



Coimisiún um Chaighdeán in Oifigí Poiblí
Standards in Public Office Commission



Annual Report 2015

Standards in Public Office Commission,
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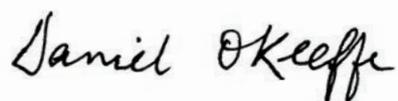
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Foreword

In accordance with the provisions of section 27(2)(a) of the Ethics in Public Office Act 1995, I am pleased to furnish the 2015 annual report of the Standards in Public Office Commission to the Minister for Public Expenditure and Reform.

A handwritten signature in black ink that reads "Daniel O'Keefe". The signature is written in a cursive style and is centered within a light gray rectangular box.

Justice Daniel O'Keefe

Chairperson

Standards in Public Office Commission

June 2016

Members of the Standards Commission



Justice Daniel O'Keeffe
Chairperson



Seamus McCarthy
Comptroller and Auditor General



Peter Tyndall
Ombudsman



Peter Finnegan
Clerk of Dáil Éireann



Deirdre Lane
Clerk of Seanad Éireann



Jim O'Keeffe
Former member of Dáil Éireann

Introduction by the Chairperson

Another busy year for the Standards in Public Office Commission commenced with work ongoing on developing the online Register of Lobbying. Although the Regulation of Lobbying Act 2015 was not passed until March 2015, work on the development of the online register had commenced in 2014 and continued in early 2015. The Register of Lobbying was launched at an event on 30 April 2015, following the passing of the Act. The Commission has, in accordance with the Regulation of Lobbying Act, published an annual report on the carrying out of its functions under that Act.

In January 2015, the Minister for the Environment, Community and Local Government, Mr Alan Kelly TD, published a consultation paper on the establishment of an independent Electoral Commission. The Standards Commission participated in the consultation process which culminated in a report by the Joint Oireachtas Committee on the Environment, Culture and the Gaeltacht which proposed that the functions of the Standards Commission relating to the regulation of political funding and election expenditure should be transferred to the Electoral Commission. The Programme for Government 2016 sets the establishment of an Electoral Commission as a priority.

In another significant development, the Public Sector Standards Bill 2015 was published in December 2015. The proposals in the Bill represented a significant step on the road to realisation of a major recommendation first made by the Standards Commission in its annual report for 2009 for a single comprehensive Act based on best practice for dealing with conflicts of interests, which would consolidate the provisions of the Ethics Acts with other statutory and administrative ethics frameworks. The Bill, if enacted, would provide for standards of integrity and a model code of conduct for all public officials, along with consolidated provisions for disclosure of interests and a streamlined and more effective system for the investigation of possible contraventions by public officials. The Commission welcomes the decision to restore the Bill to the Dáil Order Paper.

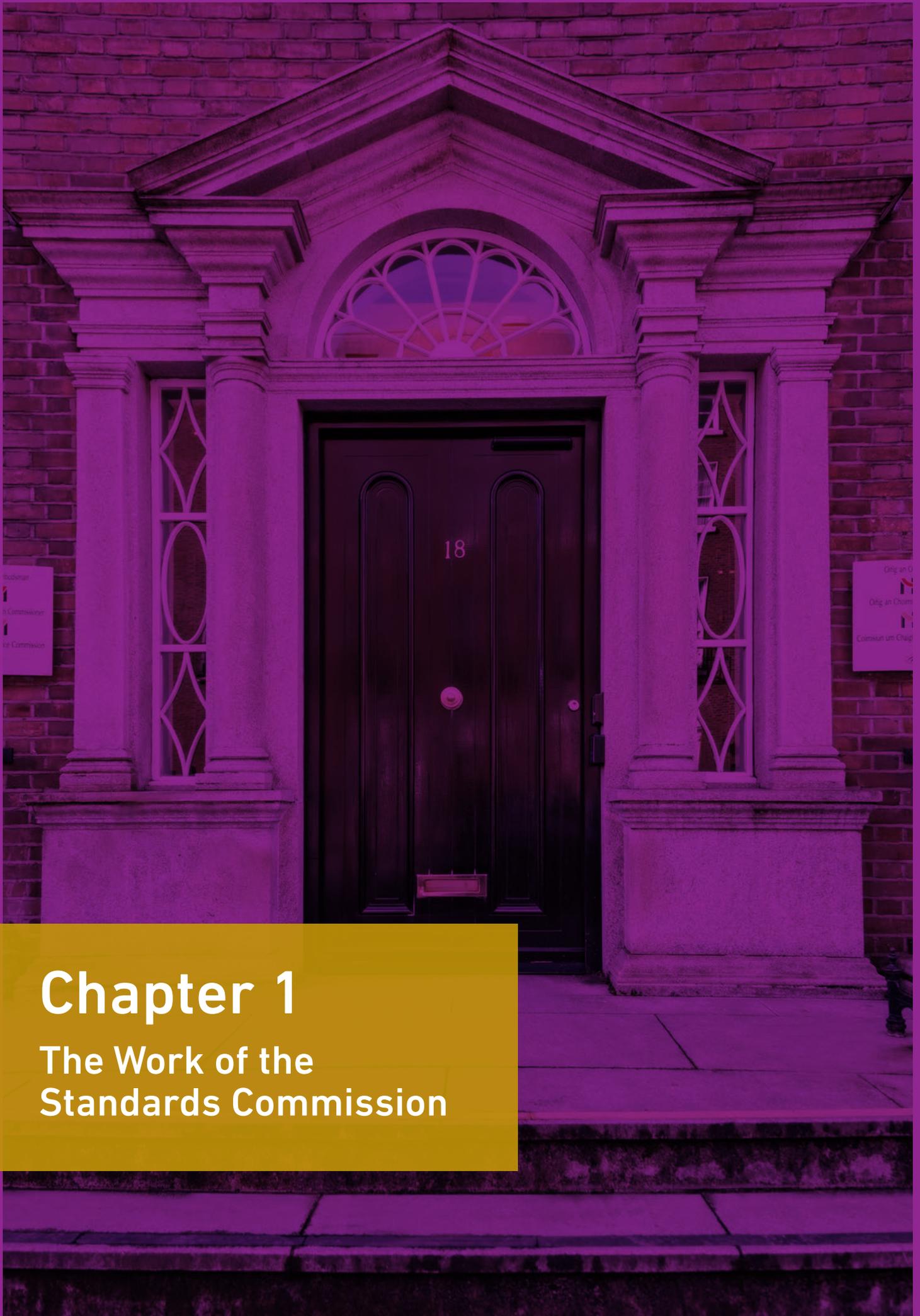
Elsewhere in this report there is further information and comment on the Bill. In its observations on the draft scheme to the Minister for Public Expenditure and Reform and to the Joint Oireachtas Committee on Finance, Public Expenditure and Reform, the Commission stated that "In light of the potential disruption to the carrying out by the Commission of its functions by the establishment of an Electoral Commission (and possibly of a Public Sector Standards Commissioner), the Standards Commission is strongly of the view that the legislation establishing an Electoral Commission and the Public Sector Standards Bill should proceed through the Houses of the Oireachtas in tandem so that both become operational at the same time."

2015 also marks a breakthrough in transparency in relation to the financing of political parties. In accordance the Electoral (Amendment) (Political Funding) Act 2012, and guidelines published

by the Commission, political parties are now required to keep proper books of account and to prepare an annual statement of accounts which are then audited by a public auditor and furnished to the Commission by 30 June each year. The first such accounts, in respect of 2015, are to be furnished to the Commission by 30 June 2016. The Commission will publish these accounts as soon as it can after that date.

This annual report includes reports and updates on complaints which the Commission has received. Further details are set out later in Chapter 2 of this report.

Finally, I want to thank my fellow members of the Standards Commission for their contributions during the year. I congratulate Peter Finnegan on his appointment as Clerk of Dáil Éireann and, accordingly, as an *ex officio* member of the Commission. Peter had been serving on the Commission in his capacity as Clerk Assistant of Dáil Éireann while the post of Clerk of Dáil Éireann remained vacant. I also want to thank the Commission Secretary, Paddy Walsh, for his dedication and commitment and the excellent staff of the Commission Secretariat for their continued commitment and hard work during the year. The range of tasks to be performed by the Standards Commission is now so extensive that the discharge by the Commission of its statutory tasks within given timeframes would be most onerous, were it not for the extensive support and assistance afforded to it by the Secretariat and the office's legal advisor. I also wish to thank the support staff in the Information Technology, Corporate Services and Quality Stakeholder Engagement and Communications units of the Office of the Ombudsman for their work over the past year.



