

# Annual Report **2023**



Coimisiún um Chaighdeáin in Oifigí Poiblí  
Standards in Public Office Commission

# Independence Impartiality Integrity



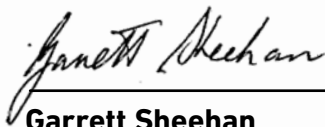


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## Foreword

On behalf of the Standards in Public Office Commission, and in accordance with the provisions of section 27(2)(a) of the Ethics in Public Office Act 1995, I am pleased to furnish the 2023 annual report of the Standards in Public Office Commission to the Minister for Public Expenditure, National Development Plan Delivery and Reform.



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**Garrett Sheehan**

Chairperson

Standards in Public Office Commission

June 2024

# The Standards in Public Office Commission

The Standards in Public Office Commission is an independent body established in December 2001 by the *Standards in Public Office Act 2001*. In 2023, its members were:

- Mr Justice Garrett Sheehan, Chairperson
- Seamus McCarthy, Comptroller and Auditor General
- Ger Deering, Ombudsman
- Peter Finnegan, Clerk of Dáil Éireann
- Martin Groves, Clerk of Seanad Éireann
- Geraldine Feeney, former member of Seanad Éireann.

The secretariat to the Standards in Public Office Commission is provided by the Office of the Ombudsman.

The Commission has supervisory roles under five separate pieces of legislation (as amended):

- the *Ethics in Public Office Act 1995* and the *Standards in Public Office Act 2001*, (together “the Ethics Acts”);
- the *Electoral Act 1997*;
- the *Ministerial and Parliamentary Offices Act 1938*; and
- the *Regulation of Lobbying Act 2015*.

The Commission also has a role in investigating potential non-compliance with Part 15 of the *Local Government Act 2001*.

The Commission issues a separate annual report covering its activities in administering the *Lobbying Regulation Act 2015*, (as amended by the *Electoral Reform Act 2022*).

Further information about the functions of the Commission may be accessed online on our website <https://www.sipo.ie/about/what-we-do/>

## Introduction by the Chairperson

I am pleased to present this report on the work of the Standards in Public Office Commission (the Commission) in 2023.

The Commission published a number of statutory reports, all of which are available on the Commission's website and are listed at appendix one.

Two investigations into non-compliance with tax clearance provisions by senior office holders were already underway at the start of 2023. During 2023, the Commission approved a further six investigations to pursue non-compliance by senior office holders with the tax clearance provisions of the Ethics Acts. Seven individuals came into compliance while investigations were underway, and the process was halted. One investigation remained ongoing at year end.

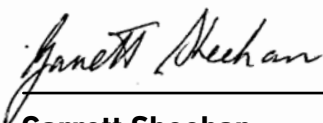
In 2023, the Commission received 205 complaints under the Ethics Acts, with a further 16 carried over from previous years. A total of 135 complaints were closed by the Commission during the year. The remaining 86 complaints were ongoing at year end and carried forward into 2024. The Commission initiated five preliminary inquiries in 2023. Three preliminary inquiries were carried forward from the previous year. A total of four preliminary inquiries were ongoing at year end. The Commission initiated three investigations in 2023, all of which were ongoing at year end.

Other reports published in 2023 include the Commission's annual report on statements of accounts of registered political parties in the State for 2022, expenditure of Exchequer funding for those parties in 2022, donations disclosed by political parties for 2022, and a report on the expenditure of the Parliamentary Activities Allowance by parliamentary party leaders and independent members of the Oireachtas in 2022.

Chapter Three of this report details communications and outreach undertaken in 2023 to encourage knowledge and awareness of statutory obligations that apply under the Acts within the Commission's remit.

On behalf of the Commission, I would like to thank the Secretariat, and the support staff in the wider Office of the Ombudsman for their hard work throughout the past year.

It is a privilege to work on the Commission.



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**Garrett Sheehan**  
Chairperson



# **1 Ethics in Public Office**

# 1. Ethics in Public Office

This chapter provides information on the Commission's activities in 2023 under the Ethics Acts, as well as an overview of key developments in priority areas.

## Disclosure of Interests – Ethics Acts Regulations

As noted in previous annual reports, regulations prescribing designated positions of employment in the civil and wider public services, and directorships of State bodies have not been updated since 2018. As a consequence a number of directorships and positions of employment across the public service remain outside the scope of the Ethics Acts, and the provisions for disclosure of interests in the Ethics Acts cannot be implemented on a statutory basis in the bodies concerned. The Commission is aware that as of 31<sup>st</sup> December, there are at least 42 public bodies that remain outside the remit of the legislation.

