reviewed annually |
| 13-24 | Amber | Risks that need constant monitoring by Heads of Departments |
| 25+ | Red | Issues that require immediate attention of Heads of Departments |

c. Risk Mitigation. Where risks have been identified and assessed, an appropriate method of addressing the risk should be identified through the development of a detailed action plan for each risk. The Management Team should ensure that the costs of controls to mitigate risk are not disproportionate to the potential impact of a risk being managed.

d. Risk Monitoring

The Management Team should obtain quarterly updates on progress on the implementation of the corrective actions.

e. Risk Reporting

1. Management should report every six months on all “Red” risks for Audit & Risk Subcommittee meeting.
2. The Audit & Risk Subcommittee should report in summary format to the Board.

8. Maintenance of Records

Retention of records is an important element of a good risk management system. Records document the fact that risks have been identified and remedies considered. The risk register, assessment process, risk action plans and reports to the Audit & Risk Subcommittee should be retained in an electronic format.

ARTISTIC POLICY SUBCOMMITTEE

ROLE

The role of the Artistic Policy Subcommittee is to advise and support the Board and management on artistic matters, and to make recommendations to the board, and to provide advocacy at board level for decisions on programming, Learn & Explore, projects and acquisitions.

MEMBERSHIP

The Board of Directors determine the membership of the Artistic Policy Sub Committee. At least one member must be a member of the Board of Directors.

REPORTING REQUIREMENTS

The Artistic Policy Subcommittee will formally report in writing to the Board, there are four scheduled meetings per year.

MEETINGS

The Artistic Policy Sub-Committee will meet 4 times a year determined at its own discretion. A quorum will consist of two members and, in the absence of the chairperson; an acting chairperson will be selected from members attending. The committee will also have the authority to request CAG staff to attend committee meetings, as it considers necessary. Senior curatorial staff, Registrar, Marketing and Communications Manager and Head of Operations attend this meeting to present various reports.

The Board of Directors may ask the Artistic Policy Subcommittee to convene further meetings to discuss particular issues on which they seek the Committee's advice.

INFORMATION REQUIREMENTS

For each meeting the Subcommittee will be provided in advance with

- Minutes of the previous meeting
- Agenda for the meeting including updates for proposed exhibitions, Learn & Explore and outreach activities etc., where appropriate
- Collection Policies or Procedures (new or updates)
- Acquisition Proposals Forms for Purchase/Commission or Donation of works to the Collection
- Loan Proposals

TERMS OF REFERENCE OF THE ARTISTIC SUB-COMMITTEE

The Board of Directors will satisfy itself that at least one member of the Artistic Policy Subcommittee has relevant artistic experience. Other members should have experience including, relevant technical or specialist issues, and an understanding of the public-sector environment.

If a subcommittee member misses two consecutive meetings, their membership will lapse unless a specific, acceptable reason, such as illness, is provided to the Chairman.

The duration of appointment of the Subcommittee members is three years with a renewal of up to three years to a maximum of six years in total.

The Artistic Policy Subcommittee will collectively possess an appropriate range of skills to perform its responsibilities to the required standard.

RESPONSIBILITIES

The responsibilities of the Artistic Policy Sub-Committee shall be:

1. To consider, approve and/or suggest considerations, on the proposed programme for exhibitions, Learn & Explore initiatives, projects, and events, as presented by the Gallery Director and Curatorial staff.
2. To review the success and appreciation of exhibitions, Learn & Explore initiatives, project, and events and provide feedback to Gallery staff, and to the Board of Directors
3. To recommend proposals for acquisitions to the permanent collection, put forward by Gallery Director and senior staff to the Board for approval.
4. To provide a forum for senior staff to discuss programming and acquisitions.
5. To report to the Board of Directors on artistic matters, to make recommendations to the board, and to provide advocacy at board level for decisions on programming, Learn & Explore, projects and acquisitions.
6. To review the performance of the Gallery in terms of exhibitions, Learn & Explore and acquisitions programming and policies, from the point of view of the Board of Directors, the Department of Culture, Heritage, and Gaeltacht Affairs staff, artists, stakeholders, audiences, the wider public, and the media.
7. To ensure an active linkage between programming, Learn & Explore and acquisitions planning, and those artistic policies and strategic plans formally adopted by the board.
8. To oversee the Gibson Bequest Fellowship Award
9. To consider other matters from time to time, as determined and directed by the Board of Directors

Members must have or acquire as soon as possible after their appointment, an understanding of:

1. Organisational culture, objectives and challenges
2. Organisational structure including key relationships e.g. Parent department and relevant Minister.
3. Relevant legislation, Code of Practice for the Governance of State bodies & or other rules governing CAG

The Artistic Policy Subcommittee must review on an annual basis their terms of reference and recommend any necessary changes to the Board of Directors. The minutes of the meetings of the Artistic Sub-Committee will be circulated to the Board of Directors

STEERING GROUP

Overview

The institutional oversight arrangements for the National Cultural Institution Investment Programme provide for

- a. the Department of Tourism, Culture, Arts, Gaeltacht, Sports, and Media (DTCAGSM) as the **Approving Authority**
- b. the Crawford Art Gallery ('CAG') as **Sponsoring Agency**
- c. the Crawford Art Gallery ('CAG') as **Contracting Authority Phase 1, (stages 1 to 3 of public works contracts)** the Office of Public Works ('OPW') as **Contracting Authority Phase2 (stages 4 and 5 of public works contracts)**
- d. A **Steering Group** (stages 1 to 5) to direct projects at a strategic level
- e. A **Project Team**, (chaired by CAG stages 1 to 3 and by OPW stages 4 and 5) that reports to the Steering Group and charged with the delivery of the CAG redevelopment project.

