IACC HIGH-LEVEL SEGMENT MONITORING MECHANISM
IRELAND
2018-2021
Transparency International Ireland is an independent, non-profit and nonpartisan organisation. Our vision is of an open and fair Ireland where entrusted power is used in the public interest. Our mission is to empower people with the support they need to promote integrity and stop corruption in all its forms.

www.transparency.ie
EXECUTIVE SUMMARY

SUMMARY OF FINDINGS

| Total number of commitments made at the 18th IACC | 12 |
| Total number of commitments selected for monitoring | 6 |

<table>
<thead>
<tr>
<th>Current level of progress in commitment implementation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of fulfilled commitments</td>
</tr>
<tr>
<td>Number of partially fulfilled commitments</td>
</tr>
<tr>
<td>Number of commitments not fulfilled/dropped</td>
</tr>
</tbody>
</table>

KEY CHALLENGES TO COMMITMENT IMPLEMENTATION

Specific challenges to the implementation of each commitment monitored are outlined in the relevant section of the report. In addition, particular cross-cutting challenges affecting Ireland’s anti-corruption systems have emerged. These include significant delays in implementing specific actions, under-resourcing of anti-corruption authorities, and a lack of focus and ambition in pursuing the anti-corruption agenda.

For instance, the Public Sector Standards Bill 2015, which would have reformed ethics regulations for public representatives, was initiated in December that year but failed to progress past parliamentary committee scrutiny and lapsed in January 2020¹ with the dissolution of parliament ahead of a general election. (For a complete analysis of this delay, see the assessment of the relevant commitment elsewhere in this report).² Similarly, the report of a far-reaching review of Ireland’s anti-corruption framework that was first announced in November 2017 was not published until December 2020 (after several revised deadlines).³ This document, known as the Hamilton

² For full details of the circumstances leading to the lapse of the Bill, see under the progress assessment of the commitment “Work remains ongoing on the Public Sector Standards Bill 2015, which will make significant changes to the ethics regime for public workers. The Bill aims to significantly enhance the existing framework for identifying, disclosing and managing conflicts of interest and minimising corruption risks, to achieve a shift towards a more dynamic and risk-based system of compliance and to ensure that the institutional framework for oversight, investigation and enforcement is robust and effective”.
³ See details of the full timeline under the progress assessment of the commitment “Arising from the report on Corporate, Economic and Regulatory Frameworks (2017), the Irish Government has established a national review of
Report, noted that “any delay in implementing [the Public Sector Standards Bill 2015] will [...] have adverse implications for the State’s anti-corruption regime”.4

Inadequate resourcing of anti-corruption efforts has been a long-standing problem in Ireland but has grown even more significant as economic crime and related legislation have grown more complex. The Hamilton Report notes that “By comparison with 1992 when the Maguire Report [report of the Government Advisory Committee on Fraud] was published, the problem of understaffing in the GNECB [Garda National Economic Crime Bureau] which existed at that time has actually got worse. Resourcing, which was already insufficient in 1992, has not kept pace with the growing volume and complexity of economic crime and with international demands and obligations”.5 The report goes on to state that “The Review Group is not convinced that the existing structures are over-complicated or unfit for purpose. The Review Group is, however, convinced that the single overwhelming weakness in the existing system is not a flaw in its structural organisation but rather is the serious under-resourcing of some of the key agencies”.6 As recently as July 2021, the Head of the GNECB remarked that “his unit needs more Gardaí [police], more resources and a united front with other enforcement agencies”.7

Although commitments or recommendations in connection with the Group of States against Corruption (GRECO) and the Open Government Partnership (OGP) do not feature among the IACC commitments outlined in this report, Ireland’s performance in connection with both is indicative of a previous lack of ambition and focus around key anti-corruption issues. GRECO’s Compliance Report8 in 2017 and Interim Compliance Report9 in 2018 both found Ireland’s compliance with the recommendations of the 2014 Fourth Evaluation Round Report10 on Ireland (which addresses prevention of corruption in respect of members of parliament, judges and prosecutors) to be “globally unsatisfactory”.11 Ireland has been under review by the Open Government Partnership (OGP) for having failed to submit a National Action Plan (NAP) since the 2016-2018 cycle12 (Ireland was found “globally satisfactory” by GRECO in 2020 and emerged from OGP review in 2022; these developments are discussed in the next section).

It should also be noted when considering a lack of ambition and focus that half of the twelve commitments identified in Ireland’s National Statement at the 2018 IACC13 were not sufficiently specific or measurable to be selected for monitoring. These included vague statements of general intent or a rearticulation of existing measures. See the section on commitment filtering for a full analysis.

---

5 Ibid., p. 59.
6 Ibid., p. 107.
KEY OPPORTUNITIES TO ACCELERATE COMMITMENT IMPLEMENTATION

In contrast to Ireland’s 2018 IACC commitments, several of which are generic and lacking in ambition, current commitments in other fora indicate a solid intention to improve (and in some cases overhaul) the existing framework.

A new coalition government of Fine Gael, Fianna Fáil and the Green Party\(^\text{14}\) formed after elections in January 2020 has agreed a Programme for Government\(^\text{15}\) that includes a number of commitments that will enhance Ireland’s anti-corruption framework. For instance, in line with commitments in the Programme for Government, a review of existing ethics in public office legislation has started\(^\text{16}\) and the government has also agreed to the drafting of proposals to reform existing lobbying regulations.\(^\text{17}\)

The publication of the Hamilton Report in December 2020 and the subsequent Implementation Plan\(^\text{18}\) in April 2021\(^\text{19}\) – Ireland’s first cross-government plan of its nature – has set out a range of specific actions to be implemented within 18 months. The 22 actions are grouped around reforms to structures, resourcing, and legislation and include items such as the establishment of an Advisory Council against Economic Crime and Corruption, the overdue reform of ethics in public office legislation, anti-money-laundering measures and improved resourcing for competent authorities.

Ireland is a signatory of several global and European anti-money-laundering instruments.\(^\text{20}\) Ireland’s Anti-Money Laundering Steering Committee was established in 2003 and its terms of reference were overhauled in 2021. Separately, the Hamilton Report calls for improved resourcing and a national anti-corruption and economic crime strategy. In the context of these developments, there is a clear opportunity to tackle flows of illicit funds from abroad – i.e., the proceeds of economic crime and corruption – as part of the overall reinforcement of Ireland’s anti-corruption framework.

A number of the actions proposed in the Hamilton Report or the Programme for Government overlap with UN Convention against Corruption (UNCAC) recommendations made in the Implementation Review Group’s Executive Summary of Ireland’s performance in connection with Chapters II and

\(^{14}\) Replacing a previous minority coalition government composed of Fine Gael and a number of independent TDs (Teachtaí Dála, members of parliament).


\(^{20}\) Anti-Money Laundering Compliance Unit of the Department of Justice Ireland, International Dimension, https://www.amlcompliance.ie/international-dimension/
V. These include improved coordination of corruption-prevention efforts; adequate resourcing of relevant authorities; and amendments to public officials’ disclosure requirements. The appearance of certain proposed measures across various documents and recommendations is an opportunity to concentrate institutional attention on key issues and ensure that they remain a priority.

GRECO published its Second Interim Compliance Report of the fourth evaluation round on Ireland concerning members of parliament, judges and prosecutors in November 2020. The report found that five of the eleven recommendations have been implemented or dealt with satisfactorily (e.g., ethics training for members of parliament; establishment of a Judicial Council) and concludes that Ireland’s compliance is no longer “globally unsatisfactory”. The six recommendations that remain outstanding concern the ethics framework for members of parliament; members’ asset declarations; transparent appointment of judges; judicial employment conditions; a judicial code of conduct; and training for judges. A code of conduct for judges is being developed for adoption by 30 June 2022; judicial training has a statutory basis under the Judicial Council Act 2019, and a report on pre-legislative scrutiny of a new Judicial Appointments Bill was published in October 2021. The review of public ethics legislation noted above will address the ethics framework for public representatives, including declarations of interests. GRECO carried out a Fifth Round evaluation visit to Dublin in October 2021, examining prevention of corruption and promotion of integrity in central government and law enforcement. The Evaluation Report in 2022 will provide further impetus for improvements to Ireland’s anti-corruption systems.

The 2020 Programme for Government includes a commitment to “continue and reinvigorate participation by the public sector in the Open Government Partnership”. A public call for contributions to Ireland’s next OGP National Action Plan (NAP) was published in October 2021 and a civil service and civil society Open Government Round Table was established in November.

---

22 For a full list of UNCAC recommendations and their status, see under the progress assessment of the commitment “Ireland has recently undergone a review of its implementation of Chapters II and V of the UN Convention Against Corruption (UNCAC)... If feasible, Ireland is committed to implementing all such UNCAC recommendations to ensure full compliance with the Convention”.
24 Ibid., p. 10.
25 Ibid., pp. 3-9.
26 Judicial Council Ireland, Updates on the Judicial Conduct Committee, https://judicialcouncil.ie/judicial-conduct-committee/
Ireland submitted an interim NAP for 2021-2023 in December 2021 and aims to finalise the plan in Q2 2022. The OGP Round Table will monitor the implementation of actions for the duration of the two-year cycle. This re-engagement with the OGP process is a further indicator of renewed commitment to transparency and anti-corruption and the NAP is an opportunity for civil society in particular to highlight issues and advocate for reform.

Overall, a renewed focus on reform of the anti-corruption framework, coalescing around issues such as public ethics legislation and resourcing of anti-corruption authorities, might help renew the required political will to implement necessary reforms.

