

Annual Report **2022**



Coimisiún um Chaihdéáin in Oifigí Poiblí
Standards in Public Office Commission

Independence Impartiality Integrity



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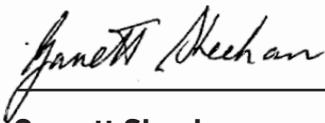
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Foreword

On behalf of the Standards in Public Office Commission, and in accordance with the provisions of section 27(2)(a) of the Ethics in Public Office Act 1995, I am pleased to furnish the 2022 annual report of the Standards in Public Office Commission to the Minister for Finance.



Garrett Sheehan

Chairperson

Standards in Public Office Commission

June 2023

The Standards in Public Office Commission

The Standards in Public Office Commission is an independent body established in December 2001 by the *Standards in Public Office Act 2001*. In 2022, its members were:

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

Mr Ger Deering, was appointed as Ombudsman in February 2022 and became a Commission member.

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

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

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

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

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

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

Introduction by the Chairperson

I am pleased to present this report on the work of the Standards in Public Office Commission (the Commission) in 2022.

The Commission published a number of statutory reports, all of which are available on the Commission's website and are listed at [appendix one](#).

Two investigations into non-compliance with tax clearance provisions by senior office holders were already underway at the start of 2022. During 2022, the Commission approved ten further investigations to pursue non-compliance by senior office holders with the tax clearance provisions of the Ethics Acts. Eight individuals came into compliance while investigations were underway, and the process was halted. The Commission issued two investigation reports pertaining to individuals who had failed to comply with their obligations, neither of whom were in compliance at the end of 2022. The remaining two investigations were ongoing at the end of year.

In 2022, the Commission received 148 complaints under the Ethics Acts, with a further 15 carried over from previous years. A total of 126 complaints were closed by the Commission during the year. The Commission initiated five preliminary inquiries in 2022, all of which were still ongoing at the end of the year. Five investigations were carried forward into 2022. However, in four of these cases, following further consideration, the Commission revisited its decisions to investigate and decided to cease or discontinue the investigations. No investigation hearings were held in 2022, with one investigation ongoing at year's end.

A Seanad Bye-Election took place in March 2022, Darragh O'Brien TD, Minister for Housing, Local Government and Heritage, announced on 27 January 2022 an order directing that a bye-election be held to fill a vacancy in Seanad Éireann. The vacancy arose from the election of Ivana Bacik TD to Dáil Éireann.

Other reports published in 2022 include the Commission's annual report on statements of accounts of registered political parties in the State for 2021, expenditure of Exchequer funding for those parties in 2021, donations disclosed by political parties for 2021, and a report on the expenditure of the Parliamentary Activities Allowance by parliamentary party leaders and independent members of the Oireachtas in 2021.

Chapter Three of this report details communications and outreach undertaken in 2022 to encourage knowledge and awareness of statutory obligations that apply under the Acts within the Commission's remit.

The Commission has decided to omit Chapter 4 from this year's report. In previous years, this chapter provided details on recommendations for change made by the Commission at various times in the past.

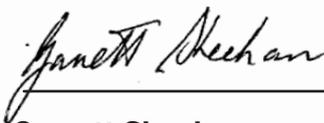
Throughout 2022, the Commission's secretariat met with members of the Department of Public Expenditure, NDP Delivery and Reform to discuss potential legislative changes with Ireland's ethics framework, as launched in 2021 by the Minister for Public Expenditure, NDP Delivery and Reform.

The Commission welcomes the review into Ethics reforms published by the Department. The Commission also welcomes the acknowledgment within the review, of previous recommendations for change outlined by the Commission in previous annual reports, and the desire to implement these recommendations in legislative changes going forward.

As before, the Commission is looking forward to continued work with the Department and carrying out its statutory functions while always endeavouring to strengthening Ireland's ethics framework.

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

It is a privilege to work on the Commission.