Chapter 1

The Work of the Standards Commission

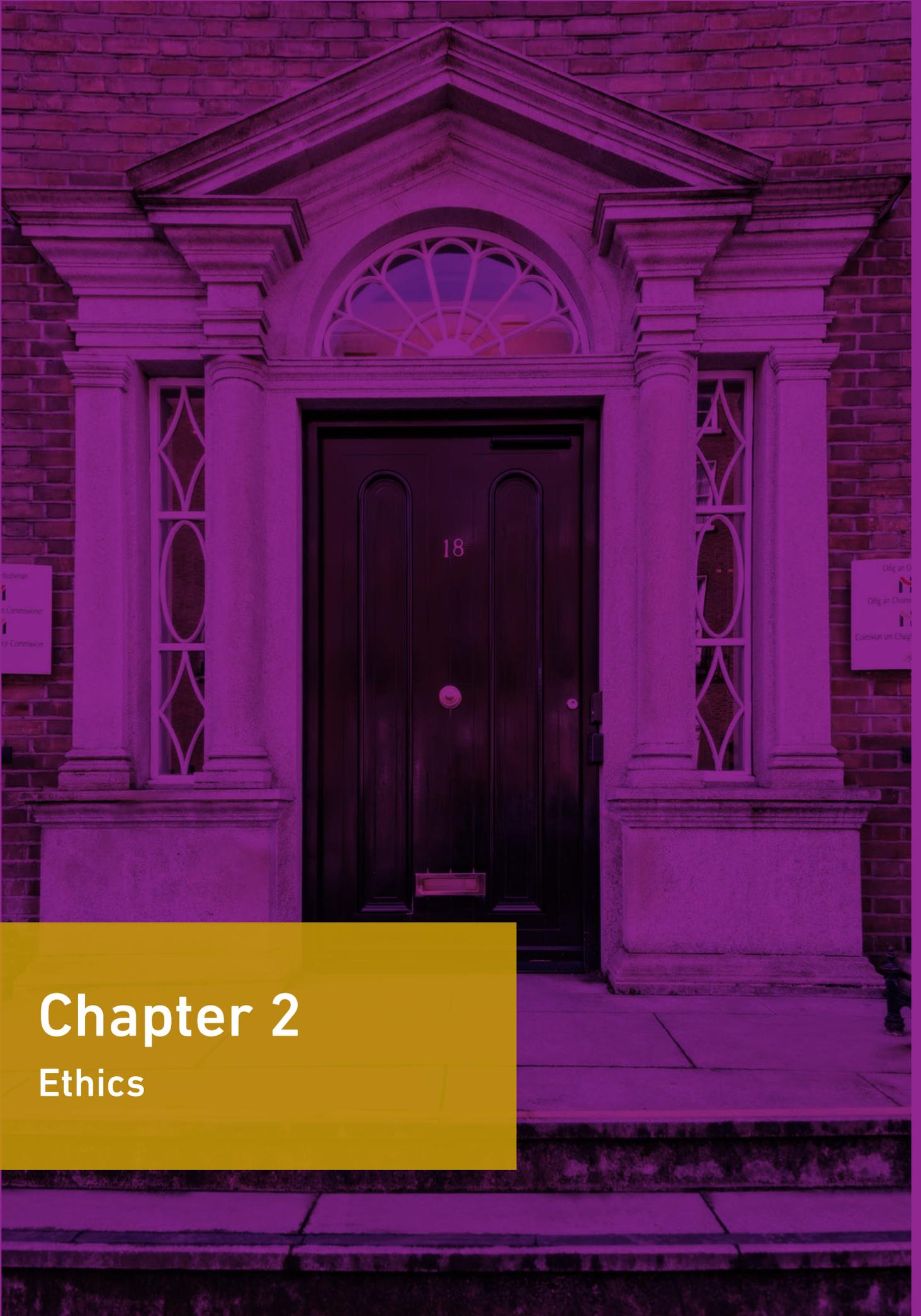
Chapter 1 – The Work of the Standards Commission

The Standards in Public Office Commission is an independent body established in December 2001 by the Standards in Public Office Act 2001. It has six members and is chaired by a former Judge of the High Court, Mr Justice Daniel O’Keeffe. During 2015, it had supervisory roles under four separate pieces of legislation.

- the Ethics in Public Office Act 1995, as amended by the Standards in Public Office Act 2001 (the Ethics Acts);
- the Electoral Act 1997, as amended (the Electoral Acts);
- the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014 (the Parliamentary Activities Allowance Act);
- the Regulation of Lobbying Act 2015.

Its functions include supervising the disclosure of interests and compliance with tax clearance requirements, the disclosure of donations and election expenditure and the expenditure of state funding received by political parties. In 2015, it became responsible for the regulation of lobbying. The Office of the Ombudsman provides secretarial staff to the Standards in Public Office Commission.

Further information about the functions of the Standards Commission may be accessed here:
www.sipo.ie/en/About-Us/Our-Functions



Chapter 2

Ethics

Chapter 2 – Ethics

Tax Clearance Provisions – Appointees to ‘Senior Office’

Under the Standards in Public Office Act 2001, appointees to senior positions of employment in, or to directorships of, public bodies are required to provide a statutory declaration and a tax clearance certificate (or evidence that a certificate has been applied for) to the Standards Commission within 9 months. This requirement applies where the employee or director is remunerated at a rate equal to or above €156,380 a year. The legislation provides for investigation and report in relation to non-compliance.

The Commission has experienced certain difficulties in overseeing these provisions in recent years. All public bodies have been requested to ensure that appointees to ‘senior office’ are fully informed of their obligations. In addition, public bodies are also requested to inform the Commission of the details of any appointment made in order that the Commission can pursue any contraventions which may arise. The Commission will also contact each person following receipt by it of notification of the appointment.

The Commission has found that not all appointments have been notified to it by public bodies. In these circumstances, the Commission is not in a position to oversee compliance as it is not aware of such appointments. The failure to provide the necessary information to the Commission has the effect of failing to comply with the intentions of the Oireachtas in enacting these provisions. The Commission is currently reviewing the position and will be taking steps to ensure compliance. In addition, it recommends that the Public Sector Standards Bill 2015 should provide that public bodies should have a statutory duty to inform the Standards Commission/Public Sector Standards Commissioner in a timely manner of all appointees who would be subject to the tax compliance provisions.

The Commission has also experienced difficulties in ensuring compliance in respect of persons appointed to ‘senior office’ positions for short periods, for example locum hospital consultants. In certain circumstances, a person could be appointed as a locum for a short period (sometimes for a few days) on a number of occasions, giving rise to separate reporting obligations in respect

of each appointment. Where the appointments are within a short period of each other, it may be the case that a single tax clearance certificate will satisfy the requirements of the legislation. However, were a person to be appointed, for example, to a series of three or four week locum positions over a nine month period, that person would be required to make a statutory declaration up to nine times during that period. In addition, practical difficulties may arise in contacting such persons about their obligations.

The Commission wrote to the then Minister for Finance in this regard in 2008. It suggested a revision of the definition of 'senior office' in the Standards in Public Office Act 2001 to exclude temporary, acting or locum positions where the term of such a position is intended to be less than three months. The Minister indicated that he would have the proposal examined by officials of his Department. The Public Sector Standards Bill 2015 proposed a significantly different model of tax compliance in that senior public officials would provide evidence of compliance on an annual basis. This would remove the difficulties currently experienced regarding appointments of short duration.

Complaints

The number of complaints received by the Standards Commission under the Ethics Acts remains low. In 2015, 28 complaints were received, a drop from the previous year's total of 39. However, the number of complaints which were valid within the terms of the Ethics Acts fell from 12 in 2014 to 7 in 2015. As in previous years, the Commission considers that this underscores the difficulty of making valid complaints under the present legislation.

Longford Chief Executive Investigation

The Standards Commission received a complaint from Councillor Larry Bannon, then Mayor of Longford County Council concerning Mr Tim Caffrey, (then) Chief Executive of Longford County Council. The complaint centred on an alleged contravention of Part 15 of the Local Government Act 2001 in relation to a failure to disclose in writing to the Cathaoirleach of Longford County Council the nature of his interest in a property which was the subject of a grant application made to the Department of the Environment, Community and Local Government to allow its purchase by an approved housing body, the Muiríosa Foundation.

