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FIFTH EVALUATION ROUND

Preventing corruption and promoting integrity in
central governments (top executive functions) and
law enforcement agencies

SECOND COMPLIANCE REPORT

IRELAND



Adopted by GRECO
at its 103rd Plenary meeting (Strasbourg, 8-12 June 2026)



Group of States against Corruption
Groupe d'États contre la corruption

COUNCIL OF EUROPE



CONSEIL DE L'EUROPE

I. INTRODUCTION

1. The fifth GRECO evaluation round concerns “Preventing corruption and promoting integrity in central governments (top executive functions) and law enforcement agencies”.
2. This Second Compliance Report assesses the measures taken by the Irish authorities to implement the recommendations made in the [Fifth Round Evaluation Report on Ireland](#), which was adopted by GRECO at its 91st plenary meeting (13-17 June 2022) and made public on 16 February 2023, following authorisation by Ireland. The [Compliance Report](#) was adopted by GRECO at its 97th plenary meeting (17-21 June 2024) and made public on 24 September 2024, following authorisation by Ireland.
3. As required by GRECO’s Rules of Procedure,¹ the Irish authorities submitted a Situation Report containing information on measures taken to implement the recommendations in the Evaluation Report. That report was received on 13 January 2026 and served as a basis for this Second Compliance Report.
4. GRECO selected Austria (in respect of top executive functions in central governments) and Malta (in respect of law enforcement agencies) to appoint Rapporteurs for the compliance procedure. The Rapporteurs appointed were Ms Brigitte ROM, on behalf of Austria, and Mr Mario SPITERI on behalf of Malta. They were assisted by GRECO’s Secretariat in drawing up this report.

II. ANALYSIS

5. GRECO addressed 18 recommendations to Ireland in its Evaluation Report. In the Compliance Report, GRECO concluded that recommendation xviii had been implemented satisfactorily, recommendations ii, viii, xiii and xiv had been partly implemented and recommendations i, iii, iv, v, vi, vii, ix, x, xi, xii, xv, xvi and xvii had not been implemented. Compliance with these recommendations is dealt with below.

Preventing corruption and promoting integrity in central governments (top executive functions)

Recommendation i

6. *GRECO recommended laying down rules requiring that integrity checks take place ahead of or right upon appointment of Ministers, Ministers of State and the Attorney General in order to identify and manage possible conflicts of interest.*
7. GRECO recalls that this recommendation was assessed as not implemented. GRECO noted that following a comprehensive review of the statutory framework for Ethics, the Government had agreed to the preparation of legislative proposals for the reform thereof. The proposals were intended, *inter alia*, to reinforce the existing regime of

¹ The compliance procedure for the Fifth Evaluation Round is governed by GRECO’s Rules of Procedure as amended. See Rule 31 revised bis and Rule 32 revised bis.

integrity checks on PTEFs by requiring annual evidence of tax compliance, to expand the personal and material scope of declarations of interest, and to strengthen the powers of the Standards in Public Office Commission (SIPO) to investigate and sanction contraventions.

8. The authorities indicate that reform of the statutory framework for Ethics continues to be a priority for the Government. Relevant commitments have been included in the 2025 Programme for Government and the Government's Legislation Programme for Spring 2026. The authorities also reiterate that Ministers and Ministers of State are chosen from among the members of the legislature. Section 5 of the [Ethics in Public Office Act 1995](#) requires the Members of each House of Parliament to provide statements of interest each year². The statements of Members must be submitted to both the SIPO and the relevant Clerk (i.e. the most senior administrative official) of each House. These statements are published and are therefore subject to scrutiny by Parliament and the press. Section 13 of the above Act provides that persons that become office holders, including the office of Minister or Ministers of State, must also furnish to the relevant Clerk additional statements of any interests of a spouse/civil partner, child, or child of spouse/civil partner that could materially influence them in the performance of their official functions. The Clerk then furnishes a copy of the statement to both the SIPO and the Prime Minister. Section 16 of the above Act provides that the Attorney General is required to furnish to both the SIPO and the Prime Minister a statement of both categories of interests. The SIPO conducts a desktop review of statements received. If any information appears to be unusual or inconsistent with past declarations or other submissions by a given person, it may interrogate such statement further as appropriate. The SIPO may also receive external complaints in respect of certain categories of person regarding compliance with their obligations. Should a conflict of interest arise, management of such a conflict lies with the public official themselves and with the appropriate authority (see Sections 14 and 16 of the above Act). If the Commission considers that a relevant person has not complied with their obligations (including their obligations in respect of statements of interest or any potential conflicts of interest), it is open to the Commission to commence a formal investigation into such a person. This is typically only undertaken in circumstances where there has been a serious contravention on the part of a relevant person. Such an investigation results in a public hearing, with the public official typically being legally represented, and with the Commission issuing a public report of its findings at the end of the investigation³.
9. The authorities further indicate that the Attorney General and members of the legislature (which includes Ministers and Ministers of State) are required to declare and demonstrate tax compliance within the stated timeframes⁴ (see Sections 21 and 24-25

² The interests to be declared include, *inter alia*, sources of income over €2 600; shareholdings over €13 000; interests in land over €13 000; and non-personal gifts and benefits over €650.

³ The Commission conducted such an investigation in late 2024, relating to inconsistencies in declarations provided by a then-Minister (link to this report [here](#)).

⁴ Ministers and Ministers of State are required to make a statutory declaration that they are tax compliant within one month of their election/appointment; they must receive or have applied for a tax clearance certificate within nine months of the election; and they must furnish the relevant documents to the SIPO within nine months of their election. The tax clearance certificate is a certificate issued by the Office of the Revenue Commissioners

of [the Standards in Public Office Act 2001](#)). The SIPO investigates contraventions of the statute, and reports⁵ of their findings are laid before the appropriate House of Parliament or the Prime Minister, as appropriate. Members who are found in contravention can be censured and/or suspended by the House and are required to fulfil their obligations as soon as possible.