KEY RECOMMENDATIONS

The recommendations set out below relate to the commitments made in Ireland’s National Statement at the IACC 2018 and monitored in this report and are expanded on in further detail in the Recommendations section of this report.

1. Remove fees for accessing corporate records, including the Central Register of Beneficial Ownership (RBO), and publish the information in an open data format.

2. Pass reformed public ethics legislation, including offences and penalties for failure to comply, without delay.

3. Establish a unified anti-money laundering supervisory authority for designated non-financial businesses and professions, in line with UNCAC recommendations.

4. Build awareness of anti-corruption and human rights guidance for businesses through coordinated information and online resources.

5. Provide adequate resources to bodies charged with reviewing and implementing reforms to Ireland’s anti-corruption regime.

6. Make concrete anti-corruption commitments that refer to specific policy areas, include measurable actions, and do not include evasive caveats.

---

33 OGP, Ireland, https://www.opengovpartnership.org/members/ireland/
34 Department of Public Expenditure and Reform Ireland, Public call for expressions of interest to join the Open Government Round Table, https://www.gov.ie/en/publication/9a7cf-public-call-for-expressions-of-interest-to-join-the-open-government-round-table

8
INTRODUCTION

The 18th IACC in Copenhagen featured a series of high-level meetings among countries in the Organisation for Economic Co-operation and Development (OECD) and non-OECD countries as well as international and regional organisations. As part of these meetings, participants made a set of statements on the steps that each intends to take to make progress in the field of anti-corruption, based on existing commitments, such as Open Government Partnership (OGP) action plans, UK summit, United Nations Convention against Corruption (UNCAC), OECD instruments, Sustainable Development Goals (SDGs), etc. Participants at the high-level meetings agreed to establish a follow-up mechanism engaging all stakeholders (including governments, international and regional organisations, companies and civil society) in monitoring the implementation of these commitments.

The aims of the follow-up mechanisms are to:

- assess the level of progress towards the implementation of the commitments
- provide further analysis on, and complement, other reporting mechanisms
- focus on the qualitative nature of the commitments rather than quantitative scoring or ranking
- provide insights into what has and has not worked and why
- provide insights into the opportunities and challenges for implementation as a basis for understanding where technical support should be targeted

The follow-up mechanism aims to capture the context and conditions under which the commitments are being implemented as well as recording progress in the implementation of the commitments. It provides further analysis on, and complements, other reporting mechanisms, rather than duplicates them.

This report presents the results of the first round of monitoring for Ireland.

The report contains the following sections:

1. Filtering of commitments: presents the results of selecting Ireland’s commitments based on an assessment of their level of specificity and measurability, and hence the feasibility of monitoring each one of them.
2. Analysis of Ireland’s context: presents a brief analysis of the extent to which the commitments overall are considered pertinent to the country context.
3. Progress in implementing the commitment: presents the level of progress of the commitments selected for monitoring as well as the challenges and opportunities for implementation.
4. Recommendations: presents the key recommendations to accelerate the implementation of commitments.

36 Transparency International, 8th IACC high level segment commitments, https://iaccseries.org/18th-iacc/18th-iacc-high-level-segment-commitments/
FILTERING OF COMMITMENTS

In total, Ireland presented twelve commitments at the 18th IACC in 2018. Of these, six commitments are deemed feasible to monitor based on their level of specificity and measurability, as presented below.

**COMMITMENT 1:** Ireland will continue to engage with all the institutions it works with in the fight against corruption and will promote a culture of zero tolerance for all corrupt practices.

<table>
<thead>
<tr>
<th>IS THE COMMITMENT SPECIFIC?</th>
<th>NO</th>
</tr>
</thead>
</table>

This commitment is a general statement of intent, which does not focus on a concrete policy area or specific mechanism. It is also mainly a description of the existing framework, in that it notes that Ireland “will continue” the approach outlined.

<table>
<thead>
<tr>
<th>IS THE COMMITMENT MEASURABLE?</th>
<th>NO</th>
</tr>
</thead>
</table>

This commitment cannot be considered measurable because it is unclear how the government will “continue to engage with all the institutions it works with in the fight against corruption” or how they “will promote a culture of zero tolerance for all corrupt practices”. Although there are specific indicators that could measure success in engaging with anti-corruption institutions and promoting zero-tolerance of corrupt practices, none are referenced in this commitment. As worded, it is not possible to measure this commitment meaningfully.

<table>
<thead>
<tr>
<th>IS THE COMMITMENT SELECTED FOR MONITORING?</th>
<th>NO</th>
</tr>
</thead>
</table>

**COMMITMENT 2:** Ireland is strengthening its procedures to help developing countries to recover the proceeds of corruption and will combat bribery, in line with obligations under international agreements.

<table>
<thead>
<tr>
<th>IS THE COMMITMENT SPECIFIC?</th>
<th>NO</th>
</tr>
</thead>
</table>

As in the case of Commitment 1, this commitment outlines general intent and refers in non-specific way to strengthening existing procedures, without detail of what those procedures are or how they are to be reinforced.

<table>
<thead>
<tr>
<th>IS THE COMMITMENT MEASURABLE?</th>
<th>NO</th>
</tr>
</thead>
</table>
Commitment 2 does not point to any measurable actions, as it is unclear what procedures exactly should be strengthened and how they should be strengthened, as well as which international agreements are meant here.

**IS THE COMMITMENT SELECTED FOR MONITORING**

NO

**COMMITMENT 3: Ireland remains focused on the implementation of all existing commitments.**

**IS THE COMMITMENT SPECIFIC?**

NO

This commitment is a general statement of intent and insofar as it refers to “existing commitments” is a description of the existing anti-corruption framework rather than a statement of new ambitions. No specific area of focus is identified.

**IS THE COMMITMENT MEASURABLE?**

NO

There are no readily measurable aspects to Commitment 3, given how broadly it is formulated.

**IS THE COMMITMENT SELECTED FOR MONITORING**

NO

**COMMITMENT 4: Ireland remains fully committed to exposing those involved in corruption in Ireland.**

**IS THE COMMITMENT SPECIFIC?**

NO

This commitment is again a general statement of intent lacking specific detail about how it should be achieved. No specific area of corruption or mechanism for exposing such activities is identified.

**IS THE COMMITMENT MEASURABLE?**

NO

Commitment 4 is too broad in its scope and lacking in specificity about actions that could be measured.

**IS THE COMMITMENT SELECTED FOR MONITORING**

NO
COMMITMENT 5: Ireland has established a central register of beneficial ownership information for all companies and is committed to exploring the feasibility of making such a register public.

**IS THE COMMITMENT SPECIFIC?**  YES

This commitment refers to a specific anti-corruption mechanism which is the Register of Beneficial Ownership (RBO).

**IS THE COMMITMENT MEASURABLE?**  YES

The 2017 government document *Measures to Enhance Ireland’s Corporate, Economic and Regulatory Framework: Ireland Combatting “White-Collar” Crime* states in connection with negotiations on the EU’s Fifth Anti-Money Laundering Directive (5AMLD) that “The feasibility of making the Irish Central Registers [RBO] public and the levels of access will be settled once a determination has been reached at the EU level”.\(^{37}\) Already in January 2018 the Minister for Finance noted the likely impact of 5AMLD on public access to the RBO and acknowledged the directive’s “necessary transposition”\(^{38}\). Published in May 2018, the directive obliged Ireland to make an RBO accessible to the public by the transposition deadline of January 2020.\(^{39}\) It is therefore evident that this commitment, in late 2018, should have been formulated more strongly - i.e., committing to making the RBO public, as was at that point necessary, rather than simply to “exploring the feasibility” of doing so. Nevertheless, the commitment is measurable despite the non-committal language given the context of supporting commitments and obligation to make the RBO public.

**IS THE COMMITMENT SELECTED FOR MONITORING?**  YES

COMMITMENT 6: Ireland is likely to continue to be an early adopter of automatic information exchange standards where such exchange promotes transparency [...] Ireland will constructively engage with any invitations to join the pilot scheme. Ireland’s future engagement will be aligned with our commitments as a FATF member and our obligations under EU law.

---


Commitment 6 addresses a specific mechanism, namely the Standard for Automatic Exchange of Financial Account Information in Tax Matters (the AEOI standard) developed by the OECD.\(^\text{40}\)

This statement is evasive at the outset (i.e., “Ireland is likely to continue”) but ultimately commits Ireland to alignment (i.e., “future engagement will be aligned”) with AEOI standards in line with FATF membership and EU legislation on AEOI, meaning Council Directive 2011/16/EU and its amendments. The commitment can thus be measured by whether Ireland a) is compliant with AEOI standards as they relate to FATF recommendations and b) has implemented any amendments to the relevant EU directive since this commitment was made in 2018. Ireland should be firmer in its commitments and set concrete, measurable actions without equivocation.

COMMITMENT 7: Ireland also remains committed to exploring the deployment of public-private information sharing partnerships to bring together government, law enforcement, regulators and the financial sector to aid in the detection, prevention and disruption of money laundering including money laundering linked to corruption.

The commitment refers to the specific policy area of public-private information-sharing mechanisms.

Like Commitments #5 and #6, this commitment features equivocal language (i.e., the formulation “committed to exploring”). Unlike the other commitments’ references to measurable outcomes (i.e., public access to the central register of beneficial ownership; alignment with EU directives on automatic information-sharing), however, this commitment lacks detail on any concrete, measurable actions that would progress the commitment. The Joint Intelligence Group, through which An Garda Síochána (the police) and financial institutions share information on money

laundering trends, had already been established in June 2017.\textsuperscript{41} It is not clear whether this commitment refers to expanding this forum’s membership or parameters, exploring other sorts of partnerships, formalising or automating public-private information-sharing, or any other form of information-sharing. As such, the commitment lacks a measurable outcome. The relevant ministry (Department of Justice) has, however, confirmed that since this commitment Ireland has increased its involvement in public-private information partnerships, including through the establishment of an International Joint Intelligence Group involving international banks located in Ireland\textsuperscript{42} and joining the Europol Financial Intelligence Public Private Partnership (EFIPPP).

