

# **OECD Anti-Corruption and Integrity Outlook: Country Fact Sheet 2024**

# Ireland

## Contextual factors

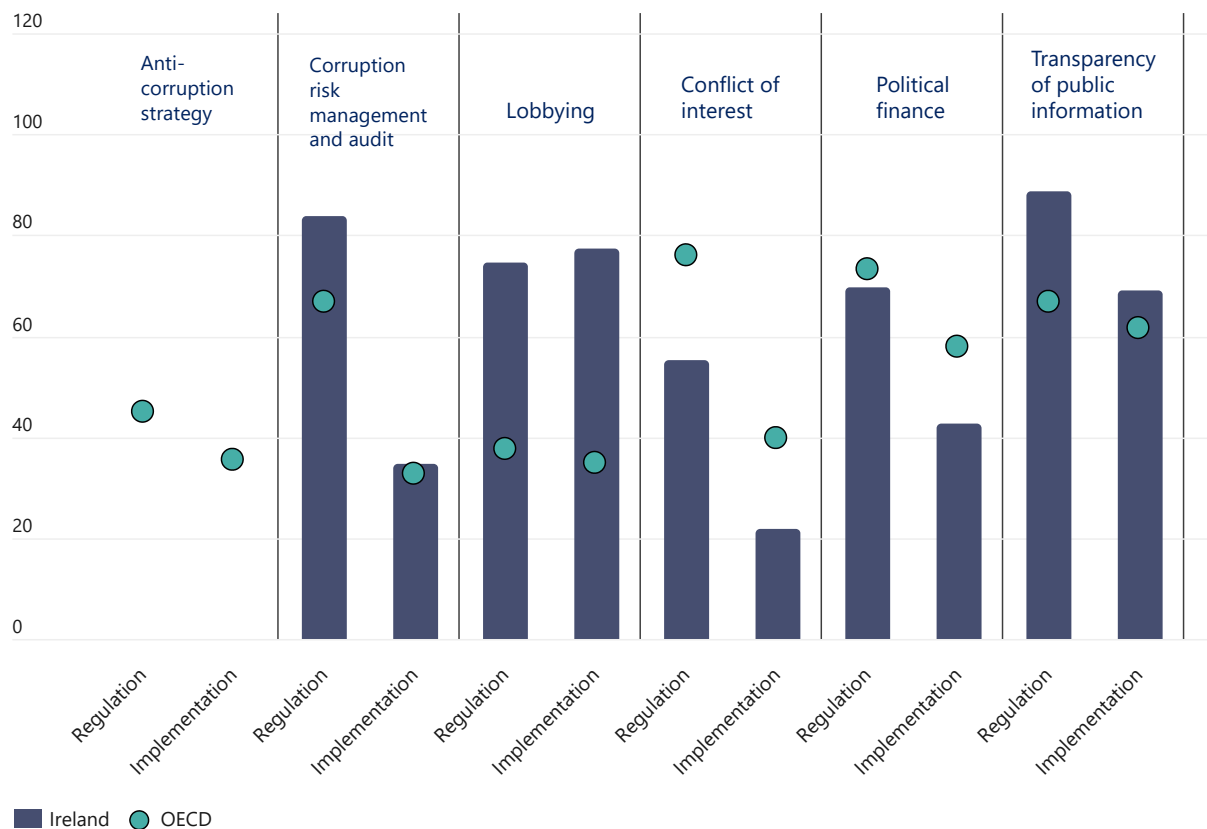
State structure	Executive power	Legislative system	Legal system
Unitary	Parliamentary	Bicameral	Common law

### ***Strategy and institutions on anti-corruption and public integrity***

Ireland has not provided data on an anti-corruption strategy adopted at the central government level because the strategy is currently under development. Rather than having a central body overseeing anti-corruption activities, Ireland takes a cross-departmental approach to the prevention, detection, investigation and prosecution of corruption, involving several agencies with a mandate to tackle corruption in their respective field. The [Standards in Public Office Commission](#) is responsible for publishing guidelines, giving advice, and investigating breaches of integrity standards for public office holders in central government. It also performs oversight of political finance and lobbying. Ireland has an independent body responsible for access to information ([Office of the Information Commissioner](#)) and a central function developing the internal control activities in public bodies, the [Government Accounting Unit](#) within the Department of Public Expenditure and Reform. Nevertheless, Ireland has no central function for internal audit, nor a central body monitoring potential conflict-of-interest situations.