In 2023 the Department of Public Expenditure, National Development Plan, Delivery and Reform indicated that it was not in a position to draft amended regulations, however, they have since indicated that they will progress this in 2024, which would extend the scope of the disclosure provisions of the Ethics Acts.

The Commission is concerned that the disclosure of interests provisions do not apply on a statutory basis to an increasing number of public bodies. While the Commission is aware that revised ethics legislation is likely to resolve this difficulty, it is not clear when that legislation will be enacted and, in the interim, the present unsatisfactory situation persists.

The Commission remains of the view that where a new body is being set up or existing bodies are merged, the prescription of designated directorships and designated positions of employment should be considered as a standard part of the process of establishment.

## Tax Clearance – Appointees to Senior Office

A person who is appointed to 'senior office' for the purposes of the Ethics Acts has certain tax clearance obligations. Specifically, appointees to such positions are required to furnish to the Commission within nine months of appointment a statutory declaration made within one month either side of appointment and a tax clearance certificate issued within nine months either side of appointment.



The Commission was notified of 313 appointments to senior office by public bodies during 2023, up from 170 in 2022.

The Commission's staff were investigating non-compliance with tax clearance provisions by two senior office holders at the start of 2023. During 2023, the Commission approved six further investigations to pursue non-compliance by senior office holders with the tax clearance provisions of the Ethics Acts. Seven individuals came into compliance while investigations were underway, and the process was halted. The remaining investigation was ongoing at the end of year.

## Complaints

In 2023, the Commission received 205 complaints under the Ethics Acts, with a further 16 carried over from previous years. A total of 135 complaints were closed by the Commission during the year, of which 126 related to complaints received in 2023. The remaining 86 complaints were still under examination and were carried forward into 2024. The Commission initiated five preliminary inquiries in 2023. In addition, three preliminary inquiries were carried forward from previous years. Four preliminary inquiries were still ongoing at the end of the year. The Commission initiated three investigations in 2023. No investigation hearings were held in 2023, with three investigations ongoing at year's end.

## Updates on Anti-Fraud and Anti-Corruption Working Group

In 2018, the Government tasked former Director of Public Prosecutions James Hamilton with leading an inter-departmental working group examining anti-fraud and anticorruption measures in Ireland. Officials from the Commission's Secretariat participated in the working group.

The Hamilton Group issued its report in November 2020. The recommendations broadly seek to address structural/systemic issues and resourcing, and to enhance the legislative framework, particularly in respect of enforcement and coordination powers for anti-corruption bodies. It was also proposed to establish a cross-sectoral Advisory Council on Economic Crime and Corruption to advise and make proposals on broad strategic and policy matters, along with a multi-annual strategy and action plan. The Advisory Council was established in 2022.

Among its recommendations, the Hamilton Group identified the need for reform of ethics legislation as outlined in the Programme for Government, and recommended a resourcing review.

The Government announced in November 2020 that it accepted in principle the Hamilton Group's recommendations, and would move to develop a strategy for implementation.

Following this, the Economic Crime and Corruption Forum was established to implement the recommendations and report to the Advisory Council. The Commission participates on this group and attended its meetings during 2023.

## Ethics Reform

As set out in the annual report for 2022, the Department of Public Expenditure, National Development Plan Delivery and Reform completed a review of ethics legislation in late 2022. This was published by the Department in February 2023.

The review's recommendations centre on five themes intended to address limitations with the current statutory framework:

- a legislative network for ethics underpinned by a set of overarching integrity principles;
- new statutory prohibitions, including on the use of insider information;
- strengthening disclosure requirements to improve transparency and examining whether the regime should encompass more office holders
- strengthening the Standards in Public Office Commission
- post-term employment restrictions for elected officials/public servants that address matters not already covered by lobbying regulation and should align closely with that legislation.

The Government decided on foot of the review to authorise the drafting of a general scheme of new ethics legislation. That work is continuing. The Commission has welcomed these developments and has been providing technical assistance to the Department in the preparation of new legislation based on its operational experience concerning the Ethics in Public Office Acts 1995 and 2001. Chapter Two:



**2**

**Electoral**

## 2. Electoral

This chapter provides information on the Commission's activities in 2023 under the Electoral Act 1997, as well as an overview of key developments in priority areas.