10. GRECO takes note of this information. GRECO notes that the SIPO carries out a desktop review of statements of interest submitted by the Attorney General, Ministers and Ministers of State. GRECO also takes into consideration the investigatory powers of the SIPO, which can be used to address non-compliance with statutory requirements regarding declarations of interest or conflicts of interest. In this context, GRECO refers to the recent progress towards strengthening the SIPO's enforcement and monitoring capacity⁶. Taking into account the ongoing work on reforming the statutory Ethics framework, GRECO trusts that the integrity checks mechanism will be further developed to enable the early and efficient detection of any actual or potential conflicts of interest.

11. GRECO concludes that recommendation i has been dealt with in a satisfactory manner.

Recommendation ii

12. *GRECO recommended laying down rules requiring that Secretaries General and Special Advisers undergo integrity checks as part of their recruitment in order to avoid and manage possible conflicts of interests.*
13. GRECO recalls that this recommendation was assessed as partly implemented. GRECO welcomed the progress made in respect of Secretaries General: an administrative amendment had been introduced requiring candidates for the post of Secretary General to declare that they will be able to adhere to the rules applicable to senior civil servants with regard to disclosures of interests, tax compliance and standards of behaviour, as set out in the Ethics Acts, if appointed. However, GRECO noted the lack of progress with regard to special advisers.
14. The authorities refer to the recent amendments that have been made to the recruitment processes for Secretary General and Special Adviser. As stated above (in paragraph 13), candidates for the post of Secretary General are now required to confirm that they are in a position to meet the relevant ethical obligations that they will be subject to in the event that they are appointed. Moreover, the provision on Special Adviser Integrity was added to the Guidelines on the Appointment of Ministerial Personal Staff in February

upon review and confirms that the applicant's tax affairs are in compliance with the obligations imposed by the Tax Acts, the Capital Gains Acquisitions Tax Acts and the Value-Added Tax Acts, as amended, in relation to the payment or remittance of any taxes, interest or penalties due and the delivery of any returns required.

⁵ If, following an investigation, the SIPO establishes that a relevant person has failed to comply with their obligation to provide the SIPO with a tax clearance certificate, then the SIPO is obliged to prepare a report on such failure and furnish it to the appropriate authority specified under the Standards in Public Office Act 2001 (e.g. the report must be provided to the relevant Committee on Members' Interests where the certificate relates to a member of parliament, and to the Taoiseach (Prime Minister) where the certificate relates to the Attorney General).

⁶ [EC Rule of Law Report \(2025\)](#), p. 2

2025. According to the Guidelines, prospective Special Advisers must complete and sign a Special Adviser Integrity Check declaration before they are appointed to the role. The declaration states that the person will be in a position once appointed to adhere to the rules for Special Advisers on disclosure of interests and standards of integrity of the Ethics Acts and the Civil Service Code of Standards and Behaviour. The relevant statutory obligations for holders of positions of Secretary General and Special Adviser⁷ include the requirements to make a disclosure of interests on an annual basis and to declare a material interest in a matter that relates to an official function of their position that falls to be performed. The statutory declarations of special advisers are made to the SIPO and to the Minister who employs the special adviser. The Minister is then in a position to judge the presence or not of a conflict of interest and the extent of such conflict.

15. GRECO welcomes that the recruitment process for prospective Secretaries General and Special Advisers now includes a declaration that they will be in a position to comply with the Ethics Acts once they are appointed. GRECO notes that the statutory declarations are submitted by these categories of PTEFs to the SIPO and the Minister concerned. As noted above (under recommendation i), the SIPO conducts a desktop review of the declarations submitted and is empowered to investigate any non-compliance with statutory requirements regarding declarations of interest or conflicts of interest. GRECO trusts that the ongoing efforts to reform the statutory Ethics framework will result in further improvements to the integrity checks mechanism for this category of PTEFs, facilitating the early and efficient detection of any actual or potential conflicts of interest.

16. GRECO concludes that recommendation ii has been dealt with in a satisfactory manner.

Recommendation iii

17. *GRECO recommended that any risk assessment carried out at Government level identifies risks specific to persons with top executive functions in order to inform corruption prevention policies applying to them.*
18. GRECO recalls that this recommendation was assessed as not implemented. GRECO noted that proposals to reform the statutory framework for Ethics in Public Life were under consideration. It was envisaged to embed a risk-based approach to identifying possible breaches of the statutes by persons with top executive functions.
19. The authorities report that the afore-mentioned legislative proposals are still under consideration. In addition, the authorities submit that national risk assessments already address this recommendation in substance. For example, the National Risk Assessment for Money Laundering and Terrorist Financing 2019 identifies risks specific to “politically exposed persons” (PEPs) (within the meaning of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010), which includes members of the Government and other individuals with prominent public functions including Secretaries General. The risk

⁷ The statutory provisions applicable to special advisors are set out in section 19 of the Ethics in Public Office Act 1995, which covers annual statements of interests and occasional statements of material interest by Special Advisers.

assessment deals *inter alia* with threats and vulnerabilities relating to PEPs in the retail banking, private members' clubs, legal services, and accountancy services sectors. The document is designed to inform corruption prevention policies applying to PEPs and is intended to be updated on an ongoing basis. An updated risk assessment is scheduled for publication in the second quarter of 2026 and will also assess the money laundering risks associated with PEPs across a range of sectors, including retail banking, non-retail banking, and investment funds.