NOTE CAG has dual role of sponsoring and contracting authority for this first phase as reflected in MOU

Role

The Steering Group is established to direct the project at a strategic level in order to aim to ensure the successful completion of the project on time, within budget and to an acceptable standard, in accordance with the approving authority approvals and relevant national and EU regulations and guidelines.

As the project is going through the formal approvals and decision gates set out in the PSC and CWMF, the role of the Steering Group and Project Team is critical to ensuring that high quality information is available to all stakeholders in taking key decisions, that the project is actively managed against milestones and deliverables, and that regular consideration of budgets and expenditure is undertaken to avoid scope creep, budget-overruns or unapproved expenditure.

Part of the role of the Steering Group is to advise and support the Board, & ARC and management on the oversight of the MDP and provide regular updates to the Board & ARC on all stages of the project. CAG ARC have an oversight role as part of the overall MDP.

The Steering Group will also ensure that a Project Team and any other working groups, are set up in order to progress the delivery of all aspects of the project.

Membership

The Steering Group is chaired by CAG, and reports to the DTCAGSM as Approving Authority. The members, as proposed by CAG, DTCAGSM and the OPW, are as follows:

| | |
|--------------------|--|
| Michael O Sullivan | Chairperson representing CAG independent external member |
| Sean Clarke, | Non-Executive Board Member, Crawford Art Gallery |
| Gareth O'Callaghan | Non-Executive Board Member, Crawford Art Gallery |

| | |
|------------------|----------------|
| Conor Falvey | DTCAGSM |
| John Kelly | DTCAGSM |
| Colm O'Connor | DTCAGSM |
| Rosemary Collier | OPW |
| Tomas O'Connor | OPW |
| John Cahill | ex officio OPW |

The Steering Group, may, at its discretion, invite representatives/working groups involved in any aspect of the work being undertaken to deliver the project to attend its meetings and report on their activities. From time to time, individuals may be co-opted to provide specific advice, feedback and expertise as required.

Membership of the Steering Group and Project team may change during the lifecycle and phases of the project. New members will be nominated by their respective organisations.

Government and Operation Arrangements

These Terms of Reference form part of the Government and Operational Arrangements which will remain in force until the project is completed. As outlined in Section B of the Government and Operational Arrangements, these Terms of Reference may be reviewed and amended by the Steering Group from time to time as deemed necessary

Memorandum of Understanding (MOU)

As set out in the Government and Operational Arrangements, a Memorandum of Understanding (MOU) has been agreed between DCCS, OPW and CAG setting out the oversight, governance, funding and reporting arrangements under which the CAG redevelopment project will operate to completion. It includes a clear set of processes, activities, approvals and governance and reporting arrangements.

Responsibilities

The main areas of responsibility of the Steering Group are to:

Oversight

- Provide strategic direction, advice and guidance in the development and management of the CAG redevelopment Project.
- Ensure that the CAG's brief of requirements is accommodated in the project design and within the budget estimate provided by the approving authority.

Budget

- Ensure that the appropriate budget is in place for the project and agree the Project Cost Budget at all appropriate CWMF project reviews, Public Spending Code Decision Gates and key milestones as set out in Appendices II and III of the MOU²;
- As outlined in Sections 37-42 of the Government and Operational Arrangements, review, monitor and approve changes to both the annual cash-flow forecast and the rolling two-monthly expenditure profile appended to the MOU
- This will be a standing item on the Steering Group agenda

- Any changes relating to expenditure are subject to prior approval by the DCCS and based on a revised profiled expenditure.
- The management of project budgets is outlined in Sections 45 -50 of the Government and Operational Arrangements

Processes

- Ensure approvals are sought from and granted by the approving authority at the appropriate CWMF project reviews and Public Spending Code Decision Gates as set out in Appendix II of the MOU
- Ensure that the procurement process and evaluation of tenders is carried out in accordance with national and EU regulations and guidelines
- Ensure that effective management, reporting, and monitoring systems are in place and operating satisfactorily.
- Agree all major project milestones, deliverables and amendments to the project as set out in Appendix III of the MOU, subject to the approval of the approving authority.

Project Team

- Establish a Project Team for directing the project management, planning, design, cost control and procurement of all stages of the project
- Approve Terms of Reference for the Project Team in accordance with the Government and Operational Arrangements and MOU
- Develop outline project plan for the work of the Project Group
- Manage the progress of the project through review of regular project management reports from the Project Team using *inter alia* Appendix 7 (Reporting Template) of the Government and Operational Arrangements
- provide advice and guidance to the Project Group and make recommendations where necessary
- Resolve, if possible, issues raised by the Project Team during the Project and refer any significant changes in project scope or budget or unresolved issues to the Approving Authority for approval and guidance.
- Establish sub-committees, if required, in accordance with Department of Finance & Department of Public Expenditure and Reform guidelines; and
- Ensure that a post project review is undertaken in accordance with the relevant provisions of the Public Spending Code

Decision-making

In relation to making decisions, the following rules apply:

Administrative support

- Administrative support (meeting coordination, minutes note taking, etc.) will be provided by the CAG. Documents will be prepared and sent to members not less than three business days in advance of meetings. Minutes of the meeting will be kept and approved by all members of the Group who attended the meeting. Teleconference and/or cloud/web-based video conferencing services will be available for each meeting.