**IS THE COMMITMENT SELECTED FOR MONITORING?**

NO

**COMMITMENT 8:** Work remains ongoing on the Public Sector Standards Bill 2015, which will make significant changes to the ethics regime for public workers. The Bill aims to significantly enhance the existing framework for identifying, disclosing and managing conflicts of interest and minimising corruption risks, to achieve a shift towards a more dynamic and risk-based system of compliance and to ensure that the institutional framework for oversight, investigation and enforcement is robust and effective.

**IS THE COMMITMENT SPECIFIC?**

YES

Commitment 8 outlines a specific piece of legislation, the Public Sector Standards Bill 2015, and the key areas in the anti-corruption framework that it addresses.

**IS THE COMMITMENT MEASURABLE?**

YES

The commitment does not fully commit to the enactment of the Public Sector Standards Bill 2015 but only that “work remains ongoing”. This is somewhat difficult to measure in and of itself as it lacks a timescale. However, the commitment does point to a measurable outcome, i.e., that the Bill “will make significant changes to the ethics regime for public workers”, etc. This would require the Bill to be passed as an Act. The commitment can therefore be measured by whether work on the Bill has resulted in its passage into legislation.

**IS THE COMMITMENT SELECTED FOR MONITORING?**

YES

---


\textsuperscript{42} Business Post, Money-laundering clampdown: international banks to join Garda effort. National Economic Crime Bureau setting up group that mirrors one involving Irish banks, \url{https://www.businesspost.ie/business/money-laundering-clampdown-international-banks-to-join-garda-effort-32d6d3c0}
**COMMITMENT 9:** Ireland has recently undergone a review of its implementation of Chapters II and V of the UN Convention Against Corruption (UNCAC)... If feasible, Ireland is committed to implementing all such UNCAC recommendations to ensure full compliance with the Convention.

<table>
<thead>
<tr>
<th>IS THE COMMITMENT SPECIFIC?</th>
<th>YES</th>
</tr>
</thead>
<tbody>
<tr>
<td>The commitment is specific because it refers to the UN Convention Against Corruption and, moreover, the review of Ireland’s implementation of recommendations under Chapters II (Preventive Measures) and V (Asset Recovery) as sufficiently narrow policy areas.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IS THE COMMITMENT MEASURABLE?</th>
<th>YES</th>
</tr>
</thead>
<tbody>
<tr>
<td>The implementation of UNCAC recommendations and full compliance with the Convention are measurable actions, although the caveat that this will be done “if feasible” weakens the commitment. The government of Ireland didn't clarify this feasibility condition. However, as it is possible to check the implementation status of each of the commitments, we will consider this commitment measurable.</td>
<td></td>
</tr>
</tbody>
</table>

| IS THE COMMITMENT SELECTED FOR MONITORING? | YES |

**COMMITMENT 10:** As part of our international development cooperation assistance, and through our National Plan on Business and Human Rights (2017-2020), Ireland will commit to build awareness amongst Irish companies of international agreements and initiatives which promote ethical business practices, such as the OECD Convention on Combating Bribery, the UN Guiding Principles on Business and Human Rights, and the Extractive Industries Transparency Initiative.

<table>
<thead>
<tr>
<th>IS THE COMMITMENT SPECIFIC?</th>
<th>YES</th>
</tr>
</thead>
<tbody>
<tr>
<td>The commitment is specific because it refers to a concrete and sufficiently narrow policy area which is the promotion of ethical business practices. It further refers to concrete international agreements/guidelines in this area (the OECD Anti-Bribery Convention, the UN Guiding Principles on Business and Human Rights, and the Extractive Industries Transparency Initiative.</td>
<td></td>
</tr>
</tbody>
</table>

---


Initiative, as well as to a concrete domestic mechanism (the National Plan on Business and Human Rights 2017-2020).

IS THE COMMITMENT MEASURABLE? YES

The commitment states that awareness of ethical business practices will be built through the National Plan cited. The Plan includes a set of aims under the heading “The Corporate Responsibility to Respect Human Rights”, i.e., Pillar 2 of the UN Guiding Principles. These include encouraging business representative bodies to provide material to support companies’ policies on human rights; encouraging corporate human rights due diligence; encouraging use of human rights reporting standards; and encouraging exchange of best practice information. These aims are difficult to measure given the lack of associated objectives (i.e., actions to achieve the aims). One further, more concrete, priority is listed: to create a factsheet on the OECD Anti-Bribery Convention. Fulfilment of the commitment can be measured by the degree to which the Plan’s aims are put into action, e.g., to the publication of relevant materials (including the factsheet) and, ideally, any metrics regarding circulation and/or survey on whether the initiative has succeeded in raising awareness.

IS THE COMMITMENT SELECTED FOR MONITORING? YES

COMMITMENT 11: As part of our national response to the Sustainable Development goals (SDGs), Ireland is committed to developing a whole-of-government approach to issues such as taxation, illicit financial flows and domestic resource mobilisation, promoting Ireland’s position at EU, OECD and other international fora. This will be overseen through our national SDG implementation plan and the voluntary national reporting (VNR) process.

IS THE COMMITMENT SPECIFIC? YES

This commitment refers to specific policy objectives, namely SDGs 16.4 (“By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organised crime”) and 17.1 (“Strengthen domestic resource mobilisation, including through international support to developing countries, to improve domestic capacity for...”)

47 Ibid., pp. 18-19
tax and other revenue collection”). It also refers to specific mechanisms through which these will be approached, i.e., the SDG implementation plan and VNR process.

IS THE COMMITMENT MEASURABLE? NO

Ireland’s SDG National Implementation Plan 2018-2020\(^5^\) lacks detail on specific actions by which this commitment could be measured. Ireland’s last VNR was carried out in 2018, the same year as the IACC commitments were made; it is therefore not possible to use it to monitor IACC commitments. Ireland’s SDG Policy Map\(^\text{51}\), which tracks the implementation of SDGs, was last updated in May 2021 and indicates that the commitment is in progress in connection with 16.4 (through working groups, stakeholder meetings, and a national review procedure “to be determined”). In connection with SDG 17.1, however, the SDG Policy Map generically notes extensive consultation with stakeholders in the development of *A Better World*, Ireland’s international development policy, and “with civil society stakeholders on an ongoing basis”. There is no reference to engagement with tax-collection authorities in developing countries. The lack of pertinent detail in the SDG Policy Map suggests that this commitment may not have been adequately considered at the outset. The relevant government departments did not respond to requests for further information.

IS THE COMMITMENT SELECTED FOR MONITORING? NO

COMMITMENT 12: Arising from the report on Corporate, Economic and Regulatory Frameworks (2017), the Irish Government has established a national review of anti-corruption and anti-fraud structures. A former Director of Public Prosecutions will chair the review, which is scheduled to publish its report by July 2019.

IS THE COMMITMENT SPECIFIC? YES

The commitment refers to a concrete mechanism, i.e., it is an over-arching review of the existing anti-corruption and anti-fraud framework.

IS THE COMMITMENT MEASURABLE? YES

---


The commitment refers to a specific action included in the report *Measures to Enhance Ireland’s Corporate, Economic and Regulatory Framework*52: “A review of anti-corruption and anti-fraud structures and procedures will be led by the Department of Justice and Equality to ensure that all state bodies with a role in the prevention, detection, investigation and prosecution of fraud and corruption are working effectively together”.53 The commitment is measurable against the completion of the review and publication of the associated report within a certain timeframe (July 2019).

| IS THE COMMITMENT SELECTED FOR MONITORING? | YES |


53 Ibid., p. 11.
Ireland scored 74 out of 100 points in Transparency International’s Corruption Perceptions Index (CPI) for 2021. This is an improvement of two points on the previous year’s performance and five points since the first CPI in 2012. However, given that Ireland has hovered between 72 and 74 points almost every year since 2013 (scoring 75 only once, in 2015), there is no overall upward trend. 

A special Eurobarometer survey on corruption published in June 2020 found that 68 per cent of respondents in Ireland considered corruption to be “widespread” in the country, and almost half (48 per cent, compared to 42 per cent in the EU overall) estimated that corruption had increased in the previous three years. In terms of experiencing corruption, 25 per cent of Eurobarometer respondents agreed that they were “personally affected by corruption” in their daily lives. On a similar indicator, 25 per cent of public service users in Ireland questioned as part of TI’s Global Corruption Barometer – EU 2021 survey reported having used “personal connections” or paid a bribe for access to public services.

Drilling down into these figures, mistrust of public institutions is reflected in the Eurobarometer survey, according to which 63 per cent of those questioned in Ireland agreed that there was corruption in the local or regional public institutions. Separately, the same proportion agreed that there was corruption in national public institutions. On specific public functions, approximately a third of Eurobarometer respondents thought that “the giving and taking of bribes and the abuse of power are widespread” among officials awarding public tenders (32 per cent) and issuing building permits (33 per cent), as well as among the police/customs services (30 per cent). The political sphere fared worst on this indicator: Almost half (49 per cent) of Eurobarometer respondents believed bribery and abuse of power to be widespread among political parties in Ireland, and a similar percentage (43 per cent) thought the same of individual politicians at national, regional and local level. The business sector also performed poorly on this indicator, with private companies generally and banks/financial institutions in particular identified by over a third of respondents (37 per cent and 35 per cent respectively) as prone to bribery and corruption. There is a strong overlap between the areas most likely to be perceived as corrupt and numerous scandals in recent decades involving payments to politicians, corruption in planning, police corruption, and fraud and other irregularities in financial services.