20. GRECO takes note of this information and appreciates that the National Risk Assessment for Money Laundering and Terrorist Financing includes risks specific to, and informs corruption prevention policies for, politically exposed persons. It is also positive that this sectoral risk assessment is regularly updated. This good practice would be useful for other sectoral risk assessments. In this connection, GRECO reiterates that *all* government departments should carefully consider risks specific to PTEFs (see paragraphs 51-52 of the Evaluation Report). It is further important to ensure that all categories of PTEFs are covered by such risk assessments and not only those caught within the notion of PEPs. With this in mind, GRECO looks forward to receiving information on other sectoral risk assessments and an update on the relevant aspects of the reform of the statutory Ethics framework in due course.

21. GRECO concludes that recommendation iii has been partly implemented.

Recommendation iv

22. *GRECO recommended (i) that codes of conduct for persons with top executive functions covering all relevant integrity matters (conflicts of interest, contacts with lobbyists and third parties, secondary activities, gifts and hospitality, confidential information, post-employment restrictions, etc.) and with proportionate sanctions be adopted, together with practical guidance, and (ii) that they be made easily accessible to the public.*
23. GRECO recalls that this recommendation was assessed as not implemented. GRECO noted that legislative proposals had been under consideration to introduce a model Code of Conduct on the basis of which public bodies will then prepare codes of conduct in respect of their staff. These will cover, *inter alia*, persons with top executive functions and provide for appropriate sanctions and practical guidance.
24. The authorities reiterate that the existing framework already covers the key matters envisaged in this recommendation. Codes of Conducts are already in place for Office Holders, Special Advisers and Senior Civil Servants. Sanctions arise where breaches of the code are also contraventions of the Ethics Acts. For example, Ministers who fail to declare their interests are subject to investigation by the SIPO and may be liable to suspension from the House and withholding of pay for up to thirty days. Further, breaches of the Civil Service Code are breaches of the terms of employment and may result in disciplinary action under the Civil Service Disciplinary Code. Under this code, a Minister may issue written or verbal warnings to a Secretary General. The final level of sanction is dismissal, which would be a matter for Government.

25. The authorities further submit that further improvements to the coherence and strength of the framework are under active consideration and will be put to Government in 2026. In this connection, the authorities emphasise that, in view of the distinct roles of different categories of PTEFs (for example, Ministers and Secretaries General), separate codes of conduct would be more appropriate. The proposals for reform of the statutory framework will provide for a model code of conduct that will contain specific obligations for all PTEFs and will be a template for codes of conduct tailored to each sector. Moreover, stronger and more streamlined powers of investigation and sanction may be provided to the SIPO, including the power of summary conviction with fixed financial penalties for certain offences relating to declarations of interest.
26. GRECO takes note of this information and recalls that the integrity framework referred to by the authorities has already been considered in the Evaluation Report (paragraphs 57-59). GRECO further looks forward to receiving an update on the legislative work under way in due course. In this connection, GRECO emphasises the crucial importance for the codes of conduct to factor in the specificities of the government decision-making process, and the connected vulnerabilities of the PTEFs, in this respect. Moreover, such codes should be accompanied by practical guidance with real-life examples and step-by-step instructions on how to defuse the integrity risks encountered (see paragraph 60 of the Evaluation Report).
27. GRECO concludes that recommendation iv remains not implemented.

Recommendation v

28. *GRECO recommended that (i) briefings and/or practical training on integrity standards contained in the code of conduct for persons with top executive functions systematically take place upon taking office and on a regular basis thereafter; and (ii) the Attorney General, secretaries general and special advisers, like ministers and ministers of state, have access to confidential advice on all relevant integrity standards.*
29. GRECO recalls that this recommendation was assessed as not implemented. GRECO noted that proposals to reform the statutory framework for Ethics in Public Life were under consideration. It was envisaged that the SIPO would continue to have a statutory function in providing information and advice, as well as in preparing and publishing ethics guidelines.
30. The authorities inform GRECO that in addition to the written guidance sent out in January every year (see paragraph 61 of the Evaluation Report), the SIPO provides training on an annual basis to Ministers and Special Advisers on their obligations under the Ethics Acts in terms of statements of interests. Moreover, any public body, including Government Departments, can also request training from the SIPO as required. This training is open to staff of all levels, up to and including the Secretary General. Additionally, Departments themselves provide training and/or guidance in relation to the obligations for relevant staff under the Ethics Acts. Professional development programmes aimed at Secretaries General address integrity standards within the overall context of corporate governance awareness and participation in statutory boards. As

regards Special Advisers, the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPER) convenes an Induction Programme for this category, including Ethics training by the SIPO, whenever a new Government is formed. The most recent Induction Programme took place in February 2025. The DPER also issues annual reminders of disclosure obligations, including SIPO's written guidance, to all Departments and Offices, including the Office of the Attorney General.

31. The authorities also clarify that any person (with the exception of Members of Parliament that are not office holders) may request advice from the SIPO on any provision of the Ethics Acts or on the application of any provision in any particular circumstance. Where requested, such advice must be provided by the SIPO within 21 days or, alternatively, the SIPO may decline to give advice (see Section 25 of the Ethics in Public Office Act 1995). An equivalent function for Members of Parliament is performed by the Committees on Members' Interests (Section 12 of the above Act). In practice, the majority of queries received by the SIPO relate to statements of interest though it is open to officeholders or public bodies, for example, to seek advice from the SIPO in respect of managing conflict of interests or their own internal conflict of interest procedures. An FAQ document is being developed which should address most advice requests and make the process more efficient. The advice function has recently been refined to require requests for advice to be made, and advice to be given, in writing so as to avoid any misinterpretation. This advice is covered by the general confidentiality requirements set out in Section 35 of the above Act, which prohibits the disclosure of information obtained under the Act, except in certain well-defined circumstances. The authorities indicate that the SIPO has expanded its role in respect of training, guidance, and advice significantly in recent years and provides comprehensive information for all stakeholders on its website, which is refined on a rolling basis. The proposals for legislative reform expected to go to Government in 2026 will seek to further enhance the role and powers of the Commission.
32. GRECO takes note of this information. As regards the first part of this recommendation, GRECO welcomes the training programmes of the SIPO and the Government Departments, including the recent induction programme for special advisers. GRECO notes, however, that the annual training provided by the SIPO to Ministers focuses mainly on the statements of interest. GRECO expects that, upon the adoption of the new code of conduct (see recommendation iv above), the scope of the training programmes of the SIPO will be expanded and tailored to each category of PTEFs. GRECO further observes that no information has been submitted regarding ethics briefings or training addressed to the Attorney General, other than guidance on disclosure obligations. This part of the recommendation should therefore be considered partly implemented.
33. As regards the second part of the recommendation, GRECO notes that the SIPO has expanded its role and may give confidential advice on the provisions of the Ethics Acts or their application in particular cases to any PTEF who requests it. In the context of the ongoing reform of the statutory Ethics framework, GRECO encourages the authorities to include a specific confidentiality requirement for such advice, rather than relying on the general requirement set out in Section 35 of the Ethics in Public Office Act 1995. This part of the recommendation has been complied with.