Garrett Sheehan
Chairperson

Ombudsman Statement of Strategy 2025

In 2022, through the shared offices of the Office of the Ombudsman, a Statement of Strategy for 2022 – 2025 was launched (www.ombudsman.ie/news/ombudsman-publishes-strat/).

The Ombudsman's Office comprises six different statutory functions all of which are supported by our "Corporate Spine". In developing a strategy which supports and respects the functional independence of each statutory body, we took the approach of starting with an identification of what unites us as an overall organisation. We consulted with our external stakeholders and with staff from each of the individual Offices and Business Units. This process informed a re-assessment of our vision, our organisational culture and our values; the consideration of our key strategic influences; and the development of our shared strategic themes.

This Statement of Strategy sets out our key objectives to 2025. The Statement has six overriding strategic themes. Each of these strategic themes is underpinned by separate but linked strategic objectives for each individual office and are supported by our shared services strategic objectives.



1

**Ethics in
Public Office**

1. Ethics in Public Office

This chapter provides information on the Commission's activities in 2022 under the Ethics Acts, as well as an overview of key developments in priority areas.

Disclosure of Interests – Ethics Acts Regulations

As noted in previous annual reports, regulations prescribing designated positions of employment in the civil and wider public services, and directorships of State bodies have not been updated since 2018. This means that a number of directorships and positions of employment across the public service remain outside the scope of the Ethics Acts, and the provisions for disclosure of interests in the Ethics Acts cannot be implemented on a statutory basis in the bodies concerned. The Commission is aware of at least 37 public bodies that remain outside the remit of the legislation.

The Department of Finance (to which functions relating to inter alia ethics policy were recently transferred) has indicated that it is preparing to consult other Departments with a view to drafting amended regulations, which would extend the scope of the disclosure provisions of the Ethics Acts. The Commission welcomes this development.

Tax Clearance – Appointees to Senior Office

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

The Commission was notified of 170 appointments to senior office by public bodies during 2022.

The Commission's staff were undertaking two investigations into non-compliance with tax clearance provisions by senior office holders at the start of 2022. During 2022, the Commission approved ten further investigations to pursue non-compliance by senior office holders with the tax clearance provisions of the Ethics Acts. Eight individuals came into compliance while investigations were underway, and the process was halted. The Commission issued two investigation reports pertaining to individuals who had failed to comply with their obligations, neither of whom were in compliance at the end of 2022.

The remaining two investigations were ongoing at the end of year.

Tax Clearance Provisions – Elected Members

One member was elected to Seanad Éireann at a bye-election during 2022. The member complied with his tax clearance obligations.

Complaints

In 2022, the Commission received 134 complaints under the Ethics Acts, with a further 15 carried over from previous years. A total of 133 were closed by the Commission during the year, of which 115 related to complaints received in 2022. The remaining 16 complaints were still under examination and were carried forward into 2023.

The Commission initiated five preliminary inquiries in 2022, all of which were still ongoing at the end of the year. Five investigations, relating to complaints received in previous years, were carried forward into 2022. However, in four of these cases, following further consideration, the Commission revisited its decision to investigate and decided to cease or discontinue the investigations. No investigation hearings were held in 2022, with one investigation ongoing at year's end.

Updates on Anti-Fraud and Anti-Corruption Working Group

In 2018, the Government tasked former Director of Public Prosecutions James Hamilton with leading an inter-departmental working group examining anti-fraud and anti-corruption measures in Ireland. Officials from the Commission's Secretariat participated in the working group.

The Hamilton Group issued its [report](#) in November 2020. The recommendations broadly seek to address structural/systemic issues and resourcing, and to enhance the legislative framework, particularly in respect of enforcement and coordination powers for anti-corruption bodies. It was also proposed to establish a cross-sectoral Advisory Council on Economic Crime and Corruption to advise and make proposals on broad strategic and policy matters, along with a multi-annual strategy and action plan. The Advisory Council was established in 2022.

Among its recommendations, the Hamilton Group identified the need for reform of ethics legislation as outlined in the Programme for Government, and recommended a resourcing review.