### Donations Disclosed by Political Parties

The Commission's report on donations disclosed by political parties for 2022 was published in December 2023. The report and political party donations statements are available at [www.sipo.ie](http://www.sipo.ie).

### Disclosure of Donations by TD's, Senators, and MEP's

The report on donations disclosed by TDs, senators and MEPs for 2022 was published in December 2023. The report and elected members donation statements are available at [www.sipo.ie](http://www.sipo.ie).

### Donation Statements by Individual Donors

Under section 24(1A)(a) of the Electoral Act 1997, any donor (whether an individual or a corporate donor) who makes donations exceeding the aggregate value of €1,500 in the same year to two or more persons who were members of the same political party, or to a political party and one or more of its members, must furnish a donation statement/statutory declaration to the Commission. No donation statements were received from individual donors in respect of 2022. The Commission noted this in its report on donations to TDs, Senators and MEPs in 2022.

### Accounting Units

An accounting unit, in relation to a political party, is a branch or other subsidiary organisation or sub-unit of the party, which receives at least one donation valued at more than €100 in any year. Upon receipt of such a donation, the accounting unit must open a political donations account, into which all donations received must be lodged. The Commission's report on Political Party donation statements for 2022 (published December 2023) includes information in respect of donations received by accounting units during the reporting year – available at [www.sipo.ie](http://www.sipo.ie)

As noted by the Commission in the report on political party donation statements for 2022 and in previous annual reports, accounting units are not required to submit statements detailing donations they have received. Accounting units must provide the Commission with a copy of their bank statement, which shows lodgements and debits as well as balances, and must certify that they have only received allowable donations. However, unlike national parties, they do not have to submit statements disclosing the amount and source of individual donations. This makes it more difficult for the Commission to ascertain the source of monies held in accounting units' political donation accounts or whether the donations received are permitted under the Act. The Commission continues to hold the view that further refinement of the legislation is needed to ensure that there is proper transparency in respect of accounting units. Under the Electoral Act, it is an offence for the responsible person of an accounting unit to fail to comply with the Act's reporting requirements.

## Third Parties

A third party is any individual or organisation, other than a political party, who or which accepts a donation over €100 given for political purposes. Upon receipt of a donation over that threshold, the individual/organisation must register with the Commission as a third party, and has annual reporting obligations thereafter.

A list of third parties who submitted returns for 2023 is included in appendix two of this report.

## Corporate Donors

A corporate donor is any corporation or unincorporated body of persons that makes a donation (or donations) for political purposes. Corporate donors wishing to make political donations valued at more than €200 must register with the Commission. This register is updated on an annual basis. The Commission contacts registrants in November of the year of active registration and asks them to confirm whether they intend to remain on the register for the following year.

Unlike third parties, there are no reporting obligations specifically for registered corporate donors. However, they may have an obligation to submit a donation statement and statutory declaration under section 24(1A)(a) of the Electoral Act 1997 if they make donations exceeding the aggregate value of €1,500 in the same year to two or more persons who were members of the same political party, or to a political party and one or more of its members (see above).

In 2023, 11 corporate donors were registered with the Commission.

A list of organisations registered as corporate donors is maintained and published on the Commission's website. A list of corporate donors that were registered in 2023 is included in appendix two of this report.

## Exchequer Funding of Political Parties

In December 2023, the Commission published two reports on the state financing of political parties and independent TDs and senators during 2022.

### Exchequer Funding of Political Parties in 2022

Political parties may qualify for funding from the Exchequer under the Electoral Act 1997 based on their percentage of the vote in the last Dáil election. Any unused funding from the previous year may be carried over for use the following year, and accounted for in the year in which it is spent. The funding may not be used for electoral or referendum purposes. Details of the funding, including how it was spent and accompanying statements, are contained in the report entitled Exchequer Funding of Political Parties in 2022. The report and the statements of expenditure are available at [www.sipo.ie](http://www.sipo.ie).

### Parliamentary Activities Allowance 2022

Party leaders and independent members of the Oireachtas may receive funding under the Ministerial and Parliamentary Offices Act 1938, informally known as the Parliamentary Activities Allowance. Details of the funding in 2022, how it was spent, and accompanying statements are contained in the report, entitled Exchequer Funding under the Parliamentary Activities Allowance Legislation in 2022. The report and the statements of expenditure are available at [www.sipo.ie](http://www.sipo.ie).

