

**Coombe Women & Infants University Hospital
Corporate Governance Code**

CONTENTS	PAGE	
Introduction	1	
A. The Board & Directors	2 – 11	
The Board	2	
Directors	7	
Code of Conduct, Disclosure, Ethics	8	
B. Remuneration	12	
Remuneration of Senior Management & Directors' Fees	12	
C. Risk Management, Accountability, Internal Control, Internal Audit	13 – 15	
Risk Management	13	
Accountability & Audit	13	
Finance & Audit Committee	14	
Internal Audit Function	14	
D. Relations with HSE & Stakeholders	16	
E. Specific Procedures to be Followed by the Hospital	17 – 20	
Diversification of Services	17	
Procedures for Procurement	17	
Capital Investment Appraisal	18	
Travel	18	
Disposal of Assets & Access to Assets by Third Parties	18	
Tax Compliance	20	
Legal Disputes Involving Other Hospitals	20	
On-Line Resources	21	
Appendix I	Ethics and Standards in Public Office	22
Appendix II	Code of Conduct for Directors & Staff	25
Appendix III	Charter for Internal Audit	30
Appendix IV	Principles of Quality Customer Service for Customers	33
Appendix V	Travel Policy	35

Coombe Women & Infants University Hospital Corporate Governance Code

1. Introduction to the Hospital

The Coombe Lying-In Hospital, trading as the Coombe Women & Infants University Hospital (the Hospital) was established by Margaret Boyle in 1826. It is now a tertiary-referral university-teaching hospital with 240 Beds.

The Governance of the Hospital is the responsibility of a voluntary Board of Guardians & Directors that governs under the Charter of 1876. There are also a number of Board Committees which include the Audit & Finance Committee (incorporating Remuneration), Quality, Safety & Risk Committee, Nominations Committee and Ethics Committee.

The hospital is funded mainly from the HSE with some private income generated mainly from patients, property leases and car parking. The Hospital has a Service Level Arrangement with the HSE to allow for state funding.

In 2008, the Hospital changed its trading name from the Coombe Women's Hospital to the Coombe Women and Infants University Hospital to reflect the breadth and depth of the hospital's clinical and academic portfolio.

The Hospital provides tertiary care at regional and national level. It also currently hosts the Centre for Midwifery Education, the UCD and TCD Academic Departments of Obstetrics and Gynaecology, the UCD Centre for Human Reproduction, The National Cytology Training Centre and an internationally acclaimed Molecular Medicine laboratory. The Hospital continues to play a significant role in the development of new models of care in conjunction with the Clinical Programme in Obstetrics and Gynaecology and the Institute of Obstetricians and Gynaecologists.

The Hospital is subject to statutory requirements in areas such as Health and Safety, Data Protection, Employment, Freedom of Information etc. Regulatory Bodies such as the Irish Medical Council, CORU and Irish Nursing and Midwifery Board requirements are applicable to appropriate staff within the Hospital. Other regulatory bodies that have significance for the Hospital include HIQA and the Health Products Regulatory Authority.

There is an annual external audit of the hospital's finances undertaken on behalf of the Board of Guardians & Directors.

**Coombe Women & Infants University Hospital
Corporate Governance Code**

A – The Board & Directors

The Board is responsible for the governance of the Hospital but is not involved in the day-to-day management of the Hospital. The Board delegates managerial responsibility to the Master/CEO and his/her management team within a framework of prudent and effective controls, which will enable risk to be assessed and managed. Members of the Board are referred to in this Code either as “Directors” or “Board Members”.

Board governance involves the responsibility for approving the vision, mission, goals and values of the Hospital; the oversight of its resources; the approval of its policies and procedures; while management involves the responsibility for the effective operation of the Hospital and the achievement of its goals within the policies and procedures approved by the board.

Board members should act on a fully informed basis, in good faith, with due diligence and care, and in the best interest of the Hospital.

In order to help the Hospital fulfil its mission the Board will, among other things:

Be collectively responsible for promoting the success of the Coombe Women & Infants University Hospital (the “Hospital”) by governing and directing the Hospital’s strategy, activities and supervising its affairs;

Provide oversight designed to ensure that the Hospital operates in an ethical, legal and socially responsible manner;

Oversee the Hospital’s risks management framework to ensure prudent and effective controls are in place which enable risks to be assessed, mitigated and managed, and support the embedding of a robust risk culture.

Oversee the disclosure controls and procedures, risk management, health and safety and internal controls over financial reporting established to provide full, fair, accurate, timely and understandable disclosure by the Hospital in periodic reports;

Review and approve, at least annually, the Hospital's long term strategy and assess the Hospital's strategic, service, competitive and financial performance, on both an absolute basis and in relation to the performance, practices and policies of its peers and competitors;

Review, approve and monitor fundamental service and business strategies and major strategic decisions and actions against objectives set;

Promote the highest standards of corporate governance, and to uphold the highest ethical standards of integrity and probity including supporting the Hospital’s values and standards and ensuring that its obligations to its stakeholders are understood and met;

Review the Hospital's financial performance on a regular basis, oversee the Hospital's capital requirements and financial policies and practices and, seek to ensure that the necessary staffing and financial resources are in place for the Hospital to meet its objectives;

Set out in writing and review from time to time the scope of the delegated authority of the Master/CEO;

Support the Master/Chief Executive Officer and delegate to him/her and his/her clinical and management teams the powers necessary for the clinical and executive management of the Hospital;

Coombe Women & Infants University Hospital Corporate Governance Code

Promote with the Executive Team the highest standards of clinical care, teaching and research;

Offer substantive advice and counsel to the Master/Chief Executive Officer and work with him/her to develop effective measurement systems that will evaluate and determine the Hospital's degree of success in attaining its objectives;

2.1 Matters Reserved for the Decision of the Board:

The following matters are reserved for the Board:

- appointment, remuneration and assessment of the performance of, and succession planning for, the Master/Chief Executive Officer. In accordance with the Hospital Charter, every seven years, plan for the succession of the serving Master/Chief Executive Officer and the election of his/her successor.
- the implementation of a clear scheme of delegation of accountability from the Board to the Chief Executive Officer.
- significant acquisitions, disposals and retirement of assets of the Hospital or its subsidiaries; the schedule should specify clear quantitative thresholds for contracts above which Board approval is required;
- major investments and capital projects;
- delegated authority levels, treasury policy and risk management policies;
- approval of terms of major contracts;
- compliance with public pay policy and the Department of Health Consolidated Pay Scales where necessary unless the HSE consents to additional remuneration being paid.
- approval of annual budgets and corporate plans;
- approval of annual reports and accounts;
- approval of the Annual Compliance Statement prior to submission to the HSE;
- approval of any major reorganisation of services;

2.2 The collective responsibility and authority of the Board should be safeguarded.

All Board members must be afforded the opportunity to fully contribute to Board deliberations while excessive influence on Board decision-making by one or more individual members should be guarded against.

2.3 The Board is responsible for compliance with (i) the Hospital Charter, (ii) the contractual obligations of the Hospital under the Service Arrangement with the HSE and (iii) all statutory obligations of the Hospital.

The Board should satisfy itself that all such obligations are identified and made known to it.

Coombe Women & Infants University Hospital Corporate Governance Code

2.4 The Board is required to confirm annually to the HSE that the Hospital has a system of internal financial control in place.

2.5 Decision on major items of expenditure should be aligned with medium to long-term strategies so as to ensure that such expenditure is focused on clearly defined objectives and outcomes. A performance measurement system should be put in place to assess the effectiveness/outcome of such expenditure and this should be reported to the Board.

2.6 The Board should have procedures to monitor and manage potential conflicts of interest of management and Board members.