Apologies

- Apologies should be sent to the administration support in advance of the meeting. An alternative representative may be nominated to deputise. That alternative representative should be the same person for continuity where possible.

Decision-making and Reporting process

- A quorum of 5 representatives including one from the CAG, DCCS and the OPW and including the chair or deputy chair is required for decision making purposes. Decisions will be made by those in attendance at the meeting and communicated in a note of the discussion which will also be forwarded to the DTCAGSM.
- The DTCAGSM will respond accordingly
- From time-to-time sub-groups may be formed to work on specific issues as appropriate.

Frequency of meetings

- The Steering Group will meet at least every 6 weeks, but non-scheduled meetings may be convened if deemed necessary by the chairperson of the Steering Group, and, if necessary, decisions may be sought electronically. A preliminary schedule of meetings will be agreed at the first meeting by the Steering Group
- It is understood that the Steering Groups decision making authority does not replace that of either the Approving Authority or Sponsoring Agency as required under the Public Spending Code, the Capital Works Management Framework and all other Department of Finance and Department of Public Expenditure and Reform circulars and requirements.

ETHICS COMMITTEE FOR SPONSORSHIP ACCEPTANCE

ROLE & RESPONSIBILITIES

The role of the Ethics Subcommittee is to review sponsorship initiatives in development and proposals as per the procedures outlined in the Sponsorship Acceptance Policy and to recommend to the Board for approval or non-approval of the sponsorship offer.

All sponsorships over a value of 25K in any one year or any specific sponsorship offer that is referred to the Ethics Committee by the Senior Management Team will be considered by the subcommittee for recommendation to the Board for approval/non-approval

The responsibilities of the Ethics Subcommittee for Sponsorship Acceptance shall be:

- 1) To ensure compliance with the Principles of the Sponsorship Acceptance Policy when reviewing any sponsorship offer.
- 2) To review any sponsorship, offer in excess of 25k
- 3) To review any sponsorship offer referred by the SMT to the Subcommittee

MEMBERSHIP

The Ethics Committee comprises of the following;

- Chair of the Board of Directors
- Chair of the Finance and Legal Subcommittee
- Chair of the Audit and Risk Subcommittee
- Chair of the Artistic Policy Subcommittee

The committee may seek external advice by agreement as necessary

And the following from the Senior Management Team (SMT)

- Director of the Gallery
- Head of Operations
- Administration Manager
- Finance Manager

Members must have or acquire as soon as possible after their appointment, an understanding of

- 1) Organisational culture, objectives, and challenges
- 2) Organisational structure including key relationships e.g., Parent department and relevant Minister.
- 3) Relevant legislation or other rules governing CAG

INDEPENDENCE: The Ethics Subcommittee for Sponsorship Acceptance will be independent in the performance of its duties and responsibilities and will not be subject to direction or control from any other party other than the Board in the exercise of its duties.

REPORTING REQUIREMENTS

The Ethics Subcommittee for Sponsorship Acceptance will be convened as requested by the SMT and in compliance with the Sponsorship Acceptance Policy.

The Subcommittee will also report its view of its own effectiveness with advice on how it can be strengthened and developed as required.

MEETINGS

The Ethics Subcommittee for Sponsorship Acceptance will convene in the event of a sponsorship in excess of 25K being offered/sought to the Gallery (or if a cumulate amount exceeds 25K in any one year) or in the event that the SMT considers it necessary to consult the Ethics Committee following due diligence checks as per the Sponsorship Acceptance Policy.

A quorum will consist of three members of the Chairs and two members of the Senior Management Team.

In the absence of the Chair of the Board of Directors, an acting chairperson will be selected from the Chairs of the Subcommittees attending.

- The committee will also have the authority to request CAG staff to attend committee meetings, as it considers necessary.
- The Committee is authorized to investigate any activity within its scope of responsibilities. It is authorized to obtain outside legal or other independent professional advice upon consultation and approval in advance with the Chairman of the Board of Directors and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

INFORMATION REQUIREMENTS

For each meeting the Subcommittee will be provided in advance with the following documents:

- Minutes of the previous meeting
- Agenda for the meeting
- Background and context for the Sponsorship
- Documentation concerning due diligence checks and risk assessment
- Sponsorship Acceptance Policy and other relevant Policies

In addition, and when required the Subcommittee will be provided with:

- Key issues regarding due diligence checks and risk assessment
- Management response considerations of due diligence checks

The minutes of the Ethics Subcommittee for Sponsorship Acceptance will be circulated to the Board.

SIGNED

Appendix 3: Code of Employees

EMPLOYEES CODE OF CONDUCT

Purpose

The purpose of the Code of Conduct for employees is to set out standards of behaviour expected from employees of Crawford Art Gallery. All employees should read and comply with this Code of Conduct. The guidelines are intended to be of assistance to staff in carrying out their duties to the highest standards of professional conduct and integrity. They are not intended to be exhaustive in the sense that they do not attempt to deal specifically with all the different kinds of situations which can arise. If staff members are in doubt at any time as to the appropriateness of a particular course of action, they should consult their reporting line manager.

Scope of Policy

This policy covers all individuals working at all levels and grades, including senior managers, officers, directors, employees, trainees, home workers, part-time and fixed-term employees, casual and agency staff. (collectively referred to as staff in this policy).