## Overview

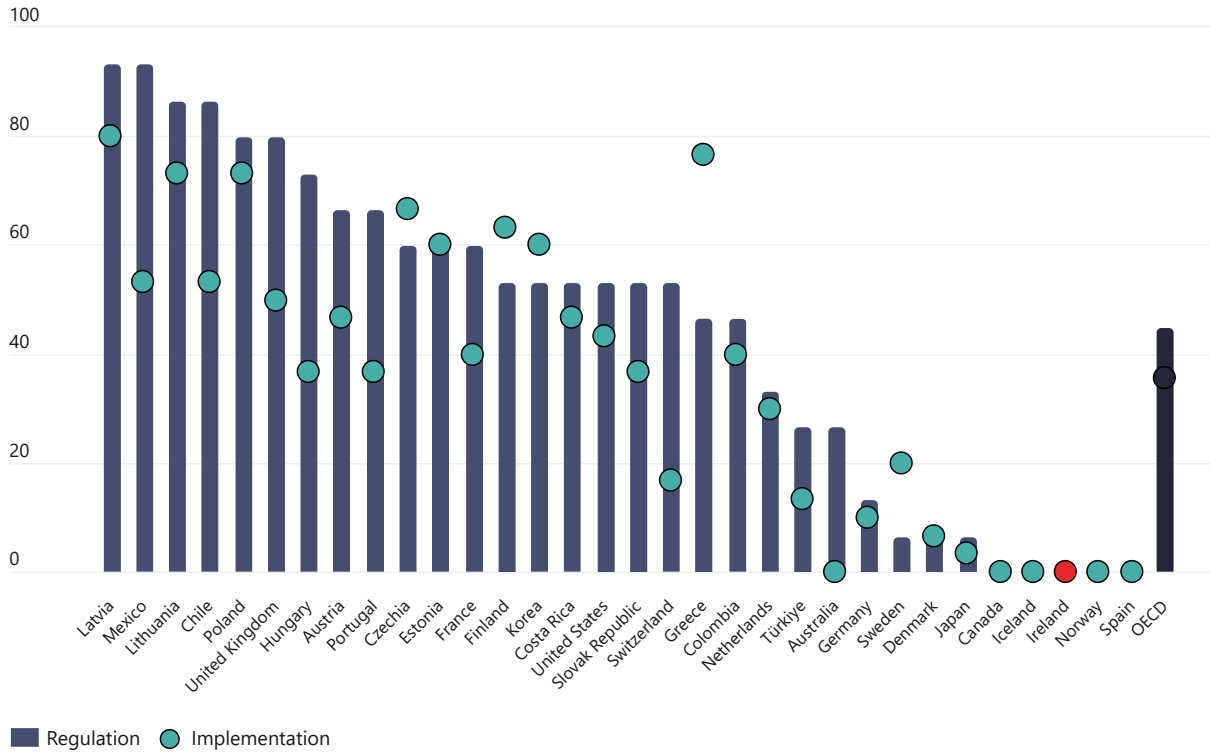
Figure 1. Overview



Greatest strengths	Areas to improve
Transparency of public information	Conflict of interest
Lobbying	Political finance - implementation
Corruption risk management and audit	Anti-corruption strategy