Freedom House’s Freedom in the World 2021 report found that Ireland “is a stable democracy in which political rights and civil liberties are respected and defended”, as represented by an overall score of 97 out of 100. Ireland received full marks for all indicators in connection with freedom of expression and associational and organisational rights. The report awarded full marks to Ireland for a free and independent media (as also reflected in the Freedom and the Media 2019 report), albeit with the caveats that control of the newspaper market in particular is highly concentrated and that

---

55 Ibid.
57 See https://www.transparency.org/en/qcb/eu/european-union-2021/results/irl
58 These include the aforementioned Mahon Tribunal (planning), the Moriarty Tribunal (payments to politicians) and Morris Tribunal (police corruption), as well as numerous financial scandals, particularly those that have come to light since the 2008 banking crisis.
60 Freedom House also notes, however, that “corruption scandals have plagued the police force".
Ireland’s “restrictive defamation laws”, and their chilling effect on public discourse, “continue to receive criticism, including from the European Commission”. The CIVICUS Monitor, which publishes national civic space ratings, classifies Ireland as fully “open”.61 However, it should also be noted that amendments to the Electoral Act 1997, designed to place limits on funding for political campaigns, restrict donations made for broadly construed “political purposes”. The definition as it stands can capture the activities of civil society organisations legitimately advocating for policy change, disproportionately limiting their access to funding and thus their viability.62

It is less than a decade since the Tribunal of Inquiry into Certain Planning Matters and Payments (“Mahon Tribunal”), which ran for almost 15 years, found that corruption was “endemic” in Ireland63, and 39 per cent of Irish respondents in the Global Corruption Barometer believe the government is “doing badly” in terms of tackling corruption. In the decade up to 2019, Ireland had slipped in the Control of Corruption category of the World Bank’s Worldwide Governance Indicators from a 93.8 percentile rank in 2009 to 90.4 in 2019.64 That said, Ireland’s anti-corruption framework has been reinforced in recent years through, for instance, legislation such as the Criminal Justice (Corruption Offences) Act 2018 and the Regulation of Lobbying Act 2015. A review of Ireland’s anti-corruption framework (the Hamilton Report65) was published in December 2020, followed by an implementation plan66 in April 2021. The latter, the country’s first national, cross-governmental plan on reforms tackling economic crime and corruption, sets out 22 actions aimed at enhancing structural, resourcing and legislative aspects, including the establishment of a permanent, cross-sectoral Advisory Council against Economic Crime and Corruption, and the development of a long-term resourcing strategy for the Garda [police] National Economic Crime Bureau. As of 2020, Ireland’s World Bank Control of Corruption percentile rank has marginally improved to 91.3.67

Although reforms made and planned are welcome, gaps in the anti-corruption framework remain. Ireland has not yet ratified the Council of Europe Civil Law Convention on Corruption.68 Reform of the Ethics Acts,69 which would have been addressed through the Public Sector Standards Bill 201570 (see Commitment 8), was stalled for several years.71 The Hamilton Report strongly recommends that this be expedited and warns that further delays “will have adverse implications for the State’s anti-corruption regime”.72 The Standards in Public Office Commission has noted that the Regulation

---

61 Cívivus Monitor, Ireland, https://monitor.civicus.org/country/ireland/
64 The World Bank, Worldwide Governance Indicators. https://databank.worldbank.org/WGI/Table/id/ceea4d8b
71 Ibid.
of Lobbying Act 2015\textsuperscript{73} provides for a Code of Conduct “but gives it no statutory weight or enforceability”; that cooling-off periods for former ministers and certain officials are not enforceable; and that there are no consequences for taking actions intended to avoid obligations set out by the Act.\textsuperscript{74} Furthermore, TI Ireland’s “Safe Haven” report examined the risk that the proceeds of international corruption are being laundered through financial service companies based in Ireland.\textsuperscript{75} For instance, reports indicate that Gulnara Karimova, daughter of former Uzbek president Islam Karimov, laundered between US$100m and US$300m through a Dublin-based bank.\textsuperscript{76} TI Ireland’s report concluded that Ireland is ill-equipped in terms of systems and resources to deal with detecting and preventing these activities and recommended improvements to existing structures including \textit{inter alia} the establishment of a national anti-corruption bureau, regular national threat assessments, a multi-agency anti-corruption steering committee, and an anti-money laundering supervisory authority.\textsuperscript{77}

On the whole, Ireland’s IACC 2018 commitments do not directly feature measures addressing risks in the sectors most suspected of corruption by the public (for instance, improvements to existing mechanisms relating to public tenders or disclosure of interests by politicians),\textsuperscript{78} nor do they show ambition to address gaps in the current framework.\textsuperscript{79} Commitments largely focus on “continuing” or “remaining committed” to existing processes and, where new measures are suggested, refer to “exploring” or “reviewing” the feasibility of actions rather than carrying them out. A number of the commitments are generic, being either non-specific or unmeasurable. Nonetheless, the commitments are in line with Ireland’s anti-corruption agenda, addressing the domestic context and international actions and obligations, for instance committing to a national review of anti-corruption structures (the \textit{Hamilton Report}) and to compliance with the UN Convention Against Corruption (UNCAC). Developments since the formulation of the IACC commitments – for instance the Implementation Plan based on the \textit{Hamilton Report} noted earlier – are more concrete and suggest that the anti-corruption agenda might be taken more seriously than was previously the case.

\textsuperscript{76} Ibid., p. 4.
\textsuperscript{77} Ibid., p. 33.
\textsuperscript{78} As indicated by the results of the Eurobarometer on corruption, outlined above.
\textsuperscript{79} These include, for instance, limitations in the disclosure of politicians’ interests (no requirement, for instance, to disclose loans or other liabilities) or anomalies relating to lobbying (e.g., no prohibition on holding a paid position as a lobbyist while an office holder such as a Minister, yet a post-term cooling-off period prohibiting the holding of such a position for one year).
PROGRESS ON COMMITMENT IMPLEMENTATION

COMMITMENT 5: Ireland has established a central register of beneficial ownership information for all companies and is committed to exploring the feasibility of making such a register public.

THEMATIC AREA: Fiscal Integrity

COMMITMENT TIMEFRAME: Not stated

COMMITMENT SOURCE: Measures to Enhance Ireland’s Corporate, Economic and Regulatory Framework

<table>
<thead>
<tr>
<th>Current level of progress in commitment implementation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fulfilled</td>
</tr>
</tbody>
</table>

X

Partially fulfilled

Not fulfilled/dropped

As required under Article 30 of the European Union’s Fourth Directive on Anti-Money Laundering, Ireland has established a Central Register of Beneficial Ownership of Companies and Industrial and Provident Societies (RBO), effective as of March 2019. Companies have been obliged to hold an internal register of beneficial owners since November 2016. The aim of the centralised register is to create greater transparency about who ultimately owns or controls a legal entity for the information of competent authorities (e.g., anti-money laundering enforcement) and the public. Companies must file the required information online, and the RBO validates owners’ identities through the use of Personal Public Service Numbers (PPSN, equivalent to social security number). The RBO Annual...
Report 2020 states that by 31 December 2020, 81 per cent of companies had complied with the requirement to register. Fines of up to €500,000 may be levied for non-compliance.

Unrestricted or “Tier 1” access to the RBO is available to authorised officers of various competent authorities working in the fields of law enforcement and finance. Restricted, or “Tier 2”, access is available to members of the public. This includes beneficial owners’ names, month and year of birth, nationality, country of residence and a statement of the nature and extent of the beneficial interest held or control exercised over the entity. Certain details such as the exact date of birth and address, as well as information on minors (persons under 18 years-of-age) who are beneficial owners, are withheld in the interests of privacy and protection of personal data. The RBO can be accessed online and a fee of €2.50 is payable for each report under Tier 2.

### Challenges to effective commitment implementation

Figures from the RBO Annual Report 2020 suggest that all 13,009 public searches that year converted to a payment (€32,522.50 in total). However, the cost of €2.50 per record may nonetheless be off-putting, especially in large-scale or deep-dive investigative journalism or in advocacy and activism, where tracing chains of ownership through complex corporate structures requires access to large volumes of data. As noted by Transparency International, “While charging a fee does not go against provisions of the EU AMLD, in practice it significantly restricts the ability of civil society and the media to analyse the data – either to spot inaccuracies, to identify conflicts of interest and wrongdoing and do further research that can be used to identify gaps and inaccuracies and provide recommendations to strengthen the register".

This type of independent analysis is especially important given the limitations of the RBO when it comes to verifying details, which is restricted, as outlined above, to checking the validity of the identity supplied. The accuracy of the information otherwise provided is the responsibility of the party filing the return. Competent authorities and certain “designated persons” such as financial or legal professionals are obliged to report any discrepancies they note in dealing with an entity between the details on the RBO and their knowledge of the beneficial ownership/information on the internally held register. As well as an argument in favour of improved public access to the Register, the lack of verification of the details held is itself a challenge to the meaningful implementation of an accurate and accountable RBO.

---

92 Central Register Of Beneficial Ownership (RBO) Ireland, FAQs #15 and #16, https://rbo.gov.ie/faqs.html
Recommendations

In the interests of making the RBO genuinely accessible and transparent, the fee for Tier 2 access should be abolished. Furthermore, the records should be made available in an open data format, based on the model of the Government’s existing Open Data Portal, allowing researchers, journalists and other stakeholders to engage with and make use of data in bulk. Although not directly connected with public accessibility of the register, the apparent lack of verification of the data submitted is a significant drawback to the reliability of the register for all users. Data submitted to the RBO should be cross-checked against a set of known risk factors through an automated system, with suspicious patterns or submissions flagged for internal review.