The Commission held a public hearing for the purposes of the investigation on 28 September 2015. It published its investigation report on 3 November 2015. It found that Mr Caffrey had contravened the statutory provision as alleged. Having regard to its statutory mandate, the Commission found that the contravention was committed negligently to a high degree and was, in all the circumstances, a serious matter. The Commission also found that Mr Caffrey did not act in good faith in relation to the contravention.

In the course of its consideration of the complaint, the Commission became aware of other possible contraventions by Mr Caffrey arising out of the same circumstances, but which did not form part of the complaint made by Councillor Bannon. The Commission determined that it should on its own initiative investigate this matter and an investigation hearing is to be held on 18 July 2016.

Senator Brian Ó Domhnaill Investigation

The Standards Commission has previously reported about a complaint received in May 2012 from the County Manager and (then) Mayor of Donegal County Council about some of the travel and subsistence claims made by Senator Brian Ó Domhnaill in his former capacity as a member of the Council and of *Údarás na Gaeltachta*. They also complained that he had not properly attended the entirety of conferences which he was delegated to attend, and in respect of which attendance he had been reimbursed expenses. In their complaint, the Manager and Mayor alleged that he may have done specified acts within the meaning of the Ethics Acts in this regard.

The Commission appointed an Inquiry Officer to conduct a preliminary enquiry into the complaint. Following consideration of the Inquiry Officer's report, the Commission decided that it was appropriate to carry out an investigation to determine whether Senator Brian Ó Domhnaill had contravened provisions of Part 15 of the Local Government Act, or had done a specified act (or acts) in contravention of the Ethics Acts.

Following correspondence between the Commission and Senator Ó Domhnaill, or his advisers, as to the role of the Irish language in the investigation and as to whether the complaints originated from anonymous person(s), Senator Ó Domhnaill subsequently made an application for judicial review of the Commission's arrangements for the investigation hearing on the grounds that he was entitled to have the hearing held by Commissioners who were in a position to understand his evidence which he intended to present in Irish without the aid of translation. He further objected to the examination of the complaint in that the identity of the complainants was not disclosed in accordance with section 8 of the Standards in Public Office Act 2001.

The High Court found that while initial complaints to Donegal County Council were anonymous, the complaints before the Commission were not, and the Commission had not acted contrary to the provisions of section 8 of the Standards in Public Office Act 2001 in this regard. The High Court rejected the argument that all the members of the Commission must be bilingual before being able to adjudicate in the matter.

Senator Ó Domhnaill appealed the High Court's decision. In July 2015, the Court of Appeal upheld the decision of the High Court and dismissed Senator Ó Domhnaill's appeal, holding that the trial judge was correct in all of his findings. The Court of Appeal subsequently awarded the Commission its full costs against Senator Ó Domhnaill.

The Commission sat in public for the purpose of the investigation on 9 May 2016. As this report was being prepared, legal submissions were to be furnished in writing, following which the Commission will conclude its consideration of the matter and prepare its investigation report.

Scope of the Ethics Acts

The Standards Commission has reported in each of its Annual Reports since 2004 on the large increase in the scope of the Ethics Acts in terms of the numbers of public bodies in the public service in respect of which the Minister for Public Expenditure and Reform has prescribed designated directorships and designated positions of employment.

In its report for 2014, the Commission reported that the most recent regulations in this regard had been made in January 2015, amending those made in July 2013. However, no regulations have since been made.

In the meantime, a number of bodies have been established, amalgamated or dissolved. In October 2015, the Workplace Relations Commission (WRC) was established and took over the functions of the National Employment Rights Authority, the Equality Tribunal, the Labour Relations Commission, the Rights Commissioners Service and the Employment Appeals Tribunal. While civil servants in the WRC at or above Principal Officer level are automatically deemed to occupy designated positions of employment, those below that level require prescription in regulations so that they are obliged to comply with the disclosure and related provisions. In addition, the members of the Board of the WRC are not subject to those obligations in the absence of regulations prescribing them as designated directors.

In addition, a number of registration boards (with the exception of the Social Worker Registration Board which operate under the auspices of CORU the Health and Social Care Professionals Board) have yet to be included in the regulations, notwithstanding that they were established prior to the making of the most recent regulations on 29 January 2015.

The Commission remains of the opinion that persons in all public bodies who potentially may have conflicts between the functions they perform and interests they and persons connected to them hold must be subject to the obligations of the Ethics Acts to ensure that public functions are performed solely in the public interest. For that reason, it considers that regulations updating the lists of such persons must be made when required to ensure comprehensive coverage.

Public Sector Standards Bill 2015

The Standards Commission has sought a comprehensive Act consolidating the Ethics Acts and all other legislation providing for disclosure of interests and related provisions for public officials.

In its response to the Final Report of the Mahon Tribunal in July 2012, the Government decided, *inter alia*, to take the opportunity to undertake a full review of the existing ethics legislation in order to develop a single, comprehensive legislative framework. In June 2015, a draft General Scheme of a Public Sector Standards Bill was published by the Minister for Public Expenditure and Reform, along with supporting documentation. The draft General Scheme was forwarded to the Joint Oireachtas Committee on Finance, Public Expenditure and Reform for pre-legislative scrutiny. The draft Scheme was also put out for public consultation. The Commission provided its observations on the draft Scheme to the Minister and to the Committee. Members of the Commission and of its staff appeared before the Committee on 11 November 2015.

In its observations, the Commission welcomed the publication of the draft General Scheme of a Public Sector Standards Bill, which it stated represents a significant step on the road to realisation of the Commission's recommendation for a single comprehensive Act to consolidate the provisions of the Ethics Acts with other statutory and administrative ethics frameworks. The Commission made a number of recommendations for amendments to the draft. It stated, *inter alia*:

"The Commission considers that an ethical framework such as proposed in the draft General Scheme should be aspirational in nature. The structure underpinning the Statute should have a strong promotional role, and not just be engaged in detecting non-compliance. The statutory framework should codify public service values and principles; use these as the basis of a statutory Code of Conduct and provide clear guidance and training. These provisions should form the centre of the framework."

The observations of the Commission have been published in full on the Commission's website.

In December 2015, the Joint Oireachtas Committee published a report regarding the draft General Scheme. Later that month, the Minister for Public Expenditure and Reform published the Public Sector Standards Bill 2015. The Bill passed Second Stage in Dáil Éireann on 20 January 2016 and was referred to Committee Stage. However, this was not reached when the Dáil was dissolved on 3 February 2016.

The Bill was restored to the Dáil Order Paper on 1 June 2016. The Commission welcomes the decision to restore the Bill.

The Bill would replace the Standards Commission by a Public Sector Standards Commissioner who would oversee a reformed complaints and investigations process. It provides at a high level

standards of integrity to be maintained by public officials which can be amplified in a model code of conduct for all public officials. The Commission is of the view that there should at least be a direct reference to the principles themselves in the primary legislation as is the case in other jurisdictions. There is provision for individual codes of conduct to be prepared by individual public bodies where they so wish. The Bill consolidates the various statutory frameworks for disclosure of interests and amends the existing tax clearance provisions to provide for the annual provision of evidence of compliance. The Bill also provides for a range of offences and for prosecution of such offences to be taken by the Public Sector Standards Commissioner or for the service on the person of a fixed payment notice. The Bill provides for sanctions to be applied by the Commissioner and for suspension of an Oireachtas member from the House.

While the Commission welcomes the fact that the Bill contains a number of changes from the draft General Scheme which were recommended by it, it considers that further amendments should be made.

While the Bill would (if enacted) provide for investigation of offences under the legislation, it would not allow for investigation where there is a possible failure to abide by the high level standards of integrity. The Commissioner could make initial inquiries about breaches of the integrity principles but he/she could only deal with a complaint of that nature by either issuing advice to the respondent, or dismissing the complaint. The Commission considers that this will to a great extent negate the purpose of providing for such standards of integrity and will not allow for the proper and complete investigation of many complaints where the allegation is, for example that the person brought their office or position or their organisation into disrepute. Furthermore, the status of the proposed model code of conduct and of any code of conduct drawn up and issued by a public body as guidance rather than as obligatory exacerbates this difficulty. These proposals would represent a retrograde step from the current position and the Commission recommends that the provisions be reconsidered.