Review of Policy

The Board of Crawford Art Gallery will review the Code of Conduct for employees at 3 year intervals or as appropriate.

Conflicts of Interest

Members of staff are required to avoid situations in which their personal interests could conflict with the interests of CAG or its clients. Staff members are obliged to notify their reporting line manager in writing of any potential conflicts of interest, which may arise in relation to the conduct of their duties, as soon as they become aware that a potential conflict of interest may exist.

Confidentiality

During the term of your appointment you will be subject to the provisions of the Official Secrets Act 1963 and the Prevention of Corruption Acts 1889-1916 (as adopted by the Adoption Order No 37 of 1928).

The unauthorised release of confidential information directly or indirectly to third parties, including the media, is strictly prohibited. Such action represents a gross breach of trust, which could be highly damaging to the Gallery. The obligation on individuals to treat information confidentially prohibits the misuse, directly or indirectly, of confidential information or the disclosure of proprietary information.

Staff should take particular care to safeguard properly all CAG documents. On ceasing to hold office, staff are personally responsible for ensuring that all CAG property and documents, whether in paper or electronic form in his or her possession, are returned to the Gallery and that copies are not retained in any form.

Outside Employment

Staff of Crawford Art Gallery may not, without the prior written consent of the Director, engage in any business, employment or activity which would adversely affect your ability to carry out your duties as an employee of CAG in a satisfactory manner. All staff must notify your manager in writing about any potential conflicts of interest that may affect the performance of your duties as an employee of the Gallery and as soon as you are aware of it. It is your responsibility to ensure that conflicts of interest do not arise.

Entertainment & Gifts

Care should be taken to ensure that neither CAG nor its staff are compromised in accepting entertainment from parties with which CAG is involved or likely to be involved.

Gifts or offers of paid travel and or expenses by third parties should not be accepted from clients or from parties seeking or likely to seek business from CAG. However, where refusal to accept it might be regarded as discourteous, it may be suggested that a donation be made to the Gallery instead. A decision made and agreed by CAG HR Manager, SIPTU Official and Union Representatives – to donate all corporate gifts received to a designated charitable organisation (two staff members to sign off on where donations are to be sent). Let the donating company know what charity their gifts have been sent to.

Public Appearances, Interview & Publishing Articles

Publishing any material or giving media interviews in any way relating to the interests of the Gallery is not permitted without the express prior approval of the Director.

Other media activity (i.e.) all interviews, reports for newspapers, social media etc. should be done in the best interest of the Gallery and copies of all material should be given to Line Managers and/or Director in advance if required.

General

It is not possible for a set of rules or guidelines to provide for all situations, which may arise. Staff will bear in mind therefore, that it is primarily their responsibility to ensure that all of their activities, whether covered specifically or otherwise in this document, are governed by the ethical considerations implicit in them.

In addition to the above policy staff should also review all policies of Crawford Art Gallery with special attention to the following policies:

- Data Protection
- Information Technology
- Social Media
- Speak up Policy

I, acknowledge that I have read the Code of Conduct for employees and understand its provisions and related obligations.

Signed: _____ Date: _____

Appendix 4: COMPANIES ACT 2014- FORM OF CONSTITUTION OF COMPANY LIMITED BY GUARANTEE — CONSTITUTION OF CRAWFORD ART GALLERY CORK

1. The name of the company is: CRAWFORD ART GALLERY CORK.
2. The company is a company limited by guarantee, registered under Part 18 of the Companies Act, 2014 ("the Act").
- 3.1 The main objects for which the company is established are:
 - (a) to advance education by developing and promoting the practice of art, sculpture, and design and in the fine arts and applied arts generally and to promote the Crawford Art Gallery Cork as an educational centre for the arts and as a major cultural and artistic centre.
 - (b) to advance education by providing facilities for cultural and artistic exhibitions, performances, displays, demonstrations, conferences, lectures, tours, visits, functions, and related activities and to engage in the promotion of such cultural and artistic activities.
- 3.2 The Company shall in addition to the powers conferred on it by law have the following powers which are exclusively subsidiary and ancillary to the main objects and which powers may only be exercised in promoting the main objects. Any income generated by the exercise of these powers is to be applied for the promotion of the main objects:
 - (a) To provide on a fee basis, but free of charge if appropriate, facilities for exhibitions, demonstrations, displays, conferences, lectures, tours, visits, functions of an artistic nature.
 - (b) To promote and encourage public awareness and appreciation of culture and the arts generally and of the activities of the Gallery particularly.
 - (c) To purchase, manufacture, make, hire, borrow or accept any equipment, fittings, furnishings or effects and personal property of every description required for the purposes of the company.
 - (d) To enter into arrangements, agreements, contracts and engagements with individuals, administrators, managers, impresarios, artistic directors, cultural or artistic groups, unincorporated associations or societies, statutory or corporate bodies, State or semi-State bodies or other persons or authorities necessary and proper for the carrying into effect of the objects set out in this Memorandum and, subject to the terms of such arrangements, agreements, contracts and engagements to sell any resulting rights acquired by the company as it thinks fit.
 - (e) To carry out research, investigations, and experimental work of every description in relation to any of the objects herein mentioned.
 - (f) To advise and co-operate as appropriate with Government Departments, the National Gallery of Ireland, the National Museum of Ireland, the Irish Museum of Modern Art, an Chomhairle Ealaion, the Office of Public Works in Ireland, Local Authorities and other bodies or persons on any matters concerned directly or indirectly with the main objects of the company.
 - (g) To provide that any income derived by the company from the operation of the Crawford Art Gallery Cork shall be used exclusively for its continued development as a major cultural and artistic centre.
 - (h) To provide administrative and secretarial services at the request of the Minister for **Culture, Communications and Sport**, to any charitable or other trust or body which may exist or be established to raise finance for cultural and artistic purposes.