COMMITMENT 6: In light of our fully compliant rating on tax transparency, Ireland is likely to continue to be an early adopter of automatic information exchange standards where such exchange promotes transparency. Ireland will constructively engage with any invitations to join the pilot scheme. Ireland’s future engagement will be aligned with our commitments as a FATF member and our obligations under EU law.

THEMATIC AREA: International Cooperation and Support

COMMITMENT TIMEFRAME: Not stated

COMMITMENT SOURCE: Ireland’s Corporation Tax Roadmap: September 2018

Current level of progress in commitment implementation

<table>
<thead>
<tr>
<th>Fulfilled</th>
<th>X</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partially fulfilled</td>
<td></td>
</tr>
<tr>
<td>Not fulfilled/dropped</td>
<td></td>
</tr>
</tbody>
</table>

Before this commitment in 2018, Ireland was already participating in range of automatic exchange of information (AEOI) initiatives and had in place a number of relevant agreements with other jurisdictions. These include the Foreign Account Tax Compliance Act (FATCA) Intergovernmental Agreement signed with the Unites States as well as a number of arrangements stemming from EU Directive 2011/16/EU on administrative cooperation in the field of taxation (also known as the “DAC”).

---

or Directive on Administrative Cooperation) and its amendments: DAC2-CRS (common reporting standard), DAC3-OECD BEPS (base erosion profit-shifting), DAC4-CbC (country-by-country reporting). Exchanges of information under these agreements continue.

Ireland has implemented DAC5 which came into force in January 2018 and connects anti-money laundering efforts that are monitored by FATF to tax authorities’ access to information. Ireland has since also adopted DAC6 relating to mandatory disclosure of certain cross-border arrangements that could be used for “aggressive tax planning”. The Department of Finance has reported that the first exchanges under DAC6 took place in 2021. The latest date for implementation of DAC7, which requires digital platform operators to report income generated by their users, is 31 December 2022. In line with the commitment’s reference to being an “early adopter”, Ireland has already transposed DAC7 through the Finance Act 2021, which was signed into law in December 2021. Further regulations will be made in 2022, in advance of first information exchanges being made in respect of income reported for the 2023 period.

According to the OECD’s Peer Review of the Automatic Exchange of Financial Account Information 2021, “Ireland’s legal framework implementing the AEOI Standard is in place and is consistent with the requirements of the AEOI Terms of Reference. This includes Ireland’s domestic legislative framework requiring Reporting Financial Institutions to conduct the due diligence and reporting procedures (CR1) and its international legal framework to exchange the information with all of Ireland’s Interested Appropriate Partners (CR2). The review makes no recommendations for Ireland.

COMMITMENT 8: Work remains ongoing on the Public Sector Standards Bill 2015, which will make significant changes to the ethics regime for public workers. The Bill aims to significantly enhance the existing framework for identifying, disclosing and managing conflicts of interest and minimising corruption risks, to achieve a shift towards a more dynamic and risk-based system of compliance and to ensure that the institutional framework for oversight, investigation and enforcement is robust and effective.

THEMATIC AREA: Public Integrity

COMMITMENT TIMEFRAME: Not stated

COMMITMENT SOURCE:

The Public Sector Standards Bill 2015 aimed to update and consolidate existing ethics in public office legislation, elements of which are spread across the Ethics in Public Office Act 1995, the Standards in Public Office Act 2001, the Planning and Development Act 2000, and Part XV of Local Government Act 2001. The Bill proposed, *inter alia*, amendments to declarations of interest and rules regarding gifts, and provided for sanctions and investigatory mechanisms lacking under existing regulations. The Public Sector Standards Bill was initiated in December 2015 and a debate on the general principles was held in January 2016. Having passed these first two of ten stages leading to enactment, the Bill moved on as required to the “Committee Stage”, which commenced in April 2017. At this point, a parliamentary committee (in this case the Joint Committee on Finance, Public Expenditure and Reform, and the Taoiseach) examines a bill and proposes any amendments. Although sections 1 to 42 of the Bill were agreed, a further 24 remained outstanding. Re-commencement of the committee stage was deferred several times in 2018 and 2019. Ultimately the Bill lapsed (along with all bills) with the dissolution of the Dáil (lower house) and Seanad (upper house) in January 2020 and was never restored. However, the new Government included a commitment to “reform and consolidate the Ethics in Public Office legislation” in its Programme for Government in June 2020. Rather than reviving the Public Sector Standards Bill 2015, the relevant Minister proposed a new review of the existing public ethics framework, to inform fresh legislation in 2022. This review is underway, with a public consultation having been launched in November 2021.
Challenges to effective commitment implementation

As noted above, almost two-thirds of the Bill’s provisions were agreed at Committee Stage.\textsuperscript{111} The remaining sections covered items including discovery and preservation of documents relating to investigations, actions on foot of investigation, prosecution of offences, penalties and other sanctions. The former Minister who initiated the Bill when in office has queried in parliament whether “Deputies [members of parliament] have expressed concerns about some of the reforms that would impact on them”\textsuperscript{112} and drawn a line between this and the Committee Stage having stalled, but this is difficult to verify or substantiate. What is clear is that the relevant ministry (Department of Public Expenditure and Reform) made efforts throughout 2017 and 2018 to address stakeholders’ concerns and encourage the Committee to move the process along.\textsuperscript{113} In March 2018 the relevant Minister of State informed the Committee that all its requests had been met, and asked that the Committee Stage be completed as soon as possible. The Minister of State sent a reminder three months later, in June 2018. The Committee set a date for the following September, which had to be postponed due to a bereavement. The Committee then deferred the re-scheduled date in November 2018. Over a year later, in December 2019, a recommencement date had again been postponed.\textsuperscript{114} This suggests there was a lack of political will to pursue the reform agenda and see the legislation through.

Opportunities to accelerate commitment implementation

The inclusion of a commitment to reform ethics legislation in the new Programme for Government\textsuperscript{115} reflects some recognition of the need to update Ireland’s public ethics framework (which dates back twenty years) and make it fit for purpose in a changed context, e.g., by reinforcing declaration requirements and introducing sanctions and offences. Elsewhere, the review of structures and strategies to prevent, investigate and penalise economic crime and corruption (the Hamilton Report)\textsuperscript{116} notes that the Minister for Public Expenditure and Reform has confirmed that a full review of Ireland’s existing ethics legislation will inform the drafting of a new bill, and the Implementation Plan includes key steps and timelines for delivery.\textsuperscript{117}

\textsuperscript{111} A table comparing existing legislation with proposed changes is available here: KildareStreet, Written answers Tuesday, 15 January 2019: Department of Public Expenditure and Reform - Legislative Process, https://www.kildarestreet.com/wrans/?id=2019-01-15A.646&s=%22public+sector+standards+bill%22#g647.q
\textsuperscript{112} KildareStreet, Dáil debate contribution by Brendan Howlin, 3 July 2018: https://www.kildarestreet.com/debates/?id=2018-07-03A.92#g134
\textsuperscript{113} For full details of the 2017-2018 timeline and interactions, see: KildareStreet, response to Parliamentary Question 286 of 15 January 2019, https://www.kildarestreet.com/wrans/?id=2019-01-15A.646&s=%22public+sector+standards+bill%22#g647.q; which outlines briefings, meetings and correspondence with TDs (members of parliament), senators, local authorities, local authority representative groups, and the Committee.
\textsuperscript{114} KildareStreet, Response to Parliamentary Question 104 of 4 December 2019, https://www.kildarestreet.com/wrans/?id=2019-12-04A.166&s=%22public+sector+standards+bill%22#g168.r
\textsuperscript{115} Government of Ireland, Programme for Government, Our Shared Future, p. 120, https://assets.gov.ie/130911/fe93e24e-dfe0-40ff-9934-def2b44b7b52.pdf
Recommendations

The *Hamilton Report* notes that “any delay in implementing [...] reforms will not only pose a set-back to the progress made in the context of Ireland's evaluations by the relevant international monitoring bodies" but will also have adverse implications for the State’s anti-corruption regime”. TI Ireland has recommended that the Public Sector Standards Bill 2015 be restored to the legislative agenda. Either way, lessons learned through the failure of the Bill should inform engagement and communications on new legislative proposals.

**COMMITMENT 9:** Ireland has recently undergone a review of its implementation of Chapters II and V of the UN Convention Against Corruption (UNCAC)... If feasible, Ireland is committed to implementing all such UNCAC recommendations to ensure full compliance with the Convention.

**THEMATIC AREA:** International Cooperation and Support

**COMMITMENT TIMEFRAME:** Not stated

**COMMITMENT SOURCE:** United Nations Convention against Corruption, ratified 2011

<table>
<thead>
<tr>
<th>Current level of progress in commitment implementation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fulfilled</td>
</tr>
<tr>
<td>Partially fulfilled</td>
</tr>
<tr>
<td>Not fulfilled/dropped</td>
</tr>
</tbody>
</table>

This commitment refers to twelve recommendations made by the UNCAC Review Mechanism evaluation team in their Executive Summary of May 2019. Several of these items are also included in the Hamilton Review (see Commitment 12) and its Implementation Plan are currently being progressed. Implementation Plan commitments include the establishment of a “cross-sectoral” Advisory Council, review of ethics in public office legislation, improved resourcing of anti-corruption

---

118 International monitoring bodies and mechanisms referenced in the report include the Financial Action Task Force (FATF), Group of States against Corruption (GRECO), UN Convention against Corruption (UNCAC) and Organisation for Economic Cooperation and Development (OECD).


authorities, and amendments to money laundering legislation. The Judicial Council was established in December 2019. A full list of the recommendations and their status is set out below:

1. Set up an anti-corruption inter-agency steering committee to better coordinate corruption prevention efforts. Partially fulfilled

The Implementation Plan (see above) calls for the establishment “on a permanent basis of a cross-sectoral partnership-based Advisory Council against Economic Crime and Corruption to advise and make proposals on strategic and policy responses to economic crime and corruption” as well as the establishment “on a formal and permanent basis of a forum of senior representatives from the relevant bodies”.