In addition, the Commission recommended that the legislation would provide for the introduction of sectoral codes of conduct, rather than the present proposal for a code to be brought in by each individual public body. This would preserve and extend the present position whereby statutory codes are in place for employees of the civil service, members and employees in the local authority sector, etc., in which common terms and conditions apply and where the functions are similar across those sectors. However, this amendment has not been made and the Commission also urges reconsideration on this point.

The Commission is strongly of the view that public bodies have a clear role in ensuring that individuals comply with their ethical obligations, as there is a clear reputational risk to the body where this is not the case. Public bodies have a duty to ensure that all public officials in their employment are fully aware of their obligations under the legislation and any relevant code of conduct and to provide adequate ethical training. Public officials should be obliged to certify that they are aware of their statutory duties and undertake to abide by them in the performance of their official functions. The Commission recommends that the Bill provide for robust reporting obligations on public bodies where a contravention is suspected.

The Bill proposes that the Standards Commission be replaced by a Public Sector Standards Commissioner. The Commission considers that there is some merit in the proposal. However, it also considers that there has been merit in the existing approach. The Commission considers that any review or amendment of the role of the Commission to a single commissioner as against the present structure and composition of the Commission should have regard to the successful manner in which the Commission has discharged its existing roles to date. The current powers of the Commission have enabled it to discharge its adjudication function having regard to the highest principles of natural justice so as to ensure that hearings are conducted in a fair and impartial manner. Furthermore the hearings and investigations conducted by the Commission are held in public and its reasoned findings are published by the Commission.

In its submission to the Minister and to the Joint Oireachtas Committee, the Commission quoted the judgment in a High Court judicial review taken against it concerning an investigation under the Ethics Acts. Mr Justice Hedigan stated:

"In determining what might or might not be reasonably regarded as an interest too remote or insignificant, it is hard to imagine a body more qualified than the Commission. It is an ideal composition of experience, both legal, popular and political. It is likely to be a very rare case where this court in judicial review would find its conclusions irrational or unreasonable."

While the Commission recognizes these strengths, it also considers that the present structures present difficulties in scheduling investigations under the Ethics Acts due to the requirement that all members must be present at all stages during an investigation. This is difficult to achieve and has led to extensive delays. Arising from this, the Commission recommended in 2008 that provision be made for a quorum of not less than three members of the Commission (including in all cases, the Chairman) for an investigation hearing. The Commission also considers that the present requirement for a full investigation hearing is entirely disproportionate for dealing with minor breaches.

The Commission noted in its submission that, while the model of a single Commissioner is used in some other jurisdictions, a variety of structures have been adopted internationally. It stated that it is of the opinion that careful consideration should be given to the question as to whether a Commission structure should be maintained or replaced by a single Commissioner.

Code of Conduct for Office Holders

The Standards Commission received a complaint during 2015 which concerned an office holder. The Commission ultimately found that there was no basis on which to pursue the matter. However, in the course of its consideration of the complaint, the Commission examined the provisions of section 2.2.4 of the Code of Conduct for Office Holders on business and other interests, which sets out the standards of conduct and integrity for office holders in the performance of their functions with particular regard to any outside interests which they hold. In particular, it noted the following extract from that paragraph:

“Office holders should not hold company directorships carrying remuneration. Even if remuneration is not paid, it is regarded as undesirable for them to hold directorships. A resigning director may enter into an arrangement whereby a company would agree to his/her re-appointment as a director upon ceasing to be an office holder.”

The Commission considers that, while the position set out in respect of directorships carrying remuneration is clear (i.e. office holders should not hold them), the provision where no remuneration is paid is ambiguous. In stating that it is regarded as undesirable for office holders to hold directorships in those circumstances, it could be argued that a lesser standard than absolute prohibition is to be applied, i.e. it may be undesirable, but still acceptable. On the other hand, the wording could be interpreted as providing that what is undesirable is also prohibited.

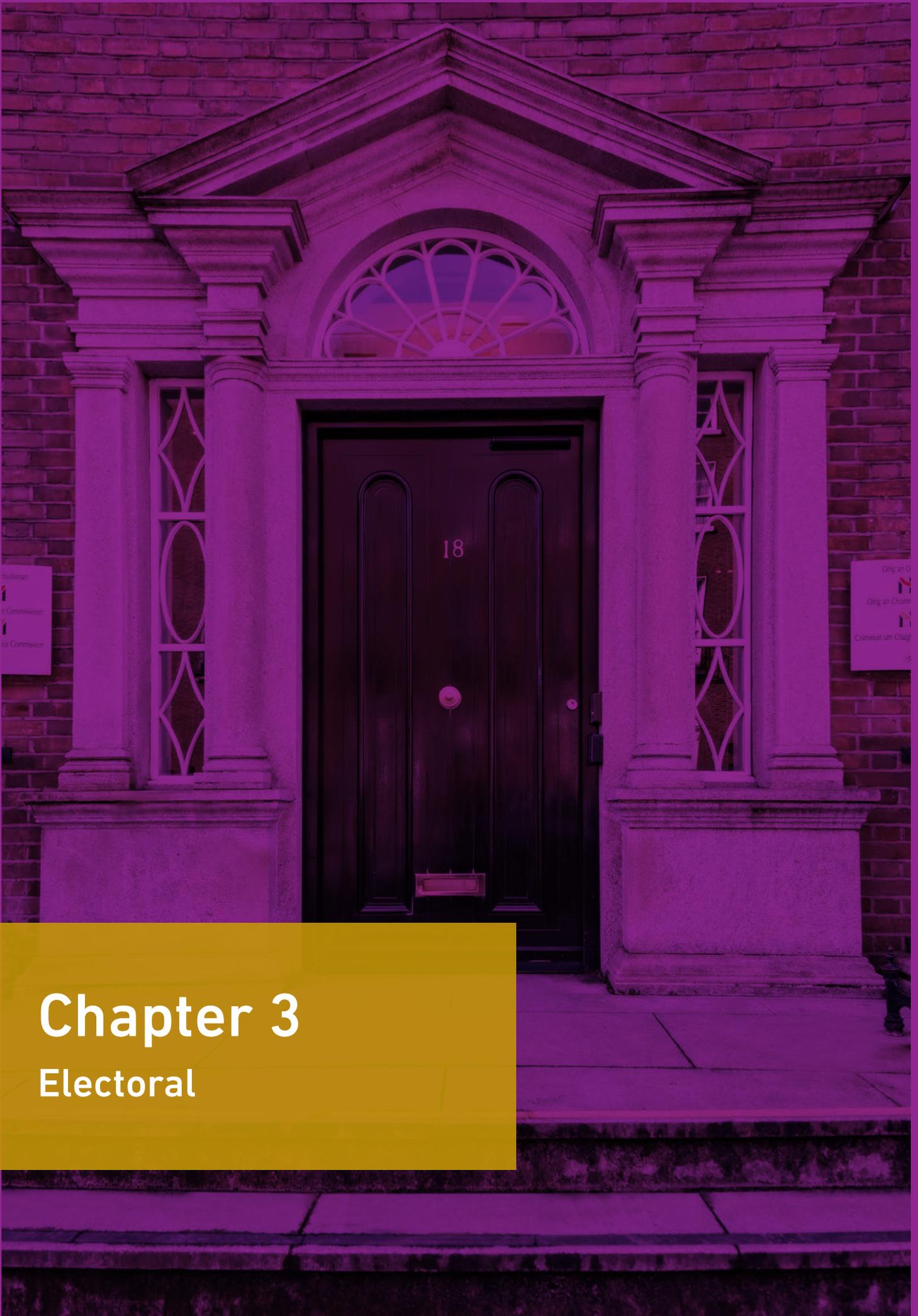
The purpose of a code provision prohibiting or restricting an office holder from carrying on an activity outside of his or her functions as an office holder is to prevent or, where appropriate, to manage any potential conflict of interest between the functions and the interests concerned. The first paragraph of section 2.2.4 makes clear that this general principle applies to these provisions:

“Office holders should not engage in any activities that could reasonably be regarded as interfering or being incompatible with the full and proper discharge by them of the duties of their office.”