The Government announced in November 2020 that it accepted in principle the Hamilton Group's recommendations, and would move to develop a strategy for implementation. Following this, the Economic Crime and Corruption Forum was established to implement the recommendations and report to the Advisory Council. The Commission participates on this group and attended its meetings during 2022.

Ethics Reform

The Department of Public Expenditure, NDP Delivery and Reform completed a review of ethics legislation in late 2022. This was published by the Department in February 2023.

The reviews recommendations centre on five themes intended to address limitations with the currently statutory framework:

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

The Government decided on foot of the review to authorise the drafting of a general scheme of new ethics legislation.

The Commission welcomes these developments and looks forward to providing assistance to the Department in the preparation of new legislation based on its operational experience concerning the Ethics in Public Office Acts 1995 and 2001.

Council of Europe's Group of States Against Corruption (GRECO)

Fourth Round Evaluation:

In 2014, the Council of Europe's Group of States against Corruption (GRECO) carried out a 'fourth round' evaluation on corruption prevention in respect of members of the Houses of the Oireachtas, judges and prosecutors in Ireland and made a number of recommendations for improvements in Ireland's ethics framework. A subsequent compliance report published by GRECO indicated that progress made on implementing the recommendations was rated as "globally unsatisfactory".

In June 2022, GRECO published its second compliance report on progress in respect of the recommendations. It concluded that Ireland has now implemented satisfactorily or dealt with in a satisfactory manner five of the eleven recommendations contained in the Fourth Round Evaluation Report. Of the remaining recommendations, two have been partly implemented and four remain not implemented. Regarding two of the recommendations not implemented, GRECO noted that the Public Sector Standards Bill 2015 had lapsed and that the review of the existing ethics statutory framework had to start from scratch.

Fifth Round Evaluation:

GRECO's fifth round evaluation process launched on the 20 March 2017. The focus of the fifth round is on corruption prevention in relation to the top executive functions of the State (ministers and senior government officials) and law enforcement agencies (excluding customs bodies).

Following the provision of responses to a detailed questionnaire and an on-site evaluation visit to Ireland in October 2021 by GRECO, a plenary meeting of GRECO in June 2022 agreed a number of recommendations. The evaluation report was published in February 2023.

GRECO's fifth round recommendations include that:

- integrity checks be introduced for Ministers, Ministers of State, the Attorney General, Secretaries General and special advisers in advance of appointment
- codes of conduct for persons with top executive functions covering all relevant integrity matters and with proportionate sanctions are adopted
- practical training on integrity standards contained in the code of conduct for persons with top executive functions systematically to take place upon taking office and on a regular basis thereafter

- such persons have access to confidential advice
- ad hoc conflicts of interest of persons with top executive functions be declared to the Standards in Public Office Commission before a decision-making process starts and that the person concerned withdraw from the process where needed
- post-employment restrictions be strengthened by making rules on taking employment after leaving office enforceable for all such persons and by ensuring that the Standards in Public Office 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 such persons
- the Standards in Public Office 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 such persons
- the disclosure of interests provisions be extended to include quantitative data on their significant financial and economic involvements as well as in respect of significant liabilities and
- statements of interests of such persons be subject to regular substantive checks, with proportionate sanctions in case of breaches, and adequate resources be allocated to the Standards in Public Office Commission to this end.

2 Electoral

2. Electoral

This chapter provides information on the Commission's activities in 2022 under the *Electoral Act 1997*, as well as an overview of key developments in priority areas.

Dublin Bay South Bye-Election

The Commission published its report on the 2021 Dublin Bay South Dáil Bye Election in February 2022. Report on elections are available at www.sipo.ie.

Seanad Bye-Election 2022

The Commission published its report on the 2022 University of Dublin Bye Election in October 2022. Reports on elections are available at www.sipo.ie.

Donations Disclosed by Political Parties

The Commission's report on donations disclosed by political parties for 2021 was published in November 2022. The report and political party donations statements are available at www.sipo.ie.