The Department of Justice has confirmed that the latter is already in place and that membership of the Advisory Council is being finalised pending full establishment in mid-2022.

2. Ensure adequate resourcing and staffing of preventive authorities, particularly of the Anti-Corruption Unit within An Garda Síochána [Irish police]; clarify their tasks with regard to prevention. Partially fulfilled

The Implementation Plan (see above) includes a section on resourcing, with a commitment to “Develop a long-term strategic plan to ensure adequate resources are available to the Garda National Economic Crime Bureau (GNECB)” of which the Anti-Bribery and Corruption Unit is a part. The long-term resourcing proposal was due for completion at the end of July 2021. Available information indicates that staffing of the GNECB was increased by 17 (almost 24 per cent) in April 2021, with assignment of more personnel scheduled. This recommendation also refers to resourcing of the Office of the Director of Corporate Enforcement (ODCE)/Corporate Enforcement Authority (CEA). This budget has been increased by 20 per cent and there has also been a 35 per cent increase in the allocation of staff from the civil service.

Further commitments in the Implementation Plan refer to resourcing of the Standards in Public Office Commission (SIPO) and Office of the Director of Public Prosecutions (DPP). Budgetary estimates for 2022 indicated an increase of 1 per cent in funding for SIPO and 6.8 per cent for the DPP. The GNECB is not specified in budgetary estimates.

---

122 Ibid., pp. 2-3.
127 Ibid. Government of Ireland, Revised Estimates for Public Services 2022, p. 80 (SIPO) and p. 16 (DPP), [https://assets.gov.ie/207416/1e6bfe8f-9893-458a-98fa-d7e.pdf](https://assets.gov.ie/207416/1e6bfe8f-9893-458a-98fa-d7e.pdf).
3. Consider lowering the limits in relation to gifts to public officials that are subject to mandatory declaration and refusal or remittance. Partially fulfilled

Limits on gifts to public officials (as well as other benefits, favours, etc.) are included in the review of ethics in public office legislation currently being carried out by the Department of Public Expenditure and Reform.131

4. Establish a Judicial Council with a mandate to adopt a code of conduct for judges. Fulfilled

The Judicial Council was established in December 2019.132 The Judicial Conduct Committee has drafted guidelines for judicial conduct for review by the Board of the Judicial Council, which may be amended before adoption. The latest date for adoption of a code of conduct is June 2022.133

5. Continue promoting appropriate corporate governance standards by adopting codes of conduct for a wider range of businesses and relevant professions. Partially fulfilled

The Companies Act 2014 sets out extensive statutory requirements related to corporate governance.134 Up to now, these have been enforced by the Office of the Director of Corporate Enforcement (ODCE). The Companies (Corporate Enforcement Authority) Bill 2021135 passed all stages of the Houses of the Oireachtas (parliament) in December 2021 and will replace the current ODCE, an office of the Department of Enterprise, Trade and Employment, with the Corporate Enforcement Authority (CEA), an independent statutory body.136 The CEA will continue to promote good corporate governance standards, encourage compliance with the provisions of the Companies Act 2014, investigate non-compliance, prosecute summary offences and refer other offences to the Director of Public Prosecutions.

Section 225(3) of the Companies Act 2014 requires directors to put in place “appropriate arrangements or structures that are... designed to secure material compliance with the company’s relevant obligations” and to include in the company’s annual report a “compliance policy statement” setting our details of relevant policies. Specific policies and codes of conduct are largely set out by individual companies or autonomous regulatory or professional bodies.137 The Company Law Review Group Work Programme 2020-2022, for instance, includes an undertaking to review the obligations in relation to directors’ compliance statements and to make recommendations “as to how these might be enhanced in the interest of good corporate governance”.138

---

131 Department of Public Expenditure and Reform Ireland, Reform and Consolidation of Ireland’s Statutory Framework for Ethics in Public Life, p. 10, https://assets.gov.ie/205516/db157a8-1e23-4b4f-bf3f-571fed0d9444.pdf
133 Judicial Council Ireland, Updates on the Judicial Conduct Committee 28 June 2021, https://judicialcouncil.ie/judicial-conduct-committee/
6. Consider establishing a single, unified anti-money-laundering supervisory authority for designated non-financial businesses and professions. Not fulfilled

The Department of Justice in response to this item stated that “Designated Non-Financial Persons and Bodies encompass a wide variety of economic actors, many of whom have existing self-regulatory bodies in Ireland that function as competent authorities in respect of their members”. The Department of Justice itself is also responsible for supervision of some DNFBP: As noted in TI Ireland’s report Safe Haven? Targeting the Proceeds of Foreign Corruption in Ireland, supervision “is divided between the Central Bank of Ireland for credit and financial institutions, the PSRA [Property Services Regulatory Authority] for the property sector, self-regulating professional bodies for the legal and accounting sectors […], and the [Department of Justice] for all other DNFBP”. There is no indication that a single anti-money laundering authority for designated non-financial businesses and professions [DNFBPs] is under consideration.

7. Finalise the transposition of the fourth European Union anti-money-laundering directive to address the existing gaps in its anti-money-laundering/counterterrorist financing legislation, notably on beneficial ownership registers. Fulfilled


8. Consider requiring public officials having an interest in or signature or other authority over a financial account in a foreign country to report that relationship. Partially fulfilled

The criteria for declaring interests and the “current disclosure regime” are under consideration in the review of ethics in public office legislation currently being carried out by the Department of Public Expenditure and Reform.

9. Ensure that the Central Authority exercises its discretion under section 51 of the MLA Act [the Criminal Justice (Mutual Assistance) Act 2008] in a way that observes the binding obligations under article 55(1) and (2) [of the fourth EU anti-money laundering directive]. Fulfilled

---

143 Department of Public Expenditure and Reform Ireland, Reform and Consolidation of Ireland’s Statutory Framework for Ethics in Public Life, p. 10, https://assets.gov.ie/205516/db157ad8-1e23-4b4f-bf3f-571fed0b9444.pdf
According to Section 8 of the Criminal Justice (Mutual Assistance) Act 2008, the Minister for Justice is the Central Authority and “has the function of receiving, transmitting and otherwise dealing with requests… and of co-operating, in accordance with the relevant international instrument, with corresponding persons or bodies in designated states in relation to requests received from them”. The Department of Justice has confirmed that the Central Authority continues to exercise its discretion when determining confiscation cooperation orders.

10. Ensure that international cooperation for purposes of article 55(1) and (2) regarding Convention offences can be provided to all States parties, regardless of their current designation under the MLA Act [the Criminal Justice (Mutual Assistance) Act 2008] (art. 55(6)), including by specifically designating all States parties to the Convention for the purposes of the MLA Act or clearly designating the Convention as a sufficient legal basis for these purposes. Partially fulfilled

The Department of Justice has responded to a request for information on this point by stating that “In consultation with Department of Foreign Affairs, the final text of a statutory instrument designating all current States parties to the UN Convention against Corruption for mutual assistance has been completed. When signed into law by the Minister for Foreign Affairs, this order will fully address the recommendation to ensure that international cooperation for the purposes of the Convention can be provided to all States parties to the Convention”.

11. Ensure that the MLA Act [the Criminal Justice (Mutual Assistance) Act 2008] clearly provides for the return of confiscated property which is a sum of money to any State party, in accordance with (art. 57(2) and (3)). Partially fulfilled

The Department of Justice has responded to a request for information on this point by stating that “An assessment and decision on the process to make the necessary legislative amendment will be made in early 2022”.

12. Consider concluding further bilateral or multilateral agreements or arrangements to enhance the effectiveness of international cooperation beyond the member States of the European Union. Partially fulfilled

The Department of Justice has responded to a request for information on this point by stating that “Ireland is currently considering the negotiation of additional bilateral agreements in the area of mutual legal assistance and extradition with a number of countries beyond the EU member states”.

Challenges to effective commitment implementation

The recommendations require significant coordination across several government departments, in many cases involving extensive review of current anti-corruption frameworks (e.g., to incorporate an anti-corruption inter-agency steering committee, address policing of corruption and how it is
resourced) and, in certain cases, the passage of legislation (e.g., transposition of EU anti-money laundering directives, updates to ethics legislation in connection with disclosure of interests by public officials, or to establish the Judicial Council). These processes are lengthy and require sufficient resourcing, coordination and political prioritisation. Certain recommendations have been implemented already, for instance transposition of the fourth EU anti-money laundering directive (as well as the fifth) and establishment of the Judicial Council. However, the Public Sector Standards Bill 2015 foundered in 2020 (as discussed elsewhere in this report), and the Garda National Economic Crime Bureau has been under-resourced on a long-term basis\textsuperscript{148} with little improvement in recent years despite resourcing recommendations.\textsuperscript{149}

**Opportunities to accelerate commitment implementation**

The overlap between several UNCAC recommendations and the recommendations of the Hamilton Review show that there is a consensus on the key issues. The translation of these recommendations into action points in the Hamilton Review Implementation Plan and their inclusion in the Programme for Government (e.g., reform of ethics in public office legislation) demonstrates that there is a coherent vision and clear intent to push ahead with these reforms.