In many cases it may be entirely clear that an office holder should not be involved in acting as a company director. For example, by virtue not only because of his or her particular functions in his/her Department, but also because of collective responsibility, Ministers of the Government should not be company directors in any circumstances and on appointment to Cabinet should resign any directorship held. This may also apply in the case of a Minister of State. It should be noted that there are no provisions prohibiting or restricting Oireachtas Members who are not office holders in regard to the holding of company directorships.

The Commission considers that the provisions of the Code in this regard should be clarified and that, unless a complete prohibition on all office holders from company directorships is intended, the criteria by which such directorships may be held should be set out clearly by direct reference to the potential for a conflict of interest to arise between the office holder’s functions and the particular directorship.

This would provide greater guidance to office holders, to the Commission which may be requested to provide advice to them and to the general public who must expect that clear guidance is provided to office holders on what constitutes appropriate standards of conduct and integrity.



Chapter 3

Electoral

Chapter 3 – Electoral

Political Party Accounts

In 2015, for the first time, political parties were required by law to keep proper books of account and to prepare an annual statement of accounts to be audited by a public auditor. Each political party is required to prepare its annual statement of accounts in accordance with a template contained in guidelines published by the Standards Commission. The statement of accounts must be furnished to the Commission by 30 June each year and published by the Commission as soon as possible thereafter.

Amendments to the Electoral Acts

The Standards Commission welcomes the amendment of Section 4 of the Electoral Acts, 1997 as amended. The Commission had previously requested that sanctions for non-cooperation with the Standards Commission should be reviewed (2009 Report on Third Parties at the Referendum on the Treaty of Lisbon 2008). In particular, the Commission had recommended that failure to cooperate with enquiries made by the Standards Commission under section 4(4) of the Electoral Act should constitute an offence. Section 5 of the Electoral (Amendment) Act 2015 now makes it an offence to fail to co-operate with enquiries made by the Commission.

Electoral Commission

The establishment of an Electoral Commission has been on the political horizon for many years.

In January 2015, the Minister for the Environment, Community and Local Government, Mr Alan Kelly TD, published a Consultation Paper on the establishment of an Independent Electoral Commission. The consultation paper was forwarded by the Minister to the Joint Oireachtas Committee on the Environment, Culture and the Gaeltacht, which was requested to examine the paper, and to consider undertaking a consultation process on it. In May 2015, the Committee invited the Standards Commission to make a submission on the proposals. The

Committee also invited the Commission to a hearing, held on 23 June 2015, on the proposed Electoral Commission. The Standards Commission expressed the view that it would make sense that the electoral functions of the Standards Commission would be transferred *in toto* to the new Electoral Commission. The report of the Committee, published in January 2016, supported the establishment of an Electoral Commission and proposed that the functions of the Standards Commission relating to the regulation of political funding and election expenditure should be transferred to the Electoral Commission.

The Programme for Government 2016 sets the establishment of an Electoral Commission as a priority and indicates that it is intended that the Electoral Commission will be responsible for, among other things, the regulation of political funding and election expenditure.

The Standards Commission welcomes the proposed creation of an Electoral Commission.

Political Donations

Donations disclosed by political parties

Each political party was required to furnish a donation statement to the Standards Commission by 31 March 2016. Donations exceeding an aggregate value of €1,500 received by a political party are required to be disclosed. The maximum value of donations which a political party can accept from the same person in the same calendar year is €2,500. Donations received from the same donor in the same calendar year must be aggregated for the purposes of observing the disclosure and maximum acceptance limits. The total value of donations disclosed by parties during 2015 was **€172,794**.

Under section 25 of the Electoral Act 1997, it is an offence for the appropriate officer of a political party to fail to furnish a donation statement/statutory declaration and certificate of monetary donations/statutory declaration to the Commission by the specified date. The deadline for furnishing the required documentation was 31 March 2016.

Details of the donations disclosed by political parties in respect of 2015 are contained in a report which is available on the Commission's website. www.sipo.gov.ie/en/reports/annual-disclosures/disclosure-by-political-parties/2015-donation-statements/

Disclosure by TDs, Senators and MEPs of Donations received in 2015

A person who was a TD, Senator or MEP during 2015 was required to furnish a donation statement/certificate of monetary donations/statutory declaration to the Standards Commission by 31 January 2016. Donations received during 2015 which exceeded a value of €600 were required to be disclosed. Donations from the same person in the same year must be aggregated for the purposes of observing the disclosure threshold and the maximum acceptance limit (€1,000).

The report is available on the Commission's website: www.sipo.gov.ie/en/reports/annual-disclosures/disclosure-by-tds,-senators-and-meps/2015-donations-disclosed/

Donation Statements by individual donors

Section 24(1)(A)(a) of the Electoral Act 1997, as amended, provides that an individual must furnish a donation statement/statutory declaration to the Standards Commission, if he/she, in a particular year, makes donations exceeding €1,500 in aggregate value to two or more persons who were members of the same political party when the donations were made, or to a political party, and to one or more of its members. The donation statement/statutory declaration, must give details of the donations and the persons to whom they were made and must be furnished by 31 January of the following year.

If a donor does not intend to comply with this requirement and a Member or candidate at an election is aware of this, he/she is prohibited from accepting a donation from that individual. If such a donation is received, the Commission must be notified within 14 days and the donation or its value remitted to the Commission.

Three donation statements from individual donors were received in respect of 2015 with a total value of **€10,494.00**.

Details of the donations disclosed by individual donors in respect of 2015 are available in a report which is available on the Commission's website: www.sipo.gov.ie/en/reports/annual-disclosures/disclosure-by-tds,-senators-and-meps/2015-donations-disclosed

Accounting Units

As highlighted in previous Annual Reports, the Standards Commission continues to experience difficulties in supervising the provisions of the legislation relating to accounting units. An accounting unit means, in relation to a political party, a branch, including the headquarters of a political party if it is a separate accounting unit or other subsidiary organisation of the party which in any particular year receives a donation the value of which exceeds €100.00. There are currently 182 accounting units in this jurisdiction.

It is an offence for the responsible person of an accounting unit to fail to furnish, by 31 March each year, a certificate of monetary donations and bank statement to the Commission. A significant percentage of accounting units continue to fail to comply with their statutory requirements as mentioned in the report.

The report on donation statements by political parties for 2015 contains details of the returns made by accounting units and is available on the Commission's website: www.sipo.gov.ie/en/reports/annual-disclosures/disclosure-by-political-parties/2015-donation-statements/

Donations to Third Parties

An organisation which receives a donation in excess of €100 for political purposes in value is considered to be a third party. On receipt of such a donation exceeding €100, a third party must register with the Standards Commission and is subject to the same rules about acceptance of donations as political parties.

A third party, must, by 31 March each year, furnish the Commission with:

- a certificate of monetary donations/statutory declaration (CMD) confirming that all donations were lodged to that account and that payments from the account were used for political purposes, and
- a bank statement from the financial institution where its political donations account is held.

In 2015, 41 Third Parties registered with the Commission and were obliged to provide statutory returns no later than 31 March 2016. Ten organisations that provided returns indicated that they wished to de-register for 2016. The Commission was satisfied that the reasons given for de-registering were reasonable. Correspondence is continuing with respect to two organisations. Of the 41 Third Parties obliged to provide returns on or before 31 March 2016, 18 (44%) provided returns after the deadline or not at all.

The Commission referred two files to An Garda Síochána concerning Right2Water for its failure to comply with the statutory requirements. One related to prohibited donations accepted by Right2Water in 2014. The other related to the failure of Right2Water to comply with its statutory requirements to furnish documents in respect of 2015.

The up to date information on the number of organisations contacted, registered and organisations that have indicated that they do not consider it necessary to register can be seen on the Commission's website: www.sipo.gov.ie/Website/en/Reports/Register-of-Third-Parties/

Register of Corporate Donors

A corporate donor is defined as including: a body corporate, an unincorporated body of persons or a trust which makes a donation. A body corporate and any subsidiary thereof are deemed to be one person. In the case of a corporate donor, a donation in excess of the value of €200 cannot be accepted unless the corporate donor is registered in the Register of corporate donors (maintained by the Commission) and a statement of approval of a donation by a corporate donor is furnished with the donation to the recipient confirming that the making of the donation was approved by the corporate donor. The statement must be accompanied by a statutory declaration that to the best of the knowledge and belief of the person concerned, the statement is correct in every material respect and that the person has taken all reasonable action in order to satisfy him/herself as to the accuracy of the statement.