34. GRECO concludes that recommendation v has been partly implemented.

Recommendation vi

35. *GRECO recommended that rules be laid down to govern (i) contacts between persons with top executive functions and lobbyists/third parties that seek to influence the public decision-making process; (ii) the disclosure of such contacts, the names of the persons met and the subject-matters discussed; and that (iii) the Attorney General be covered by these rules.*
36. GRECO recalls that this recommendation was assessed as not implemented. The authorities had essentially referred to the obligation of lobbyists, under the 2015 Regulation of Lobbying Act, to make a return every four months to the dedicated public web-based Register⁸. GRECO emphasised the need to increase the accountability of PTEFs and achieve a balance on obligations weighing on both sides. PTEFs, including the Attorney General, should also be required to publish, at regular intervals, accounts of the lobbyists and third parties seeking to influence government that they have met, and the topics discussed, as stated in paragraph 80 of the Evaluation Report.
37. The authorities clarify that, when Ireland's statutory framework on Regulation of Lobbying was being developed, policy makers did not consider it possible on a practical level to impose the responsibility of governing all contacts with lobbyists on public officials, having regard to the relevant OECD Principles on Transparency and Integrity in Lobbying⁹. However, each public body covered by the 2015 Act must publish an up-to-date list showing the name, grade, and a brief description of the role and responsibilities of each designated public official (DPO) prescribed for that body. Lobbyists must identify any DPOs lobbied in their returns of lobbying activities to the Register under the 2015 Act. The Register provides the public with sufficient information regarding lobbying activities relating to public policy and decision making in order to enable the assessment of the nature and extent of that lobbying and to re-assure the public that it conforms to the public interest. The authorities reiterate that it is neither appropriate nor feasible to make DPOs responsible for policing the activities of lobbyists. Finally, regarding the third part of this recommendation, the authorities indicate that all of the senior members of the Office of the Attorney General (the Director General, the Chief State Solicitor, Chief Parliamentary Counsel, senior advisory lawyers) are DPOs under the Regulation of Lobbying Act 2015. The authorities intend to seek legal advice on the inclusion of the Attorney General as a DPO.
38. GRECO notes, regretfully, that no measures have been taken to implement this recommendation. GRECO emphasises that the possibility to identify the PTEFs, who were lobbied, through the lobbyists' returns and related entries in the Register is not equivalent to, and cannot replace, the disclosure of contacts and subject-matters discussed by PTEFs themselves, including the Attorney General. This is a matter of

⁸ See paragraphs 72-75 of the Evaluation Report.

⁹ "Where countries do opt for mandatory regulation, they should consider the administrative burden of compliance to ensure that it does not become an impediment to fair and equitable access to government."

accountability and transparency for public authorities, not of policing lobbyists. The authorities' duty of transparency cannot depend on lobbyists' compliance with the rules. While it is positive that each public body covered by the lobbying framework publishes a list of DPOs on its website, it would be logical for this list to be complemented by information on actual contacts and issues discussed with lobbyists. In GRECO's view, the regulation and disclosure of contacts by PTEFs required by this recommendation would not result in an excessive administrative burden or prevent fair and equitable access to government within the meaning of the OECD Principles on Transparency and Integrity in Lobbying.

39. GRECO concludes that recommendation vi remains not implemented.

Recommendation vii

40. *GRECO recommended that ad hoc conflicts of interest of persons with top executive functions be declared to the Standards Commission before a decision-making process starts and that the person concerned withdraw from the process where needed.*
41. GRECO recalls that this recommendation was assessed as not implemented. GRECO noted that the legislative proposals under preparation to overhaul the statutory framework had envisaged reinforcing the provisions in respect of ad hoc declarations of interest.
42. The authorities reiterate that Ministers, Ministers of State, and the Attorney General must declare a material interest in a function that falls to be performed to the Prime-Minister and the SIPO before or as soon as possible after the performance of the function. However, there is no statutory requirement on them to withdraw from the performance of the function in question. Nor is it practical for them to withdraw from making decisions on matters for which they have statutory responsibilities. However, when chairing Government meetings, it is a matter for the Prime Minister (Taoiseach) to take account of any conflicts of interest on the basis of any interests flagged to him by Ministers under the Ethics Acts. As regards Secretaries General and Special Advisers, if they declare a material interest in a function that falls to be performed, they must withdraw unless there are compelling reasons requiring them to perform the function. In that case, they must make a statement in writing of those reasons as soon as possible (see Sections 18 and 19 of the Ethics in Public Office Act 1995; there have been no changes to these requirements since the adoption of the Evaluation Report). Special Advisers furnish their ad hoc declarations to the SIPO, while Secretaries General make these disclosures to the Secretary General of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, or in his or her case to the Secretary General of the Department of Finance. In the authorities' view, the arrangements for Secretaries General and Special Advisers meet this recommendation. The authorities further submit that the legislative proposals to overhaul the statutory framework and to reinforce the current regime are under preparation. [These proposals will](#) seek to ensure that declarations are made before a function is performed.

