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26.03.2025  
V6



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An Roinn Leanaí, Comhionannais,  
Míchumais, Lánpháirtíochta agus Óige  
Department of Children, Equality,  
Disability, Integration and Youth

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## Foreword

‘Leadership is about influencing people such that they come to share common goals, values and attitudes and work more effectively towards the achievement of the organisation’s vision.’

(Bartram 2009)

RCCC welcomes you to our board of management committee. We hope your tenure on the Board of RCCC will be both enjoyable and fruitful. We hope RCCC as well as the organisation/childcare providers you represent will benefit greatly from your participation on the Board. Roscommon County Childcare Committee CLG is committed to ensuring that it adopts a child centred pedagogical approach in the implementation of the RCCC local implementation plan and yearly statement of work that contributes to the development of high quality accessible, affordable childcare in county Roscommon.

This Handbook has been designed for all board directors/trustees/non-executive members to provide relevant information about the structure, operations, and policies of Roscommon County Childcare Committee CLG (RCCC). Its aim is to provide a governance document that includes relevant information about the structures, operations, and policies of our organisation. This handbook is in line with the Charities Regulator’s Governance Code and Roscommon CCC is registered with the charities regulator. This committee handbook will further support good practice and leadership in corporate governance for our Voluntary Management Committee. The primary focus of developing this handbook is to have procedures in place that will support you as directors/trustees/members of our voluntary management committee as a governing body while giving strategic direction to the work of the voluntary management committee, management, staff, and sub committees of our organisation.

This Committee handbook V6 – ‘From Governance to Practice, A Guide for Board Members’ and its contents was revised in Q1 2025 and approved by the board of directors.

This committee handbook includes a revised edition of our financial procedures V6. These revisions include procedures in line with best governance practice, our risk management strategy and the Governance Code for the Community, Voluntary and Charitable Sector in Ireland

We trust this committee handbook will contribute to supporting you in your corporate role on our board and in collectively building better partnerships for the early childhood care & education sector both locally in County Roscommon and nationally.

*Sean Crehan, Chairperson & Irene Cafferky, County Childcare Coordinator/Manager  
Roscommon County Childcare Committee CLG*

*Date Revised & Approved: 26.03.2025*

## IMPLEMENTATION REVIEW & VERSION CONTROL

Version Number	Reason	Date (operational from)	Prepared By	Approved By	Date for next review
V6	Included revised Internal Financial Procedures V6	26/03/2025	Irene Cafferky, Coordinator/Manager, Roscommon CCC as part of Roscommon CCCs Corporate Governance Review of Roscommon CCC Structures & Risk Assessment in conjunction with our CCCs Governance, Monitoring, Remuneration, Finance & Audit (GMRFA) Sub Committee	Roscommon CCC Board of Directors/Trustees	Q1 2026 or as required due to changes in law or in line with best practices
V5	Revised Sub Committees & their Terms of Reference  Included revised Internal Financial Procedures V5	18/10/2023	Irene Cafferky, Coordinator/Manager, Roscommon CCC as part of Roscommon CCCs Corporate Governance Review of Roscommon CCC Structures & Risk Assessment in conjunction with our CCCs Governance, Monitoring, Remuneration, Finance & Audit (GMRFA) Sub Committee	Roscommon CCC Board of Directors/Trustees	Q3/4 2024 or as required due to changes in law or in line with best practices
V4	Roscommon CCC CLG 'From Governance to practice – A Guide for Board Members' was revised in line with best governance guidelines and practice	27/01/2021	Irene Cafferky, Coordinator/Manager, Roscommon CCC as part of Roscommon CCCs Corporate Governance & Risk Assessment in conjunction with Governance and Board Monitoring Sub Committee	Roscommon CCC Board of Directors	March 2022 or as required due to changes in law or in line with best practices

Roscommon County Childcare Committee recognise that implementation of this guide is an ongoing process. Our committee is committed to the implementation of this guide for our board of directors/members.

This guide will be reviewed annually or as soon as practicable after there has been a material change in any matter to which the guide refers. This guide is published on the Roscommon CCC website and is available on request from the Roscommon CCC County Childcare Coordinator/Manager.

Ratified by the **Roscommon CCC Board of Directors at a board meeting on 26/03/2025.**

***For further information on this guide, contact Relevant Person:***

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**Or**

Chairperson Roscommon County Childcare Committee, Knock road, Castlerea, Co. Roscommon.

Office Telephone: 0949622540

## **SECTION 1: INTRODUCTION**

### **The role of Roscommon CCC is to:**

- (a) Act as the local agent of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) in the coordination and delivery of the national early education and childcare programmes and the implementation of Government policy at a local level in County Roscommon
- (b) Facilitate and support the development of quality, accessible early learning and care and school age childcare services for the overall benefit of children and their parents.
- (c) Provide support and guidance to local service providers and parents in relation to the childcare programmes, and support quality in keeping with national frameworks and policy objectives.
- (d) Facilitate the development of Early Learning and Care and School Age Childcare in a strategic and coordinated manner
- (e) Provide information and support to parents in relation to the provision of early learning and care and school-age childcare services within County Roscommon.

### **Mission Statement**

The mission of Roscommon County Childcare Committee is to develop, support and enhance a wide range of high quality, inclusive, integrated, accessible and affordable childhood care and education services responsive to the rights and needs of children and provide support to parents/guardians/families. We recognise the role of Quality Early Childhood Care and Education in Strengthening Families, Communities and Society in County Roscommon. The Board will support management in overall governance in line with the Governance Code.

We will work in partnership to achieve positive change with our partners, providers and key stakeholders while coordinating the implementation of National Childcare Policy at local level on behalf of the DCEDIY.

### **Our Ethos**

To be child and youth friendly in all its policies and actions

To promote an integrated, responsive service to children, young people and their families from birth, which has at its core the wellbeing and welfare of the child and treats all persons as equals

To have a commitment to high quality, flexible and locally-based services

To facilitate the development of childcare services as a partnership between children, parents, the community, providers and statutory agencies.

To operate in an efficient and effective manner

To support, maintain and continuously improve a culture of learning and professional development among the staff of Roscommon County Childcare Committee CLG

The work of Roscommon County Childcare Committee CLG is underpinned by the following **seven principles**:

A commitment by all stakeholders to continue to ensure quality, accessible and affordable childcare services for children and their families.

Roscommon County Childcare Committee, as a key stakeholder, continue to be responsive and flexible in relation to meeting the objectives and requirements of DCEDIY and Pobal.

All actions delivered by and on behalf of DCEDIY/Pobal are in line with the ten year First 5 the Whole-of-Government Strategy for babies, young children and their families to improve their experiences and outcomes.

Roscommon County Childcare Committee will ensure consistency and uniformity in the delivery of all supports and services and in relation to all communications in the early learning and care (ELC) and school age childcare (SAC) sectors.

Roscommon County Childcare Committee will continue to maintain a close working relationship with early learning and care and school age childcare services.

Roscommon County Childcare Committees will continue to work in a co-ordinated way, supported by Childcare Committees Ireland (CCI) and in collaboration and partnership with each other and other stakeholders, to deliver supports and services to the ELC and SAC sectors, to ensure that resources are utilised as effectively as possible, and to ensure that consistency across the CCCs is achieved.

Roscommon County Childcare Committees work, on behalf of the DCEDIY, at local county level and will continue to work in collaboration and partnership with other organisations such as Pobal including Better Start QDS/AIM and Tusla in the development and support of ELC and SAC services locally.

The Department of Children, Equality, Disability, Integration and Youth (DCEDIY) is responsible for the National Childcare Strategy. The National Childcare Strategy aims to improve the availability and quality of childcare, to meet the needs of children and their parents.

Roscommon County Childcare Committee CLG (RCCC) through the implementation of its local implementation plan (LIP) and annual statement of work (SOW) play an essential role in identifying local childcare needs and supporting services under the National Childcare Programmes.

RCCC acts as local agent on behalf of the DCEDIY and will co-ordinate and support the implementation of the national programmes at a local level.



Building upon previous strategies, RCCC will continue to be a leading source of excellence in the field of Early Learning and Care (ELC) and will carry out its work in a collaborative co-ordinated manner.

RCCC has made significant achievements since 2001. It has developed strong interagency links and aims to further strengthen these relationships within the context of its current Statement of Work.

RCCC subscribes to the principles of openness and transparency in its work, which is evidenced by its commitment to all our key stakeholders. It believes in the importance of consultation in ensuring that its work is accurately addressing the needs that exist within the community. It aspires to be efficient and effective in co-ordinating the delivery of its SOW at local level by promoting access and greater coordination between partner agencies both at a local level and at national level through its role in the implementation of the national childcare programmes.