Annual Reports and Accounts

2.7 The Board has a duty to ensure that a balanced, true and understandable assessment of the Hospital's position is made when preparing the annual report and accounts of the Hospital and when submitting these to the HSE and on request, to the Comptroller and Auditor General.

Board Committees:

2.8 All Board Committees shall have written Terms of Reference, approved by the Board which shall include provisions for frequency of meetings and reporting obligations to the Board.

The Terms of Reference shall be reviewed at periodic intervals by the Board.

The majority of each committee should be comprised of non-executive members.

Confidential Disclosures:

2.9 The Board shall comply with all relevant statutory obligations in respect of confidential disclosures and shall put in place procedures whereby employees of the Hospital may, in confidence, raise concerns about possible irregularities in financial reporting or other matters and for ensuring meaningful follow-up of matters raised in this way. The Board shall notify the HSE in the event of any fraud or misappropriation of funds and shall co-operate with any directions of the HSE in this regard.

Strategy:

2.10 The preparation and adoption of a strategic plan is a primary responsibility of the Board of the Hospital. The Master/CEO will provide a strategy plan for the forthcoming year at the Annual Strategy Meeting of the Board which takes place at the beginning of each year.

Composition and Operation of the Board:

2.11 The Board should meet at a minimum 6 times per annum, and maintain proper records of meetings and decisions taken in accordance with the Standing Orders;

2.12 The Board should constantly review its own operation and seek to identify ways of improving its effectiveness.

Coombe Women & Infants University Hospital Corporate Governance Code

This will include the identification of gaps in competencies and ways these could be addressed to ensure that the directors have the necessary skills, experience and competencies required to fulfil their role effectively.

Where the Board Chair is of the view that specific skills are required on the Board, he/she shall be entitled to raise this with the Board and consider appointing additional directors in line with the process for such appointment.

The Board should keep under review its own performance and that of its committees and individual directors. To this end, a Board evaluation exercise will be conducted annually by the Board, and this process should be externally facilitated every three years.

2.13 In accordance with good governance the Board shall have no less than 8 members and, in accordance with the Hospital Charter have no more than 21 members.

2.14 The normal term of service for Board members is for three years. Directors may be re-appointed for a maximum of three consecutive terms, up to a maximum period of nine years. In exceptional circumstances and for particular reasons, the Board may request an extension to that time.

All requests to continue for an additional three-year term, up to a maximum of nine years, will require ratification by the Nominations Committee.

2.15 The Board should satisfy itself that plans are in place for the orderly succession of appointments to the Board, so as to maintain an appropriate balance of skills and experience on the Board and to ensure progressive refreshing for the Board. In this regard the Board Nominations Committee shall be responsible for:

- developing and recommending to the Board formal, rigorous and transparent procedures for the identification, selection and appointment of the Board members;
- to review and monitor the membership needs of the Board and its committees; and
- ensuring that the search for board candidates is conducted, and appointments made, on merit against objective criteria and with due regard for the benefits of diversity on the Board including gender and mix of skills / competencies and other diversities as appropriate.

2.16 The following may not serve as directors of the Hospital; corporate entities; minors; holders of elected public office, with the exception of the Lord Mayor of Dublin who is an ex-officio member; un-discharged bankrupts; persons of unsound mind; persons convicted of offences in connection with the promotion, formation or management of a corporation involving fraud.

2.17 Directors who change their primary job responsibilities, held at the time of their most recent election to the Board, will offer to resign from the Board if their new positions place them in an actual or potential conflict of interest with their continuing board membership. The resignation will be tendered through the Chair to the board who will, at their sole discretion, determine whether or not to accept the offered resignation.

2.18 Directors may elect to resign from the Board at any time by writing to the Chair and informing him/her of their wish to do so.

The attendances of each Board Member at Board meetings should be reported in the Annual Report.

**Coombe Women & Infants University Hospital
Corporate Governance Code**

Chairman of the Board:

2.19 The directors will nominate a director for election as Chair by the Board. The Chair will continue in office for a period of three years from date of appointment. At the end of the three years, the Chairperson can be reappointed for a maximum of a further 3 years.

The Board may elect a Deputy Chair who will deputise for the Chairman in his/her absence.

2.20 Under the terms of the charter the Lord Mayor of Dublin is designated as ex-officio Chairperson of the Board, and in the event of the incumbent attending a meeting of the Board, will be invited to chair that meeting.

Under the terms of the Hospital Charter, the Master/CEO is an ex-officio member of the Board for the duration of their Mastership.

2.21 The following Standing Orders shall apply to the operation of the Board

- Directors are encouraged and expected to attend all such meetings. If a Director is unable to attend a meeting he/she should notify the Secretary & General Manager in advance of such meeting.
- Any five directors shall have the authority to convene a meeting of the Board by stating, in writing, the purpose of such a meeting and each of these five must sign this document. This document must then be submitted to the Secretary of the Board.
- Prior to each meeting the Chair together with the Master and the Secretary & General Manager will prepare an agenda. Directors may request that particular items be added.
- The Hospital will generally circulate documents, for use at Board meetings sufficiently in advance of meetings to permit meaningful review. However, there may be limited circumstances where documents may not be ready for circulation to directors in advance of the meeting.
- The Board believes that the attendance of consultants and senior executive officers, from time to time, will augment the meeting process and provide relevant expertise and/or insight. The Board, in its sole discretion, may also invite independent advisors to attend Board meetings.
- At least three directors must attend a meeting in person in order to reach a quorum save that if and whenever the Chairperson and / or the Master certifies that a crisis, emergency or matter of extreme urgency must be considered by the Board, such meeting may take place other than in person, by using conference phone, Skype or other similar electronic means, provided all those present and/or on the call are capable of hearing the contributions of every director so participating at the meeting .
- In so far as possible the directors will seek to reach consensus on the matters they consider. Where this is not possible issues will be decided by majority vote. In the event of a tied vote the Chair will exercise a casting vote.
- Minutes will be maintained of each Board meeting. The minutes will only record decisions reached, actions required and items which the Board wish to specifically note as having been considered.

Coombe Women & Infants University Hospital Corporate Governance Code

3. Directors

3.1 Directors should bring an independent judgement to bear on issues of strategy, performance, resources, key appointments and standards of conduct.

3.2 The Directors should state in the annual report that they are responsible for preparing the accounts.

There should also be a statement by the external auditors about their reporting responsibilities.

3.3 The Directors should ensure that the Chairperson keeps the HSE advised of material matters arising in respect of the Hospital which may affect the delivery or provision of services as required by the service arrangement with the HSE.

3.4 If a Director finds evidence that there is non-compliance with any statutory obligations that apply to the Hospital or obligations of the Hospital under the service arrangement with the HSE, he/she should immediately bring this to the attention of their fellow Board members with a view to having the matter rectified.

3.5 The Board should, in a Board resolution, lay down formal procedures whereby Directors, in the furtherance of their duties, may take independent professional advice, if necessary, at the reasonable expense of the Hospital. Any request for such advice must be discussed and agreed with the Chairman in advance of any advisers being approached or contacted.

Such procedures should also be set out in the Code of Conduct for Directors.

3.6 The Board should have in place a procedure for recording the concerns of Directors that cannot be resolved.

3.7 The Board believes that maintaining confidentiality of information and deliberations is imperative. Unless required by law no Board member may disclose Board papers to third parties without authorisation from the full Board.

3.8 Board members shall have access to the Master and senior members of management. The Master may invite key employees to attend Board sessions at which the Master believes they can meaningfully contribute to the Board's discussion. The Board, as a body, has the authority, in its discretion, to retain independent advisors.

3.9 The directors should regularly visit the Hospital to familiarise themselves with the services and facilities of the Coombe. A programme of these board member visits will be arranged through the Secretary & General Manager's office.