Disclosure of Donation by TD's, Senators, and MEP's

The report on donations disclosed by TDs, senators and MEPs for 2021 was published in August 2022. Reports are available at www.sipo.ie.

Donation Statements by Individual Donors

Under section 24(1A)(a) of the Electoral Act, any donor who makes donations exceeding the aggregate value of €1,500 in the same year to two or more persons who were members of the same political party, or to a political party and one or more of its members, must furnish a donation statement/statutory declaration to the Commission. Details about donation statements submitted in respect of 2021 are published as part of the Commission's annual report on donations to TDs, Senators and MEPs.

Accounting Units

An accounting unit, in relation to a political party, is a branch or other subsidiary organisation or sub-unit of the party, which receives at least one donation valued at more than €100 in any year. Upon receipt of such a donation, the accounting unit must open a political donations account, into which all donations must be lodged. Details in respect of the 2021 reporting year for accounting units were published in November 2022, as part of the Commission's report on political party donation statements.

As noted by the Commission in the report on political party donation statements and in previous annual reports, accounting units are not required to submit statements detailing donations they have received. Accounting units must provide the Commission with a copy of their bank statement, which shows lodgements and debits as well as balances, and must certify that they have only received allowable donations. However, unlike national parties, they do not have to submit statements disclosing the amount and source of individual donations. This makes it difficult for the Commission to ascertain the source of monies held in accounting units' political donation accounts and to ensure donations received are permitted under the Act. The Commission continues to hold the view that further refinement of the legislation is needed to ensure that there is full transparency in respect of accounting units. Under the Electoral Act, it is an offence for the responsible person of an accounting unit to fail to comply with the Act's reporting requirements. Reports on accounting units are published with the political party donation reports, and are available at www.sipo.ie.

Third Parties

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

A list of third parties who submitted returns for 2022 is included in [appendix two](#) of this report.

Corporate Donors

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

Unlike third parties, there are no reporting obligations for registered corporate donors.

In 2022, 11 corporate donors were registered with the Commission.

A list of organisations registered as corporate donors is maintained and published on the Commission's website. A list of corporate donors that were registered in 2022 is included in [appendix two](#) of this report.

Exchequer Funding of Political Parties

In August 2022, the Commission published two reports on the state financing of political parties and independent TDs and senators during 2021.

Exchequer Funding of Political Parties in 2021

Political parties may qualify for funding from the Exchequer under the Electoral Act 1997 based on their percentage of the vote in the last Dáil election. Any unused funding from the previous year may be carried over for use the following year, and accounted for in the year in which it is spent. The funding may not be used for electoral or referendum purposes. Details of the funding, including how it was spent and accompanying statements, are contained in the report entitled Exchequer Funding of Political Parties in 2021. The report is available at www.sipo.ie.

Parliamentary Activities Allowance 2021

Party leaders and independent members of the Oireachtas may receive funding under the Ministerial and Parliamentary Offices Act 1938, informally known as the Parliamentary Activities Allowance. Details of the funding in 2021, how it was spent, and accompanying statements are contained in the report, entitled Exchequer Funding under the Parliamentary Activities Allowance Legislation in 2021. This report is available at www.sipo.ie.

Political Party Annual Statements of Accounts

The Electoral Act 1997, as amended (the Act), provides for the disclosure of annual statements of accounts by political parties. It also makes provision for the keeping of accounting records, and for the audit of the statements of accounts by statutory auditors. The Act requires that the accounts comply with the requirements as to form and content provided for in guidelines issued by the Commission, following approval by the Minister for Housing, Local Government and Heritage.

The Commission published its report on the 2020 statements of accounts provided to it by political parties registered in Ireland in March 2022. It published its report on the 2021 statements of accounts provided to it by political parties registered in Ireland in October 2022.

The reports are available at www.sipo.ie.

Powers of Inquiry Under the Electoral Act

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

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

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

Electoral Reform Act 2022

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

The Act provides that any contribution to an Irish political party given by a subsidiary organisation with an office outside the State constitutes a donation under the Irish donations regime. This requirement is consistent with the approach that the Commission has taken in practice. However, the Commission welcomes the clarity provided.