- (i) To admit the public or private groups or persons to the Crawford Art Gallery Cork.
- (j) To solicit, collect and receive subscriptions or gifts of all descriptions whether absolute or conditional for the purposes of the company and to accept donations upon any special trusts within the limits of the objects for which the company is established.
- (k) To apply to the Minister for **Culture, Communications and Sport**, the Government or to any Minister thereof or any other person or body for the advance of money by way of grant to finance the work of the company and to apply such money accordingly subject to any conditions or restrictions which may be attached to such grant.
- (l) To purchase, take on lease or letting, or in exchange, to hire or otherwise acquire any real or personal property which the company may consider necessary for the promotion of its objects and to construct, maintain, erect, and alter any lands, buildings, or erections necessary or convenient for the purposes of the company.
- (m) To enter such policies of insurance, assurance or otherwise as shall adequately cover the buildings, undertakings, employees, patrons, and all others in any way using the facilities of the company in any manner whatsoever against all and every description of risk, unless the risk involved is otherwise covered satisfactorily.
- (n) To sell, improve, manage, develop, and exchange, let, mortgage, dispose of or turn to account all or any of the property or assets of the company as may be thought expedient with a view to the promotion of its objects.
- (o) To borrow or raise money, or secure the payment of money, in such manner as the company shall think fit, and to mortgage or charge all or any of the property or rights of the company, both present and future, and to repay and redeem any such securities. PROVIDED ALWAYS that the consent of the Minister **Culture, Communications and Sport** and the Minister for Finance shall be obtained before any money shall be borrowed or raised by the company and provided further that no mortgage or charge may be created which is secured by the premises of the Gallery.
- (p) To invest in such ways as shall seem desirable to the Directors any moneys of the Company not immediately required for the use in connection with its main objects and to place any such moneys on deposit with bankers and others; subject nevertheless as regards the making of investment to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law and subject also as hereinafter provided; prior permission to be obtained from the Revenue Commissioners where the Company intends to accumulate funds over a period in excess of two years for any purpose.
- (q) To apply for or acquire licenses of every description for the sale of intoxicating liquor, minerals, tobacco or sweets and to apply for or acquire restaurant certificates, refreshment house acquired restaurant certificates, refreshment house licenses or other similar certificates or licenses and to carry on such business as vintners, bar owners, publicans, refreshment housekeepers or restaurateurs and to provide catering and refreshment facilities for persons attending the Gallery and to engage in catering activities.
- (r) To acquire copyrights, inventions, rights of production, licenses and privileges, and other rights and interests in the publication, display, sale, recording, presentation and reproduction of pictures, sculpture, art, and other works, to deal with such rights and interests, to grant licenses or copyrights in respect of any property of the company.
- (s) To engage in any kind of publicity for the purposes of fostering the objects of the company, and to print, publish, distribute, and sell and arrange the printing, publication, distribution and sale of any literature, catalogues, programmes, music, periodicals, books, or leaflets as the company may think fit.

- (t) To engage directly or indirectly, by concession or otherwise, in display, exhibition and sale of materials, goods and services as the company may think appropriate having regard to the cultural and artistic character of the Gallery and the necessary pre-eminence of its cultural and artistic activities.
- (u) To employ a chief executive and such other numbers and grades of personnel as the company may, subject to the approval of the Minister for Finance, think fit including agents either within or outside the State and remunerate any person, firm or company rendering services to the company either by payment or otherwise, and to prepare and implement with the approval of the Minister for **Culture, Communications and Sport**, given after consultation with the Minister for Finance, a scheme or schemes for the granting of pensions, gratuities and other allowances on retirement to or in respect of the whole-time staff including the chief executive of the company and to pay all or any of the expenses incurred in connection with the formation, promotion, incorporation or administration of the company, the remuneration, tenure of office and other conditions of service of every officer and servant appointed or engaged by the company shall be such as the company, with the approval of the Minister for **Culture, Communications and Sport**, given after consultation with the Minister for Finance, shall determine.
- (v) To maintain and operate banking accounts and to draw, accept, endorse, and issue cheques and other negotiable or transferable instruments.
- (w) To do all or any of the above things as principals, agents, contractors, trustees or otherwise and by or through trustees, agents or otherwise and either alone or in conjunction with others and to do all such other things as are incidental or conducive to the attainment of the objects of the company.
- (x) None of the foregoing sub-clauses or any objects specified therein, or any power thereby conferred shall be deemed subsidiary or ancillary to any other sub-clause, object, or power or in any way limited or restricted by reference to or inference from the terms of any other sub-clause, object, or power or by the name of the company.
- (y) Provided also that in case the company shall take or hold any property upon or subject to any charitable or other trust the company shall not sell, mortgage, charge or lease the same without such authority, approval, or consent, as may be required by law, nor otherwise deal with the same save in accordance with the law for the time being applicable to such trusts.
- (z) Provided that the company shall not support with any of its funds any object or endeavour to impose on or procure to be observed by its members or others any regulations, restrictions, or conditions which if an object of the company would make it a Trade Union.