4. Briefing for New Directors

4.1 On appointment of new Directors, the Secretary & General Manager of the Hospital should provide them with the following information:

- a formal schedule of matters reserved to the Board for decision;

Coombe Women & Infants University Hospital Corporate Governance Code

- procedures for obtaining information on relevant new laws and regulations;
- procedures to be followed when, exceptionally, decisions are required between Board meetings;
- a schedule detailing the composition of all committees and their terms of reference;
- a statement explaining the Directors' responsibilities in relation to the preparation of the accounts, the Hospital's system of internal control and audit and for reporting on the business as a going concern with supporting assumptions or qualifications as necessary;
- a statement informing the Directors that they have access to the advice and services of the Secretary, who is responsible to the Board for ensuring that Board procedures are followed and comply with the applicable rules and regulations;
- a copy of the code of ethics/conduct for Directors, including requirements for disclosure of Directors' interests and procedures for dealing with conflict of interest situations.
- The procedures regarding disclosure of interests of Directors are set out in Section 5 below;
- specific company information;
- a copy of relevant legislation (or excerpts thereof) together with the most up to date version of this Governance Code and any relevant circulars and/or guidance notes; and
- a listing of the statutory requirements relating to the Hospital.

4.2 All directors should receive a formal induction on joining the Board and should regularly update and refresh their skills and knowledge.

5. Code of Conduct for Directors and Employees

Individual behaviour is a major factor in the effectiveness of the Board, and also has an influence on the reputation of the organisation, the confidence and trust that members of the public have in it and the working relationships and morale within it.

Conflicts, real or perceived, can arise between the Hospital's interests and those of individual directors.

Public trust can be damaged unless the organisation implements clear procedures to deal with these conflicts.

5.1 The Hospital shall have written Codes of Business Conduct for their directors and employees.

- The Code shall be prepared via a participative approach, and should be approved by the Board
- Up-to-date codes of business conduct should be available upon request through the Hospital's website.

Coombe Women & Infants University Hospital Corporate Governance Code

- A hard copy should be circulated to all directors, management and employees for their retention.

5.2 The Code should contain a description of nature, intent and scope of application of the Code and a statement of the guiding principles and obligations.

5.3 The Code should refer to the need for directors and staff to comply with the requirements of any relevant legislative and regulatory requirements. It should identify the relevant provisions regarding conduct/conflicts of interest in the governing legislation of the Hospital.

5.4 The Code should set out procedures for addressing conflict of interest.

5.5 The Code should make clear that certain obligations to the Hospital regarding, in particular, the non-disclosure of privileged or confidential information do not cease when Board membership or employment in the Hospital has ended.

In particular the Code should recommend that the acceptance of further employment where the potential for conflict of interest arises should be avoided during a reasonable period of time after the exercise of a function in the Hospital has ceased.

5.6 The Code should also refer to the need for each member of the Board of the Hospital and each person holding a Designated Position of employment within the Hospital to ensure his/her compliance with relevant provisions of the Ethics in Public Office Act, 1995 and the Standards in Public Office Act, 2001.

5.7 Refer to Appendix II, Code of Business Conduct.

6. Disclosure of Interests by Directors

In addition to the requirements under the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001 the following procedures should be observed:

6.1 On appointment, each Board member should furnish to the Secretary of the Hospital details relating to his/her employment and all other business or professional interests including shareholdings, directorships, professional relationships etc., that could involve a conflict of interest or could materially influence the member in relation to the performance of his/her functions as a member of the Board. This should take place prior to the new Board member attending their first Board meeting. During the term of appointment to the Board, members should make the Secretary & General Manager aware of any additional posts or roles which the Board member assumes, where there is any potential for that role to represent a conflict to their membership of the Board.

6.2 Any interests of a member's family of which he/she could be expected to be reasonably aware or a person or a body connected with the member which could involve a conflict of interest or could materially influence the member in the performance of his/her functions should also be disclosed.

For this purpose, persons and bodies connected with a member should include:

- (a) a spouse, parent, brother, sister, child or step-child;
- (b) a body corporate with which the member is associated;

**Coombe Women & Infants University Hospital
Corporate Governance Code**

- (c) a person acting as the trustee of any trust, the beneficiaries of which include the member or the persons at (a) above or the body corporate at (b) above; and
- (d) a person acting as a partner of the member or of any person or body who, by virtue of (a) - (c) above, is connected with the member.

Similarly, each member should furnish to the Secretary details of business interests on the lines above of which he/she becomes aware during the course of his/her directorship

6.3 Where it is relevant to any matter which arises for the Hospital, the member should be required to indicate to the Secretary the employment and any other business interests of all persons connected with him/her, as defined at 6.1 and 6.2.

6.4 Boards may exercise discretion regarding the disclosure by members of minor shareholdings in companies who have or may have any conflict or any business relationship with the Hospital

As a general guideline, shareholdings valued at more than €15,000 or of more than 5 per cent of the issued capital of such a company should be disclosed.

6.5 If a member has a doubt as to whether this Code requires the disclosure of an interest of his/her own or of a connected person, that member should consult the Chairperson.

6.6 Details of interests disclosed should be kept by the Secretary to the Board in a special confidential register and should be updated on an annual basis.

Changes in the interim should be notified to the Secretary as soon as possible by members.

Only the Chairperson, Secretary & General Manager and Master/Chief Executive Officer of the Hospital should have access to the register.

6.7 Where a matter relating to the interests of the Chairperson arises, he/she should depute the Deputy Chairperson or another Director to chair the Board meeting and should absent himself/herself when the Board is deliberating or deciding on a matter in which the Chairperson or a person or body connected with the Chairperson has an interest.

6.8 Board or Hospital documents on any deliberations regarding interests should not be made available to the member concerned prior to a decision being taken.

(Such documents should be taken to include those relating to cases involving competitors to this Board member to the above interests).

Decisions once taken should be notified to the member.

6.9 As it is recognised that the interests of a Director and persons connected with him/her can change at short notice, a Director should, in cases where he/she receives documents relating to his/her interests or of those connected with him/her, return the documents to the Secretary at the earliest opportunity.

6.10 A Director should absent himself/herself when the Board is deliberating or deciding on matters in which that member (other than in his/her capacity as a member of the Board) or a person or body connected with the member has an interest.

**Coombe Women & Infants University Hospital
Corporate Governance Code**

In such cases a separate record (to which the Director would not have access) should be maintained.

6.11 Where a question arises as to whether or not a case relates to the interests of a Director or a person or body connected with that Director, the Chairperson of the Board should determine the question.

6.12 Former Directors should treat commercial information received while acting in that capacity as confidential.

6.13 Directors should not retain documentation obtained during their terms as Director and should return such documentation to the Secretary or otherwise indicate to the Secretary that all such documentation in their possession has been disposed of in an appropriate manner.

In the event that former Directors require access to Board papers from the time of their term on the Board, this can be facilitated by the Board Secretary.

6.14 In accordance with section 89 of the Charities Act 2009, the Board may enter into an agreement with a director for the provision of a service to the Hospital where the board has followed fair procedures and maintains that entering into the agreement with the director is in the best interests of the Hospital. For the avoidance of doubt, the director may not be present at the meetings considering the contract.

6.15 The procedures set out above should also be adopted in subsidiaries of the Hospital.

B. REMUNERATION

7. Remuneration of Senior Management and Directors Fees

7.1 The Chairperson and Board of the Hospital is required to implement Government policy in relation to the total remuneration of the Master/Chief Executive Officer except where such remuneration relates to functions outside the services to be provided in exchange for funding from the HSE or where the HSE has formally consented to such additional payments.

7.2 Chairpersons and Boards are required to implement Government pay policy as expressed from time to time, in relation to other staff including, as appropriate, the Master/Chief Executive Officer or equivalent and other staff of any subsidiary, as relevant where such remuneration is in relation to services provided for the HSE in return for funding under the service level agreement unless the HSE has consented to the additional payments.