RCCC is committed to ensuring that it adopts a child-centred approach in implementing its yearly LIP/SOW which contributes to the development of high quality accessible, affordable childcare in county Roscommon.

RCCC is directly linked to the development and implementation of strategies for the County through its participation on local interagency committees such as the Children and Young People Services Committee (CYPSC) Roscommon County Council Refugee Sub Committee and Health and Wellbeing Sub Committee, among others. RCCC's plan reflects the shared commitment of RCCC Board directors/board members to increasing the provision of quality childcare services in the County based on the criteria of the national childcare programmes and an analysis of local need. RCCC work collaboratively with Pobal and DCEDIY on the implementation of both national and local initiatives.

**As per the company Memorandum and Articles of Association, Roscommon County Childcare Committee CLG** is established to support the development of quality, affordable, accessible and inclusive childcare and family friendly services for all children.

- i. To implement the national childcare funding programmes at local level as the local agent for Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
- ii. To provide for quality childcare services that support the growth of the individual child, supports families and provides for economic and social development.
- iii. To deliver National Practice Framework Quality Supports at local level.
- iv. To develop sustainable childcare services by supporting services providers in developing and implementing good governance structures, operational quality supports, financial and general management capability and the training and developing of staff.



- v. To contribute to, support the development of and implement nationally agreed strategies and programmes in support of the development and delivery of services.
- vi. To develop, organise, or implement programmes that support social and cultural access and equality of opportunity for all groups of children, specifically to support access of disadvantaged, marginalised or underrepresented groups.
- vii. To provide, contract or procure programmes of training, education or staff development in support of continuous professional development.
- viii. To establish itself as a direct point of contact for parents and families and to organise, arrange or support events or activities for same
- ix. To act as a basis for data informed advocacy and to articulate emerging needs and trends in the childcare sector.
- x. To foster innovation in programme development and in-service provision and to connect local stakeholders within the Early Childcare and Education Sector
- xi. To co-ordinate and collate local information on the childcare sector for County Roscommon.

## STRATEGIC PLANNING AND CONTROL POLICY

Scope: The preparation and adoption of an annual Statement of Work (SOW) is guided by First 5 national strategy *First 5* is a whole-of-Government strategy to improve the lives of babies, young children and their families and the various sections within the DCEDIY.

Implementation of the First 5 strategy is supported through our annual work programme and budget which is approved by the Board and submitted to DCEDIY for approval.

The Roscommon CCC annual SOW plan will set appropriate objectives and goals and identify relevant indicators and targets against which performance can be clearly measured and appraised by Pobal. Roscommon CCC will strategically plan and review our annual statement of work (SOW). The SOW and its progress including finance reviews will be an agenda item at all board meetings.

Roscommon CCC Board of Directors/Trustees through the Governance, Monitoring, Remuneration, Finance & Audit (GMRFA) Sub Committee will lead on the annual review of the board and our effectiveness.

The performance of our company by reference to the programme of work and budget is evaluated on an annual basis and reflected, as appropriate.

Further information on our work is available on our company website  
[www.roscommonchildcare.ie](http://www.roscommonchildcare.ie)

## 1. ORGANISATIONAL STRUCTURE

Company Registration No. 360103 and was incorporated on the 13th day of August 2002.

Charities Regulatory Authority (CRA) number: 20058623

Charitable status reference number: CHY 16335

Roscommon CCC is compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisation in Ireland.

### **Role of the Roscommon County Childcare Committee Board & Sub Structures**

The role of the Board is to act as the strategic management group for the County Childcare Committee CLG and to exercise quality control and oversight of its annual work programme.

The Local Implementation Plan (LIP) and Statement of work (SOW) forms the basis of the mechanism through which the strategy is implemented, and it is, therefore, the role of the Committee to approve the LIP/SOW, to monitor its progress, to address barriers to its implementation and to make adjustments and alterations where considered necessary.

Priorities in the annual LIP/SOW is given to CCCs nationally by DCEDIY and the plan is appraised by Pobal.

## Corporate Governance

Roscommon County Childcare Committee CLG is a company limited by guarantee.

**Company Registration No:** 360103 and was incorporated on the 13th day of August 2002.

**Charities Regulatory Authority (CRA) number:** 20058623

**Charitable status reference number:** CHY 16335

Roscommon CCC maintain minutes of all board and subcommittee meetings in line with best governance practice as per The Code of Governance. All company related minutes are an agenda item at board meetings, recorded in board minutes, approved, and signed by the board chairperson and/or director and subsequently filed in the relevant company filing system. Financial reports are recorded as part of board minutes and reviewed, approved and signed off by the board chairperson at board meetings with signed copies on file.

Roscommon CCC Committee and Governance details.		
<b>Name of City/ County Childcare Committee</b>	Roscommon County Childcare Committee Company Limited By Guarantee	
<b>Address</b>	Knock Road Castlerea Co Roscommon	
<b>EIRCODE</b>	F45P959	
<b>City/County Childcare Committee website address</b>	<a href="http://www.roscommonchildcare.ie">www.roscommonchildcare.ie</a>	
<b>Legal Structure</b>	A Company Limited by Guarantee (CLG)	
<b>Company Registered Number</b>	360103	
<b>Tax Reference Number</b>	6380103L	
<b>Registered Charity Number</b>	20058623	
<b>Tax Clearance Access Number (TCAN)</b>	462115	
<b>Company's Bank</b>	Bank of Ireland, Castlerea, Co. Roscommon	
<b>Company Accountant/Auditor</b>	Paul Fox & Company Chartered Accountants Athlone Rd, Ballypheasan, Roscommon	
<b>Primary Contact for the Local Implementation Plan 2021</b>	Name	Irene Cafferky
	E-Mail Address	<a href="mailto:irene.cafferky@roscommonchildcare.ie">irene.cafferky@roscommonchildcare.ie</a>
	Telephone or Mobile Number	0949622523/0866039606/0949622540
<b>Committee Contact Person</b>	Name	Sean Crehan
	E-Mail Address	<a href="mailto:SeanCrehan@Eircom.net">SeanCrehan@Eircom.net</a>
	Telephone or Mobile Number	0949622523

Frequency of Roscommon CCC Board/Management Committee meetings.	
How often does your Board/Management Committee Meet?	Bi-Monthly or as required

Board Member Name	Company Director Y/N	Position on the Board or Management Committee	Relevant Expertise For example, Finance, HR, Risk Management, Childcare, Management, Governance, Legal, Project Management, Communication etc.
Sean Crehan	Yes	Chair/Director/Trustee	Finance/HR/Governance/Risk Management Childcare Provider
Lynn Keery	Yes	Vice Chair/Director/Trustee	Governance/HR Galway Roscommon Education Training Board (GRETb)
Louise Ward	Yes	Treasurer/Director/Trustee	Finance/Governance Roscommon County Council/Local Enterprise Board (LEO)
Sinéad Devine	Yes	Director/Trustee	Finance/Accountant/Auditor Childcare Provider
Martina Earley	Yes	Company Secretary/Director/Trustee	Governance/HR/Project/change management Management/Community Development Roscommon Integrated Development Company (RIDC)
Margaret Hannon	No	Non-Executive Member	Management/Special Needs Roscommon Brothers of Charity (BoC)
Anthony Doolin	Yes	Director/Trustee	Finance/HR/Governance/Risk Management Childcare Provider

## Roscommon CCC Board - Sub-committees

During Q1 2025 Roscommon CCC reviewed the effectiveness of its sub structures and have the following in place:

Name of sub-committee or advisory committee	Main purpose of the sub-committee or advisory committee	How often do each sub-committee or advisory committee meet
Governance, Monitoring, Remuneration, Finance & Audit (GMRFA) Sub Committee	Responsible for fiscal oversight, approval of annual budgets, overall corporate governance, audits and the remuneration of all company employees.	Bi-annually or as required and report to the board of Roscommon CCC
Project Evaluation Sub Committee (PESC)	<p>Responsible for the evaluation of all applications for funding to Roscommon CCC as per DCEDIY national guidelines</p> <p>A report of meetings is collated by the staff team. Minutes of the subcommittee meetings are distributed by email prior to board meetings and are included as an agenda item at the next board meeting. The County Childcare Coordinator/Manager and/or Chairperson gives an update and reports on meeting outcomes and/or recommendations.</p> <p>Recommendations are followed up on with assigned Board/Management/Staff personnel identified.</p>	As required in line with funding deadlines and report to the board of Roscommon CCC.
Health & Safety Works Committee	Oversees the Health & Safety role to ensure the company is compliant with regulations. Ensures the Company safety statement is revised, updated as required.	Bi-annually or as required and report to the board of Roscommon CCC.