3.3 The income and property of the company shall be applied solely towards the promotion of main object(s) as set forth in this Constitution. No portion of the company's income and property shall be paid or transferred directly or indirectly by way of dividend, bonus or otherwise howsoever by way of profit to members of the company. No charity trustee shall be appointed to any office of the Company paid by salary or fees, or receive any remuneration or other benefit in money or money's worth from the company. However, nothing shall prevent any payment in good faith by the company of:

- a) reasonable and proper remuneration to any member or servant of the company (not being a charity trustee) for any services rendered to the company;
- b) interest at a rate not exceeding 1% above the Euro Interbank Offered Rate (Euribor) per annum on money lent by charity trustees or other members of the company to the company;
- c) reasonable and proper rent for premises demised and let by any member of the company (including any charity trustee) to the company;

- d) reasonable and proper out-of-pocket expenses incurred by any charity trustee in connection with their attendance to any matter affecting the company;
- e) fees, remuneration or other benefit in money or money's worth to any Company of which a charity trustee may be a member holding not more than one hundredth part of the issued capital of such Company;
- f) payment by the company to a person pursuant to an agreement entered in compliance with section 89 of the Charities Act, 2009 (as for the time being amended, extended, or replaced).

3.4 The organisation must ensure that the Charities Regulator has a copy of its most recent governing instrument. If it is proposed to make an amendment to the Governing Instrument of the organisation which requires the prior approval of the Charities Regulator, advance notice in writing of the proposed changes must be given to the Charities Regulator for approval, and the amendment shall not take effect until such approval is received. Furthermore no amendments shall be made to the extent they would alter the effect of clauses 3.3 and 3.6 and such that there would be non – compliance with the requirements of section 971 / 1180 of the Companies Act 2014 without the consent of the Charites Regulator.

3.5 A copy of every Balance Sheet (including every document required by law to be annexed thereto) which is to be laid before the Annual General Meeting of the company together with a copy of the Directors' report and Auditors' report shall, not less than 21 days before the date of the Annual General Meeting be sent to the Minister for **Culture, Communications and Sport** and every Balance Sheet (including every document required by law to be annexed thereto) and every Directors' report and every Auditors' report shall be available for production to an inspection by the Controller and Auditor General who shall at all times have access to the books and records of the company. A copy of the Annual Audited Accounts shall be made available to the Revenue Commissioners on request being made therefore.

3.6 If upon the winding up or dissolution of the company there remains, after satisfaction of all debts and liabilities, any property whatsoever, it shall not be paid to or distributed among the members of the company. But shall be given or transferred to another company whose objects are the promotion of charity and which has main objects similar to the main objects of the company which other company also meets the requirements of paragraph (b) of section 971 (1) 1180 (1) of the Companies Act 2014, such company to be determined by the members of this company at or before the time of dissolution, or in default thereof by such Judge of the High Court as may have or acquire jurisdiction in the matter, and if and so far as effect cannot be given to such provision, then to some charitable object. Final accounts will be prepared and submitted that will include a section that identifies and values any assets transferred along with the details of the recipients and the terms of the transfer.

4. The liability of the members is limited.

5. Every member of the company undertakes to contribute to the assets of the company, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the company contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding three euros (€3)

ARTICLES OF ASSOCIATION

The following Regulations shall apply to the company:

MEMBERS

1. The number of members with which the company proposes to be registered is twelve but the Directors may from time to time, with the consent of the Minister for **Culture, Communications and Sport**, register an increase in members or decrease in members and shall, if so directed by the Minister for **Culture, Communications and Sport** register such increase or decrease, provided that the minimum number of members is eight. The subscribers to the Memorandum of Association and such other persons as the Minister for **Culture, Communications and Sport** shall be members.
2. The optional provisions of the Act (as defined by subsection (2)(a) of section 1177 of the Act) shall apply to the company save and so far, as they are excluded or modified by this Constitution and such optional provisions together with the provisions of this Constitution shall constitute the regulation of the company.
3. Members shall cease to be members of the company as soon as their term of office as Directors ceased for any of the reasons set out in Article 13 or is terminated by the happening of any of the events enumerated in Article 16

GENERAL MEETINGS

4. No business shall be transacted at any general meeting unless a quorum of members entitled to vote is present at the time when the meeting proceeds to business; save as herein otherwise provided, four members present in person shall be a quorum.
5. The directors of the company shall, on the requisition of one or more members holding, or together holding, at the date of the deposit of the requisition, not less than 10 per cent of the total voting rights of all the members having, at the date of the deposit, the right to vote at general meetings of the Company, forthwith proceed duly to convene an extraordinary general meeting of the Company.
6. If within fifteen minutes from the time appointed for the meeting, a quorum is not present, the meeting, if convened upon the requisition of members, shall be dissolved; in any other case it shall stand adjourned to the same day in the next week at the same time and place, or to such other day and at such other time and place as the directors may determine, and if at the adjourned meeting a quorum is not present within fifteen minutes from the time appointed for the meeting, the members present shall be a quorum.
7. The Chairman of the Board of Directors shall preside as Chairman at every meeting of the company, or if there is no such Chairman, or if he/she is not present within fifteen minutes from the time appointed for the meeting, the Directors present shall elect one of their number to be Chairman of the meeting.
8. At any general meeting a resolution put to the vote of the meeting shall be decided by majority on a show of hands. Any resolution which concerns or is related to any of the objects set forth in clause 3(k), (l) and (m) of the Memorandum of Association shall be declared carried by the Chairman only if there is a unanimous vote in favour of the resolution.
9. Subsection (5) of section 180 of the Act shall be applied such that only those members who are entitled to receive notice of general meeting shall be given same and subsection (1)(a) of the said section shall be read accordingly.