7.3 The HSE should be consulted in good time on any pay proposals or likely developments which could have significant implications for:

- general Government pay policy; or
- the Hospital's finances.

7.4 The Board should ensure that a remuneration committee has been established by the Board to assist in ensuring that remuneration policies and practices of the organisation comply with the public pay policy where necessary.

Fees to Board Members:

7.5 The Board of the Hospital will not receive any payment for their services as members of the Board.

7.6 A Board member may be paid reasonable and proper out-of-pocket expenses incurred by any member in connection with their attendance to any matter affecting the Hospital.

C. RISK MANAGEMENT, ACCOUNTABILITY, INTERNAL CONTROL AND INTERNAL AUDIT

The Hospital faces a wide range of strategic, operational, reputational and financial risks, from both internal and external factors, which may prevent them from achieving their objectives.

Risk management is a planned and systematic approach to identifying, evaluating and responding to these risks and providing assurances that responses are effective.

8. Risk Management

The Board of the Hospital shall have in place a Quality, Safety & Risk Committee of not less than three independent non executive directors with written Terms of Reference which deal clearly with its authority and duties.

An effective risk management system identifies and assesses risk, decides on appropriate responses and then provides assurance that the chosen responses are effective.

8.1 The Hospital should develop a Risk Management Policy compatible with the HSE's policy and the Board should approve the risk management framework and monitor its effectiveness.

The board should review material risk incidents and note or approve management's actions, as appropriate.

8.2 Key elements of the Board's oversight of risk management shall include:

- making risk management a standing meeting agenda item;
- receiving reports at regular intervals from the Quality, Safety & Risk Committee
- risk management experience/expertise in the competencies of at least one director of the Board; where composition of the Board does not allow for this, expert advice should be sought externally;
- approve the Risk Management Policy, set the Hospital's risk appetite, and approve the risk management business plan and risk register at least annually;
- review management reporting on risk management and note/approve actions as appropriate;
- require external review of effectiveness of risk management framework on a periodic basis.

9. Accountability & Audit

9.1 It is recommended that the role of the Financial Controller of the Hospital is recorded in writing.

**Coombe Women & Infants University Hospital
Corporate Governance Code**

10. Finance & Audit Committee

The Board should have formal and transparent arrangements for both internal and external audit and for maintaining an appropriate relationship with the Hospital's auditors.

10.1 The Board is responsible for the Hospital's system of internal control including financial, operational and compliance controls and risk management and should review annually its effectiveness, and consult as necessary with the HSE in relation to same.

10.2 The Hospital should have a properly constituted internal audit function or engage appropriate external expertise in this regard which should operate in accordance with the provisions set out below.

10.2.1 The Board of the Hospital will have in place an Audit & Finance Committee of at least three independent non-executive Directors with written terms of reference which deal clearly with its authority and duties.

10.2.2 The Board should satisfy itself that at least one member of the Audit & Finance Committee has recent and relevant financial experience.

10.2.3 The Chair of the Audit & Finance Committee will be a non-executive member of the Hospital Board and may not be the Chair of the Hospital Board.

10.2.4 The Board Audit & Finance Committee should monitor and review the effectiveness of the Hospital's internal audit activities.

10.2.5 The Board Audit & Finance Committee of the Hospital should meet at least four times a year.

10.2.6 The Board Audit & Finance Committee should have explicit authority to investigate any matters within its terms of reference; the resources which it needs to do so and full access to information.

10.2.7 The Board Audit & Finance Committee should be able to obtain outside professional advice and, if necessary, invite outsiders with relevant experience to attend meetings.

10.2.8 Any internal audit/audit items that relate to the Board's areas of responsibilities should be communicated to the Board as soon as they are identified.

10.2.9 The Board Audit & Finance Committee should have a discussion with the external auditors at least once a year, without employees of the Hospital present, to ensure that there are no unresolved issues of concern.

Internal Audit Function

10.3 The operation of the internal audit function should follow the principles below:

10.3.1 the internal audit function should have a formal charter, including terms of reference, which has been approved by the Board. The reporting structure for internal audit should be clear and formally documented;

Coombe Women & Infants University Hospital Corporate Governance Code

10.3.2 the head of the internal audit function should have considerable seniority within the organisation and the content of all internal audit reports should be entirely at his/her discretion. The role of head of internal audit shall not be undertaken by the Financial Controller or any of the Executive Financial Team. In the absence of a dedicated Internal Audit Function within the Hospital, this function can be outsourced under normal procurement rules and at the instigation of the Board on the advice of the Audit & Finance Committee.

The head of internal audit should report directly to the Board Audit & Finance Committee and should also have access to the Chairperson of the Board.

Functionally, the head of internal audit should report within the Hospital to the Master/Chief Executive Officer and Secretary & General Manager;

10.3.3 In carrying out its on-going work the internal audit function should include detailed testing on all specific areas covered by the charter in order to ensure that the Hospital is fully complying with all requirements and report its findings to the Board Audit & Finance Committee.

10.3.4 The internal audit function should be properly resourced with the necessary skills including the ability to deal with non-financial aspects;

10.3.5 The internal audit function should liaise frequently with the external auditors so that the potential for co-operation between the two is maximised.

The work carried out by these two entities can frequently be complementary and effectiveness can be increased through regular consultation.

(For example, the external auditors could offer guidance on particular areas which the internal audit function might be reviewing).

Conversely the internal audit function could provide the external auditor with company specific expertise to assist in the evaluation of the systems being examined as part of the statutory audit);

10.3.6 The Board Audit & Finance Committee should make the external auditors aware of the corporate governance issues outlined in this Governance Code with which the Hospital is required to comply.

The Board Audit & Finance Committee should periodically consult with the external auditors regarding the operation of the internal audit function with particular reference to the staffing of the function, the audit work programmes being applied and the testing carried out in relation to the Hospital's compliance with the requirements set out in this document.

10.3.7 In planning, executing and reporting its work, the internal audit function should ensure that value-for-money auditing receives adequate attention.

10.3.8 The internal audit function in the Hospital should review compliance with procurement and disposal procedures as required by the Board Audit & Finance Committee, from time to time, and report to the Board Audit & Finance Committee.

D. RELATIONS WITH THE HSE & STAKEHOLDERS

The Board should be assured that appropriate communication between the Hospital and its Stakeholders is taking place.

The Master and the Secretary & General Manager are responsible for establishing effective communications between the Hospital, Health Service Executive, other hospitals, the universities professorial units, Government Departments and representatives and other stakeholders.

11. HSE Obligations

The Board shall adhere to the requirements and obligations set out in the Hospital's service arrangement with the HSE and shall ensure that it complies with all of its reporting obligations to the HSE and other funding bodies.

12. Reports & Accounts of the Hospital

The Hospital should ensure that timely and accurate disclosure is made on all material matters regarding the Hospital, including the financial situation, performance and governance of the Hospital.

12.1 Existing reporting requirements should be adhered to as follows:

12.1.1 The Hospital should publish (or where publication is not required, submit to the HSE and on request to the Controller and Auditor General) its annual audited report and accounts not later than four months from the date of their adoption.

12.1.2 The annual accounts must be audited not later than nine months after the year end of the relevant financial year by an auditor.

12.2 Where the audit has been unavoidably delayed and fulfilling the requirements in paragraphs 12.1.1 and 12.1.2 would cause unjustifiable difficulties for the Hospital, the relevant deadline can be extended, as an exceptional measure, subject to the consent of the HSE.

12.3 Annual reports should also be published on the web-site and, in general, the Hospital should consider online publication when this can reduce costs.