Corporate donors who wish to make a donation for political purposes in excess of €200 must register with the Commission and furnish a statement to the recipient of a donation confirming that the donation has been approved by the members, shareholders or trustees of the corporate donor concerned.

2015 saw the number of corporate donors registered with the Commission rise to 11, up from four in 2014 and two in 2013. The current status of organisations registered as corporate donors can be seen on the Commission's website: www.sipo.gov.ie/Website/en/Reports/Register-of-Corporate-Donors/

Seanad Bye-election 13 November 2015

Four candidates sought election to the Seanad to fill the vacancy caused by the resignation of Senator Jimmy Harte. The electorate for the bye-election were the serving members of Dáil Éireann and Seanad Éireann. The candidates were Jerry Beades, Keith Swanick, Sinéad Burke and Mairia Cahill.

The successful candidate was Ms Cahill. The three unsuccessful candidates returned the required documentation to the Standards Commission by the statutory deadline of 8 January 2016, each furnishing a 'nil' donation statement.

The report on the Seanad Bye-election is available on the Commission's website: www.sipo.gov.ie/en/reports/election-reports/seanad-bye-election-of-13-november-2015/

Election Spending in 2015

Carlow – Kilkenny Bye-election 22 May 2015

Total expenditure disclosed by election agents and national agents at the Carlow-Kilkenny bye – election amounted to **€185,738**. One unsuccessful candidate (Elizabeth Hourihane, Non Party) disclosed that she had received two donations of **€749** each.

The spending limit per candidate was **€45,200**. The highest expenditure incurred was **€43,895** on behalf of the successful candidate Bobby Aylward (Fianna Fáil). The next highest expenditure was **€31,594** on behalf of David Fitzgerald (Fine Gael) and the next highest was **€29,787** on behalf of Patrick McKee (Renua Ireland).

A total of **€61,855** will be paid by the Exchequer to eight candidates who qualified for a reimbursement of election expenses. Six of the eight candidates qualified for the maximum reimbursement of **€8,700** each and the remaining two qualified for reimbursements of **€6,337** and **€3,318** respectively.

The report on the Carlow-Kilkenny Bye-election is available on the Commission's website: www.sipo.gov.ie/en/Reports/Election-Reports/Carlow-Kilkenny-Bye-election-22-May-2015/

Exchequer funding of political parties

The Electoral Act 1997 as amended

In order to qualify for funding under the Electoral Acts, a political party must be included in the Register of Political Parties and must have obtained at least 2% of the first preference votes at the last Dáil general election. Funding was paid to four qualified parties (Fianna Fáil, Fine Gael, Sinn Féin and The Labour Party) during 2015 on the basis of the results of the 25 February 2011 general election.

Each qualified political party is paid a basic amount of **€126,973.81** annually. In addition, each qualified political party is also entitled to a share of an annual sum which was originally set at €3,809,214 and which increases in line with general pay increases in the civil service. The Electoral (Amendment)(Political Funding) Act 2012 introduced a new requirement that the annual sum will decrease in line with general pay reductions in the civil service. There were no increases or decreases applied to the fund in 2015. The fund stood at **€4,948,202** at 31 December 2015. The share of the fund payable to a qualified political party is determined by expressing the first preference votes of the qualified party as a percentage of the total first preference votes received by all qualified political parties.

The funding may not be used for electoral or referendum purposes.

The report concerning the Statements of Expenditure of Exchequer Funding is available on the Commission's website. www.sipo.gov.ie/en/reports/state-financing/expenditure-of-state-funding/2015-exchequer-funding-received-by-political-parties/

The Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014 (Parliamentary Activities Allowance)

The payment of an annual allowance to one or more leaders of parliamentary parties (in relation to expenses arising from the parliamentary activities, including research, of the party) has been provided for and regulated in a succession of Acts beginning with the Ministerial and Parliamentary Offices Act 1938. Party leaders are required to furnish to the Commission an annual statement of expenditure from the allowance. A similar allowance became payable to independent members of the Dáil and Seanad under the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2001. The Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014 reduced the level of payments and for the first time provided that independent members are now required to furnish to the Commission an annual statement of expenditure. The allowance is known as the Parliamentary Activities Allowance (PAA).

A qualifying party for this allowance is defined in the Parliamentary Activities Allowance Act as a political party, registered in the Register of Political Parties, which contested the last preceding general election or any subsequent bye-elections and which had at least one member elected to Dáil Éireann or elected or nominated to Seanad Éireann. The parliamentary

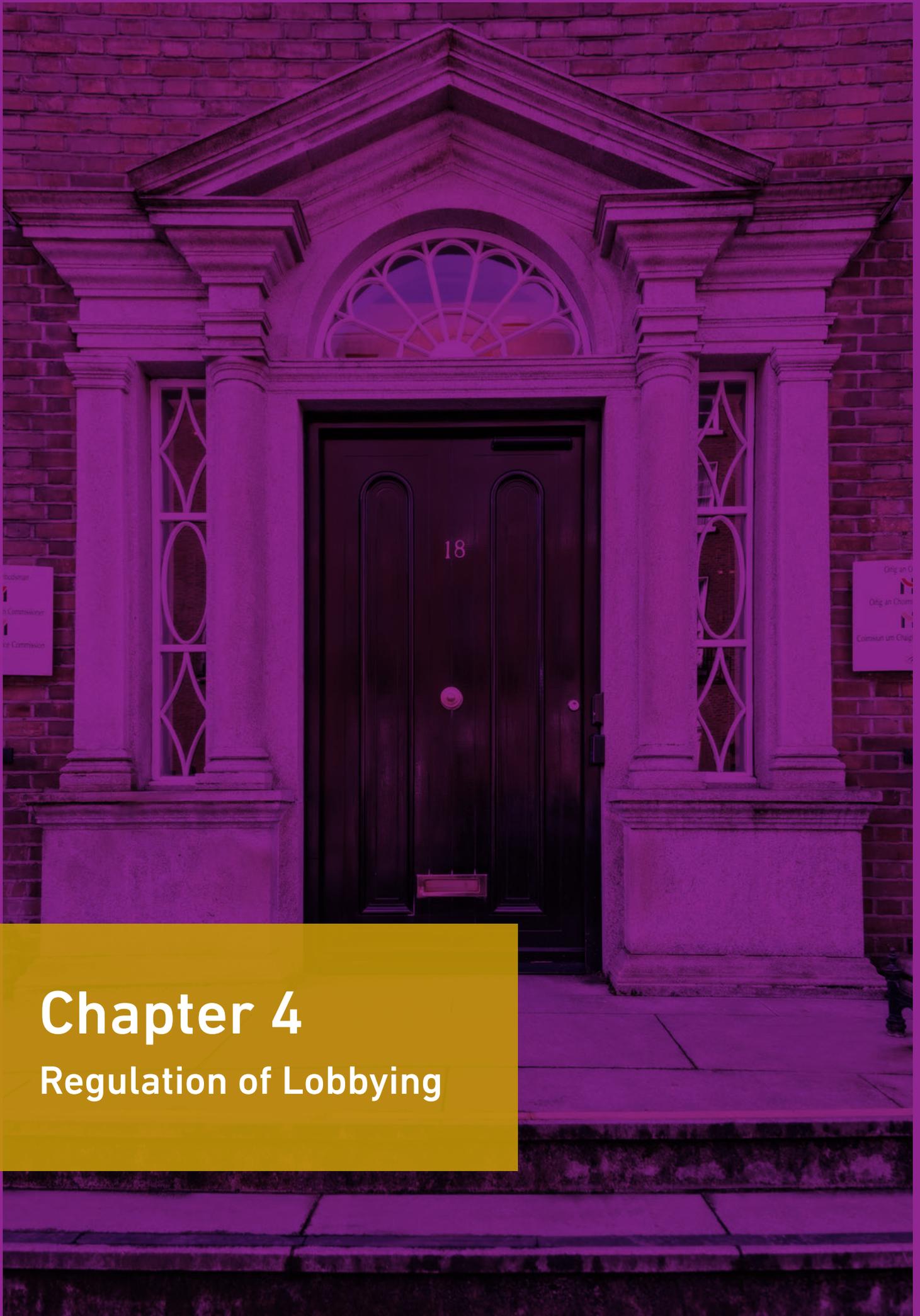
leaders of seven political parties (Anti Austerity Alliance, Fianna Fáil, Fine Gael, People Before Profit Alliance, Sinn Féin, Stop the Water Tax - Socialist Party and The Labour Party,) qualified to receive the allowance. On 28 August 2015, the Anti-Austerity Alliance and People Before Profit Alliance parties amalgamated to form a single registered political party, Anti Austerity Alliance - People Before Profit, which also qualified to receive the allowance from that date, bringing to eight the number of parties which received funding in 2015. The parties received a total of **€6,830,058** under the Parliamentary Activities Allowance Act in 2015.