## Anti-corruption strategy

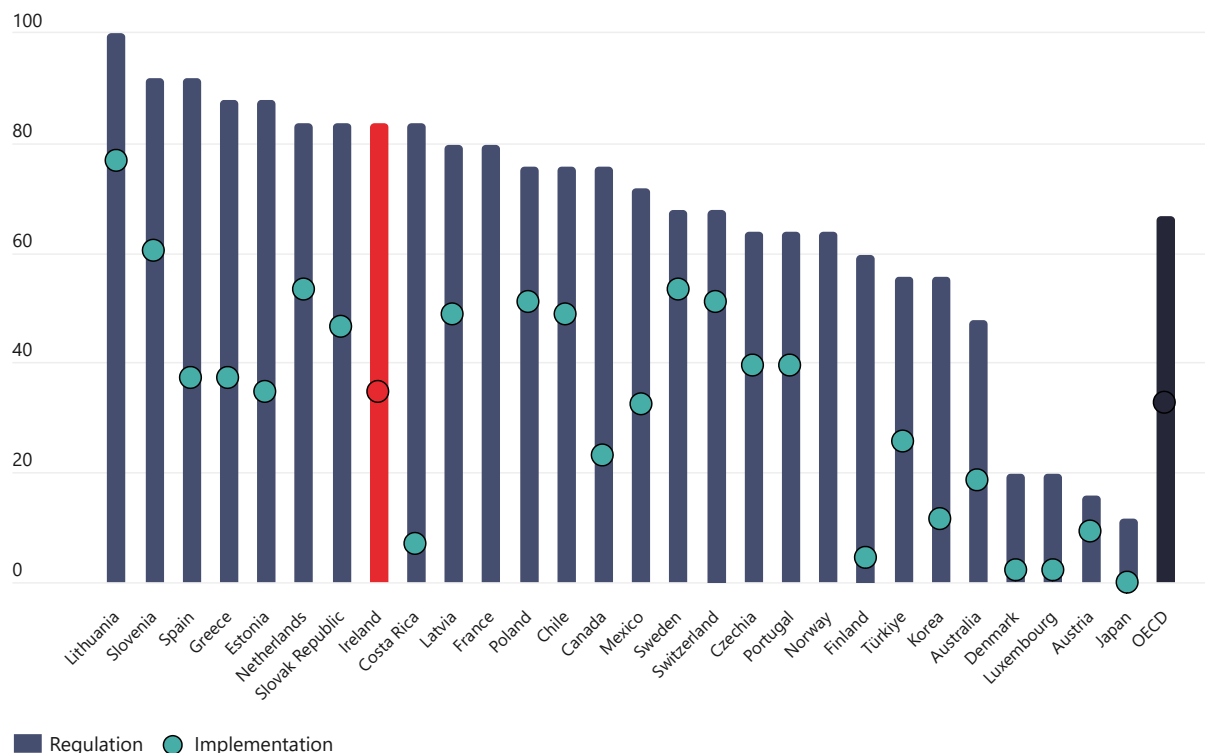
Figure 2. Anti-corruption strategy



Ireland is developing a strategy to combat economic crime and corruption at the central government level, but it is not yet in place.