E. SPECIFIC PROCEDURES TO BE FOLLOWED BY THE HOSPITAL

14. Diversification of Services

The Hospital should obtain the approval of the HSE for any intended action which would extend or change significantly the nature, scope or scale of the services provided by the Hospital which are funded or part funded by the HSE.

15. Procedures for Procurement

As indirect funders of the Hospital, citizens and taxpayers have an important and legitimate interest in the achievement of value for money in the Hospital.

Whether commissioning public services or providing them directly, the Hospital has a duty to strive for economy, efficiency, transparency and effectiveness in their expenditure.

15.1 It is the responsibility of the Board to satisfy itself that the requirements for public procurement are adhered to and to be fully conversant with the current value thresholds for the application of EU and national procurement rules.

15.2 Competitive tendering should be standard procedure in the procurement process of the Hospital. Management, and ultimately the Board, should ensure that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with procurement policy and guidelines. Where there is a significant procurement function, it would be appropriate to have a Committee of the Board (or to include it in the charter of the Audit & Finance Committee) to devise and monitor procedures suited to the Hospital's purchasing profile. The levels of authorisation of expenditure shall be set out in detail in the Hospital's Procurement Policy.

15.3 In this regard, EU Directives and national regulations impose legal obligations on public bodies in regard to advertising and the use of objective tendering procedures for awarding contracts above certain value thresholds.

Even in the case of procurement which might not be subject to the full scope of EU Directives, such as certain 'non-priority' services or service concessions, the EU Commission and European Court of Justice have ruled that EU Treaty principles must be observed.

15.4 The essential Treaty principles include non-discrimination, equal treatment, transparency, mutual recognition, proportionality, freedom to provide service and freedom of establishment.

15.5 There is a strongly implied requirement to publicise contracts of significant value to a degree which allows parties in other Member States the opportunity to express an interest or to submit tenders.

The Hospital shall ensure that it has in place a Corporate Procurement Plan.

The plan should be underpinned by analysis of expenditure on procurement and the procurement and purchasing structures in the organisation.

Coombe Women & Infants University Hospital Corporate Governance Code

The plan should set practical and strategic aims and objectives for improved procurement outcomes and appropriate measures to achieve these aims should be implemented.

The Chairperson should, in the annual report affirm adherence to the relevant procurement policy and procedures and the development and implementation of the Corporate Procurement Plan.

15.6 The Hospital shall ensure that the Tax Clearance requirements set out in Department of Finance Circular 44/06 (21 December 2006), as regards the payment of grants, subsidies and similar type payments and Department of Finance Circular 43/06 as regards Public Sector Contracts, are fully adhered to.

15.7 Information on procurement policy and general guidance on procurement matters is published by the National Public Procurement Policy Unit.

This can be viewed or downloaded from the national public procurement website www.etenders.gov.ie

16. Capital Investment Appraisal

The Hospital shall note the impact of the National Financial Regulation 18 (NFR-18 - Protecting the HSE's Interests)

17. Travel

17.1 The Hospital should be cognisant of the need to achieve economy and efficiency in expenditure on official travel.

17.2 Where there is significant annual expenditure on travel by members of staff or the Board, procedures shall be put in place to monitor, report, and enforce the relevant rules and requirements.

17.3 Refer to Framework Travel Policy, Appendix VI.

18. Disposal of Assets & Access to Assets by Third Parties

18.1 The disposal of assets of the Hospital or the granting of access to property or infrastructure for commercial arrangements e.g. joint ventures with third parties, with an anticipated value at or above a threshold level of €150,000 should be by auction or competitive tendering process, other than in exceptional circumstances (such as a sale to a charity body).

The method used should be both transparent and likely to achieve a fair market-value related price.

The anticipated value may be determined either by a reserve price recorded in advance in the Hospital's records or by a formal sign-off by the Board on the advice of the Chief Financial Officer or, if delegated by the Board, sign-off by the CFO or the Board Audit & Finance Committee, that, in its view, the anticipated value is likely to be less or greater than €150,000.

Coombe Women & Infants University Hospital Corporate Governance Code

In determining market value, regard should be had to accounting standards best practice in Ireland.

Compliance with use of Auction or Tendering Requirements

18.2 If an auction or competitive tendering process takes place and the highest bid is not the bid accepted, then specific Board approval is required before the disposal of the asset or granting of access to property or infrastructure for commercial arrangements with third parties can be completed.

For reasons of transparency, such approval together with the reason why a lower bid was permitted to be accepted should be noted in the minutes of the Board.

18.3 Where an auction or competitive tendering process is not used and the agreed price is €150,000 or more, then specific Board approval is required before negotiations start and also before the disposal of the asset or granting of access to property or infrastructure for commercial joint-venture arrangements with third parties can be completed.

18.4 No disposal of an asset or grant of access to property or infrastructure for commercial arrangements with third parties should be completed until the officer authorising the disposal or grant of access has certified formally that (i) Board approval is not necessary, with the reasons therefore, or (ii) Board approval, where necessary, has been obtained.

Directors and their Families

18.5 Disposal of assets to Directors, employees or their families or connected persons, should, as with all disposals, be at a fair market-related price.

Where the Board is considering a proposal for any such disposal, the Director connected to the potential purchase should absent him or herself from the Board deliberations on the issue.

A record of all such disposals to such persons (to include details of the asset disposed of, price paid and name of the buyer) should be noted in a register kept for this purpose (minor disposals below €5,000, or a threshold approved by the Board may be omitted from the register).

This register should be available for inspection, if requested, by the Board or by any Director.

The Board may specify that any disposal above an approved threshold should be formally endorsed by the Board who may impose specific restrictions with regard to any such disposal.

Reporting of Disposals

18.6 Details of all disposals of assets or grants of access to property or infrastructure for commercial arrangements with third parties (save for connected third parties which is dealt with in paragraph 18.5) below the threshold value of €150,000 without auction or competitive tendering process should be formally reported to the Board, including the paid price and the name of the buyer, on an annual basis.

**Coombe Women & Infants University Hospital
Corporate Governance Code**

19. Tax Compliance

19.1 In addition to Paragraph 15.6, the Hospital should be exemplary in their compliance with taxation laws and should ensure that all tax liabilities are paid on or before the relevant due dates.

19.2 The Hospital, while availing of all legitimate taxation arrangements, should not engage in demonstrably aggressive tax avoidance transactions.

In broad terms, tax avoidance is offensive if it involves the use of the tax code for a purpose other than that intended by the Oireachtas (including an unintended use of a tax incentive) with a view to reducing the amount of tax to be paid by the Hospital or some other party to a transaction in which the Hospital participates.

Where a doubt arises in a particular instance, the Hospital concerned should consult the Revenue Commissioners.

20. Legal Disputes Involving Other Hospitals

20.1 Where a legal dispute involves another hospital every effort shall be made to mediate, arbitrate or otherwise before expensive legal costs are incurred.

**Coombe Women & Infants University Hospital
Corporate Governance Code**

Online Resources

Forum of the Chairs of State Bodies	http://www.chairpersons.ie
Association of Chief Executives of State Agencies in Ireland	http://www.acesa.ie
Change-Leaders for Corporate Governance	http://www.change-leaders.com
Department of Enterprise, Trade and Employment	http://www.entemp.ie
Department of Finance	http://www.finance.gov.ie
Department of An Taoiseach	http://www.taoiseach.gov.ie
The IPA Governance Forum	http://www.governance.ie
Institute of Directors in Ireland	http://www.iodireland.ie
National Public Procurement Website	http://www.etenders.gov.ie
Oireachtas Website (access to the websites of relevant committees, including the PAC)	http://www.oireachtas.ie
Office of the Director of Corporate Enforcement	http://www.odce.ie
UCD Centre for Corporate Governance	http://www.corporategovernance.ie

**APPENDIX I
Ethics and Standards in Public Office**

- **Obligations under the Ethics legislation**

- All those who hold designated directorships or occupy designated positions of employment in public bodies prescribed by regulation for the purposes of the Ethics legislation (i.e. the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001) must comply with the relevant provisions of the legislation.
- Compliance with the Ethics Acts is deemed to be a condition of appointment or employment.

