

Annual Report 2024

Independence | Impartiality | Integrity



Coimisiún um Chaighdeán in Oifigí Poiblí
Standards in Public Office Commission



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Foreword

On behalf of the Standards in Public Office Commission, and in accordance with the provisions of section 27(2)(a) of the *Ethics in Public Office Act 1995*, I am pleased to furnish the 2024 annual report of the Standards in Public Office Commission to the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.



Garrett Sheehan

Chairperson

Standards in Public Office Commission

June 2025



The Standards in Public Office Commission

The Standards in Public Office Commission is an independent body established in December 2001 by the *Standards in Public Office Act 2001*. In 2024, its members were:

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

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

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

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

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

The Commission issues a separate annual report covering its activities in administering the *Regulation of Lobbying Act 2015*.

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

Introduction by the Chairperson

I am pleased to present this report on the work of the Standards in Public Office Commission (the Commission) in 2024.

In 2024, the Commission received 114 complaints under the Ethics Acts, with a further 86 complaints carried over from previous years. A total of 127 complaints were closed by the Commission during the year, of which 79 related to complaints received in 2024. The remaining 73 complaints were still under examination and were carried forward into 2025. The Commission initiated three preliminary inquiries in 2024. In addition, four preliminary inquiries were carried forward from previous years. Seven preliminary inquiries were still ongoing at the end of the year. One investigation hearing was held in 2024, with two investigations ongoing at year's end. Further information on the Commission's work under the Ethics Acts is set out in Chapter One.

In 2024, the Commission had a role in the Limerick Mayoral Election, the European Parliament Election and the General Election to the 34th Dáil. The Commission has published guidelines for candidates, election agents, national agents of political parties and other persons to ensure compliance with legislation for the General Election. The Guidelines relate to areas such as disclosure of political donations, prohibited donations, limits on election spending and reimbursement of election expenses.

Chapter Two of this report provides information on the Commission's activities in 2024 under the *Electoral Act 1997*, as well as an overview of key developments in priority areas and Chapter Three details communications and outreach undertaken in 2024 to encourage knowledge and awareness of statutory obligations that apply under the Acts within the Commission's remit.

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

A handwritten signature in black ink, reading "Garrett Sheehan", is positioned above a horizontal gold line.

Garrett Sheehan
Chairperson

Corporate Governance

The Office, comprising of the Office of the Ombudsman, the Office of the Information Commissioner, the Office of the Commissioner for Environmental Information, the Standards in Public Office Commission, the Commission for Public Service Appointments and the Office of the Protected Disclosures Commissioner, is funded by one Vote and overseen by an Accounting Officer (Director General), Elaine Cassidy who is supported by a Management Advisory Committee. In carrying out their work, our staff embrace the traditional obligations of privacy and integrity in the performance of official duties, while at the same time protecting and preserving the statutory independence and functions of each of the constituent offices in which they work.

Updates in relation to our Corporate Governance are set out on the [Strategy and Governance](#) page on the website of the Office of the Ombudsman. This page includes information and updates in relation to our:

- Strategic Plan 2022–25
- Compliance with the requirements under the Official Languages Act
- Compliance with the requirements of the Protected Disclosures Act
- Compliance with the requirements under s.42 IHREC Act (the duty on public servants in relation to human rights (the Public Sector Duty))
- Green Team (including our compliance with the Climate Action and Low Carbon Development Act)
- Corporate Governance Framework
- Fraud Prevention and anti-Corruption Policy
- Policy on gifts, hospitality and entertainment
- Revolving Door Policy



Chapter One

Ethics in Public Office

Chapter One:

Ethics in Public Office

This chapter provides information on the Commission's activities in 2024 under the Ethics Acts, as well as an overview of key developments in priority areas.

Disclosure of Interests: Ethics Acts Regulations

As noted in previous annual reports, regulations prescribing designated positions of employment in the civil and wider public services, and directorships of State bodies have not been updated since 2018. As a consequence, a number of directorships and positions of employment across the public service remain outside the scope of the Ethics Acts, and the provisions for disclosure of interests in the Ethics Acts cannot be implemented on a statutory basis in the bodies concerned. The Commission is aware that, as of 31 December, there are at least 49 public bodies that remain outside the remit of the legislation.

In 2024, the Department of Public Expenditure, National Development Plan, Delivery and Reform commenced the process of drafting amended regulations, based on information sought from and provided by Government Departments. However, this process has not been completed as yet. The Department has indicated that work will continue to complete this process as soon as possible.