## Corruption risk management and audit

Figure 3. Corruption risk management and audit



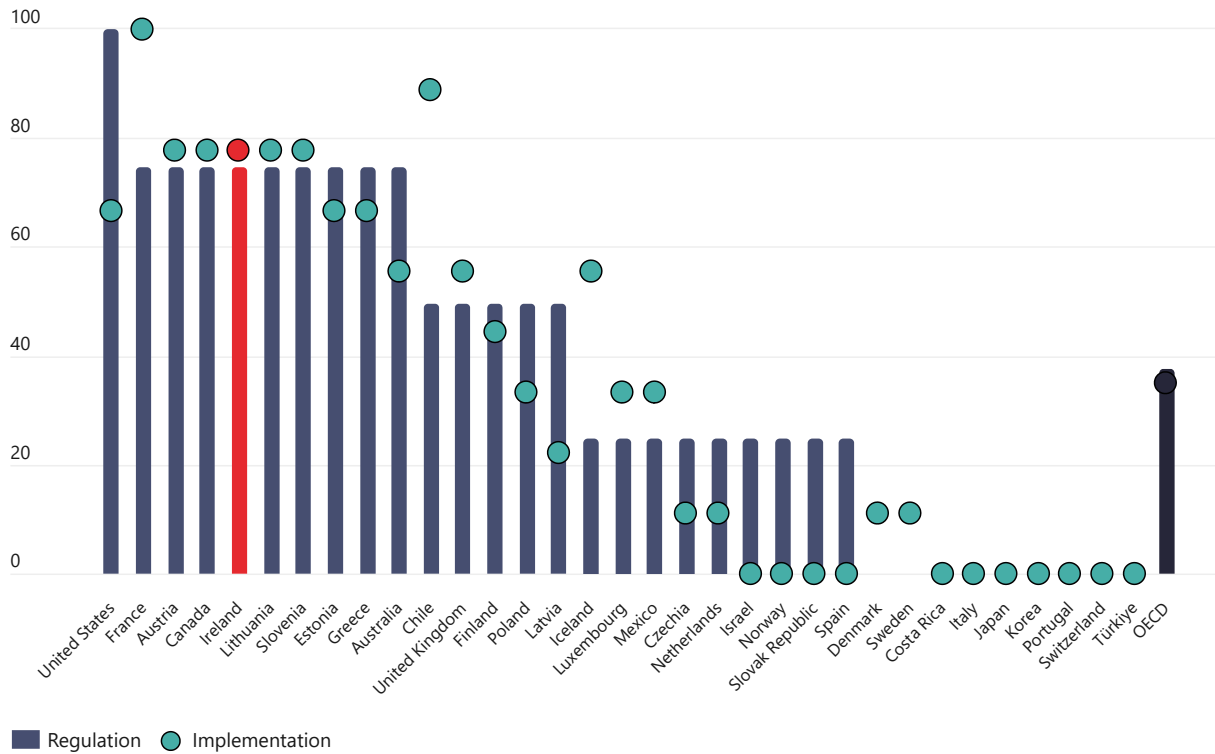
As measured against OECD standards on risk management, which include internal control and internal audit, Ireland fulfils 84% of criteria for regulations and 35% of criteria for practice, compared to the OECD average of 67% and 33% respectively.

Ireland's internal control and risk management framework is a top performer among OECD countries. The comprehensive internal control regulations adhere to international standards and establish managerial responsibility for the implementation of internal control and audit. Internal audit regulations contain key safeguards, such as provisions on internal auditors' independence and access to documents and personnel and a requirement for internal audit units to periodically undergo external quality assurance. Ireland's risk management framework explicitly addresses public integrity risks and establishes procedures to mitigate these risks.

In Ireland all public sector entities are covered by internal audit, and in 2022 all organisations were internally audited, while 80% of recommendations by internal audit units were implemented. However, the country lacks a comprehensive central reporting function for internal control and internal audit. Although all institutions implementing internal control report to the Comptroller and Auditor General, their reports are not publicly available, and there is no centralised annual report on internal control that addresses corruption and fraud risks.