43. GRECO notes that the framework for the interest disclosure by PTEFs does not appear to have been amended since the adoption of the Evaluation Report. GRECO emphasises the importance of declaring ad hoc conflicts of interest and of stepping aside before the decision-making process involving the PTEF in question begins (paragraph 88 of the Evaluation Report). GRECO looks forward to receiving an update on the related legislative work in due course.
44. GRECO concludes that recommendation vii remains not implemented.

Recommendation viii

45. *GRECO recommended that post-employment restrictions be strengthened, in particular (i) by making rules on taking employment after leaving office enforceable for all persons with top executive functions (PTEFs); and (ii) by ensuring that the Standards Commission be given the powers to investigate and impose sanctions in case of breaches of the rules on lobbying and taking employment after leaving government for all PTEFs.*
46. GRECO recalls that this recommendation was assessed as partly implemented. GRECO welcomed the adoption of the 2023 Act on the Regulation of Lobbying and Oireachtas (Allowances to Members) (Amendment). This Act introduced a system of civil and administrative sanctions operated by the SIPO for breaches of the restrictions on post-term employment as a lobbyist. Further legislative proposals for reforming the ethics regime had been under consideration. GRECO emphasised the importance of addressing the remaining aspects of this recommendation beyond lobbying.
47. The authorities reiterate their previous submissions regarding the afore-mentioned 2023 Act and the powers of the Outside Appointments Board (OAB) for the Civil Service to scrutinise post-employment appointments proposed by civil servants within one year of their resignation or retirement from the Civil Service, and to hear appeals against post-employment conditions imposed (see paragraphs 33-35 of the Compliance Report). Under the proposals for legislative reform being contemplated, the OAB's role and functions would be underpinned in primary legislation for the first time, and thus receive a statutory basis.
48. GRECO notes that the post-employment framework does not appear to have evolved since the adoption of the Compliance Report. Reiterating its concerns expressed in paragraphs 116-118 of the Evaluation Report and in paragraphs 37-38 of the Compliance Report¹⁰, GRECO looks forward to receiving an update on the related legislative work in due course.

¹⁰ "Firstly, GRECO did not consider advisable the possibility of waiving the cooling-off period for lobbying roles. Secondly, GRECO was of the view that restrictions should not only cover the specific area in which a PTEF was involved in government decision-making, but more generally of the cabinet as a whole... Beyond lobbying restrictions and in relation to employment in private entities after leaving government, GRECO considered that the applicable rules should be made enforceable and that supervisory and sanction powers be given to the Standards Commission. GRECO was also of the view that the system would gain in clarity if the same procedure applied to all PTEFs and the same body was in charge of the supervision of both lobbying and employment."

49. GRECO therefore concludes that recommendation viii remains partly implemented.

Recommendation ix

50. *GRECO recommended (i) extending the obligations upon persons with top executive functions (PTEFs) to disclose their interests to include quantitative data on their significant financial and economic involvements as well as in respect of significant liabilities; (ii) ensuring that statements of interests of PTEFs be subject to regular substantive checks, with proportionate sanctions in case of breach, and adequate resources be allocated to the Standards Commission to this end.*
51. GRECO recalls that this recommendation was assessed as not implemented. GRECO noted that the legislative proposals to reform the statutory framework for Ethics in Public Life had been under preparation.
52. The authorities reiterate that the proposals for legislative reform that are currently being contemplated will reinforce these aspects of the disclosure regime. In particular, these proposals envisage extending obligations on significant financial and economic involvements, provisions on substantive checks, and increased powers of sanction.
53. GRECO looks forward to receiving an update on the related legislative work in due course.
54. GRECO concludes that recommendation ix remains not implemented.

Preventing corruption and promoting integrity in law enforcement agencies (An Garda Síochána)

Recommendation x

55. *GRECO recommended that the framework on access to policing information be reviewed to make information more readily available while preserving the integrity of ongoing investigations.*
56. GRECO recalls that this recommendation was assessed as not implemented. GRECO noted that the Freedom of Information Act 2014 (hereinafter: “FOI Act”) had been under review, which included a public consultation phase. GRECO also noted that the Central Statistics Office (CSO) and the Garda Síochána Analysis Service (GSAS) had roles in publishing crime statistics and that more proactive publications had been planned in 2024.
57. The authorities report that the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation has nearly completed a full review¹¹ of the operation

¹¹ Over 1,400 submissions were received in the two public consultations since the review of the 2014 Act was approved by Cabinet in September 2021. A further 1,000 responses were received from a customer satisfaction survey undertaken by Ipsos MRBI in 2022.

of the FOI Act. This process involved further engagement with key stakeholders, particularly the Office of the Information Commissioner. The Final Report of this review is anticipated to be submitted to Government in the second half of 2026. The recommendations arising from the review will aim at reducing complexity and increasing efficiency in the new environment, which has been transformed by information technology and the internet. They will also have the aim of transitioning to a “second generation” FOI model that supplements the existing reactive, request-based approach with one that has a greater emphasis on proactive disclosure, whether through publication or as part of the routine activities of public bodies.

58. The authorities also indicate that GSAS have published proactive releases relating to hate discriminatory motives, spiking incidents and knife related crime on the Garda website. Moreover, a new reporting template has been developed for use by all Garda members to provide information on crime, domestic abuse and non-crime incidents of particular relevance to community safety. Furthermore, the ability to record more information on the outcomes of crime investigations was introduced on PULSE, the computer system used by the An Garda Síochána (hereinafter Garda), in 2023. This information includes the type of proceedings issued in detected (sanctioned) incidents as well as offering some insight into reasons why incidents may not be detected. The medium-term aim is to work towards providing data insights for public release based on this information over the course of 2026/27.
59. GRECO takes note of this information and welcomes the forthcoming finalisation of the review report in respect of the FOI Act by the competent Department. GRECO looks forward to receiving an update on this report and the follow-up given to it by the Government. GRECO also appreciates further initiatives by Garda to provide specific thematic information to the public.
60. GRECO concludes that recommendation x has been partly implemented.