Staff Team of Roscommon County Childcare Committee		
Role	Reporting To	Fulltime/Parttime
County Childcare Coordinator/Manager	Chairperson	Full Time
Administrator	County Childcare Coordinator/Manager	Part Time
Childcare Development Officer x 2	County Childcare Coordinator/Manager	Full Time
Childminding Development Officer x 1	County Childcare Coordinator/Manager	Part Time

### Students/Work Experience

It is the policy of RCCC to assist students through work placements in developing their skills in childcare/ community development as resources allow. Students will work closely with staff to develop a professional approach to working within the roles and remits of Roscommon County Childcare Committee. RCCC will liaise with the relevant training colleges and agencies when deciding on work placements.

### Reassigned Staff to Roscommon CCC

Occasionally there may be a request to reassign staff from another organisation to the staff team within Roscommon CCC. The board and management of Roscommon CCC will seek advice and approve these reassignments once insurance, indemnity to the company and all other relevant documentation is received and an induction takes place.

### Overview & Corporate Governance

The role of the Board is to act as the strategic management group for the County Childcare Local Implementation Plan (LIP) and Statement of Work (SOW) and to exercise quality control and oversee its implementation. The LIP forms the basis of the mechanism through which the SOW is implemented, and it is, therefore, the role of the Committee to approve the LIP and SOW, to monitor its progress, to address barriers to its implementation and to make adjustments and alterations where considered necessary. Priorities in the annual LIP is given to CCCs nationally by the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) and the plan is appraised by Pobal.

Roscommon County Childcare Committee receive an indicative yearly budget from DCEDIY. Income from DCEDIY via Pobal is by electronic transfer direct to RCCC's bank account. RCCC follow the company's internal financial procedures document contained within this guide which is in line with Pobal's accounting guidelines, and these procedures outlines the policies and procedures for accounting and expenditure. *The Annual Financial Statement (AFS) are prepared in compliance with circular 13/2014 and is submitted to Pobal.*

RCCC works collaboratively with several local and national agencies and is an active participant on committees such as CYPSC, Roscommon County Council Community Integration Forum, Social Inclusion Measures committee, Childcare Committees Ireland (CCI) among others. The annual work plan of RCCC facilitates linkages and interagency work between the County Childcare Committee and other relevant local agencies, organisations, and groups.

The RCCC LIP/SOW is linked to Roscommon County Council's County Development Plan, Objective 19: (1) To ensure that children & their families have access to good quality affordable childcare services. (2) Advance the provision of quality childcare services in County Roscommon through the development of an integrated strategy for childcare provision.

### **Audited Accounts**

RCCCs audited accounts are prepared annually, presented and approved at the Boards Annual General Meeting (AGM).

### **Appraisal and Approval of Grants**

Grant applications such as the childminder development grant/parent & toddler grant /learner funds are assessed, appraised in line with national criteria and as per our internal procedures for the project evaluation subcommittee (PESC).

### **Pobal Verification**

Pobal verify that Roscommon County Childcare Committee is delivering the level of service that was initially funded, that the expenditure claimed by Roscommon County Childcare Committee is based on real costs as defined by the programme rules and ensures that Roscommon County Childcare Committee is fully compliant with the Programme and National rules/ regulations on the eligibility of expenditure.

### **Charities Governance Code**

Roscommon CCC is on the Governance Code Registry of Organisations and are compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisation in Ireland

<https://www.charitiesregulator.ie/en/information-for-charities/charities-governance-code>

The following statement is on all of our publications and company emails **Company Registered Number: 360103 CHY NO: 16335** ***"We confirm that our organisation complies with The Charities Regulator Governance Code for the Community, Voluntary and Charitable Sector in Ireland"***



In completing this work there were several new policies and procedures put in place to support best practice in corporate governance. The Governance Code adherence is on a self-assessed basis and is reviewed annually. Our annual return is submitted to the charity regulator and our company's governance code completed under 6 principals and additional standards.

All new board directors/board members are provided with an induction, which will introduce them to the aims and objectives of the RCCC and provide them with an understanding of the legal requirements and responsibilities of becoming a Director with the company. In the interest of transparency, and in accordance with the recommendations of the Governance Code, Roscommon CCC ensure that its Annual Reports and Accounts are made widely available through our company website under the governance tab to all stakeholders and the general public [www.roscommonchildcare.ie](http://www.roscommonchildcare.ie)

As part of their role as Board directors/trustees board members, all directors have access to the company solicitor and auditor, to address any concerns they may have arising from their role as director or member of any sub-committee. RCCC Board of Directors and Officers Liability, including Employers' Liability Insurance is in place and is renewed annually to include indemnity to DCEDIY/Pobal.

The composition of the board is deemed effective to carry out the company oversight and governance role in collaboration with management. Declarations of conflict of interest or loyalties are noted in minutes if applicable.

Roscommon CCCs Stakeholders Communication Policy keep all stakeholders informed of developments relevant to the company at the earliest possible opportunity, having consideration for the resources available to the organisation.

The following reports are filed annually on or before the 31<sup>st</sup> of October, on the CRA website:

1. Annual Report including summary financial report.

<https://www.charitiesregulator.ie/en/information-for-the-public/search-the-register-of-charities>

2. The following documents are made available on the Roscommon CCC website:

Annual Report (published), with a summary financial report in the Appendices.

Annual Accounts – Abridged

2. Roscommon CCC have *data protection policies and procedures* in place. Roscommon CCC have extensive protocols, policies and procedures in place with reviews and updates overseen by the Company Directors, Governance, Monitoring, Remuneration, Finance & Audit (GMRFA) Sub Committee and Roscommon CCC County Childcare Coordinator/Manager.

3. The following documentation is also available:
  1. Roscommon CCC ‘From Governance to Practice - A Guide for Board directors/trustees/non-executive members V6 which includes the company’s Financial Procedures  
This Committee handbook V6 dated 26.03.2025 – ‘From Governance to Practice, A Guide for Board directors/trustees/non-executive members was revised in Q1 2025 and approved by the board of directors.
  2. Roscommon CCC Employee Handbook V4 .1, dated 26.03.2025 revised in Q1 2025 and approved by the board of directors.
  3. Roscommon CCC Internal Financial Procedures V6 dated 26.03.2025 was revised in Q1 2025 and approved by the board of directors.

### **Risk Management & Board Review Policy**

Risks are identified and submitted as part of our annual statement of work to our funder/s.

The company risk assessment is itemised under the 5 headings of the code of governance:

**1. Governance. 2 Financial 3. Strategic. 4. Environmental 5. Operational** *and forms part of Roscommon CCCs yearly review in remaining compliant under the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisation in Ireland and in line with the charity regulator.*

The Company Directors/Trustees and senior management are responsible for monitoring risks identified or that arise throughout the course of the year. Roscommon CCC County Childcare Coordinator/Manager and Board Chairperson report to the board of directors/trustees on the implementation of actions arising from risk management and further actions are agreed by the board of directors if required.

Where relevant legislation changes these changes form part of the annual risk review and updates. The review of risks includes financial accounting, strategic vision, corporate governance including performance, remuneration of staff and transparency which includes publishing our company audited accounts on the governance page of the company website.

Roscommon CCC developed a standard operating procedures (SOPs) manual for areas of work which supports the management of risks and further guide staff in their areas of work.