## Lobbying

Figure 4. Lobbying

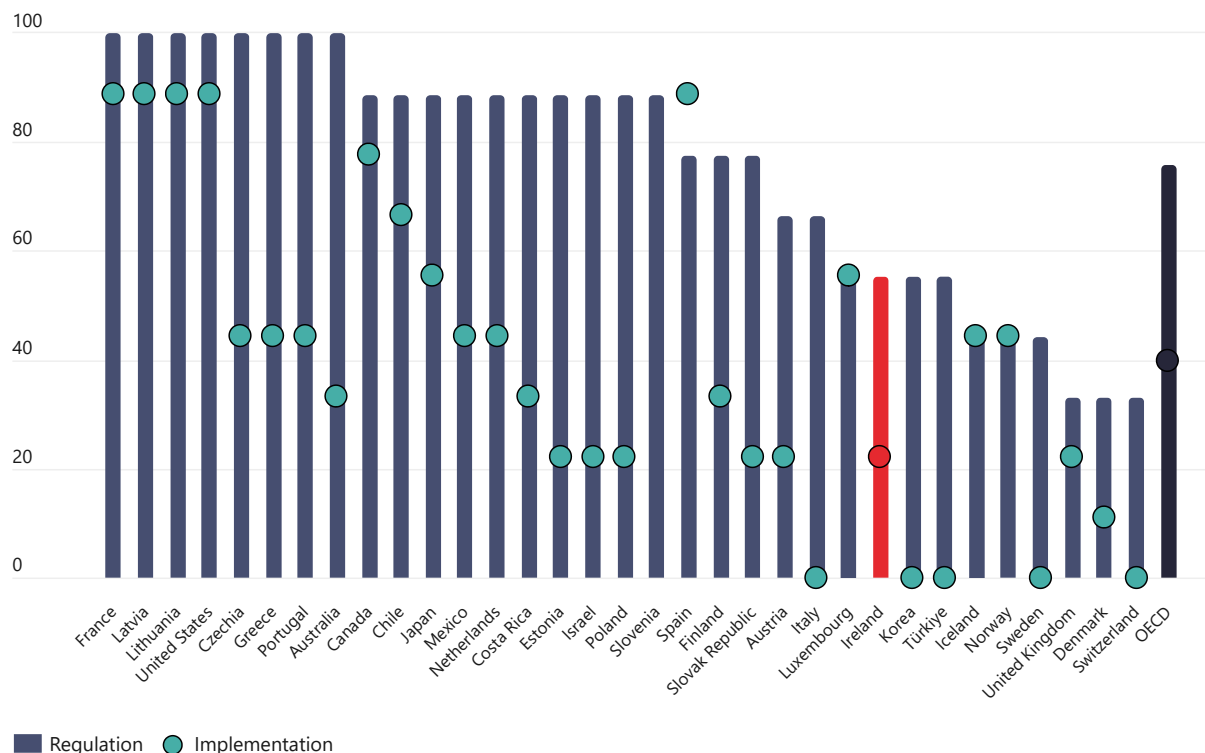


As measured against OECD standards on lobbying, Ireland fulfils 75% of criteria for regulations, and 78% of criteria for practice, compared to the OECD average of 38% and 35% respectively.

Ireland is a top performer among OECD countries concerning safeguards to prevent undue influence in lobbying. The Regulation of Lobbying Act establishes definitions of lobbying activities and which actors are considered lobbyists, cooling-off periods for former public officials becoming lobbyists, and sanctions for violations of provisions aimed at promoting integrity in lobbying. The body overseeing transparency of lobbying activities, the Standards in Public Office Commission oversees a publicly accessible lobbying register detailing the name, organisation and domain of intervention of all lobbyists. The body also carries out investigations for non-compliance with lobbying regulations.