- **Disclosure of Registrable Interests**

- The Ethics in Public Office Act 1995 provides for the disclosure of registrable interests by holders of designated directorships and occupiers of designated positions of employment in public bodies prescribed for the purposes of the Ethics legislation.
- Briefly, the requirements are:

Designated Directors

- Are required in each year, during any part of which they hold or held a designated directorship of a public body, prescribed by regulations made by the Minister for Public Enterprise and Reform, to prepare and furnish, in a form determined by the Minister for Public Enterprise and Reform, a statement in writing of their registrable interests, and the interests, of which a person has actual knowledge, of his or her spouse or a child of the person or of his or her spouse, which could materially influence the person in, or in relation to, the performance of the person's official functions by reason of the fact that such performance could so affect those interests as to confer on, or withhold from, the person, or the spouse or child, a substantial benefit.
- The statement must be furnished to the Standards in Public Office Commission (the Standards Commission) and to such an officer of the Hospital as determined by the Minister for Public Enterprise and Reform.
- Where no registrable interest or interests exist, a 'nil' statement is requested.

Designated Positions of Employment

- Are required in each year, during any part of which they occupy or occupied a designated position of employment in a public body, prescribed by regulations made by the Minister Public Enterprise and Reform, to prepare and furnish, in a form determined by the Minister for Public Enterprise and Reform, a statement in writing of their registrable interests, and the interests, of which a person has actual knowledge, of his or her spouse or a child of the person or of his or her spouse, which could materially influence the person in, or in relation to, the performance of the person's official functions by reason of the fact that such performance could so affect those

Coombe Women & Infants University Hospital Corporate Governance Code

interests as to confer on, or withhold from, the person, or the spouse or child, a substantial benefit.

- The statement must be furnished to the relevant authority for the position as determined by the Minister for Public Enterprise and Reform.
- Where no registrable interest or interests exist, a 'nil' statement is requested.
- **Material Interests**
 - The holder of a designated directorship or the occupier of a designated position of employment is required to furnish a statement of a material interest where a function falls to be performed, and where the director or the employee or a (e.g. a relative or a business associate of the director or employee) has a material interest in a matter to which the function relates.
 - Such a statement must be furnished to the other directors of the public body by a designated director or to the relevant authority by the occupier of a designated position of employment.
 - The function must not be performed unless there are compelling reasons to do so.
 - If a designated director or the occupier of a designated position of employment intends to perform the function, he or she must, either before doing so, or if that is not reasonably practical, as soon as possible afterwards, prepare and furnish a statement in writing of the compelling reasons to the other directors and to the Standards in Public Office Commissions if a designated director, or to the relevant authority if an employee.
 - This obligation applies whether or not the interest has already been disclosed in a statement of registrable interests.

Tax Clearance obligations of appointees to "senior office"

- The tax clearance provisions of the Standards in Public Office Act 2001 apply to persons appointed to "senior office", i.e. to a designated position of employment or to designated directorship in a public body under the 1995 Ethics Act, in relation to which the remuneration is not less than the lowest remuneration of a Deputy Secretary General in the civil service.
- All persons appointed to "senior office" must provide to the Standards in Public Office Commission not more than nine months after the date on which he or she is appointed:
 - a tax clearance certificate that is in force and was issued to the person not more than nine months before, and not more than nine months after, the appointment date; or
 - an application statement that was issued to the person and was made not more than nine months before, and not more than nine months after, the appointment date; and
 - a statutory declaration, made by the person not more than one month before, and not more than one month after, the date of appointment, that he or she, to the best of his or her knowledge and belief, is in compliance with the obligations

**Coombe Women & Infants University Hospital
Corporate Governance Code**

imposed on him or her by the Tax Acts and is not aware of any impediment to the issue of a Tax Clearance Certificate.

Investigations

- Directors and employees in public bodies can be subject to an investigation by the Standards Commission, either where it considers it appropriate to do so, or following a complaint, or where there is contravention of the tax clearance requirements, and there is nothing that precludes the Standards Commission from taking into account this Governance Code in such an investigation.

2. Additional information and advice

- This appendix is provided for information purposes only and does not constitute a legal interpretation of the Ethics Acts.
- Requests for advice on compliance should be referred to the Standards in Public Office Commission.
- The Standards Commission publishes the "Guidelines on Compliance with the Provisions of the Ethics in Public Office Acts 1995 and 2001 - Public Servants" that provides information on the steps that public servants who are covered by the Ethics legislation need take in order to comply with the requirements of the legislation.
- The designated directorships and designated positions of employment in public bodies, as prescribed for the purposes of the Ethics legislation, the forms for preparing statements of registrable interests and 'nil' statements, and details of the officers of the Hospital and the relevant authorities to whom such statements should be furnished are also provided in the Standards Commission's "Guidelines", available for download on its website: <http://www.sipo.gov.ie>.

**APPENDIX II
Code of Conduct for Directors & Staff**

1. The Code in Context

- Employees of the Coombe Women & Infants University Hospital can be justly proud of the high standards of conduct which have characterised their service to the public over many years and enabled them to carry out the mission of the Hospital. The CWIUH Code of Conduct for Directors and Staff is an important element of the overall framework within which all employees are expected to work. It sets out the standards required of employees in the discharge of their duties. These standards of behaviour and values will support a high quality public service, based on high levels of personal performance and accountability.
- Board members are also expected to comply with the spirit of this code, recognising that they will have outside interests. This is dealt with in detail within the CWIUH Code of Governance.

2. Main features of the Code

- In the performance of their duties employees must:
 - (a) Maintain high standards in service delivery by:
 - discharging responsibilities conscientiously, honestly and impartially;
 - always acting within the law; and
 - performing their duties with efficiency, diligence and courtesy.
 - (b) Observe appropriate behaviour at work by:
 - dealing with the public sympathetically, fairly and promptly; and
 - treating their colleagues with respect.
 - (c) Maintain the highest standards of probity by:
 - conducting themselves with honesty, impartiality and integrity;
 - never seeking to use improper influence, in particular, never seeking to use political influence to affect decisions concerning their official positions;
 - abiding by guidelines in respect of offers of gifts or hospitality; and
 - avoiding conflicts of interest.
 - (d) Support and be loyal to the CWIUH by:
 - supporting colleagues and the CWIUH in the performance of its functions;
 - promoting the goals and objectives of the CWIUH and not undermining any of them through action or omission.
 - seeking to resolve grievances and concerns through agreed channels.
 - ensuring any actions taken maintain public confidence in the CWIUH and its good name

**Coombe Women & Infants University Hospital
Corporate Governance Code**

(e) Protected disclosures of information

- this procedure was devised to give effect to the legislation on Protected Disclosures of Information as provided for in the Health Act 2004 (as amended by the Health Act 2007).
- its purpose is to facilitate employees to make protected disclosures in good faith where they have reasonable grounds for believing that
 - **the health or welfare of a patient has been, is or is likely to be at risk, or**
 - **the health or welfare of the public has been, is or is likely to be at risk, or**
 - **there is a failure to comply with any legal obligation to which the Hospital or person is subject in the performance of the Hospital's or person's function**
 - **where there is a misuse or waste of public funds**
- Any individual who has a reasonable belief in relation to one or more of the wrongdoings set out above should disclose the relevant information to his/her line manager in the first instance.
- Where the individual making the disclosure wishes to do so, he/she may alternatively disclose the relevant information to a Senior Manager, Secretary & General Manager or Master/CEO.
- If an employee reports a workplace concern in good faith and on reasonable grounds in accordance with the procedures outlined in the legislation it will be treated as a "protected disclosure". This means that if an employee feels that they have been subjected to detrimental treatment in relation to any aspect of their employment as a result of reporting their concern they may seek redress.
- In addition, employees are not liable for damages as a consequence of making a protected disclosure. The exception is where an employee has made a report which he/she could reasonably have known to be false.
- reporting in good faith under the protected disclosures of information to the HR Manager E-mailing protecteddisclosures@coombe.ie or in writing, utilising the appropriate form as set out in the Hospital's Procedure on Protected Disclosures, addressed to: HR Manager, Coombe Women & Infants University Hospital, Cork Street, Dublin 8, marked "**For Addressee Only**"

Coombe Women & Infants University Hospital Corporate Governance Code

- Further information on protected disclosures is available in the Coombe Women & Infants University Hospital's 'Procedures on Protected Disclosure of Information in the Workplace'.