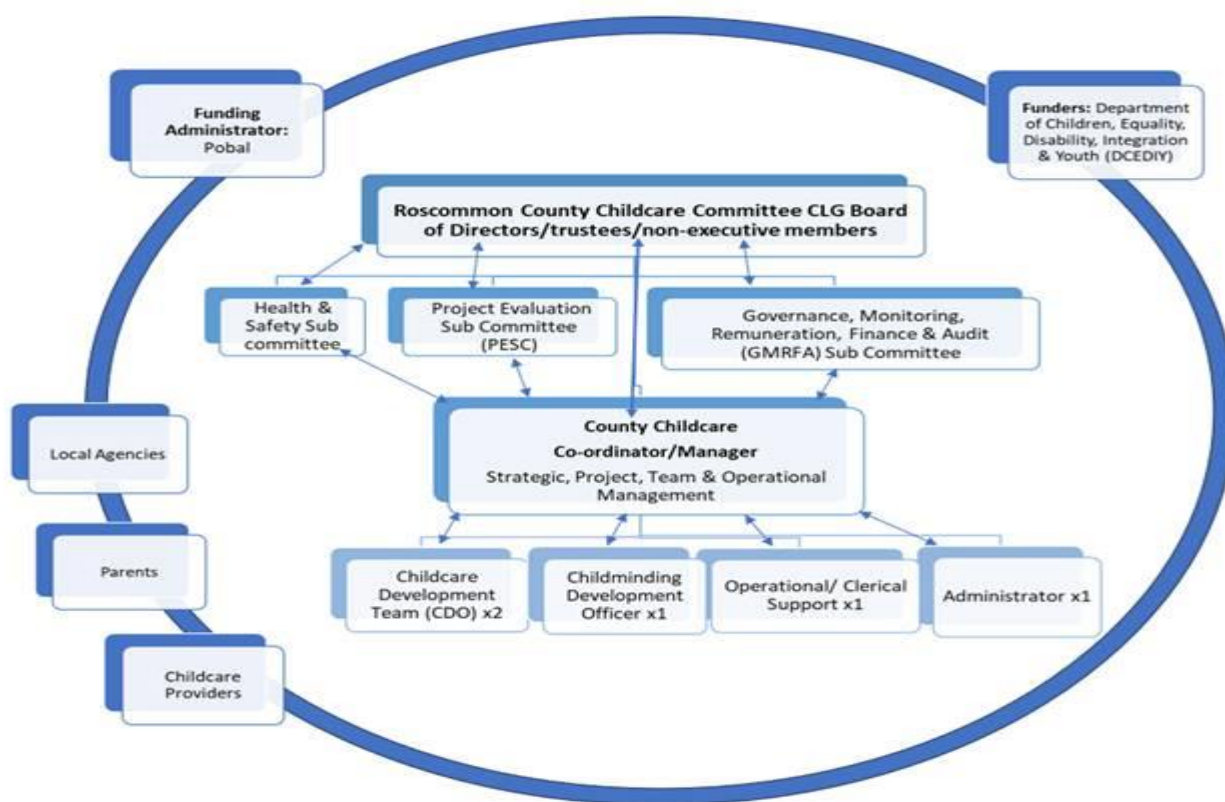
The board yearly review and risk management happens is overseen by the board of directors and senior management and examines how the board’s collective competencies continue to achieve the vision and objectives of Roscommon CCC. The company’s risk policy and assessment is further expanded on in the company internal financial procedures.

During the 2025 review, the board of directors acknowledged the governance and oversight roles within these competencies and agreed that the board directors/board members would be expanded if possible, for future succession planning.

The Board and Management liaise with our legal advisors where necessary and follow advice from our external HR advisors Peninsula and Company auditor Paul Fox & Co.

## SECTION 2: ROLES AND RESPONSIBILITIES

Structure of the Roscommon CCC can be illustrated as follows:



At the start of your tenure as a board director/trustee/non-executive member you will be required to attend an induction session(s) at which you will be made aware of the standard procedures and code of practice applicable to your individual role and responsibilities. From time-to-time

Roscommon CCC may amend the content of this induction and will require you to undergo further training, as necessary.

***Board Directors/Trustees/Non-Executive Members have access to the advice and services of the company secretary, company auditor and solicitor as required to carry out your duties.***

Where issues arise regarding the operation of the Committee, the following protocols should be referred to for guidance/protocol. See also our company's memorandum and articles of association.

**As a Roscommon CCC board director/member your responsibilities will include:**

**1. Reviewing Roscommon CCCs mission, ethos and 7 principles.**

Our company have developed a mission statement, ethos and 7 principals that guide our work and which is reviewed periodically. These are contained within our company memo and articles of association and included above in the introduction of this guide.

**2. Hire, monitor, and evaluate the County Childcare Coordinator/Manager.**

Our boards of directors have the task of identifying, recruiting, and appointing the most qualified individual they can find to serve as our CCCs Coordinator/manager. The Job description for this role will reflect what Roscommon CCC board expects from our operational day to day manager.

**3. Provide proper financial oversight.**

Our company board of directors work together to establish a budget and ensure that there are proper internal controls in place for income and expenditure. Our company internal financial procedures are part of this guide and we have an external auditor appointed along with an internal Governance and Monitoring Sub Committee.

**4. Ensure the organization has adequate resources.**

Our board of directors have responsibility to ensure that resources are adequate to meet our to obligations and fulfil our mission. We include a risk management register as part of our annual planning and inform our funders DCEDIY and Pobal of such risks. organization and use their personal and professional network to advance the mission of the organization.

**5. Create a strategic plan and ensure that it is followed.**

The preparation and adoption of a Local Implementation Plan (LIP) and Statement of Work (SOW) is guided by First 5 national strategy *First 5* is a whole-of-Government strategy to improve the lives of babies, young children and their families. Implementation of the First 5 strategy is supported through our annual work programme and budget which is approved by the

Board and submitted to DCEDIY for approval. The Roscommon CCC annual SOW plan will set appropriate objectives and goals and identify relevant indicators and targets against which performance can be clearly measured and appraised by Pobal.

The performance of our company by reference to the programme of work and budget is carried out as an agenda item at board meetings, monitored and adjusted if required by funders and/or board of directors. It is appraised annually by Pobal and a report furnished to management and board of directors.

## **6. Ensure legal compliance and ethical integrity.**

Roscommon CCC board of directors have a fiduciary duty to ensure that our company is in full compliance with its legal obligations. Board directors should behave in a truthful, ethical manner and thus, set an example for others. To comply with legal compliance Roscommon CCC, have policies such as the Whistle blower policy, Code of Conduct, and Code of Ethics among others.

## **7. Manage resources responsibly.**

Roscommon CCC board of directors are accountable are required to ensure that they are protecting our company assets and managing them responsibly. Our board of directors have a legal duty to be transparent and accountable for their actions and are generally protected from liability for judgment errors as long as they act responsibly and in good faith and do proper due diligence when making decisions. Board directors/board members have access to the company solicitor and auditor, to address any concerns they may have arising from their role as director or member of any sub-committee. RCCC Board of Directors and Officers Liability, including Employers' Liability Insurance is in place and is renewed annually to include indemnity to DCEDIY/Pobal.

## **8. Recruit and induct new board members and assess board performance.**

Our board of directors will oversee the recruitment, nomination, and appointment of new board directors/board members to ensure our company have the right mix of skills and abilities to help us fulfil and advance our mission. The board as part of our annual risk assessment will assess the composition of the board and make decisions regarding any gaps identified. This guide has a section on recruitment of board members below.

## **9. Enhance the organization's public standing.**

Our reputation is an important factor in an organisation's functioning. Our board serves as a link between our company and our stakeholders. Every interaction with stakeholders presents opportunities to share our organization's culture, mission, accomplishments, and goals. Stakeholders expect boards to be transparent and accountable. Our organisation operates openly and honestly and enjoy the benefit of having a trusting relationship with our funders and national/local stakeholders. Our company have designated the Roscommon CCC County

Childcare Coordinator/Manager and/or Chairperson as spokesperson/s who can effectively articulate our organization' work or answer to stakeholders in times of crisis.

### **10. Time Commitment**

As a board director/member you will accept your position with full understanding that being a board member of Roscommon CCC requires a time commitment. Annual meeting schedules will be agreed in advance and documentation emailed to board members for review in preparation for meetings. Board members will take responsibility for accepting tasks and follow through on actions agreed by the collective board.

### **Collective Skills of Roscommon CCC**

Roscommon CCC will through our annual risk management review will assess the skills available to the company and address any gaps through recruitment, training and/or support/mentoring. All board members will need to have or develop knowledge & experience of:

- Roscommon CCCs core business
- Organisational management
- Financial management
- Governance in the voluntary and community sector.

Roscommon CCC board and management have various skills and expertise which may include:

- Chairing Meetings
- Employment issues/practice
- Evaluation and monitoring
- Financial and/or audit management
- Legal awareness
- Leadership
- Media
- Minute-taking
- Networking & public speaking
- Organising events
- Policymaking
- Promotion & marketing
- Strategic/operational planning
- Interagency collaboration

### **Roscommon CCC Board Recruitment**

Roscommon CCC believe that having the right people on our board is fundamental to ensuring our organisation is run effectively and efficiently. When recruiting board directors/board members, we will consider what role they will have, and the skills, knowledge and experience they need and identify skills gaps within our board structures.



A healthy turnover of board members helps to ensure that fresh and independent thinking is available and strengthens the corporate governance of our organisation. When recruiting for new board members we will balance this with the need for continuity and retaining board members who understand the history and context of our County Childcare Committee organisation. Key questions our company will review are:

- What are the priorities for our CCC in the coming years?
- What are the key tasks for our board in achieving our company priorities?
- What are the skills, knowledge and experience that will be needed to face the challenges our CCC board is likely to encounter?