## Political Party Annual Statements of Accounts

The Electoral Act 1997, as amended (the Act), provides for the disclosure of annual statements of accounts by political parties. It also makes provision for the keeping of accounting records, and for the audit of the statements of accounts by statutory auditors. The Act requires that the accounts comply with the requirements as to form and content provided for in guidelines issued by the Commission, following approval by the Minister for Housing, Local Government and Heritage.

The Commission published its report on the 2022 statements of accounts provided to it by political parties registered in Ireland in December 2023. The report and the statements of accounts are available at [www.sipo.ie](http://www.sipo.ie).

## **Powers of Inquiry Under the Electoral Act**

Under the Electoral Act, the Commission has a statutory duty to review statements provided to it under the legislation and to make inquiries, where appropriate, in order to fulfil its legislative responsibilities.

In addition, over the past number of years, the Commission has received correspondence relating to alleged non-compliance by political parties and third parties with the provisions of the Electoral Act.

The Commission exercises its powers of inquiry in relation to these matters in order to determine whether non-compliance has occurred or, in certain circumstances, whether an offence may have occurred.

## **Electoral Reform Act 2022**

The Electoral Reform Act 2022 was enacted in July 2022. In addition to providing for the establishment of the Electoral Commission, the Act made a number of amendments to the Electoral Act 1997. The amendments relate to political donations, election expenses and statements of accounts.

The amendments were commenced with effect from 1 January 2023. Having consulted with registered political parties, the Commission is currently finalising amended guidelines on donations and on statements of accounts for submission to the Minister for Housing, Heritage and Local Government for his consent to their publication by the Commission.

The Act also made provision for new powers for the Commission to bring criminal proceedings for summary offences and to issue fixed payment notices for late returns. These provisions have not yet been commenced by the Minister.



# 3

# Communications and Outreach



# 3. Communications and Outreach

The following provides highlights of communications and outreach activities undertaken by the Commission in 2023.

## January

- Presentation made online to Oireachtas members regarding statutory obligations under the Ethics Acts, the Electoral Act, 1997, and the Ministerial and Parliamentary Activities Act 1938.

## February

- Meeting with representatives of the European Commission re draft EU Rule of Law report.
- Meeting with Department of Public Expenditure and Reform re ethics legislation.

## March

- Meeting with Committee on Members' Interests of Dáil Éireann re ethics legislation

## April

- Meeting with UK Civil Service Commissioner

## May

- Meeting with Department of Finance re ethics legislation.

## June

- Presentation made to local authority Ethics Registrars organised by the Local Government Management Agency
- Meeting with Department of Finance re ethics legislation.

## September

- Meeting with Department of Housing, Local Government and Heritage re Limerick Mayor legislation.

## November

- Meeting with Department of Public Expenditure and Reform re ethics legislation.



# Appendices

## Appendix One:

# Commission Publications in 2023

### July

- Standards in Public Office Commission Annual Report 2022

### December

- Report on Donations to TDs, Senators, and MEPs received in 2022.
- Report on Donations to Political Parties Received in 2022.
- Exchequer Funding under the Parliamentary Activities Allowance Legislation in 2022: Report to the Minister for Public Expenditure, NDP Delivery and Reform in accordance with Section 10D of the Ministerial and Parliamentary Offices Act 1938 as amended by the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014.
- Exchequer Funding of Political Parties in 2022: Report to the Chairman of Dáil Éireann pursuant to section 4(1) of the Electoral Act 1997.

## Appendix Two:

# Third Parties and Corporate Donors Registered in 2023

### List of third parties who submitted returns in 2023

In 2023, the Commission secretariat wrote to 36 registered Third Parties and requested returns only from those who had participated in registrable activity as a Third party in 2022. The below is a list of those who responded with recorded activity during 2022.

- ADFAM (Alliance for the Defence of the Family and Marriage)
- Atheist Ireland
- The Charter Group
- Christian Solidarity Party
- Coalition to Repeal the Eight
- Family & Life
- Just Transition Greens
- National Women's Council of Ireland
- Seanad Reform Group/ Democracy Matters
- Together for Yes
- Women's Health Ireland

### List of Registered Corporate Donors in 2023

- AerCap Aviation Leasing Limited
- Aontú
- CE Cladewell Estates Ltd
- Dansko Foods Ltd
- EP Lynam Properties Ltd

- Fianna Fáil
- Green Party
- Irish national Teacher's Organisation
- LHW Financial Planning Ltd
- SIPTU
- Social Democrats