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

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

Tax Clearance: Appointees to Senior Office

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

The Commission was notified of 317 appointments to senior office by public bodies during 2024, up slightly from 313 in 2023. In addition, five Senators were elected/nominated to the 26th Seanad during 2024, while 174 TDs were elected to Dáil Éireann at the General Election on 29 November 2024. All members elected/nominated to the Oireachtas are required to submit within nine months of election/nomination a statutory declaration made within one month either side of election/nomination and a tax clearance certificate issued within nine months either side of election/nomination.

Ethics Reform

As set out in the annual report for 2022, the Department of Public Expenditure, National Development Plan Delivery and Reform completed a review of ethics legislation in late 2022. This was published by the Department in February 2023. The review's recommendations centre on five themes intended to address limitations with the current statutory framework:

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

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

The Commission notes that the Programme for Government published by the incoming Government formed following the general election in November 2024 states that it will reform and consolidate the Ethics in Public Office legislation.

Complaints

In 2024, the Commission received 114 complaints under the Ethics Acts, with a further 86 complaints carried over from previous years. A total of 127 complaints were closed by the Commission during the year, of which 79 related to complaints received in 2024. The remaining 73 complaints were still under examination and were carried forward into 2025. The Commission initiated three preliminary inquiries in 2024. In addition, four preliminary inquiries were carried forward from previous years. Seven preliminary inquiries were still ongoing at the end of the year. One investigation hearing was held in 2024, with two investigations ongoing at year's end.

Investigation into Robert Troy, Former Minister of State at the Department of Enterprise, Trade and Employment

Following on from an investigation hearing held in June 2024, the Commission published a report in December 2024 into the alleged contraventions of the Ethics Acts by Deputy Troy. The report stated that the Commission found that Deputy Troy had contravened Section 5 of the *Ethics in Public Office Act 1995* in respect of the declaration of properties, a contract, and a directorship in the years 2020 and 2021, and that the omissions together amounted to a specified act within the meaning of section 4(1)(a) of the *Standards in Public Office Act 2001*.

The Commission found that two of the contraventions were committed negligently and one was committed inadvertently. The Commission further found that the pattern of omissions or errors in successive declarations was a serious matter. In relation to all of the contraventions, the Commission was of the view that Deputy Troy had acted in good faith in that he had not intentionally sought to conceal or avoid public disclosure of his interests.

The investigation report is available on the Commission's website.





Chapter Two

Electoral

Chapter Two: Electoral

This chapter provides information on the Commission's activities in 2024 under the Electoral Act 1997, as well as an overview of key developments in priority areas.

Donation Statements by Individual Donors

Under section 24(1A)(a) of the *Electoral Act 1997*, any donor (whether an individual or a corporate donor) who makes donations exceeding the aggregate value of €1,500 in the same year to two or more persons who were members of the same political party, or to a political party and one or more of its members, must furnish a donation statement/statutory declaration to the Commission. No donation statements were received from individual donors in respect of 2024.

Third Parties

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

A list of third parties who submitted returns for 2024 is included in appendix two of this report.

Corporate Donors

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

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

In 2024, nine corporate donors were registered with the Commission.

A list of organisations registered as corporate donors is maintained and published on the Commission's website. A list of corporate donors that were registered in 2024 is included in appendix two of this report.

Political Party Annual Statements of Accounts

The *Electoral Act 1997*, as amended (the Act), provides for the disclosure of annual statements of accounts by political parties. It also makes provision for the keeping of accounting records, and for the audit of the statements of accounts by statutory auditors.

The Act requires that the accounts comply with the requirements as to form and content provided for in the revised guidelines issued by the Commission in October 2024, following approval by the Minister for Housing, Local Government and Heritage.

The Commission published statements of accounts provided to it by political parties registered in Ireland in respect of 2024 which are available at www.sipo.ie.

Powers of Inquiry Under the Electoral Act

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

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

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

Code for the Conduct of Electoral Investigations

The Code for the conduct of electoral investigations was published on 6 November 2024. Any investigation under the Electoral Act that takes place after that date will be conducted having regard to the provisions of this Code.

Electoral Reform Act 2022

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

The Act also made provision for new powers for the Commission to bring criminal proceedings for summary offences and to issue fixed payment notices for late returns.

Offences under Part IX of the Electoral Act, inserted by the *Electoral Reform Act 2022*, were commenced on 1 November 2024. This brought about a number of changes, including the introduction of new offences, and changes to some existing offences, for failure to comply with the obligations under the Electoral Act.