10. The provision of notice of general meetings shall be permitted via electronic means and furthermore the provisions of subsection (5) of section 218 of the Act shall apply to the Company.
11. Votes must be given personally and the provisions of S1205 shall be read accordingly.

DIRECTORS

12. The Minister for **Culture, Communications and Sport** shall appoint the Board of the Directors who shall be the same persons as the members for the time being and shall appoint one of their number to be Chairman. The number of Directors so appointed shall be twelve; Cork City Council, and Cork County Council will nominate one member each for appointment by the Minister **Culture, Communications and Sport** and the Cork City Council Chief Executive shall be appointed on an *ex-officio* basis.
13. The Chairman and other Directors of the company are honorary officers and shall not be entitled to be remunerated. The Directors may be paid or refunded all travelling, hotel and other expenses properly incurred by them in attending and in the returning from meetings of the Directors, or in connection with the business of the company.
14. Each Director shall hold office on such terms as the Minister for **Culture, Communications and Sport** may from time to time decide. Each Director so appointed shall hold office for a period of five years unless he/she is removed from office or retires in accordance with the provisions of these Articles. On the expiration of the said five-year term, he/she shall be eligible for re-appointment and the provisions of S1196 shall not apply to this company.
15. Together with the provisions of section 148 of the Act, the office of a Director shall be vacated if: -
 - Receipt by the Minister **Culture, Communications and Sport** of his resignation in writing or
 - he or she makes any arrangement or composition with his or her creditors generally or
 - where a director is directly or indirectly interested in any contract with the Company and fails to declare the nature of his or interests in the manner required by section 231 of the Act or
 - his/her being requested in writing by the Minister for **Culture, Communications and Sport** or
 - his, her death or
 - he/she is nominated as a member of Seanad Eireann or
 - he/she is nominated as a candidate for election to either House of the Oireachtas or to the Assembly of the European Communities or
 - he/she is regarded pursuant to Section 15 (inserted by the European Assemble Elections Act, 1984) of the European Assemble Elections Act, 1977 as having been elected to such Assembly to fill a vacancy.
16. Whenever there is a vacancy on the Board of Directors the Minister for **Culture, Communications and Sport** may appoint a Director to fill such vacancy and shall at the same time give notice to the company of such appointment.
17. In addition to the provisions of subsection (6) of section 161 of the Act, the following provisions shall be applicable to the company in relation to a meeting of the directors or of a committee of directors, at

the commencement of the meeting each Director must acknowledge his or her presence and that he or she accepts that the conversation shall be deemed to be a meeting of the Directors and a Director may not cease to take part in the meeting by disconnecting his or her telephone or other means of communication unless he or she has previously obtained the consent of the Chairman of the meeting, and a Director shall be conclusively presumed to have been present and to have formed part of the quorum at all times during the meeting unless he or she has previously obtained the express consent of the Chairman of the meeting to leave the meeting as aforesaid.

18. The business of the company shall be managed by the Directors, who may pay all expenses incurred in promoting and registering the company, and may exercise all such powers of the company as are not by the Act, or by these Articles required to be exercised by the company in general meeting, subject by the company in general meeting, subject nevertheless to the provisions of the Act and of these Articles and to such directions being not inconsistent with the aforesaid provisions, as may be given by the company in general meeting; but no directions given by the company in general meeting shall invalidate any prior act of the Directors which would have been valid if that direction had not been given.
19. The Directors may from time to time and at any time by power of attorney appoint any company, firm or person or body of persons, whether nominated directly or indirectly by the purposes and with powers, authorities and discretions (not exceeding those vested in or exercisable by the Directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such powers or attorney may contain such provisions for the protection and convenience of persons dealing with any such attorney as the Directors may think fit and may also authorise any such attorney to delegate all or any of the powers, authorities and discretions vested in him or her.
20. The Directors shall appoint a Chief Executive who shall be known as the Director, Crawford Art Gallery Cork, who shall not be a Director of the company but who may act as secretary of the company. The remuneration, terms of office and other conditions of the office of the Chief Executive and of every officer and servant appointed or engaged by the company shall be such as the company with the approval of the Minister for **Culture, Communications and Sport**, given after consultation with the Minister for Finance, shall determine. The Chief Executive shall be subject to the Board of Directors and shall manage the day-to-day running of the Gallery in accordance with their directions.
21. Where a person employed by the company is nominated as a member of Seanad Eireann, or nominated as a candidate for election to either House of the Oireachtas or to the Assembly of the European union, or regarded pursuant to Section 15 (inserted by the European Assembly Elections Act, 1977), as having been elected to such Assembly to fill a vacancy, he/she shall thereupon stand seconded from employment by the company and shall not be paid by, or be entitled to receive from the company any remuneration or allowances.
22. A Director shall disclose any interest he/she may have in any contract into which the company is about to enter. A Director may not vote in respect of any contract in which he/she is interested or any matter arising there out.
23. A Director shall declare interest in any matter with which he or she has connections of a kind which might lead to a situation where they would stand to benefit, directly or indirectly, from their role as a Director or from the operations of the company. Having had an opportunity to make a statement to the Board on the matter and to answer questions put (in order that the board should not be deprived of

the benefit of the Member's particular knowledge), a Director having declared such an interest shall withdraw from the discussion (whether at plenary session or in sub-committee) at the signal of the Chairman. The Director may be informed privately of the decision, once taken, but after the return of that Director to that meeting no further discussion of the item shall take place.