This will assist our company develop tailored person specification for each board member to be recruited as outlined below. Roscommon CCC will also look at the personal attributes which are important in board members such as:

- Having integrity and high ethical standards
- Have the confidence to think independently, and share that thinking even when others think differently
- Can challenge and probe to get to the facts and suggest new ways of doing things
- Have strong interpersonal skills where working as a team with other board members, management are valued
- Can promote our local CCC to key stakeholders
- Have sound judgement and/or fiscal oversight
- Have experience in being part of organisational change

#### **What steps will Roscommon CCC take when recruiting board members?**

- Skill gaps will be identified on the board and agreed by all as necessary with role description outlined clearly.
- Networks/Agencies with specific skills and/or experience such as the Chartered Institute of Public Finance and Accountants, the Chamber of Commerce or Business in the Community, agencies such as Tusla, Roscommon County Council, Roscommon Integrated Development Company (Local Development Company), Galway/Roscommon Education Training Board, Sector networks among others will be approached for nominations to our board.
- A proposal is brought to the board that an individual or organisation is invited to put forward their name for nomination to join the board.
- Once nomination/s are received the board of directors will consider what skills and influence the nominee can bring to the board, how their experience and attributes fit with our organisational culture and vision.
- There will be a division of responsibility between those who carry out the promotion of the opportunity (usually management) and those who will assess the suitability of



candidates (Board Directors). For this reason, those involved in promoting the opportunity will not participate in the assessment process or ratification of board directors/board members to the Board of Roscommon CCC

- Once nominees are agreed as a good fit for the company, they will be invited to an induction meeting with the County Childcare Coordinator/Manager and/or Chairperson where they will receive all the necessary information in an induction pack to commence their role on the board of Roscommon CCC (*see induction template in appendices*)
- When induction is completed, the board will ratify the nomination formally as an agenda item at the next board meeting and the new board member will then join the board at its meetings.
- Ratification of board members will be included and signed off in board minutes and kept on file in our company offices.

### **Induction of Board Directors/Trustees/Non-Executive Members**

Prior to commencement as a board member the Roscommon CCC County Childcare Coordinator/Manager will arrange an induction workshop with you where you will be given an induction pack which includes the necessary information and documentation that you will need for your role on our board of directors of RCCC.

As a Board member of RCCC it is important that you have copies of the following documents:

- Roscommon CCC Committee Handbook ‘From Governance To Practice – A Guide For Members’
- A statement explaining the Board Members’ responsibilities in relation to the preparation of the accounts, the company’s system of internal control and audit and monitoring incl. Terms of Reference for the Sub Committees of the board.
- A statement informing the Board Directors/Board members/Members that they have access to the advice and services of the company Secretary, company auditor and solicitor
- Brief History of Roscommon CCC
- Roscommon CCC Annual Local Implementation Plan (LIP)/Statement of Work (SOW)
- Current Company Annual Report
- Latest Company Audited Accounts
- Current Company Newsletter/Bulletin
- List of Roscommon CCC /directors/board members/members
- Calendar of Roscommon CCC Board meetings
- Information on Board directors/trustees/non-executive members travel and other reimbursable expenses (if applicable)
- Information on Staff Structures, Roles and Responsibilities
- Customer Charter & Complaint Procedures

- Company Health & Safety Statement

Some of the above documents are available on our website [www.roscommonchildcare.ie](http://www.roscommonchildcare.ie) while other documents in relation to the committee are available on request from the RCCC Chairperson and/or Manager.

### **Role and Responsibilities of Chairperson**

- Ensuring that the Board, in reaching decisions, takes account of guidance which may be provided by our funder DCEDIY or department officials.
- Work in partnership with the RCCC County Childcare Coordinator/Manager to ensure the functions and operations of the company are fulfilled.
- Be the point of contact and line manage the RCCC County Childcare Coordinator/Manager
- Support the manager to develop the membership Board, ensuring all Board directors/board members receive appropriate induction training and information regarding their role.
- Responsibility for providing leadership in developing the Board's corporate culture for discharging its statutory duties and corporate governance responsibilities.
- Encouraging high standards of propriety and promoting the efficient and effective use of resources throughout the company.
- Ensuring that the Board meets at regular intervals throughout the year and that the minutes of meetings accurately record the decisions taken and, where appropriate, the views of individual Board Members.
- Ensure the Board approves the yearly LIP/SOW at County level with objectives that can be monitored.
- Bring impartiality and objectivity to decision-making.
- Optimise the relationship between the Board, stakeholders, organisations and the staff.
- Promote and advocate the work of RCCC to a wide audience.
- Demonstrate leadership in facilitating the Board to implement change when necessary and, in close liaison with the officers, address conflict within the Board and within the Organisation.
- Ensure RCCC Board meetings are run democratically and in an inclusive and participative manner and within agreed timeframes.
- Ensure the Board is true to the company Code of Conduct and to the guiding principles and values of RCCC both in its internal and external operations.
- With agreement of the Board and Management to plan the annual cycle of Board meetings.

- To set appropriate and relevant agendas for Board meetings in consultation with RCCC County Childcare Coordinator/Manager.
- To facilitate Board meetings.
- Monitoring of the decisions taken at meetings are implemented.
- Represent the Organisation at functions and meetings, and act as a spokesperson as appropriate.
- In relation to the Board directors/board members of the RCCC, liaise with the representative organisations to ensure that their opinions are heard and their views are represented
- Participate on appointment panels for the County Childcare Coordinator/Manager
- Support the RCCC County Childcare Coordinator/Manager to effectively carry out her/his role
- Lead the process of appraising the performance of the Manager as outlined in RCCC's Performance Management Development Systems.
- Oversee disciplinary procedures when appropriate as outlined in the company employee handbook
- Participates in Sub-committee's as appropriate

#### **Role and Responsibilities of the Vice-Chairperson**

- Work in partnership with the RCCC County Childcare Coordinator/Manager to ensure the functions and operations of the company are fulfilled
- Carries out all the functions of the Chairperson in the absence of the Chairperson
- Participates in Sub-committee's as appropriate

#### **Role and Responsibilities of the Secretary**

- Work in partnership with the RCCC County Childcare Coordinator/Manager to ensure the functions and operations of the company are fulfilled
- Ensures that RCCC are in compliance with the Companies Acts with the assistance of RCCC County Childcare Coordinator/Manager and/or Administrator
- Chairs the Board meeting in absence of Chairperson and Vice-Chairperson
- Participates in Sub-committee's as appropriate

#### **Role and Responsibilities of the Treasurer**

- Work in partnership with the RCCC County Childcare Coordinator/Manager to ensure the functions and operations of the company are fulfilled
- Maintaining an overview of the organisation's financial affairs, ensuring its financial viability

- Ensuring that proper financial records and procedures are maintained.
- Oversee budgets, accounts and financial statements in collaboration with RCCC County Childcare Coordinator/Manager.
- Ensure that the Organisation has an appropriate reserves policy.
- Present financial reports to the Board as required.
- Ensure that appropriate accounting procedures and controls are in place.
- In agreement with the RCCC County Childcare Coordinator/Manager liaise with any paid staff and volunteers about financial matters.
- Advise on the financial implications of the organisation's annual LIP/SOW
- Ensure that there is no conflict between any use of funding and the RCCC's Aims & Objectives
- Monitor the organisation's activity and ensure its consistency with the organisation's policies and legal responsibilities.
- Ensure the organisation's compliance with fiscal legislation.
- Ensure that the accounts are prepared and disclosed in the form required by funders and the relevant statutory bodies.
- Ensure that the accounts are scrutinized in the manner required (independent examination or audit) and any recommendations are implemented.
- Keep the Board informed about its financial duties and responsibilities.
- Liaise with RCCC County Childcare coordinator/Manager in approving expenditure and processing banking online.
- Support the presentation of the company accounts in collaboration with the appointed auditor and RCCC County Childcare Coordinator/Manager at the Annual General Meeting and draw attention to important points in a coherent and understandable way.
- Participates in Sub-committee's as appropriate

### **Role and Responsibilities of the Staff Liaison Officer**

- Work in partnership with the RCCC County Childcare Coordinator/Manager to ensure the functions and operations of the company are fulfilled.
- Support the RCCC County Childcare Coordinator/Manager and signpost staff to the company grievance procedures as appropriate. Acts as a communication channel between staff and management where appropriate.
- Participates in Sub-committee's as appropriate.

### **In Relation to Senior Management/Staff**

- Participate on appointment panels for the role of County Childcare Coordinator/Manager
- Support the RCCC County Childcare Coordinator/Manager to effectively carry out their role.

- Liaise with the County Childcare Coordinator/Manager to provide support as appropriate.
- Oversee disciplinary procedures when appropriate as outlined in the company employee handbook.

### **SECTION 3: COMPANIES & PROFESSIONAL PRACTICES - COMMITTEE BOARD PROTOCOLS/PROCEDURES**

#### **Code of Ethics for Committee Board directors/board members**

##### **Intent and scope**

The purpose of the Code is to provide guidance to the Chairperson, Board directors/board members/directors/members of the Roscommon County Childcare Committee in performing their duties.