Failure to comply with the requirements of the Act may result in proceedings for an offence being brought by the Commission or by the Director of Public Prosecutions or, in the case of late return of accounts, a fixed payment notice.

Elections in 2024

In 2024, the Commission had a role in the Limerick Mayoral Election, the European Parliament Election and the General Election to the 34th Dáil.

The Standards in Public Office Commission published guidelines for candidates, election agents, national agents of political parties and other persons to ensure compliance with legislation for these elections.

The guidelines provided information regarding:

- disclosure of political donations;
- limits on the value of donations which may be accepted;
- prohibited donations;
- limits on election spending, and
- reimbursement of election expenses to qualified candidates.

The Commission's reports on the Limerick Mayoral Election, the European Parliament Election and the Dáil General Election will be available on its website in due course.



Chapter Three

Communications and Outreach

Chapter Three: Communications and Outreach

The following provides highlights of communications and outreach activities undertaken by the Commission in 2024.


January

- Presentation made online to Oireachtas members regarding statutory obligations under the *Ethics in Public Office Acts 1997* and 2001 (the Ethics Acts), the *Electoral Act, 1997*, the *Ministerial and Parliamentary Activities Act 1938*, and the *Regulation of Lobbying Act 2015*;
- Presentation made online to Voluntary Health Care Agencies Risk Management Forum re the Ethics Acts.

February

- Meeting with representatives of the European Commission re draft EU Rule of Law report;
- Meeting with Netherlands Ministry of the Interior re Ethics Acts.

March

- Meeting with Sinn Féin re draft political party statements of accounts;
 - Meeting with Fine Gael re draft political party statements of accounts;
 - Meeting with Fianna Fáil re draft political party statements of accounts.
- 

May

- Meeting with OSCE Office for Democratic Institutions and Human Rights re Special Election Assessment Mission re 2024 European Elections;
- Meeting with Dr. Fiona Buckley, Department of Government and Politics, University College Cork, and Professor Mack Mariani, Xavier University, re research re gender and electoral financing/expenditure in Irish elections.

June

- Meeting with Department of Justice and Department of Public Expenditure, National Development Plan Delivery and Reform re GRECO 5th Round draft Compliance Report;
- Presentation made to local authority Ethics Registrars organised by the Local Government Management Agency;
- Attendance at European Commission Thematic Workshop on Asset Declaration Systems, Brussels.

October

- Meeting with OSCE Office for Democratic Institutions and Human Rights re Needs Assessment Mission re 2024 Dáil General Election;
- Meeting with the Electoral Commission and the UK Electoral Commission.

November

- Presentation made online to staff of the Irish Human Rights and Equality Commission re the Ethics Acts.

December

- Presentation made online to staff of the Department of Health re the Ethics Acts.

Appendices

The background of the page is a dark navy blue. It features several large, overlapping, curved shapes in shades of purple and magenta. A prominent magenta shape curves from the top left towards the right. Another magenta shape curves from the bottom left towards the right. A large, dark purple shape forms a wide 'X' or cross-like pattern in the center. The overall design is modern and abstract.

Appendix One: Commission Publications in 2024

April

- Guidelines for the European Parliament Election 2024.

May

- Guidelines for the Limerick Mayoral Election 2024.

July

- Standards in Public Office Commission Annual Report 2023.

October

- Revised Guidelines for Political Parties on Annual Statements of Accounts.

November

- Guidelines for the 34th Dáil General Election.

December

- Report on the Investigation by the Standards in Public Office Commission of alleged contraventions of the Ethics in Public Office Acts 1995 and 2001 by Deputy Robert Troy;
- Guidelines for the Seanad Election 2025.

Appendix Two: Third Parties and Corporate Donors Registered in 2024

List of third parties who submitted returns in 2024

In 2024, the Commission Secretariat wrote to 27 registered Third Parties and requested returns only from those who had participated in registrable activity as a Third Party in 2023. The below is a list of those who responded with recorded activity during 2023.

- Alliance for the Defence of Family and Marriage
- Family & Life
- Just Transition Greens
- People Before Profit
- People's Movement
- Rosa
- Socialist Party
- The Christian Solidarity Party
- Women's Health

List of Registered Corporate Donors in 2024

- ASTI
- Fianna Fáil
- Green Party
- Irish National Teachers' Organisation (INTO)
- Lagan Tarmac
- Mid-West Tyres Ltd.
- Operation Supply Services Ltd.
- SIPTU
- Social Democrats



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