Recommendation xi

61. *GRECO recommended that further measures be taken to modernise the Garda Information Technology systems and the way they are used in order to better monitor integrity breaches and inform risk assessments.*
62. GRECO recalls that this recommendation was assessed as not implemented. GRECO noted that the Garda Office of the Executive Director of Information and Communications Technologies (ICT) and the Garda Anti-Corruption Unit (GACU) had undertaken research to identify technology with the capability of providing lawful business monitoring functionality.
63. The authorities inform GRECO that the delivery of a lawful business monitoring functionality has been included on the list of future projects and that the implementation of a case management solution is due to be implemented for GACU in 2026. In addition, the ICT Roadmap (an internal confidential document) includes a range of initiatives that will help address this recommendation. These include: strengthening

the cyber security infrastructure and processes in line with government cyber security standards, and modernisation of the document management infrastructure including adoption of Data Loss Prevention (DLP) technologies. A number of these initiatives have already been implemented. Moreover, the GACU recently launched additional functionality that allows all Garda Personnel to report wrongdoing / corruption directly from their mobility device (mobile phone), enhancing privacy and convenience. The availability of this new functionality was advertised through screensavers on all Garda PCs, as well as through 'Newsbeat' and a Corporate Notice on the Garda Portal.

64. GRECO takes note of this information and welcomes the launch of the corruption reporting functionality, which is a useful tool to monitor integrity breaches. GRECO also appreciates that some of the ICT initiatives concerning cyber security have already been implemented. GRECO trusts that further measures under the ICT Roadmap will be taken in due course and encourages the authorities to pursue their systemic modernisation effort.

65. GRECO concludes that recommendation xi has been implemented satisfactorily.

Recommendation xii

66. *GRECO recommended that the Code of Ethics for Garda personnel be updated/supplemented so as to cover in detail all relevant integrity matters (such as conflict of interest prevention, gifts, contacts with third parties, secondary activities, confidential information), and be complemented with guidance illustrating all issues and risk areas with concrete examples.*
67. GRECO recalls that this recommendation was assessed as not implemented. GRECO noted that no concrete progress had been made so far in respect of updating/supplementing the Garda Code of Ethics. However, promising developments had been in the pipeline with the new Policing, Security, Community Safety Act, that was adopted on 7 April 2024.
68. The authorities report that the [Policing, Security and Community Safety Act](#) (the Act) commenced on the 2 April 2025. It established the Policing and Community Safety Authority (PCSA). In accordance with Section 78 of the Act, the PCSA shall issue a Code of Ethics for members of Garda personnel. Section 258 of the Act also provides that the Minister may prescribe the standards of professional behaviour applicable to members of Garda personnel. The Authority was consulted by the Minister in the prescription of these standards, which were made by statutory instrument on 8 April 2025 ([S.I. No. 116/2025](#)). These regulations include provisions in respect of anti-corruption and a requirement, among other things, that a member of Garda shall not engage in corrupt or improper practice. A breach of these regulations constitutes misconduct, which is dealt with under new Conduct Regulations, also provided for under the Act. A comprehensive review of the Code of Ethics will be undertaken in the context of the new PCSA Strategy Statement 2026-2028 (most likely in late 2026/2027).

69. GRECO takes note of this information and welcomes that the preparatory work for a comprehensive review of the Garda Code of Ethics has started. Notably, the new PCSA has been established and the new standards of professional behaviour applicable to members of Garda personnel, which include an anti-corruption component, have been adopted. GRECO looks forward to the effective completion of the review process and the development of the related practical guidance covering all the integrity matters.
70. GRECO therefore concludes that recommendation xii has been partly implemented.

Recommendation xiii

71. *GRECO recommended (i) strengthening integrity training based on a comprehensive code of ethics and accompanying practical guidance and; (ii) introducing regular compulsory training on integrity standards for serving Garda personnel.*
72. GRECO recalls that this recommendation was assessed as partly implemented. GRECO acknowledged several positive measures, such as the new 'Learning the Lessons' initiative, as well as the ongoing promotion of a culture of professional conduct and ethical behaviour, which was intended to effect a real shift in attitude towards integrity within Garda. However, no information had been provided regarding the integrity training for serving staff, including its frequency, level of detail, attendance rates, and whether it had been made compulsory.
73. The authorities report that Garda continues to strengthen integrity and professional standards through reviews and updates to policy, targeted briefings and communications, and a compulsory, structured e-learning programme. The three-module Anti-Corruption e-learning course, on an online learning platform (GETS), is compulsory for all members of Garda Personnel (Garda staff and Garda members) and has been in place since 2021. Around 83% of Garda Members (sworn officers) and 76% of Garda Staff (civilians) have completed this course. In addition, the GACU is currently reviewing and expanding the content of the compulsory GETS e-learning modules to reflect changes as a result of the introduction of the Policing, Security & Community Safety Act 2024, etc. The GACU has also engaged with the Garda College with a view to reviewing and updating the e-learning programme, to ensure that it remains accurate and fit-for-purpose, and exploring the development of a module on corruption-related matters for inclusion in a future CPD Core Programme to be completed by all Garda personnel.
74. The authorities also indicate that a new GACU Briefing Programme (introduced in December 2024) is designed to facilitate engagement with members of Garda Personnel on frontline, operational and administrative duties. These briefings are informal and focus also on the importance of speaking up and reporting wrongdoing and corruption. The GACU Briefing Programme is additional to, and compliments, the ongoing briefings delivered by the Unit to all promotion / development course and to specialist units and the annual seminars delivered by GACU to Senior Managers and GACU Liaison Officers. Approximately 1000 members of Garda Personnel have received these face-to-face

briefings to date in 2025. It is anticipated 1,500 members will received there face-to-face briefings delivered at station level in 2026.