The funding may not be used for electoral or referendum purposes. Statements of Expenditure of the funding received must be furnished to the Commission.

Non-party members of Dáil and Seanad Éireann also receive funding under the Parliamentary Activities Allowance legislation. The total amount paid during 2015 to non-party members elected to Dáil Éireann was **€561,728** and the total amount paid to non-party members elected or nominated to Seanad Éireann during the same period was **€252,540**.

The report concerning the Statements of Expenditure of the Parliamentary Activities Allowance for 2015 furnished to the Commission by the parliamentary leaders of the eight political parties qualified to receive the allowance during 2015 and the twelve independent Senators and fifteen independent TDs who received payments in 2015 is available on the Commission's website.

www.sipo.gov.ie/en/reports/state-financing/funding-received-under-parliamentary-activities-allowance/2015-expenditure-of-the-parliamentary-activities-allowance/2015-expenditure-of-the-parliamentary-activities-allowance.html



Chapter 4

Regulation of Lobbying

Chapter 4 – Regulation of Lobbying

Lobbying

The passage of the Regulation of Lobbying Act 2015 (the Act), added to the remit of the Standards Commission. The Act was signed into law by the President in March 2015, and commenced on 1 September 2015. By the first deadline in January 2016 more than 1,100 persons/organisations had registered. A significant amount of outreach and education initiatives throughout the year has helped to raise awareness and understanding of the Act and its obligations among those who may be lobbying. The enforcement provisions contained in the Act are not scheduled to come into effect until one year after the commencement of the Act and the focus in this first year has been on building understanding and encouraging compliance with the Act.

The Act requires the Commission to publish a separate annual report on the regulation of lobbying and this can be viewed [here](#).



Appendices

Appendix 1 – Recommendations for change

Recommendation	Update
Ethics	
Proposed procedural amendments to the Ethics Acts	
<p>The Standards Commission should directly lay its annual report before each House of the Oireachtas rather than furnishing it to the Minister for Finance (now the Minister for Public Expenditure and Reform) who then lays it (Introduction, Annual Report 2010). www.sipo.gov.ie/en/Reports/Annual-Reports/2010-Annual-Report/annualreport2010/introduction.html</p>	<p>The Public Sector Standards Bill 2015 would meet this recommendation (Chapter 2, Public Sector Standards Bill 2015, Annual Report 2015).</p>
<p>The Commission should be granted the power to appoint an Inquiry Officer to conduct a preliminary inquiry into a matter in the absence of a complaint under the Ethics Acts (Chapter 1, 'Own initiative inquiries', Annual Report 2004). www.sipo.gov.ie/en/Reports/Annual-Reports/Previous-Annual-Reports/2004-SIPOC-Annual-Report.pdf</p>	<p>The Public Sector Standards Bill 2015 would meet this recommendation (Chapter 2, Public Sector Standards Bill 2015, Annual Report 2015)</p>
<p>Provision should be made for a quorum of not less than three members (including in all cases, the Chairperson) be provided for the hearing of an investigation under the Ethics Acts (Chapter 4, 'Proposed amendments to the Ethics Acts', Annual Report 2008). www.sipo.gov.ie/en/Reports/Annual-Reports/Previous-Annual-Reports/2008-SIPOC-Annual-Report.pdf</p>	<p>The Public Sector Standards Bill 2015 would establish a Public Sector Standards Commissioner in place of the Commission (Chapter 2, Public Sector Standards Bill 2015, Annual Report 2015).</p>

Recommendation	Update
Other proposed amendments to the Ethics Acts and related legislation	
<p>There should be a comprehensive act consolidating the Ethics Acts and all other legislation providing for disclosure of interests and related provisions for public officials (Chapter 2, 'Overlapping Ethics Frameworks' Annual Report 2009. www.sipo.gov.ie/en/Reports/Annual-Reports/2009-Annual-Report/annualreport2009/chapter2.html)</p>	<p>The Public Sector Standards Bill 2015, would meet this recommendation, along with a number of others listed in this appendix. (Chapter 2, 'Public Sector Standards Bill 2015' Annual Report 2015).</p>
<p>There should be an amendment of the provisions for complaints about a 'specified act' to allow reference to a high level statement of the ethical principles to be followed by public servants and public representatives (Chapter 2, 'High Level Statement of Ethical Principles', Annual Report 2009). www.sipo.gov.ie/en/Reports/Annual-Reports/2009-Annual-Report/annualreport2009/chapter2.html</p>	<p>The Public Sector Standards Bill 2015 would not meet this recommendation (Chapter 2, Public Sector Standards Bill 2015, Annual Report 2015).</p>
<p>There should be an amendment of the definition of 'connected person' (see definition in Appendix 3) to provide that a person is a "connected person" to a company (see definition in Appendix 3) of which he or she is a director and that the other directors of that company are also "connected persons" to that person (Chapter 2, 'Connected Persons', Annual Report 2009). www.sipo.gov.ie/en/Reports/Annual-Reports/2009-Annual-Report/annualreport2009/chapter2.html</p>	<p>The Public Sector Standards Bill 2015 would meet this recommendation (Chapter 2, Public Sector Standards Bill 2015, Annual Report 2015).</p>
<p>There should be a requirement that liabilities be disclosed as 'registrable interests' (Chapter 2, 'Disclosure of Liabilities', Annual Report 2009). www.sipo.gov.ie/en/Reports/Annual-Reports/2009-Annual-Report/annualreport2009/chapter2.html</p>	<p>The Public Sector Standards Bill 2015 would meet this recommendation (Chapter 2, Public Sector Standards Bill 2015, Annual Report 2015).</p>
<p>Motions should be initiated in the Houses of the Oireachtas to designate the Chairpersons of Oireachtas Committees as office holders for the purposes of the Ethics Acts (Chapter 1, 'Ethics Acts' Annual Report 2005). www.sipo.gov.ie/en/Reports/Annual-Reports/Previous-Annual-Reports/2005-SIPOC-Annual-Report.pdf</p>	<p>The Minister for Finance decided not to move the resolutions (Chapter 4, 'Proposed amendments to the Ethics Acts', Annual Report 2008). www.sipo.gov.ie/en/Reports/Annual-Reports/Previous-Annual-Reports/2008-SIPOC-Annual-Report.pdf</p> <p>The Public Sector Standards Bill 2015 would remove the distinction between office holders and other Oireachtas members (Chapter 2, Public Sector Standards Bill 2015, Annual Report 2015).</p>

Recommendation	Update
<p>There should be amendments to the time limits within which statutory declarations, tax clearance certificates and application statements are to be made or issued and furnished to the Standards Commission by elected members and by appointees to senior positions and directorships in the public service (Chapter 1, 'Tax Clearance Provisions - observations to the Minister for Finance ' Annual Report 2003). www.sipo.gov.ie/en/Reports/Annual-Reports/Previous-Annual-Reports/2003-SIPOC-Annual-Report.pdf</p>	<p>The Civil Law (Miscellaneous Provisions) Act 2008 amended the deadline for the making of a statutory declaration by a person recommended for appointment to judicial office from one month to three; a similar provision for elected members and senior public servants would be required in order to meet the recommendation (Appendix 4, 'Proposed amendments to the Ethics Acts and related legislation', Annual Report 2009). www.sipo.gov.ie/en/Reports/Annual-Reports/2009-Annual-Report/annualreport2009/appendix4.html</p> <p>The Public Sector Standards Bill 2015 would meet this recommendation and would provide for annual compliance (Chapter 2, Public Sector Standards Bill 2015, Annual Report 2015)</p>
<p>A code of conduct should be adopted for public servants and members of state boards in the wider public service (Chapter 1, 'Codes of Conduct for Public Servants', Annual Report 2003). www.sipo.gov.ie/en/Reports/Annual-Reports/Previous-Annual-Reports/2003-SIPOC-Annual-Report.pdf</p>	<p>The Public Sector Standards Bill 2015 would introduce a model code of conduct applicable to all public officials and provide for individual codes in each public body. The Commission recommends provision for sectoral codes. (Chapter 2, Public Sector Standards Bill 2015, Annual Report 2015).</p>
<p>A whole of public service approach to preventing and detecting double claiming of travelling and subsistence expenses should be adopted. (Chapter 2, Complaints, Annual Report 2014). www.sipo.gov.ie/en/Reports/Annual-Reports/2014-Annual-Report/AnnualReport2014/chapter2.html</p>	<p>Nothing to report.</p>
<h2>Electoral</h2>	
<h3>Proposed procedural amendment to the Electoral Acts</h3>	
<p>As the body with responsibility for supervising the Electoral Acts, the Standards Commission should have a statutory basis on which to review the legislation and report on its findings (Review of the Electoral Acts 2003). www.sipo.gov.ie/en/Reports/Annual-Reports/Previous-Annual-Reports/2003-SIPOC-Annual-Report.pdf</p>	<p>Nothing to report.</p>