Under the revised legislation, the leader of a registered political party which in the preceding year had members in either Houses of the Oireachtas or the European Parliament, will be required to submit to the Commission a written statement (the “Party Leader’s Statement”) indicating the value of each donation received by the political party from outside the State (if any), whether in cash or in kind, exceeding €100 in value and confirming that all such donations or contributions have been included in the Party Leader’s Statement for that year. A statutory declaration will also be required.

The provisions regarding the keeping of books of accounts by political parties and concerning the parties' statements of accounts have also been amended. Parties' statements of accounts will now have to consolidate the transactions of all subsidiary organisations. Subsidiary organisations that meet certain specific criteria may be exempt from some of the requirements introduced by the Electoral Reform Act

Subsidiary organisations with an income of €15,000 or less in a calendar year or that hold assets of less than €40,000 in value at any time during a calendar year do not have to prepare an annual statement of account.

A subsidiary organisation with an income between €15,000 and €40,000, assets between €40,000 and €100,000 or expenditure of €40,000 or less in the calendar year, is not required to have its annual statement of account audited by a statutory auditor.

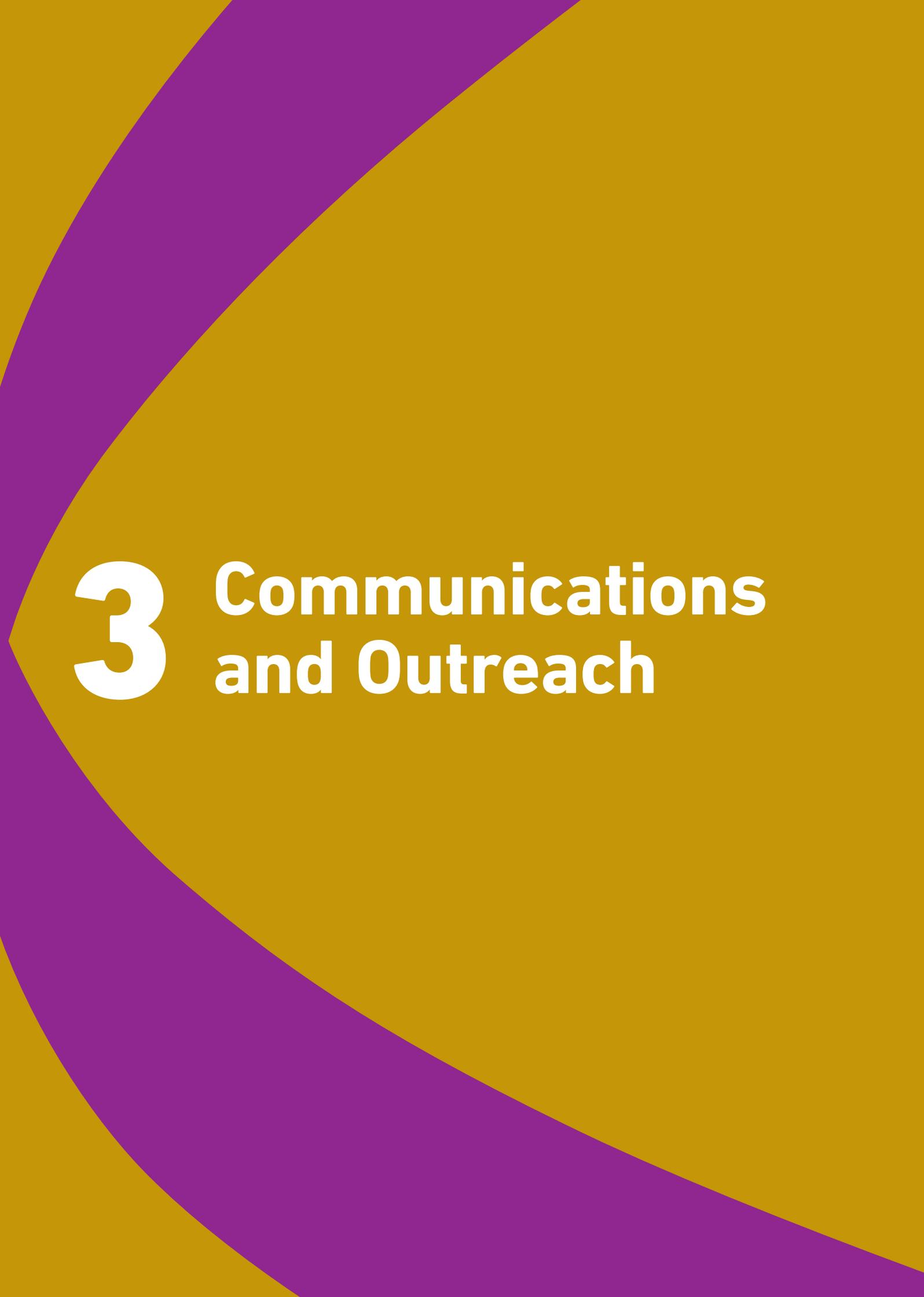
However, if a subsidiary organisation has income greater than €40,000 in a calendar year, holds assets greater than €100,000 in value or has expenditure greater than €40,000 in that calendar year, the subsidiary will not be able to avail of any of the exceptions outlined above and an annual statement of account will be required which must be audited regardless of whether that subsidiary organisation meets any of the criteria for an exception outlined in the Electoral Reform Act.