## Conflict of interest

Figure 5. Conflict of interest

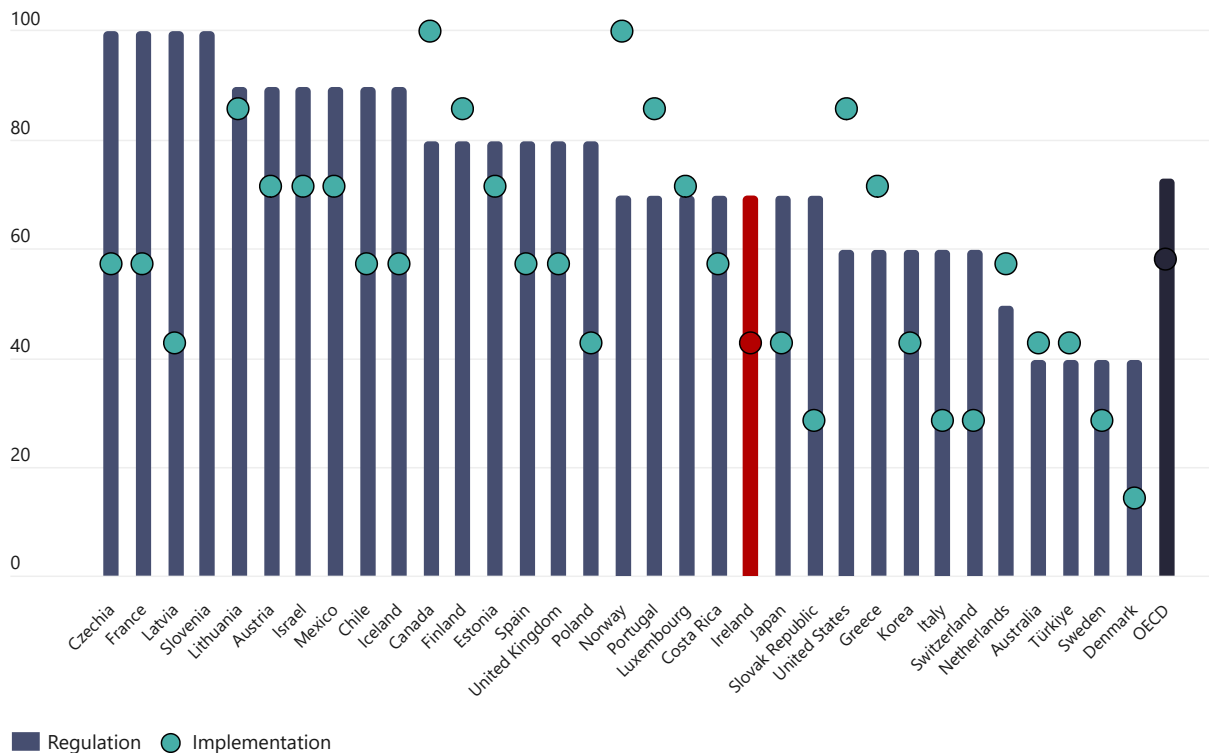


As measured against OECD standards on conflict of interest, Ireland fulfils 56% of criteria for regulations, and 22% of criteria for practice. The OECD average is 76% and 40%, respectively.

Ireland lags behind most OECD countries on safeguards against conflict-of-interest situations. Only conflict-of-interest declarations from members of the Oireachtas, the Attorney General, holders of designated directorships, and ministerial special advisors are collected. While declarations can now be submitted by email, they may also be submitted in paper form. Judges are not covered by existing ethics frameworks, and there is no central data available on civil servants' compliance with declaration requirements. Declarations are not verified according to a risk-based approach, and the Standards in Public Office Commission cannot demonstrate it has issued recommendations or sanctions for conflicts of interest in the past. Promoting the collection, verification, and publication of information on the submissions of interest declarations is essential to monitor and enforce compliance with conflict-of-interest regulations and ensure public office holders continue to act in the public interest.

## Political finance

Figure 6. Political finance



As measured against OECD standards on political finance, Ireland fulfils 70% of criteria for regulations, but 43% of criteria for practice, compared to the OECD average of 73% and 58% respectively.