75. GRECO welcomes the fact that the vast majority of Garda members and staff have completed the anti-corruption e-learning course, which has been made compulsory for all categories of Garda personnel (including sworn officers). Updates to this course, along with the development of further thematic modules, are intended to guarantee regular participation in this training programme. GRECO also appreciates the GACU's informal briefing programme, as well as its efforts to develop the integrity component of the other available training opportunities. These efforts provide a solid foundation for the future incorporation of the revised Code of Ethics and the subsequent development of related practical guidance.
76. GRECO concludes that recommendation xiii has been implemented satisfactorily.

Recommendation xiv

77. *GRECO recommended that further efforts be made to promote a more balanced representation of genders in all ranks as part of recruitment and internal career moves.*
78. GRECO recalls that this recommendation was assessed as partly implemented. GRECO acknowledged the additional efforts made, notably with the introduction of the Remote Working Policy and the Menopause Guidance Document, which might attract more women to the Garda. However, further measures were considered necessary to ensure a more balanced representation of genders in all ranks.
79. The authorities report that in 2025, there were two Garda member recruitment competitions held with a 32% female application rate. The organisation invested in showcasing female role models, e.g. a female armed officer. In June 2025, 37% of Garda Personnel were female and 63% were male (Garda Members = 29% female, 71% male; Garda Staff = 69% Female, 31% male). An Garda Síochána is a member of the [30% Club](#), which is a global campaign supported by Board Chairs and CEOs of medium and large organisations, committed to achieving better gender balance at leadership levels and throughout their organisation. Garda's Senior Leadership Team, which consists of 11 Garda Members (sworn officers) and 8 Garda Staff (civilians), comprises 56 % females and 44 % males¹². For the recent promotion competition for the rank of Superintendent, 23% of the applicants were female, with 28% of the overall panel being female, and 50% of the top 10 candidates. In 2025, a new selection process authorisation template was introduced, ensuring strict adherence to gender balanced selection boards, in addition to panels being trained. All interview briefings include the importance of adhering to the Employment Equality Acts. Moreover, in early 2026, a research has been commissioned on "Experiences of Women in An Garda Síochána", which will help inform further action to ensure female participation across all specialist and promotion competitions. Moreover, An Garda Síochána's approach to selection has been subject to a review undertaken by external consultants supporting transformation efforts across a range of People and Development projects. There were no adverse findings with

¹² One post is currently vacant.

respect to gender related matters. The level of gender representation on key governance forums is currently also under review.

80. The authorities also indicate that An Garda Síochána maintains remote working policy and has a vibrant Women's Network. The recently held Cultural Audit and the findings of the Health and Wellbeing survey will be addressed in order to identify any gender related differences. Importantly, in 2025, in line with previous years, An Garda Síochána had a very low gender pay gap:

An Garda Síochána's Gender Pay Gap								
Year	Mean				Median			
	2022	2023	2024	2025	2022	2023	2024	2025
Garda Member Gender Pay Gap	4.81%	4.86%	4.57%	3.16%	3.94%	3.87%	3.43%	3.38%
Garda Staff Gender Pay Gap	2.67%	3.10%	1.31%	2.56%	-15.54%	-9.60%	-12.69%	-10.27%

81. GRECO takes note of this information and welcomes the targeted, multifaceted measures that have been taken to increase the number of female applicants for recruitment and promotion competitions, as well as the number of senior female managers. Credit is due to the authorities for their systemic approach to gender balance, which considers work-life balance and well-being issues, and takes into account relevant research and surveys.
82. GRECO concludes that recommendation xiv has been implemented satisfactorily.

Recommendation xv

83. *GRECO recommended that an institutional system of rotation of Garda members be put in place, which could be applied, as appropriate, in areas identified as particularly exposed to corruption risks.*
84. GRECO recalls that this recommendation was assessed as not implemented. The authorities had referred to the prohibition on Garda members to serve at stations within the set distance of relatives' homes or family-licensed businesses, with transfer distance rules based on years of service. The authorities had also indicated the Commissioner's ability to appoint anyone to a different role/location. In GRECO's view, these measures were not equivalent to an institutional system of rotation.
85. The authorities refer again to the prohibition on Garda members to serve at stations within the set distance of relatives' homes or family-licensed businesses and the Commissioner's ability to appoint anyone to a different role/location. Furthermore, while Garda does not have a policy of tenure per se, tenure of posts are clearly outlined in each application form as part of the terms and conditions of the appointment in respect of a number of competitions. The Divisional Officer and/or the relevant Assistant Commissioner will review these tenure periods, after which the appointment may be extended. National competitions advertised on the Portal have their tenure outlined in the related Role Profile. The drafting of an organisational Tenure Policy has been included in the People and Development priorities for the third quarter of 2026.
86. GRECO takes note of this information and reiterates that the areas that are particularly exposed to corruption risks need to first be identified and then staff in those areas need

to be moved to other areas after a certain defined period of time or at regular intervals, as a measure to prevent corruption. The arrangements indicated by the authorities do not add anything new to the situation assessed at the time of the evaluation visit and thus fall short of the objective of this recommendation, as they do not amount to an institutional system rotation in corruption-prone areas.