The statements of accounts must include all property within the ownership or control of the political party and of those subsidiaries that do not fall within the exceptions outlined in the Electoral Reform Act. 'Property' in relation to a political party or a subsidiary organisation means all land and buildings situated inside or outside the State owned or controlled by the party or subsidiary organisation.

The Commission notes that its recommendations that small parties should be exempted from the requirement to furnish audited statements of accounts to the Commission has not been adopted. The Commission considers that this approach is inconsistent with the provisions exempting smaller subsidiaries from having to produce audited accounts and recommends that a further amendment be considered to apply similar thresholds to accounts of small parties.

These amendments have been commenced with effect from 1 January 2023. The Commission is currently preparing amended guidelines on donations and on statements of accounts. Following a public consultation process, the Commission will submit the revised guidelines to the Minister for Housing, Heritage and Local Government for his consent to their publication by the Commission as per the requirements of the Electoral Act 1997.

The Act has also made provision for new powers for the Commission to bring criminal proceedings for summary offences and to issue fixed payment notices for late returns. These provisions have not yet been commenced by the Minister.



3 **Communications and Outreach**

3. Communications and Outreach

In 2022, some of the Commissions communication and outreach activities were still held online for convenience, but face-to-face contact resumed as normal when appropriate when government restrictions were lifted.

The following provides highlights of communications and outreach activities undertaken by the Commission in 2022.

January

- Presentation made online to Oireachtas members regarding statutory obligations under the Ethics Acts, the Electoral Act, 1997, and the Ministerial and Parliamentary Activities Act 1938.

April

- Online meeting with head of Netherlands delegation at GRECO (Group of States Against Corruption), which provides feedback on Ireland's ethics framework and recommendations for improvement.

May

- Online meeting with Standards Commission for Scotland.
- Attendance at meeting of Oireachtas Committee on Finance, Public Expenditure and Reform, and Taoiseach re pre-legislative scrutiny of Regulation of Lobbying (Amendment) Bill 2022.
- Meeting with the Office of the Planning Regulator.

June

- Presentation made to local authority Ethics Registrars organised by the Local Government Management Agency.
- Attendance at Council of Europe GRECO plenary meeting re 5th Round Evaluation Report.

July

- Meeting with Department of Housing, Local Government and Heritage re Electoral Reform Bill 2022.
- Preliminary meeting of Advisory Council against Economic Crime and Corruption attended by the Head of Ethics and Lobbying.