##### **The objectives of the Code are:**

- To set out an agreed set of ethical principles
- To promote and maintain confidence and trust in the Committee of RCCC
- To promote the development and acceptance of ethical practices in RCCC
- To promote the highest legal, management and ethical standards in all the activities of RCCC
- To promote compliance with best current management practice in all the activities of RCCC.
- It is the policy of RCCC to maintain its high reputation for ethical behaviour and fair dealing in the conducting of its business.
- In many cases, decisions as to what is ethical or fair are clear cut and will be obvious to any reasonable person. In some situations, however, there may be circumstances where an element of doubt or ambiguity arises. To help in those circumstances and to protect and guide individual Committee Board directors/board members / directors of Roscommon County Childcare Committee, it is appropriate to have a written Code of Ethics for the conduct of Roscommon County Childcare Committee business.
- It is not possible to provide for every situation in the Code of Ethics. If there is doubt about the probity of any particular situation, the Chairperson of the Committee must be consulted about that situation by the individual concerned.

All Board directors/board members of the Committee are required to observe the following fundamental principles, as set out under the following headings:

- Integrity
- Confidentiality

- Obligations
- Disclosure of Interest
- Loyalty to the Roscommon County Childcare Committee
- Fairness and Honesty
- Consideration for work/external environment.

## **Integrity**

Each Committee member is expected to observe the highest standards of honesty and integrity in all his/her dealings as a member of the Committee. Therefore, each Committee member must:

- Ensure that the accounts/reports accurately reflect their business performance and are not misleading or designed to be misleading
- Ensure that Roscommon County Childcare Committee collaborate vigorously, energetically, ethically and honestly with other agencies and institutions, commercial and other providers of research and advisory services
- Ensure that Roscommon County Childcare Committee is conducting its purchasing activities of goods/services in accordance with public policy and best business practice and its purchasing regulations reflect the public procurement requirements.
- Ensure that engagement of consultancy and other services is in compliance with public policy guidelines
- Disclose outside employment/business interests which they consider may be in conflict or in potential conflict with the business of Roscommon County Childcare Committee.
- It is not the policy of the Board to accept material corporate gifts however if the matter may arise it is of the discretion of the Manager and/or the Board.
- Avoid the use of Roscommon County Childcare Committee resources or time for personal gain, for the benefit of persons/organisations unconnected with the organisation or its activities
- Avoid misrepresentation, being ambiguous or misleading.

## **Information**

Board directors/board members of Roscommon County Childcare Committee will ensure the provision of access to general information relating to the RCCC's activities in a way that is open and enhances its accountability to the general public.

Board directors/board members will respect the confidentiality of sensitive information held by Roscommon County Childcare Committee. This would constitute material such as:

- Personal information
- Information received in confidence by Roscommon County Childcare Committee

- Any commercially sensitive information or other information sensitive to the reputation of Roscommon County Childcare Committee
- Any other material, release of which might constitute an unlawful or unethical act.
- Board directors/board members will ensure that Roscommon County Childcare Committee complies with all relevant statutory provisions (e.g., Data Protection Acts, 1988 and 2003, and the Freedom of Information Act, 1997 when applicable).
- Board directors/board members will ensure that Roscommon County Childcare Committee observes appropriate prior consultation procedures with third parties where, exceptionally, it is proposed to release sensitive information in the public interest.
- Board directors/board members will observe the strictest confidentiality in relation to all discussions and decisions taken at Sub Committee & Board meetings of the Committee.

### **Obligations**

- Board directors/board members will make every reasonable effort to attend all Board meetings.
- Board directors/board members will ensure that Roscommon County Childcare Committee complies with detailed tendering and purchasing procedures, as well as complying with prescribed levels of authority for sanctioning any relevant expenditure.
- Board directors/board members will ensure that Roscommon County Childcare Committee has introduced controls to prevent fraud and to ensure compliance with prescribed procedures in relation to levels of authority for sanctioning any relevant expenditure including expenses for business travel.
- Board directors/board members acknowledge that the acceptance of positions following employment and/or engagement by RCCC can give rise to the potential for conflicts of interest and to confidentiality concerns. The Committee will also ensure that any procedures that it may put in place in this regard are monitored and enforced.

### **Loyalty**

- Board directors/board members of Roscommon County Childcare Committee acknowledge the responsibility to be loyal to Roscommon County Childcare Committee and to be fully committed to all its activities.
- Board directors/board members of Roscommon County Childcare Committee acknowledge the duty of all to conform to highest standards of business ethics.

### **Fairness**

Board directors/board members will ensure that Roscommon County Childcare Committee is:

- committed to fairness in all business dealings.
- committed to complying with Employment Equality and Equal status legislation



- Values its staff, suppliers, and customers and treats all its staff, suppliers and customers equally.
- Board directors/board members will ensure that Roscommon County Childcare Committee places the highest priority on promoting and preserving the health and safety of its staff.

### **Responsibility**

- Roscommon County Childcare Committee will circulate this Code of Ethics to all Board directors/board members of the Committee for their information.
- Roscommon County Childcare Committee will ensure that all Board directors/board members receive a copy of the Code and understand its contents
- Roscommon County Childcare Committee will provide practical guidance and direction as required on such areas as gifts and entertainment and on other ethical considerations, which arise routinely.

*Note: Breaches of the Code of Ethics for Committee Board directors/board members will be notified to the RCCC Chairperson*

**Review of Policy-** This policy will be reviewed annually or as required as part of the company's commitment to governance best practice.

## **PROFESSIONAL CONDUCT POLICY (CONFLICT OF INTEREST AND CONFLICT OF LOYALTY)**

### **POLICY**

Roscommon CCC directors/committee members/employees/ or any nationally reassigned staff employees are representing our organisation and are expected to work ethically and behave in a professional manner. This policy document has been drafted to address how the board, staff and/or reassigned staff to/of Roscommon CCC will deal with inevitable conflicts of interest and conflicts of loyalty when they arise.

### **Professional Conduct**

Roscommon CCC's reputation with the public is maintained by the high standards of work, conduct and appearance of our employees/ any nationally reassigned staff and/or committee. The required standards will be discussed with you during your induction period and the acceptance of these standards is a basic part of your employment/reassignment/voluntary work with Roscommon CCC. If there are any questions, employees and/or board directors/board members should approach the Roscommon CCC Manager and/or Chairperson where relevant. Staff are not encouraged to buy lottery tickets/raffle lines etc from an individual service on behalf of Roscommon CCC as this could be perceived as favouritism, however they can purchase these in their personal capacity.

**Scope:**

This policy applies to the Management, Staff, national reassigned staff and board directors/board members of Roscommon CCC

**The purpose of having this policy is to provide clarity to:**

- Directors, committee members, employees and/or nationally reassigned staff about the behaviour expected from them on such occasions;
- The board as a whole, as to how it should address any declared or perceived conflicts should they arise
- Chairperson and Manager as to his/her role in the process
- Members (and other stakeholders), because it provides information about how the board addresses these types of conflict.
- Assist Roscommon CCC to effectively identify, record and manage any conflicts of interest in order to protect the integrity of Roscommon CCC and to ensure that the charity/company trustees act in the best interest of Roscommon CCC, its ethos and values.

In developing this policy, it is acknowledged that conflicts of interest and conflicts of loyalty will arise from time to time for board and staff members and that this is normal.

**Definition of conflicts of interests:**

The following definitions for the two terms are provided in the Glossary to the Governance Code for Community, Voluntary and Charitable Organisations and this policy is based on those definitions:

**Conflict of interest:** A conflict of interest arises when your private interests compete with your professional duties. A conflict of interest may arise, for example, if a board or staff member influences the awarding of a contract to a company owned by a family member. It is legal to award a contract to the best qualified company, even if that company is owned by a relative, but the board or staff member themselves could not be part of the decision-making process. This would be a conflict of interest, because their own family would benefit financially from this position.

A conflict of interest can also happen in relation to connections the board or staff member might have that are unrelated to family connections, but to do with others with whom he/she may have a business connection.

**Conflict of Loyalty:** is where a board member may be involved in board decisions and may be (or perceived to be) potentially influenced by considerations other than the best interests of the

organisation. This might happen when the board member has come onto the board as a nominee of a particular group e.g. members in a particular county, a funding body, beneficiaries or staff. This situation may possibly cause the board member to think that they should act in the interests of the grouping that nominated them. However, in all cases, regardless of how they got onto the board of directors, all board directors/board members should act in the interests solely of the organisation on whose board that they sit, rather than acting in the interests of the grouping that nominated them. Conflicts of loyalty may be sufficiently serious to amount to conflicts of interest.

### **Best Interest of Roscommon CCC**

Each director/committee member/employee or any nationally reassigned staff to Roscommon CCC should act in the best interests of Roscommon CCC, always using good judgment.

Decisions by director/committee member/employees/reassigned staff involving a conflict of interest may create an appearance of impropriety which should be avoided.