3. Application of the Code

- The provisions of the Code relate to employees directly employed, whether in a permanent or temporary capacity, by the CWIUH. Employees of agencies funded by the CWIUH and those engaged in any capacity to provide services or advice to, or on behalf of the CWIUH and its funded agencies on a consulting basis are also expected to meet the standards set out in this code. The requirements in relation to confidentiality will also apply upon retirement/resignation.
- The Code forms part of the terms of employment of all employees. Employees are expected to comply with the Code at all times. Breaches of the code will constitute a breach of the terms of employment and may result in disciplinary action being pursued in accordance with agreed procedures. The terms and conditions of existing employees will be updated using the agreed HR processes. An employee can obtain clarification on any aspect of the Code from the HR Department and Corporate Induction processes will include instructions on the provisions of the Code.
- A copy of the Code will be made available to all existing and new employees.

4. Requirements of the Code

- (a) Employees cannot be members of either House of the Oireachtas or the European Parliament.

An employee, who is or becomes a member of either House of the Oireachtas, or the European Parliament, is immediately seconded from employment with the CWIUH until they cease to be a member. A person who is or becomes a member of either House of the Oireachtas, the European Parliament or a local authority is not eligible for appointment as a board member or Master/Chief Executive Officer. In addition, a member of either House of the Oireachtas or the European Parliament is not eligible for appointment as an employee of the CWIUH.

- (b) Employees must be impartial in the performance of their duties.

It is each employee's responsibility to carry out his/her duties in a party political neutral manner. Public political activities should not, under any circumstances, be undertaken in paid CWIUH hours by any employee.

Employees should ensure that views expressed by them or actions taken related to their public political activities are not presented or interpreted as official comment on behalf of the CWIUH, but that they are their own or those of the political organisation they are representing. Neither should such views or actions compromise their due of loyalty to the CWIUH.

Coombe Women & Infants University Hospital Corporate Governance Code

An employee may, in his/her role as a trade union representative, make a statement in that capacity, but will ensure that such a statement is not presented as official comment on behalf of the CWIUH.

- (c) Employees must respect the constraints of the law.
- (d) Employees must not improperly disclose, during or following termination of employment, information gained in the course of their work.

Employees may have access to or hear information concerning the medical or personal affairs of clients and/or employees, or other health service business. Such records and information are strictly confidential and can only be divulged or discussed in the performance of normal duty. Disclosure of records or information under various statutory provisions (e.g. Freedom of Information Acts 1997 and 2003; Data Protection Acts 2001 and 2003; the Health Acts 1947 to 2009) will be made in accordance with CWIUH policies, procedures and protocols.

- (e) Employees must maintain high standards of service in all of their dealings with the public.
- (f) Employees who are convicted of criminal offences, or given the benefit of the Probation Act when tried for a criminal offence, must report that fact to the CWIUH. The employee must make such a report to his/her supervisor (who, in turn, will advise the Human Resources Manager) or directly to the Human Resources Manager.
- (g) Employees must attend at work as required and comply with the terms of sick leave regulations.
- (h) Employees are required to have due regard for State resources to ensure proper, effective and efficient use of public money.
- (i) Employees should show due respect to their colleagues including respecting their beliefs and values.
- (j) The use of their official positions by employees to benefit themselves or others with whom they have personal or business ties is not allowed. Employees are also forbidden to seek to influence decisions on matters pertaining to their official positions other than through established procedures.
- (k) Employees may not engage in outside business or activity which would in any way conflict with the interests of their departments/offices. Employees shall not accept an appointment, or particular consultancy project, where the employees concerned believe that the nature and terms of such appointment could lead to a conflict of interest or the perception of such, without first obtaining the approval of their Human Resources Department.
- (l) Employees should not receive benefits of any kind from a third party which might reasonably be seen to compromise their personal judgement or integrity. All gifts and benefits received must be disclosed to the employee's superior and may only be retained if they are of nominal value and do not compromise personal judgement or integrity. For clarity, a nominal value is not to exceed **€50**
- (m) Employees should not accept hospitality of any kind from a third party which might reasonably be seen to compromise their personal judgement or integrity. Within the

**Coombe Women & Infants University Hospital
Corporate Governance Code**

general framework of guidelines set out in the Code, every care must be taken to ensure that:

- (i) any acceptance of hospitality does not influence, or is seen to influence, the discharging of official functions. Any hospitality received should be of nominal value and must be immediately disclosed to the employee's superior; and
 - (ii) that there are clear and appropriate standards in place which have been notified to all employees in relation to payment for work on behalf of outside bodies.
- (n) Employees must not seek contracts with government departments or offices for supply of goods or services whether for their own benefit or for the benefit of any company with which they may have an involvement in a private capacity, unless specifically sanctioned by the Master/CEO of the CWIUH.
- (o) Employees must contact the Communications Department before responding to any media queries and/or initiating any contact with the media.

5. Summary responsibilities

All	To expect to be dealt with properly, fairly, openly, and impartially at all times and if not to make an appropriate report.
Employees	To go about their duties in a way that is consistent with this Code.
Line Managers	To ensure that all employees are made aware of this Code, To lead by example and take seriously any breaches that are brought to their attention.
Human Resources	To provide appropriate guidance on this Code, and act appropriately upon any reported breaches. To propose updates to the Code when required.
Internal Audit	To include a review of the operation of this Code as part of: (a) its overall Governance review and (b) its regular operational reviews.
Audit Committee	To approve this Code (and its updates), receive reports on compliance and report to the board on its operation.

**APPENDIX III
Charter for Internal Audit**

1. Introduction

- 1.1. Board policy provides for the development and support of the Internal Audit function
- 1.2 This charter outlines the objectives, scope, reporting relationship, authority and responsibility under which the function carries out its work
- 1.3 Internal Audit is an independent appraisal function established to provide assurance to the Board on the quality of and degree of adherence to systems of internal financial control.

2. Objective

- 2.1 The objective of the function is to assist the Board, the Board's Finance & Audit Committee, the Master/CEO and Secretary & General Manager in the effective discharge of their respective responsibilities and to ensure that the principles of efficiency, effectiveness, probity and value for money are present. To this end, reports will be presented which will provide analysis, appraisals, recommendations and information concerning the areas/activity required.

3. Scope

- 3.1 The scope involves an examination and evaluation of the adequacy and effectiveness of the systems of internal control in place

- 3.2 This may involve:

(a) Reviewing -

Reliability and integrity of financial and operating information

Systems established to ensure compliance with policies, plans, procedures and legal obligations

Means of safeguarding assets including verification of such assets

Operations and programmes to ascertain if results are consistent with established objectives, goals and plans including existence of relevant approval to any change to such objectives, goals and plans

(b) Appraising

The economy, effectiveness and efficiency with which resources are employed

**Coombe Women & Infants University Hospital
Corporate Governance Code**

- 3.3. The above scope of activities shall be sufficiently comprehensive to enable the effective and regular review of all operational, financial and related activities, having regard to risk assessment of activity, resource availability and frequency of audit over a period of three years
- 3.3 Requests for investigation from the Board's Finance & Audit Committee, Master/CEO and Secretary & General Manager will also be included in or added to the Internal Audit Programme.