24. The Minister for **Culture, Communications and Sport** may upon giving notice in writing, a copy of which shall be given to the company, remove any Director from office and section 146 shall be read accordingly.
25. The quorum necessary for the transaction of the business of the Director shall be four and the provisions of S160(6) shall be modified accordingly.
26. Together with the provisions of S160(7) the Directors shall inform the Minister for **Culture, Communications and Sport** if their numbers become reduced below the number fixed by or pursuant to the Articles of the company as the necessary quorum of Directors.
27. If at any meeting the Chairman is not present within fifteen minutes after the time appointed for holding the same, the directors present may choose one of their members to be Chairman of that meeting.
28. A committee may elect a Chairman of its meetings; if no such Chairman is elected, or if at any meeting the Chairman is not present within fifteen minutes after the time appointed for holding the same, the members present may choose one of their members to be Chairman of the meeting.
29. Every director, managing director, agent, secretary and other officer for the time being of the company shall be indemnified out of the assets of the company against any liability incurred by him or her in defending any proceedings, whether civil or criminal, in relation to his or her acts while acting in such office, in which judgment is given in his or her favour or in which he or she is acquitted or in connection with any application in which relief is granted to him or her by the court.

BORROWING POWERS

30. Subject to the provisions of Clause 3.2(m) of the Memorandum of Association, the Directors may exercise all the powers of the company to borrow money and to mortgage or charge its undertaking and property or any part thereof, and to issue debentures, debenture stock and other securities, whether outright as security for any debt, liability or obligation of the company or if any third party provided however that no mortgage or charge shall be created which is secured by the premises of the Gallery.

AUDIT

31. The consent of the Minister for **Culture, Communications and Sport**, given after consultation with the Minister for Finance, shall be required for the engagement of Auditors who shall be appointed, and their duties regulated in accordance the Companies Act 2014.

PROVISION OF INFORMATION TO THE MINISTER FOR Culture, Communications and Sport

32. The company shall, on the written request of the Minister for **Culture, Communications and Sport**, provide information on any or all the company's activities and shall provide access to the Minister for **Culture, Communications and Sport** or to his/her authorised representative to all the books, ledgers, accounts, and balance sheets of the company.

WINDING UP

33. The provision of Clause 5 of the Memorandum of Association relating to the winding up or dissolution of the company shall have effect and be observed as if the same were repeated in these Articles.

Approval / Revision History

Document Name: Corporate Governance Framework Policy

Document Number: 014

Author: Norma Cuddihy

Reviewed By: Executive March 2025

Reviewed by: Finance & Audit & Risk SC 22.09.2025

Approved by: Board 01.10.2025

Next Review Date: October 2026

| Date | Revision Description | Rev Change |
|----------------|--|------------|
| October 2025 | <p>Updated Conflict of Interest Policy (as per previously approved OFE version) updated TOR for amalgamated F&L and ARC and new TOR for Governance & Nominations Committee. Change of Department name and highlighted text edits.</p> <p>Added “Approval of terms of major contracts over €50,000” to Board – formal schedule of matters page 15</p> <p>Added section re appointment and discharge of duties for Company Secretary</p> <p>Updated Definition of a Connected Person as per SIPO</p> <p>Edit to Ethics Committee re authority to obtain legal advice added - upon consultation and approval in advance with the Chairman of the Board of Directors</p> <p>Added reference to Charities (Amendment) Act 2024 / Irish Human Rights & Equality Commissions Act 2014</p> <p>Added section to Board Duties re Professional Advice and procedures to follow</p> | 014 |
| March 2025 | Updated Membership details F&L – Approval of Contracts under Schedule of Matters for board from €25,000 to €50,000 in line with Authorities Matrix. Updated Strategic Plan to reflect current plan approved in 2024, and new responsibility for Gibson Bequest Fellowship APSC Committee TOR. | |
| 25.11.20 | Updated in line with Charities Governance Code | 001 |
| 25.11.20 | Added Articles of Association and Constitution to the document | 002 |
| 10.11.20 | Updated membership details for APSC & Audit & Risk | 003 |
| 17.11.2021 | Updated membership details to the APSC, F&L & A&R | 004 |
| February 2022 | Updated to reflect changes in membership details to SCM's membership and changes re Constitution & Memo & Articles | 005 |
| March 2022 | Updated to include obligations on the non-disclosure of privileged information on Board Members resignation | 006 |
| March 2022 | Included TOR for Steering Group | 007 |
| March 2022 | Updated to reflect changes to CAG Constitution | 008 |
| March 2022 | Updated Steering Group TOR | 009 |
| February 2023 | Updated SCM Members for APSC & A&R SCM | 010 |
| September 2023 | Updated member details on Steering Group TOR | 011 |
| February 2024 | Updated to Include TOR for Ethics Committee / Inclusion of Internal Audit Charter and revisions of this charter – Inclusion of CAG Risk Management Policy and other minor tracked changes | 012 |