**Recommendations**

Of the twelve recommendations outlined above, three have been fulfilled and a further eight are ongoing – mainly in connection with actions arising from the Hamilton Report, which is discussed further in connection with Commitment 12. One UNCAC recommendation has not been implemented, which is the establishment of a single, unified anti-money-laundering supervisory authority for designated non-financial businesses and professions (DNFBPs). TI Ireland, in the 2021 report *Safe Haven? Targeting the Proceeds of Foreign Corruption in Ireland*, argues that “the scale and extent of regulatory enforcement by the [Department of Justice] and other DNFBP supervisors remains inconsistent with the scale and extent of money laundering through Ireland”\textsuperscript{150} and echoes the UNCAC recommendation that a single authority be established to supervise DNFBPs.\textsuperscript{151}

\textsuperscript{148} “By comparison with 1992 when the Maguire Report [report of the Government Advisory Committee on Fraud] was published the problem of understaffing in the GNECB which existed at that time has actually got worse. Resourcing, which was already insufficient in 1992, has not kept pace with the growing volume and complexity of economic crime and with international demands and obligations”. Department of Justice Ireland, Review of structures and strategies to prevent, investigate and penalise economic crime and corruption: Report of the Review Group, p. 59, \url{https://www.justice.ie/en/JELR/Hamilton_Review_Group_Report.pdf/Files/Hamilton_Review_Group_Report.pdf}

\textsuperscript{149} Irish Examiner, Garda fraud unit is still short of up to 50 detectives, \url{https://www.irishexaminer.com/news/aird-40233953.html}; Irish Times, Corporate enforcer had to wait a year for allocation of detectives, \url{https://www.irishtimes.com/business/retail-and-services/corporate-enforcer-had-to-wait-a-year-for-allocation-of-detectives-1.4666320}

\textsuperscript{150} Transparency International Ireland, Safe Haven? Targeting the proceeds of foreign corruption in Ireland, p. 25, \url{https://transparency.ie/sites/default/files/ti_safehavenreport_v4.pdf}

\textsuperscript{151} Ibid., p. 33.
COMMITMENT 10: As part of our international development cooperation assistance, and through our National Plan on Business and Human Rights (2017-2020), Ireland will commit to build awareness amongst Irish companies of international agreements and initiatives which promote ethical business practices, such as the OECD Convention on Combating Bribery, the UN Guiding Principles on Business and Human Rights, and the Extractive Industries Transparency Initiative.

THEMATIC AREA: Business Integrity

COMMITMENT TIMEFRAME: By 2020


Current level of progress in commitment implementation

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fulfilled</td>
<td></td>
</tr>
<tr>
<td>Partially fulfilled</td>
<td>X</td>
</tr>
<tr>
<td>Not fulfilled/dropped</td>
<td></td>
</tr>
</tbody>
</table>

The National Plan on Business and Human Rights (2017-2020)\(^{152}\) aims to “give effect” to the UN Guiding Principles on Business and Human Rights (UNGP) and commits to “encouraging” businesses to implement human rights safeguarding measures. A number of resources have been developed in line with this aim. The Implementation Group for the National Plan published a document called Business and Human Rights Guidance for Business Enterprises in April 2021, which sets out in detail how the UNGP should be implemented.\(^{153}\) The Department of Foreign Affairs (DFA, which provides the secretariat to the Implementation Group) has confirmed in correspondence with TI Ireland and in minutes of the Implementation Group’s meetings that it continued to promote its guidance through “targeted webinars”.\(^{154}\) It has also published a webpage gathering human rights guidance for businesses, including case studies, “toolkits” and other resources.\(^{155}\) DFA published a review of the implementation of the National Plan on Business and Human Rights in December 2021.\(^{156}\)

In respect of the OECD Convention on Combating Bribery, the April 2021 guidance document notes that “[t]he State’s anti-corruption laws were strengthened and modernised in 2018 with the passage of the Criminal Justice (Corruption Offences) Act 2018, which encompasses the requirements of a number of international legal instruments including the OECD Convention on Bribery of Foreign Public

Officials”. Separately, the National Plan included as a priority: “Create a factsheet on the OECD Anti-Bribery Convention, the criminal offences in Irish law on bribery, the reporting systems in place for reporting suspicions of foreign corruption and the protections provided by the Protected Disclosures Act to be distributed by Enterprise Ireland to all Irish companies engaged in trade missions”. However, the factsheet on the OECD Anti-Bribery Convention available on the Enterprise Ireland website is dated 1997 and contains out-of-date information. Enterprise Ireland has stated that it is currently coordinating the development of a business and human rights information sheet for future trade mission briefings.

The Extractive Industries Transparency Initiative is not specifically highlighted, but the DFA’s webpage draws attention to a number of other bodies such as the Ethical Trading Initiative, World Business Council for Sustainable Development, Global Business Initiative on Human Rights, and the Business and Human Rights Resources Centre.

Challenges to effective commitment implementation

The Implementation Group includes members from private sector representative bodies, civil society groups, academia, and the State (ministries and agencies) and, in principle, has wide-reaching networks among the target audience through which to raise awareness of the guidance document. However, it has been noted in the media that “the Plan has remained relatively unknown beyond a small group of Government officials, politicians, industry groups and human rights organisations”. This appears to hold true of the UNGP guidance document as well, with little media or other coverage of the guidance document or indeed the National Plan throughout its lifetime. The failure to produce a fact sheet on the OECD Anti-Bribery Convention since 2018 may be due to a lack of coordination or clear responsibility, given that the National Plan lead rests with the Department of Foreign Affairs; oversight of anti-corruption matters rests with the Department of Justice; and Enterprise Ireland is an agency of the Department of Enterprise, Trade and Employment.

Opportunities to accelerate commitment implementation

The Programme for Government (June 2020) includes a commitment to develop the National Plan on Business and Human Rights and to “review whether there is a need for greater emphasis on mandatory due diligence”. Alongside this, the plan should detail how awareness of international anti-corruption requirements and related initiatives will be raised and also how the impact of this will be measured. A study by Trinity Business School’s Centre for Social Innovation applied the Corporate Human Rights Benchmark’s Core UNGP Indicator Assessment to the top 50 publicly listed companies with operations in Ireland, as well as several state-owned enterprises, and provides a useful

---

158 Enterprise Ireland is the State agency responsible for developing the exporting capabilities and opportunities of certain partner Irish companies. See: Enterprise Ireland, Home, https://www.enterprise-ireland.com/en/
According to the report, titled *Irish Business and Human Rights* and published in November 2020, 88 per cent of companies assessed scored below 50 per cent of the available points and half scored 20 per cent or lower. This indicates either a lack of awareness of or lack of engagement with the UNGP. These results could be used as an engagement and advocacy tool in encouraging businesses to adopt the UNGP as outlined in Ireland’s *Business and Human Rights Guidance for Business Enterprises*. A follow-up study examining the same indicators after an implementation period has elapsed and analysing them against the baseline provided by the November 2020 report would reveal the impact of any awareness-raising measures.

### Recommendations

The *Business and Human Rights Guidance for Business Enterprises*, which is 41 pages long and its accompanying website are comprehensive, but a user-friendly site where the principles are distilled into a more digestible format may gain more traction as a promotional/awareness-raising tool.

The existing Anti-Corruption and Bribery website overseen by the Department of Justice which already contains detail on the OECD Convention and relevant Irish legislation, should include a section for business, linking to material on the National Plan for Business and Human Rights.

Targeted media and social media campaigns can highlight the Plan to key stakeholders such as Irish businesses, multinational corporations operating in Ireland, and business representative groups, as well as consumers.

### COMMITMENT 12: Arising from the report on Corporate, Economic and Regulatory Frameworks (2017), the Irish Government has established a national review of anti-corruption and anti-fraud structures. A former Director of Public Prosecutions will chair the review, which is scheduled to publish its report by July 2019.

**THEMATIC AREA:** Legislative and Institutional Framework

**COMMITMENT TIMEFRAME:** By July 2019

**COMMITMENT SOURCE:** Measures to Enhance Ireland’s Corporate, Economic and Regulatory Framework: Ireland Combating "White-Collar" Crime

---


165 Department of Justice Ireland, Welcome to Ireland’s Anti-Corruption and Bribery website, [https://wwwanticorruption.ie/](https://wwwanticorruption.ie/)
Current level of progress in commitment implementation

<table>
<thead>
<tr>
<th>Fulfilled</th>
<th>X</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partially fulfilled</td>
<td></td>
</tr>
<tr>
<td>Not fulfilled/dropped</td>
<td></td>
</tr>
</tbody>
</table>

In November 2017, the Government published a document titled *Measures to Enhance Ireland’s Corporate, Economic and Regulatory Framework: Ireland Combatting “White-Collar” Crime.* One of the actions outlined was a national review of existing anti-corruption and anti-fraud structures “to ensure that all state bodies with a role in the prevention, detection, investigation and prosecution of fraud and corruption are working effectively together”. Officially called the *Review of structures and strategies to prevent, investigate and penalise economic crime and corruption: Report of the Review Group* it is better known as the *Hamilton Report.* The Hamilton Report was delayed and not published by July 2019 as promised in the commitment, but was published in December 2020. It includes 25 recommendations for short-, medium- and long-term measures “to enhance the capacities of the relevant agencies and Government Departments to combat economic crime across legislative, policy and regulatory fields”. An implementation plan was launched by the Minister for Justice in April 2021, which groups actions into structural/systemic, resourcing, and legislative pillars.