A conflict of interest is any situation in which the directors, committee members, staff, nationally reassigned staff or other appointed individuals, including members of sub committees or working groups or similar personal interests or loyalties could, or could be seen to, prevent them from making a decision in the best interests of the company/charity. This personal interest may be direct or indirect, and can include interests of a person connected to the Management, Staff and Committee members.

These situations present the risk that a person will make a decision based on, or affected by, these influences, rather than in the best interests of Roscommon County Childcare Committee and therefore must be managed accordingly.

Roscommon CCC CLG agree that measures will be in place to ensure that a conflict of interest will be avoided, or that the work of the Committee will not be open to challenge on conflict of interest grounds.

Elected members of Roscommon Local Authority or any Political Party will not participate in the Committee because of the possibility of having a conflict of interest (real or perceived)

### **Disclosure**

A director/committee member/employee/reassigned staff should provide full disclosure of any business, personal or financial interest in which the employee might influence (or might appear to influence) his or her official decisions or actions on behalf of the Roscommon CCC. Disclosure should be made on a timely basis in writing to the employee's immediate line Manager.

**For Board directors/board members:**

Board directors/board members of RCCC will have access to and be familiar with the company conflict of interest statement. At a board meeting, each board member, and anyone else present, must declare if they believe they have a conflict of interest on a matter to be decided at the meeting. Unless the board decides otherwise, they must leave the room when the board is discussing or deciding on that matter. The person concerned will subsequently be told what decision was.

All conflicts of interest and the outcome will be recorded in the minutes for that meeting. They will also be recorded in the 'Register of Directors' Interests' which is maintained by the Company Secretary. The 'Register of Directors' Interests' will be circulated to all board directors/board members annually.

**For Employees or reassigned Staff to the company of Roscommon CCC:**

Employees or reassigned staff to the company of Roscommon CCC must not misuse their official position or information acquired in the course of their official duties to further their private interests or those of others.

Employees or reassigned staff to the company of Roscommon CCC must complete a declaration of double employment when they commence work with Roscommon CCC or with another organisation. They must consider how working for two organisations can impact on their ability to remain free of conflict of interests.

Employees or reassigned staff to the company of Roscommon CCC must at all times ensure that their work is free from undue influence of third parties or outside interests.

Where a conflict or a potential conflict or perceived conflict arises employees or reassigned staff must declare a conflict of interest and withdraw from the project / action involved as soon as possible.

Where an employee or reassigned staff to the company of Roscommon CCC is involved in decision making regarding funding e.g., Learner Fund Bursaries, Small Grants etc. they must follow these procedures and remove themselves from any decision-making process where a conflict or a potential conflict or perceived conflict may arise.

Where an employee or reassigned staff to the company of Roscommon CCC is involved in decision making regarding level of support to services, they must follow these procedures and remove themselves from any decision-making process where a conflict or a potential conflict or perceived conflict may arise.

Employees or reassigned staff to the company of Roscommon CCC must declare any situation where they have any direct or indirect conflict of interest with the priorities set in their work plans.

Employees or reassigned staff to the company of Roscommon CCC must submit to the judgment of the Board and do as it require regarding potential conflicts of interest.

**Other Examples of conflicts of interest may include:**

- A committee member who is also a recipient of travel and subsistence (T&S) who must decide whether T& S should be increased.
- A committee member who is related to a member of staff and there is decision to be taken on staff pay and/or conditions.
- A committee member who is also on the committee of another organisation that is competing for the same funding.
- A committee member who has shares in a business that may be awarded a contract to do work or provide services for the organisation.

**Suppliers of Goods or Services**

A director/member/employee/reassigned staff who has a direct or indirect interest (whether through family or business connections) in suppliers of products or services to Roscommon CCC, or an interest in contractors or potential contractors who would do business with the Company, should not act or be involved in decisions with respect to that interest.

**Personal Gifts**

Personal gifts from or to people whom Roscommon CCC has a business relationship are discouraged.

**Acceptance of Gifts**

**Cash or Cash Equivalents**

Offers of cash or cash equivalents (e.g., lottery tickets, gift vouchers or gift cheques) made by suppliers, contractors, service users or their relatives to individual officers of Roscommon CCC must be declined.

**Non-Cash gifts**

Gifts of a small or inexpensive nature such as calendars or diaries or other simple or inexpensive items such as flowers and chocolates can be accepted. This type of gift can be easily distinguishable from more expensive or substantial items which cannot on any account be accepted. If there is any doubt as to whether the acceptance of such an item is appropriate, the matter must be referred by the ROSCOMMON CCC Manager to the Board of Directors.

**Exceptional Cases**

It is recognised that there are exceptional circumstances where refusal of a gift will clearly offend a donor, cause embarrassment, or appear discourteous. In these cases, the donor should be advised that the permission of the Board of Directors of Roscommon CCC will have to be sought as to whether the gift can be accepted.

The Board of Directors will decide whether to:

- Allow the recipient to accept the gift or not.
- Return the gift to the donor with a suitably worded letter explaining why the gift cannot be accepted.
- Use or dispose of it, if possible, in or by Roscommon CCC

### **Hospitality received from Third Parties.**

The handling of offers of hospitality is recognised as being much more difficult to regulate but it is an area in which staff, directors and committee members must exercise careful judgment. It is recognised that it can be as embarrassing to refuse hospitality as it can be to refuse a gift. There is also a need to distinguish between simple, low-cost hospitality of a conventional type, for example, a working lunch or evening meal compared with more expensive and elaborate hospitality. There is clearly a need for a sense of balance.

There is concern that acceptance of frequent, regular or annual invitations to events or functions, particularly from the same source and where a considerable degree of hospitality is involved, may severely test the principles stated earlier and should be refused. However, there may be instances where staff, directors and committee members receive invitations to events run by voluntary organisations such as annual conferences or dinners.

Attendance at such events is considered an integral element in building and maintaining relationships with these sectors and any hospitality received is likely to be reasonable and proportionate, and therefore acceptable.

The main point is that in accepting hospitality need to be aware of, and guard against, the dangers of misrepresentation or perception of favouritism by a competitor of the host. It is obviously easier to justify meetings which relate directly to the work of Roscommon CCC but where these happen outside working hours and on purely social occasions then they need to be justified as not being a personal gift or benefit. Where a contract is being negotiated, hospitality of any kind, including attendance of staff, directors and committee members at seasonal events hosted by suppliers or contractors, should not be accepted.

When in doubt about accepting hospitality or an invitation you should consult the Roscommon CCC Manager. In all instances where anything beyond conventional hospitality is offered, the approval of the Board of Directors should be sought. It is particularly important to ensure that our Board of Directors is not overrepresented at an event or function and care should be taken to

ensure that this does not happen, for example, by enquiring from the host as to other staff who have received similar invitations.

### **How the policy will be enacted**

At the start of every board meeting there will be an agenda item addressing potential conflicts of interest and loyalty with respect to items scheduled for discussion and decision at that meeting.

The Chair will ultimately decide on an appropriate action for dealing with any concerns expressed, up to and including asking the relevant person to leave the room for the relevant discussion/decision.

This policy will form part of a 'Code of Conduct' which will be explained to new board directors/board members at their induction and to which all board directors/board members must sign up to upon their election as board directors/board members.

Where the issue concerns either the Chairperson or the Company Secretary, the oversight responsibilities will involve another Director as nominated by the Board in place of the person.

The Manager of Roscommon CCC and Board of Management will have access to this information

The Chairperson and Company Secretary will monitor conflicts of interest.

### **Policy Compliance:**

All Roscommon CCC directors/committee members/employees/reassigned staff and members of working groups are obliged to comply fully with this policy.

If the Roscommon CCC board of management has any reason to believe that a person subject to this policy has failed to comply with it, the board will investigate the circumstances.

If it is found that this person has failed to disclose a conflict of interest, the board of management may take action against the person.

This may include:

- Directors, committee members - seeking the person's resignation from the committee.
- Employees/reassigned Staff - invoking disciplinary procedures.

### **Review of Policy**

This policy will be reviewed annually or as required as part of the company's commitment to governance best practice.

## **Roscommon CCC Decision-Making, Communication and External Relations Policy**



1. The Board directors/board members agree to try to make decisions on the basis of consensus where possible.
2. It is acknowledged that some Board directors/board members are present on behalf of their organisations. Where a member considers that their organisation will not accept or act on a decision of the Committee, they agree to advise the Committee of this. They also agree, however, to promote the actions agreed by the Committee within the organisations they represent. If they consider that they will not be able to promote the views of the Committee in this manner, they agree to inform / advise the Committee of this.
3. It is acknowledged that some of those present at meetings are not Board directors/board members. Such attendees agree to be bound by the terms of this protocol.
4. If an organisation cannot implement a decision made by the Committee, a full explanation will be given to the Committee.
5. Board directors/board members of the Committee undertake to maintain communication between their groups or organisations and the Committee.
6. In the event of a conflict of interest, the member should make the Committee aware of this and absent themselves from the discussion of the matter in question.