4. Reporting Relationship

4.1 The Internal Auditor will:

- Have access to the Chairpersons of the Finance & Audit Committee and Hospital Board
- Report directly to the Board's Finance & Audit Committee and present on an annual basis to the Hospital Board if requested to do so by the Board members.
- Functionally report to Master/CEO and Secretary & General Manager
- Have no executive or managerial responsibilities other than those relating to the Internal Audit Function
- Supply such information to the Finance & Audit Committee as may be required to carry out its functions.
- The Internal Auditor is not a member of the Committee, however they will attend Finance & Audit Committee meetings as required. The content of all internal audit reports should be entirely at his/her discretion.

5. Authority & Responsibility

5.1 Under this charter, the Internal Auditor shall have authority to:

- Audit all systems and activities
- Access to all books, documents, accounts, property, records, correspondence, IT systems and assets necessary to the proper performance of Internal Audit Function
- Enter any area and request of any officers, all information necessary and such requests shall be fully co-operated with
- Provide assurance to Master/CEO, Secretary & General Manager and Finance & Audit Committee on the quality and degree of adherence to the system of internal control. Hospital Management are responsible for ensuring that proper system of internal control are in place.

**Coombe Women & Infants University Hospital
Corporate Governance Code**

6. Resources

6.1 The Internal Audit programme is contracted to an external accounting and audit firm and through the tendering process they will have identified the resources required to undertake the audit cycles identified by the Finance & Audit Committee, Master/CEO and Secretary & General Manager.

7. Modus Operandi

7.1 The Internal Auditor, in carrying out their duties, shall:

- Prepare long term strategic internal audit plan and annual plan for approval by the Hospital Board on the recommendation of the Finance & Audit Committee. The Internal Auditor shall have regard to previous audits, relative risks, materiality and adequacy of system of internal control and also requests from the Board's Finance & Audit Committee, the Master/CEO and Secretary & General Manager
- Adopt a system based approach, supplemented where appropriate, by testing, vouching and verification
- Prepare a written report as to the outcome of each audit cycle. Where specific actions are recommended, the Master/CEO and Secretary & General Manager will be expected to reply promptly to the Finance & Audit Committee including a proposed action plan and timetable
- Ensure confidentiality and safe keeping of all records and information accessed
- Be advised of changes to systems and new developments.
- Ensure an effective working relationship through the Master/CEO and Secretary & General Manager
- Meet as required with the Chairman of the Finance & Audit Committee, Chairman of the Hospital Board, the Master/CEO and Secretary & General Manager.

APPENDIX IV
Principles of Quality Customer Service for Customers of the Hospital

In their dealings with the public, the Hospital will:

1. Quality Service Standards

- Publish a statement that outlines the nature and quality of service which customers can expect and display it prominently at the point of service delivery.

2. Equality/Diversity

- Ensure the rights to equal treatment, established by equality legislation, and accommodate diversity, so as to contribute to equality for the groups covered by the equality legislation (under the grounds of gender, marital status, family status, sexual orientation, religious belief, age, disability, race and membership of the Traveller Community).
- Identify and work to eliminate barriers to access to services for people experiencing poverty and social exclusion, and for those facing geographic barriers to services.

3. Physical Access

- Provide clean, accessible public offices that ensure privacy, comply with occupational and safety standards and, as part of this, facilitate access for people with disabilities and others with specific needs.

4. Information

- Take a proactive approach in providing information that is clear, timely and accurate, is available at all points of contact and meets the requirements of people with specific needs.
- Ensure that the potential offered by Information Technology is fully availed of and that the information available on Hospital web site follows the guidelines on web publication.
- Continue the drive for simplification of rules, regulations, forms, information leaflets and procedures.

5. Timeliness and Courtesy

- Deliver quality services with courtesy, sensitivity and the minimum delay, fostering a climate of mutual respect between provider and customer.
- Give contact names in all communications to ensure ease of on-going transactions.

6. Complaints

- Maintain a well-publicised, accessible, transparent and simple-to-use system of dealing with complaints about the quality of service provided.

**Coombe Women & Infants University Hospital
Corporate Governance Code**

7. Appeals

- Similarly, maintain a formalised, well-publicised, accessible, transparent and simple-to-use system of appeal/review for customers who are dissatisfied with decisions in relation to services.

8. Consultation and Evaluation

- Provide a structured approach to meaningful consultation with, and participation by, the customer in relation to the development, delivery and review of services.
- Ensure meaningful evaluation of service delivery.

9. Choice

- Provide choice, where feasible, in service delivery including payment methods, location of contact points, opening hours and delivery times.
- Use available and emerging technologies to ensure maximum access and choice and quality of delivery.

10. Official Languages Equality

- Provide quality services through Irish and/or bilingually and inform customers of their right to choose to be dealt with through one or other of the official languages, within available resources.

11. Better Co-ordination

- Foster an integrated approach to delivery of services.

12. Internal Customer

- Ensure that employees are recognised as internal customers and that they are properly supported and consulted with regard to service delivery issues.

**APPENDIX V
Travel Policy**

1. Introduction

- In matters of official travel and subsistence, the Coombe Women & Infants University Hospital (CWIUH) will adhere to civil service procedures as set-out from time to time in guidance issued by the Department of Finance, either communicated directly or via the Health Services Executive, as appropriate.
- The CWIUH is cognisant of the need to achieve economy and efficiency in their expenditure on official travel, and the Board of the Hospital delegate day-to-day compliance with public sector travel policies, to the Hospital Management Team. The internal audit process as part of the cyclical audit of pay and pay related allowances will ensure that the Hospital is fully complying with the policy.
- Board members travelling on official Board/Hospital business will also adhere to these rates.

2. Intent and Scope

- The purpose of the Travel Policy is to ensure that the best value for money is obtained in respect of each official trip undertaken, consistent with the requirements of official business.
- Alternatives to frequent travel, such as installation of video conferencing facilities, where appropriate, will be used.

3. Domestic Travel

- Staff are encouraged to use public transportation options for official travel, where possible. The Hospital is served by a number of bus routes. The nearest stop on the Red Luas Line is approximately 500 metres from the Hospital.
- The use of Taxi services is monitored by Hospital Management.
- Where a number of staff are travelling to the same event, a private bus will be hired if this is more economical than paying individual mileage allowances.
- Midwifery staff working on the Community Midwifery Service submit mileage claims and are paid through payroll, at the HSE provided rates
- Other staff travelling on official hospital business using their own private motor vehicle submit mileage claims and are paid through payroll, at the HSE provided rates.

**Coombe Women & Infants University Hospital
Corporate Governance Code**

4. Air Travel

- The requirement for staff to use air travel is very limited and where this is required staff are required to avail of the most economical fare.
- European travel will be in Economy Class.
- Travel outside of Europe, whether this will be in Economy or Business Class will be considered on a case by case basis by the Master/CEO and Secretary & General Manager.
- In the event that the travel relates to the Master/CEO and/or Secretary & General Manager, the Chairman of the Board will be requested to approve the travel and which class that travel is in.
- Frequent flyer programmes will not allowed to influence decisions taken in relation to the carriers used for official business.

5. Accommodation

- Unless a staff member is required to stay in a particular hotel for business reasons, the standard of hotel used should not be above a four star grade.
- The subsistence rates notified by the HSE for national and international travel must be adhered to.

6. Vouching of Expenditure

- All expenses requiring reimbursement with regard to business travel must be vouched.