Challenges to effective commitment implementation

The original timeline set out in November 2017 called for the review to be carried out in Q2 2018, but the review group did not meet for the first time until November 2018. A subsequent mooted publication date in late 2019 was also missed, due, it would appear, to the scale and scope of the review. The report states that it was “almost complete when the Covid-19 pandemic struck Ireland”

---

167 Ibid., p. 11.
169 After Mr James Hamilton, the former Director of Public Prosecutions who chaired the Review Group.
171 Government of Ireland, Measures to Enhance Ireland’s Corporate, Economic and Regulatory Framework: Ireland combating “white-collar crime”, p. 11.
and that a “minor consequence was to delay the finalisation of the Report”, which was eventually published in December 2020.

**Recommendations**

As noted in connection with the UNCAC recommendations, which overlap to a large degree with the recommendations of the *Hamilton Report*, the Implementation Plan based on the report is far-reaching and encompasses structural, resourcing and legislative aspects across several government departments’ remits, within ambitious timelines, e.g., establishment of a cross-sectoral Advisory Council against Economic Crime and Corruption; development of a “formal and continuous joint training programme for investigators of economic crime and corruption”; a “comprehensive review” of legislation to facilitate exchange of information between investigative authorities; amend or introduce legislation on search warrants, powers of detention, bid-rigging, and freezing orders. The Hamilton Report stresses the problem of resources above all else, referring to it as “the single overwhelming weakness in the existing system.” These include gaps in staffing, expertise, and technological capacity. Ireland should ensure that all government units are adequately resourced to carry out the Implementation Plan’s actions effectively. TI Ireland has also recommended that the government consider establishing an independent National Anti-Corruption Bureau and focus greater attention on intelligence-led policing of public-sector corruption. These are among a number of recommendations made as part of its submission on the Reform of Fraud/Anti-Corruption Structures in 2019.

---


177 Department of Justice Ireland, A review of structures and strategies to prevent, investigate and penalise economic crime and corruption: Implementation Plan, pp. 2-9, [https://assets.gov.ie/132711/23849405-3f0ce-49f10-8cab-4593c757370c.pdf](https://assets.gov.ie/132711/23849405-3f0ce-49f10-8cab-4593c757370c.pdf)


RECOMMENDATIONS

1. **Remove fees for accessing corporate records, including the Central Register of Beneficial Ownership (RBO), and publish the information in an open data format.**

   Fees for public access to records held by the Companies Registration Office and the Register of Beneficial Ownership should be abolished, in the interests of transparency and to facilitate public access. This is especially significant for civil society and the media, so that they can carry out their legitimate watchdog functions. As noted by Transparency International, “While charging a fee does not go against provisions of the EU AMLD, in practice it significantly restricts the ability of civil society and the media to analyse the data – either to spot inaccuracies, to identify conflicts of interest and wrongdoing and do further research that can be used to identify gaps and inaccuracies and provide recommendations to strengthen the register”. The data should be made available in an open format to facilitate research and cross-checking of information by stakeholders.

   Although not directly connected to the commitment to public accessibility, the RBO would also benefit significantly from a more rigorous verification mechanism, checking that returns legitimately and accurately reflect true ownership structures – as opposed to the current system of validating identities and relying on other parties (competent authorities, finance professionals etc.) to report discrepancies between the public RBO and a company’s internally held record.

2. **Pass reformed public ethics legislation, including offences and penalties for failure to comply, without delay.**

   The Public Sector Standards Bill 2015 (PSSB) ultimately lapsed with the dissolution of parliament before a general election in 2020, several years after the Bill was initiated. In contrast, the Criminal Justice (Corruption Offences) Act 2018 (which expanded anti-corruption legislation to the private sector) was initiated in October 2017 and enacted in June 2018 and the Companies (Corporate Enforcement Authority) Bill 2021 (which reinforces oversight of corporate compliance with company law) was initiated in September

---

2021 and passed the final parliamentary stage before enactment in December the same year.\textsuperscript{184} This shows that prompt enactment of legislation in this area is possible. TI Ireland has called for the restoration of the PSSB without undue delay.\textsuperscript{185}

Reformed ethics legislation must include offences and penalties for failure to comply. The current Ethics Acts do not include any sanction for breaches (for instance, failure to disclose interests as specified in the legislation) the only measure the relevant authority, the Standards in Public Office Commission (SIPO), may take is to investigate and report. Even in this regard there are issues: SIPO has noted that post-term, “No public body currently has the authority to conduct investigations or inquiries into possible contraventions of the Ethics Acts by former members of the Oireachtas, other than office holders”\textsuperscript{186} (defined as Ministers and chairs of either House or their committees).

3. Establish a single, unified anti-money laundering supervisory authority for designated non-financial businesses and professions, in line with UNCAC recommendations.

Of twelve “challenges in implementation” identified by the UNCAC Implementation Review Group in connection with Chapters II and V, one is neither fulfilled nor underway to some extent: the establishment of a single, unified anti-money-laundering supervisory authority for designated non-financial businesses and professions (DNFBPs). TI Ireland, in the 2021 report Safe Haven? Targeting the Proceeds of Foreign Corruption in Ireland, argues that the capacity of the Department of Justice and other DNFBP supervisors is “inconsistent with the scale and extent of money laundering through Ireland”\textsuperscript{187} and echoes the UNCAC recommendation that a single authority be established to supervise DNFBPs.\textsuperscript{188}

4. Build awareness of anti-corruption and human rights guidance for business through coordinated information and online resources.

There is a strong overlap between corruption and human rights abuses. As noted by the UN Office of the High Commissioner on Human Rights, Corruption can have a devastating impact on the availability, quality and accessibility of human-rights related goods and services. Moreover, it undermines the functioning and legitimacy of institutions and

\textsuperscript{188} Ibid., p. 33.
processes, the rule of law, and ultimately the State itself. This is recognised by the inclusion of corruption in Ireland’s Business and Human Rights Guidance for Business Enterprises and its accompanying website. The guidance and website, which includes other resources such as case studies, should be promoted to the business sector through the existing Anti-Corruption and Bribery website overseen by the Department of Justice, which already contains detail on the OECD Anti-Bribery Convention and relevant Irish legislation.

5. **Provide adequate resources to bodies charged with carrying out reviews of and reforms to Ireland’s anti-corruption regime.**

The bodies tasked with carrying out the actions of the Hamilton Report Implementation Plan (the Department of Justice, the Department of Public Expenditure and Reform, Standards in Public Office Commission, Office of the Director of Corporate Enforcement, Office of the Director of Public Prosecutions and An Garda Síochána, among others) must be allocated additional resources in terms of budget and staffing so that the ambitious schedule and scale of reform can be met alongside the delivery of existing services.

6. **Make concrete anti-corruption commitments that refer to specific policy areas, include measurable actions, and do not include evasive caveats.**

Of the twelve commitments identified in Ireland’s statement at the 2018 International Anti-Corruption Conference, half could not be monitored as they lacked specificity and/or measurable targets. These included broad and vague statements such as “Ireland will continue to engage with all the institutions it works with in the fight against corruption and will promote a culture of zero tolerance for all corrupt practices”. Of the remaining six commitments, a number featured equivocal and evasive language that did not fully commit to taking action. For example, the term “exploring the feasibility” of taking action was used to avoid making a firm, measurable commitment. Ireland should instead make specific, measurable and time-bound commitments that allow for independent monitoring of its progress.

---


191 Department of Justice Ireland, Welcome to Ireland’s Anti-Corruption and Bribery website, https://www.anticorruption.ie/
ANNEX 1: LIST OF INTERVIEWEES

Persons interviewed during the commitment monitoring – Dublin, September – December 2021

<table>
<thead>
<tr>
<th>Position</th>
<th>Organisation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Principal Officer</td>
</tr>
<tr>
<td></td>
<td>Department of Justice</td>
</tr>
<tr>
<td>2</td>
<td>Assistant Principal Officer</td>
</tr>
<tr>
<td></td>
<td>Department of Justice</td>
</tr>
<tr>
<td>3</td>
<td>Principal Officer</td>
</tr>
<tr>
<td></td>
<td>Department of Public Expenditure and Reform</td>
</tr>
<tr>
<td>4</td>
<td>First Secretary</td>
</tr>
<tr>
<td></td>
<td>Department of Foreign Affairs</td>
</tr>
</tbody>
</table>
ANNEX 2: STAKEHOLDERS CONSULTED

Persons engaged during consultation on monitoring findings – Dublin, September – December 2021

<table>
<thead>
<tr>
<th>Position</th>
<th>Organisation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Principal Officer</td>
<td>Department of Justice</td>
</tr>
<tr>
<td>2 Assistant Principal Officer</td>
<td>Department of Justice</td>
</tr>
<tr>
<td>3 Principal Officer</td>
<td>Department of Finance</td>
</tr>
<tr>
<td>4 Assistant Registrar</td>
<td>Register of Beneficial Ownership</td>
</tr>
<tr>
<td>5 Principal Officer</td>
<td>Department of Public Expenditure and Reform</td>
</tr>
<tr>
<td>6 Assistant Principal Officer</td>
<td>Department of Public Expenditure and Reform</td>
</tr>
<tr>
<td>7 Assistant Secretary</td>
<td>Department of Foreign Affairs</td>
</tr>
<tr>
<td>8 Counsellor</td>
<td>Department of Foreign Affairs</td>
</tr>
<tr>
<td>9 First Secretary</td>
<td>Department of Foreign Affairs</td>
</tr>
</tbody>
</table>
Contact us!

iaccmonitor@transparency.org
www.iaccmonitor.org

Engage

Follow us, share your views and help us shape the IACC agenda

facebook.com/InternationalAntiCorruptionConference
twitter.com/IACCseries