87. GRECO concludes that recommendation xv remains not implemented.

Recommendation xvi

88. *GRECO recommended that authorised secondary activities of Garda members be duly recorded and that regular checks be undertaken thereafter.*
89. GRECO recalls that this recommendation was assessed as not implemented. The authorities had admitted that there had been no specific policy for managing the secondary activities of the Garda workforce.
90. The authorities submit that Garda members are prohibited from engaging in a list of spare time activities (section 11(a) in the Schedule to Regulation 4 of the Policing, Security and Community Safety Act 2024 (Notifiable Misconduct) Regulations 2025). The authorities further reiterate that the Commissioner may prohibit Garda Members from engaging in other spare-time activities for specified reasons. Garda is committed to the development, publication and implementation of a policy and guidelines relating to the holding of business and secondary interests by the Garda workforce. This work is at an early stage, and a timeline for development and implementation is to be determined.
91. GRECO takes note of this information and reiterates that, where secondary activities are permitted, it is important to maintain appropriate records, carry out regular checks and provide practical guidance. This helps ensure that authorised secondary activities remain appropriate and that no conflict of interest arise over time.
92. GRECO therefore concludes that recommendation xvi remains not implemented.

Recommendation xvii

93. *GRECO recommended examining risks of conflict of interest faced by Garda members leaving An Garda Síochána and taking employment or offering services thereafter, and establishing rules as appropriate.*
94. GRECO recalls that this recommendation was assessed as not implemented. GRECO noted the absence of restrictions on Garda members taking up employment that could give rise to a conflict of interest with their former role in Garda. The work on standards of professional behaviour applicable to Garda personnel had started but was still at a very early stage.
95. The authorities submit that there is still no prohibition on former Garda members taking employment or offering services. The Standards of Professional Behaviour) Regulations

2025 came into operation in April 2025. The key pillars of the new Standards of Professional Behaviour include: honesty and integrity; anti-corruption (prohibition on corrupt or improper practices, such as soliciting gifts, placing themselves under compromising obligations or using their position for personal advantage); reporting wrongdoing; respect and equality; fitness for duty; lawful, reasonable and proportionate exercise of police powers. The authorities finally reiterate their submissions set out in paragraphs 89-91 of the Compliance Report (notably regarding the Official Secrets Act and the duty of Garda Staff to apply to a designated authority before retirement or resignation).

96. GRECO notes that the new Standards of Professional Behaviour 2025 do not address post-employment matters. GRECO invites the authorities to first gather information on the number of Garda members who take up employment in the private sector after leaving Garda, and to examine related risks, such as the use of insider communication channels or the use of sensitive information acquired during their career in the Garda Síochána, etc. This could be achieved through a study or survey. Once this work is complete, the authorities will be well prepared to develop appropriate rules, particularly as part of the future comprehensive review of the Code of Ethics (see recommendation xii above).
97. GRECO concludes that recommendation xvii remains not implemented.

III. CONCLUSIONS

98. In the light of the foregoing, GRECO concludes that Ireland has implemented satisfactorily six of the eighteen recommendations set out in the Fifth Round Evaluation Report. Of the outstanding twelve recommendations, five recommendations have been partly implemented and seven have not been implemented.
99. More specifically, recommendations xi, xiii-xiv and xviii have been implemented satisfactorily, recommendations i-ii have been dealt with in a satisfactory manner, recommendations iii, v, viii, x and xii have been partly implemented and recommendations iv, vi, vii, ix, xv, xvi and xvii have not been implemented.
100. With regard to top executive functions, a certain progress has been achieved. The recruitment process for prospective Secretaries General and Special Advisers now includes a declaration that they will be in a position to comply with the Ethics Acts once they are appointed. Progress has been made towards strengthening the enforcement and monitoring capacity of the SIPO, a body which conducts a desktop review of the declarations of interest submitted by PTEFs as part of its functions. Corruption risks specific to “politically exposed persons” (PEPs), including most PTEFs, have been included in a national sectoral risk assessment (on money laundering and terrorist financing). Training initiatives have been expanded, however, further efforts are needed to adapt the scope of the training programmes to each category of PTEFs (including Ministers and the Attorney General). Confidential counselling is available to all PTEFs. Following a comprehensive review of the statutory Ethics framework, legislative

proposals for reform are currently under consideration. These proposals should cover integrity checks, risk assessment, a model code of conduct, ad hoc disclosure of conflicts of interest, disclosure of financial interests and the role and powers of the SIPO. No measures have yet been taken to establish the rules for PTEFs in their interactions with lobbyists or regarding post-employment restrictions beyond lobbying.

101. With regard to law enforcement, notably An Garda Síochána, there have been a number of positive developments. Comprehensive measures have been implemented to promote gender balance within An Garda Síochána. A review of the operation of the FOI Act has been launched and is nearing completion. Following the coming into force of the Policing, Security and Community Safety Act, new standards of professional behaviour have been established for Garda personnel. This paves the way for a future comprehensive review of the Code of Ethics. The training programme has been enhanced and made compulsory for all Garda Personnel. A new IT tool for reporting wrongdoings has been introduced, alongside other measures aimed at modernising the IT system. However, institutional rotation and a record of secondary activities subject to regular checks still need to be implemented. The risks in the post-employment context must be carefully studied in order to develop the relevant rules for Garda members.
102. In view of the above, GRECO concludes that Ireland is not in sufficient compliance with the recommendations contained in the Fifth Round Evaluation Report within the meaning of Rule 31 revised bis, paragraph 10 of the Rules of Procedure. GRECO therefore decides to apply Rule 32 revised, paragraph 2 (i) and asks the Head of delegation of Ireland to provide a report on the progress in implementing the outstanding recommendations (i.e. recommendations iii-x, xii and xv-xvii) by 30 June 2027.
103. In addition, in accordance with Rule 32 revised, paragraph 2, sub-paragraph (ii.b), GRECO invites the President of the Statutory Committee to send a letter – with a copy to the Head of delegation of Ireland – to the Permanent Representative of Ireland to the Council of Europe, drawing attention to the non-compliance with the relevant recommendations and the need to take determined action with a view to achieving further tangible progress as soon as possible.
104. GRECO invites the authorities of Ireland to authorise, at their earliest convenience, the publication of this report.