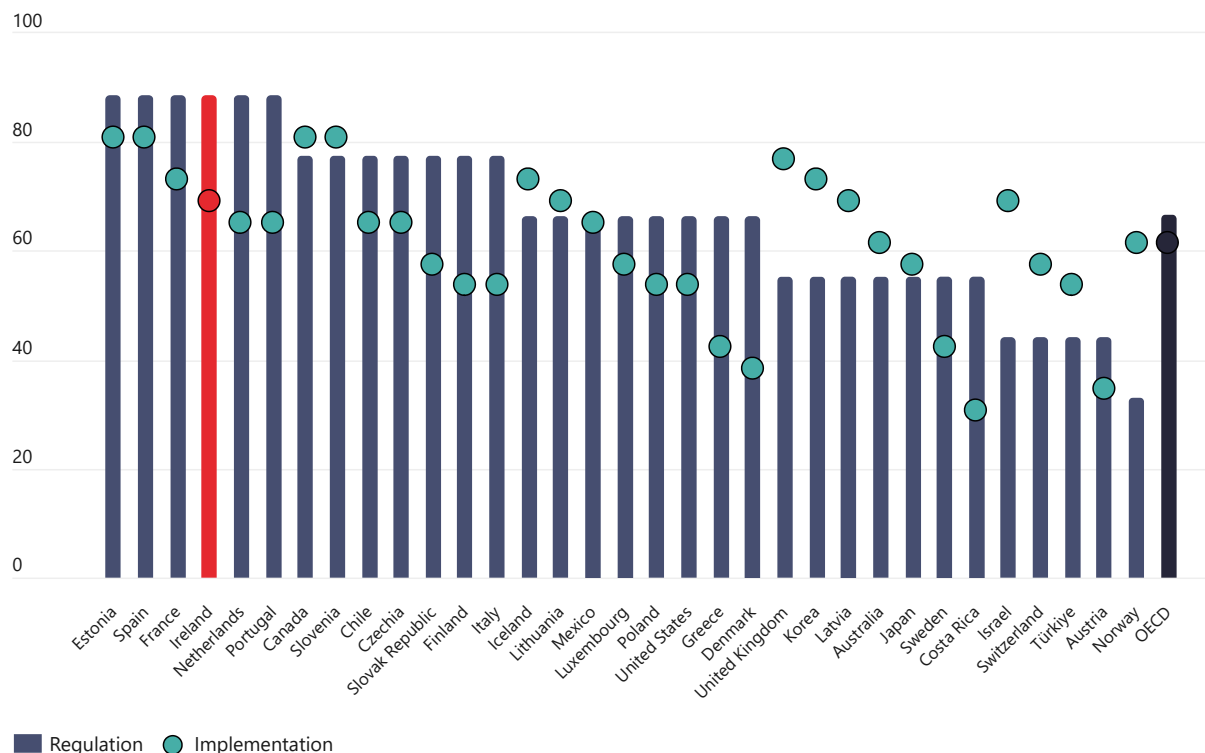
In Ireland there is an implementation gap between regulations and practice. Regulations establish procedures for political parties to report their finances and contain a ban on contributions from foreign states and enterprises, a threshold for personal contributions to campaigns, and sanctions for violations of political finance rules. However, there is neither a complete ban on anonymous donations nor a ban on contributions from publicly owned enterprises.

In practice, the Standards in Public Office Commission is the independent body responsible for monitoring political finance. However, it does not employ certified auditors to review political parties' financial reports and does not publish information on investigations into breaches of political finance rules. While political parties' financial reports are available online, there is no data available on whether all parties submitted their financial reports in line with statutory deadlines. Monitoring political finance is important to mitigate the risk of undue and foreign influence on political public office holders, to ensure the integrity of democratic processes and that the public interest is upheld.



## Transparency of public information

Figure 7. Transparency of public information



As measured against OECD standards on public information, which include access to information and open data, Ireland fulfils 89% of criteria for regulations, and 69% of criteria for practice, compared to the OECD average of 67% and 62% respectively.

Ireland has comprehensive legislation ensuring the right to access public information. In practice, the national entity supervising access to public information, the Office of the Information Commissioner, provides data on request and checks compliance within the public sector, and the Department of Public Expenditure and Reform is responsible for open data policy. Publicly available integrity-related datasets include consolidated versions of laws and aggregated data on lobbying and access to information requests. Data on public tenders and the business and land registries are also publicly available. Agendas of cabinet sessions and individual ministers are not published online, however.