Recommendation	Update
Proposed amendment to the Electoral Acts relating to the election period	
<p>Consideration should be given to imposing some accountability, in the context of the spending limits, in respect of a specified period prior to commencement of the legally defined election period (i.e., that the election period might be extended to include a period prior to the dissolution of the Dáil or moving of the writ at an election) (Review of the Electoral Acts 2003). www.sipo.gov.ie/en/about-us/our-policies/review-of-legislation/review-of-electoral-acts/</p>	Nothing to report.
Proposed amendment to the Electoral Acts relating to Third Parties	
<p>The definition of what constitutes a "third party" should not be determined on the basis of whether an individual/group has received a donation but should focus on spending by individuals/groups and to regard them as third parties if they intend to incur expenditure over a certain threshold, say €5,000, in relation to a campaign which is for political purposes as defined in the legislation (Review of the Electoral Acts 2003; www.sipo.gov.ie/en/about-us/our-policies/review-of-legislation/review-of-electoral-acts/ and 2009 Report on third parties at the Referendum on the Treaty of Lisbon); www.sipo.gov.ie/en/Reports/General-Reports/Reports-on-Third-Parties/-Referendum-on-the-Treaty-of-Lisbon/</p>	Nothing to report.
<p>The registration process for "third parties" and for "other persons" (who intend to incur election expenses) should be amalgamated. (There should be no need for an individual/group to register as a "third party" and to also register as an "other person".) (Review of the Electoral Acts 2003). www.sipo.gov.ie/en/about-us/our-policies/review-of-legislation/review-of-electoral-acts/</p>	Nothing to report.
<p>Registration of third parties should be allowed for the duration of a particular campaign only, or on an on-going basis (2009 Report on third parties at the Referendum on the Treaty of Lisbon 2008). www.sipo.gov.ie/en/Reports/General-Reports/Reports-on-Third-Parties/-Referendum-on-the-Treaty-of-Lisbon/</p>	Nothing to report.

Recommendation	Update
Proposed amendment to the Electoral Acts relating to spending at referendums	
<p>Provision should be made for transparency in funding and expenditure on referendum campaigns, third parties and political parties should be required to disclose details of expenditure on referendum campaigns. Similarly, information should be made available on the sources of funding available to both third parties and political parties (2009 Report on third parties at the Referendum on the Treaty of Lisbon 2008). www.sipo.gov.ie/en/Reports/General-Reports/Reports-on-Third-Parties/-Referendum-on-the-Treaty-of-Lisbon/</p>	Nothing to report.
Other proposed amendments to the Electoral Acts	
<p>Sanctions for non-cooperation with the Standards Commission should be reviewed. In particular, failure to cooperate with enquiries made by the Commission under section 4(4) of the Electoral Act should constitute an offence (2009 Report on third parties at the Referendum on the Treaty of Lisbon 2008). www.sipo.gov.ie/en/Reports/General-Reports/Reports-on-Third-Parties/-Referendum-on-the-Treaty-of-Lisbon/</p>	This is now provided for in section 5 of the Electoral (Amendment) Act 2015 (Chapter 3, Electoral, Annual Report 2015);
<p>To ensure a level playing field between candidates, and a degree of transparency, the use of public funds for electoral purposes should form part of the electoral code rather than other legislation which patently has quite a separate purpose. This would involve a consequential repeal of the provisions dealing with the provision of services and facilities following a dissolution of Dáil Éireann by the Houses of the Oireachtas Commission [Section 4(4A) of the Houses of the Oireachtas Commission Act 2003 (as amended by Section 4(c) of the Houses of the Oireachtas Commission (Amendment) Act 2009)] (Report on the Dáil general election of 2007). www.sipo.gov.ie/en/reports/election-reports/d%C3%A1il-general-election-of-2007/</p>	Nothing to report.

Recommendation	Update
<p>The Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014, (the Parliamentary Activities Allowance Act)</p>	
<p>Proposed amendment to the Parliamentary Activities Allowance legislation relating to the giving of advice</p>	
<p>The Standards Commission should be able to give advice on the appropriate use of the Parliamentary Activities Allowance and for such advice to be legally binding on the persons to whom they apply (Annual Report 2007). www.sipo.gov.ie/en/Reports/Annual-Reports/Previous-Annual-Reports/2007-SIPOC-Annual-Report.pdf</p>	<p>The passing of the Oireachtas (Ministerial and Parliamentary Offices)(Amendment) Act 2014 does not provide for the Commission to give advice.</p>

Appendix 2 – Standards Commission Publications in 2015

February

- Report on Spending and Donations disclosed by candidates at the Seanad Bye Election 10 October 2014.
- Publication of guidelines for Parliamentary Activities Allowance.
- Spending and Donations disclosed by candidates at the Dublin South West and Roscommon South Leitrim Bye-Elections 10 October 2014.

March

- Report on Spending and Donations disclosed by candidates at the Dublin South West and Roscommon South Leitrim Bye-Elections 10 October 2014.

May

- Report on State Funding received by Political Parties, Parliamentary Leaders and Independent Members in 2014 under the Electoral Act 1997, as amended.

June

- Report on Political Parties Disclosure of Donations Received for 2014 furnished to the Chairman of Dáil Éireann pursuant to section 4(1) of the Electoral Act 1997.

July

- Standards in Public Office Commission Annual Report 2014.

August

- Report on Spending and Donations disclosed by candidates at the Carlow – Kilkenny Bye-Election 22 May 2015.

October

- Guidelines for the Seanad Bye-Election 13 November 2015.

November

- Report on the Investigation by the Standards in Public Office Commission of an Alleged Contravention of the Ethics in Public Office Acts 1995 and 2001 and Part 15 of the Local Government Act by Mr Tim Caffrey, Chief Executive, Longford County Council

December

- Standards Commission issues submission on the Draft General Scheme of a Public Sector Standards Bill.
- Draft guidelines for the Dáil General Election 2016.

Appendix 3 – Costs in 2015

The table below outlines the expenditure attributed to the Standards Commission in 2015. The 2015 figures include expenditure for the newly established Lobbying Unit. Figures for 2014 are also shown for comparison purposes.

The Office of the Ombudsman provides corporate services (Information & Communications Technology, Finance, Human Resources, Corporate Services) to the Commission in order to allow it to carry out its functions. The Accounting Officer is Jacqui McCrum, Director General, Office of the Ombudsman/Information Commissioner and the expenditure is provided for in Subhead B of Vote 18 [Office of the Ombudsman].

	2015 €000	2014 €000
Salaries	709	548
T&S	6	3
Incidental	187	61
Postal	13	8
Office Machinery	92	59
Office Premises Expenses	30	31
Consultancy	156	22
Legal Fees	156	134
Total	1,350	866

Appendix 4 - Annual Energy Efficiency Report

The secretariat to the Standards Commission is provided by the Office of the Ombudsman at its offices in 18 Lower Leeson Street, Dublin 2, which also houses the Office of the Information Commissioner, the Office of the Commissioner for Environmental Information and the Commission for Public Service Appointments. This report itemises energy usage across the whole office and is available in the Annual Report of the Ombudsman 2015: www.ombudsman.gov.ie/en/Publications/Annual-Reports/2015-Annual-Report/AnnualReport2015/annex3.html