September

- Meeting with Department of Public Expenditure and Reform re review of ethics legislation.
- Meeting with Department of Housing, Local Government and Heritage re Electoral Reform Act commencement.

October

- Meeting with Věra Jourová, European Commission Vice-President for Values and Transparency.
- Online meeting with Electoral Commission in Northern Ireland.
- Meeting of the Advisory Council against Economic Crime and Corruption.
- Meeting with Department of Public Expenditure and Reform on Lobbying Amendment Bill.

December

- Meeting with Department of Housing, Local Government and Heritage re Electoral Reform Act 2022.
- Meeting of European Lobbying Registrars Network (ELRN).

Group of European States Against Corruption (GRECO)

In June 2022, GRECO published its second compliance report on progress in respect of the recommendations. It concluded that Ireland has now implemented satisfactorily, or dealt with in a satisfactory manner, five of the eleven recommendations contained in the Fourth Round Evaluation Report. Of the remaining recommendations, two have been partly implemented and four remain not implemented. It concluded that two of the recommendations remain not implemented because the Public Sector Standards Bill had lapsed and the Ethics review of ethics legislation had not progressed at the time of the compliance report.

Council on Governmental Ethics Laws (COGEL)

The Commission continues to be a member of the Council on Governmental Ethics Laws (COGEL), a US-based non-profit organisation. COGEL is a network for ethics practitioners from a range of disciplines (including campaign finance, elections, lobbying, conflict of interest and freedom of information) to exchange experience and best practices.

Publications

In 2022 the Commission published a number of statutory reports. A complete list is available in [appendix one](#).

Appendices

Appendix One:

Commission Publications in 2022

June

- Standards in Public Office Commission Annual Report 2021

September

- Report to the Chairman of Dáil Éireann (Ceann Comhairle) pursuant to section 4(1) of the Electoral Act 1997 on spending and donations disclosed by candidates at the Seanad Bye-Election April 2021.
- Exchequer Funding of Political Parties in 2021: Report to the Chairman of Dáil Éireann pursuant to section 4(1) of the Electoral Act 1997.
- Exchequer Funding under the Parliamentary Activities Allowance Legislation in 2021: Report to the Minister for Public Expenditure, NDP Delivery and Reform in accordance with Section 10D of the Ministerial and Parliamentary Offices Act 1938 as amended by the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014.

November

- Report on Donations to Political Parties Received in 2021.
- Report to the Chairman of Dáil Éireann (Ceann Comhairle) pursuant to section 4(1) of the Electoral Act 1997 on spending and donations disclosed by candidates at the Dáil General Election of 8th February 2021.
- Investigation report on one individual, HSE, for non-compliance with tax clearance non-compliance with tax clearance obligations as per section 23(1) of the Standards in Public Office Act 2001.
- Investigation report on one individual, HSE, for non-compliance with tax clearance obligations as per section 23(1) of the Standards in Public Office Act 2001.

December

- Report on Donations to TDs, Senators, and MEPs received in 2021.

Appendix Two:

Third Parties and Corporate Donors in 2022

List of third parties who submitted returns for 2021

In 2022, the Commission secretariat wrote to 36 Third Parties and requested returns only from those who had engaged in activity as a Third party. The below is a list of those who responded with reported activity in 2021.

- ADFAM (Alliance for the Defence of the Family and Marriage)
- Atheist Ireland
- The Charter Group
- Christian Solidarity Party
- Coalition to Repeal the Eight
- Family & Life
- Immigration Control Platform
- National Campaign for the Arts
- People's Movement
- Rosa
- Save Navan Hospital
- The Socialist Party
- Socialist Worker's Network
- Together for Yes
- Women's Health Ireland

List of Registered Corporate Donors 2022

- Aontú
- CE Cladewell Estates Ltd
- Dansko Foods ltd
- EP Lynam Properties Ltd
- Fianna Fáil
- Fine Gael
- Green-Party/ Comhaontas-Glas
- Irish National Teachers Organisation
- SIPTU
- Unite the Union