### **Procedure for Dealing with Company Correspondence**

1. Items marked Personal, Private or Confidential will be opened by the RCCC County Childcare Coordinator/Manager.
2. All other correspondence will be opened and distributed by RCCC staff.
3. Correspondence can be considered under the following headings with each type having its own appropriate response.
  - Where an urgent response is required, it will be dealt with by the Chairperson and/or Manager.
  - Correspondence which is addressed to the Chairperson or which requires an interpretation of policy or a statement of opinion will be dealt with by the Chairperson and/or Manager depending on its level of importance.
  - Correspondence which is of importance to the Committee as a whole, which requires significant policy or strategic decisions will be brought to the full Committee to determine the outline of a response.
  - Correspondence that is routine, seeking available information or requesting the Committee's position on matters for which there is an established policy will be dealt with by the Manager.

## **Committee Memorandum of Articles and Association**

As per the Memorandum of Articles and Association, directors are appointed and the directors/trustees/board members of the Company have limited liability. The Directors run the business of the company. The Directors of the Roscommon County Childcare Committee CLG have decision-making rights/authority and can vote.

Each person who is nominated to the board of RCCC must become a Director of the Company unless prohibited by their agencies. The Company has limited liability. The Board directors/trustees/board members of the RCCC is determined by the guidelines issued by the DCEDIY and by the County Childcare Committee itself. Board members of the county childcare committee who cannot become Directors of the Company will be known as Non-Director Board directors/board members of the RCCC and they will not have a vote. People who are invited by the RCCC to attend County Childcare Committee meetings will do so according to the conditions outlined by the Committee and they will be known as “In Attendance” and will not have a vote.

As per the constitution of the company, there should be a quorum of two members of the company to hold a Board Meeting.

## **Roscommon CCC Board Meetings**

### **Housekeeping/Administration of Board Meetings**

1. Board meetings will be held approximately 4/5 times per year or as required.
2. There will be no meeting of the Board in July or August
3. Minutes from Sub-Committee meetings should be emailed out to board members prior to RCCC Board meeting where possible and will include a summary of decisions taken by the Sub-Committee and a summary of the recommendations for board approval if applicable and in line with the Terms of Reference for that subcommittee.
4. Each Sub-Committee is responsible for taking its own minutes according to an agreed template that will include a summary of decisions taken by the Sub-Committee and a summary of the recommendations will be read verbally for approval at RCCC Board meetings. The manager is responsible for this.
5. Sub-Committee meetings to be held at a time agreed by Sub-Committee Board directors/board members/management and in line with RCCC meetings i.e., to allow for Sub-Committee minutes to be in the office for circulation 5 working days before the next RCCC meeting.
6. The circulation of minutes to the Sub-Committee Board directors/board members and any other administrative work associated with the work of the Sub-Committee should be done, in so far as it is possible, by the Manager of the company.

7. The induction of new Board directors/board members to the RCCC Committee and Sub-Committees is the responsibility of the RCCC Chairperson and/or County Childcare Coordinator/Manager.

### **Procedure for Non-Attendance at Board Meetings**

Attendance and non - attendance must be confirmed in advance with the Roscommon CCC Coordinator/Manager and/or Administrator.

Board directors/board members of the Committee are expected to make every effort to attend Committee meetings. Board directors/board members of RCCC, its Sub Committees and Task Groups who do not attend 3 consecutive meetings or four meetings in a year, without accepted explanation, will no longer be a member and their agency/group (where relevant) will be asked to nominate someone else. Board directors/board members who are unable to attend for meetings as outlined above should inform the Chairperson of the Board Sub Committee and/or the RCCC County Childcare Coordinator/Manager.

In the case where a board member foresees that they will not be able to attend meetings as outlined above the member will invite a substitute for a specified period for prior approval of the County Committee (for CCC meetings) or the Sub-Committee (for Sub Committee Meetings). A substitute so named for the RCCC Committee Board will not become a Director of the Company and therefore will not have voting rights. (Taken from RCCC Board review minutes)

### **There is a standing agenda for Roscommon CCC Board meetings prepared by the County Childcare Coordinator/Manager and/or Chairperson which include the following agenda items:**

- ❖ Chairperson's Welcome
- ❖ Conflict of Interest
- ❖ Apologies
- ❖ Minutes of last Board Meeting (emailed out to members prior to board meetings)
- ❖ Matters Arising
- ❖ Correspondence
- ❖ Local Implementation Plan (LIP)/Statement of Work (SOW) Report from management (emailed out to members prior to board meetings) including Financial & Bank Reconciliation Reports to date incl. cheque journal (emailed out to members prior to board meetings)
- ❖ Childcare Committee Ireland (CCI) & National Updates
- ❖ Sub Committee Reports (as required)
  - (Governance, Monitoring, Remuneration, Finance & Audit (GMRFA)
  - Health & Safety
  - Project Evaluation Sub Committee (PESC)
- ❖ AOB

Any one member of the Committee can propose an agenda item to Chairperson or Manager. Any such proposal should be received in writing at least 10 days prior to the date of the meeting.

Issue not on the agenda can be raised under Any Other Business if time allows.

If there is a dispute, the Chairperson decides.

Agenda and any associated documentation including up to date finance reports will be circulated by email five working days where possible before the meeting by the Manager.

Agenda will identify items for decision, discussion and information.

Additional reports and/or documentation from the Manager will be circulated at the Board meeting.

Sub-committees minutes will be verbally reported on at Board meetings where minutes are not available.

### **Discussion Processes**

1. Board directors/board members agree to make short and focused contributions.
2. Board directors/board members agree to really listen to each other by:
  - Allowing a speaker to finish what they have to say
  - Hearing everything that is said
  - Not presuming what someone wishes to say
3. Board directors/board members agree not to make negative personal references.
4. Board directors/board members agree that details of any discussion will be left in the room.
5. Board directors/board members will agree what can be made public.
6. Board directors/board members will treat each other with respect.
7. Board directors/board members will try to have tolerance for views they can't agree with and will try to understand what is being said by others.
8. Board directors/board members agree to be honest with one another.
9. Board directors/board members agree to give as much explanation as possible for their position or decision.
10. The Chairperson and all Board directors/board members of the Committee will encourage participation by all in discussions and decisions.
11. If a Board member of the Committee has a particular grievance, the matter should be raised with the person they have a grievance with in the first instance and if not resolved then raised with the Chairperson.

### **Review of Policy**

This policy will be reviewed annually or as required as part of the company's commitment to governance best practice.

## **SECTION 4: ROLES AND INTERACTION POLICY BETWEEN THE CHAIRPERSON AND THE BOARD AND THE MANAGER**

### **The Board:**

The Roscommon CCC Board of Directors/Trustees act as the strategic management group for Roscommon County Childcare Committee CLG and to exercise quality control and oversee the implementation of the company's annual Statement of Work (SOW) and Local Implementation Plan (LIP).

The role of the Committee is to approve the SOW/LIP, monitor its progress, address barriers to its implementation and to adjust and make alterations where it is considered necessary. Priorities in the annual SOW/LIP are given to CCCs nationally by DCEDIY. The plan is appraised by Pobal following which the annual budget for its local implementation is approved by DCEDIY.

### **The role of the Board is:**

- To approve policies and strategies and put in place the necessary organisational structures and resources.
- To refer the operational day to day business of the company to the RCCC County Childcare Coordinator/Manager.
- To support the County Childcare Coordinator/Manager in his/her role as Operational Manager.
- To provide each employee with a contract of employment
- To have fiscal oversight of the company financial accounts with financial practices and procedures in place and being adhered to as per the company financial procedures
- To ensure sound Corporate Governance practices are implemented.
- To support management in their Human Resource role and provide the necessary resources to management to carry out this role effectively.

### **The Chairperson:**

The role of the RCCC Chairperson is:

- To Chair the RCCC Board meetings and in conjunction with the Board to support the County Childcare Coordinator/Manager in overseeing the local implementation of annual work plans work plans.
- To sign off on all leave (annual and time off in lieu) incurred by the Manager.
- To deal with issues that cannot wait for the next Board Meeting and cannot be resolved or dealt with by the various sub-committees in conjunction with the Manager.

### **Interface:**

The RCCC County Childcare Coordinator/Manager communicates with the Board through a variety of mechanisms to include;

1. Formal written reports on achievements and targets as set out in the LIP/SOW together with an up-to-date financial report incl. cheque journal

2. Email briefings
3. Telephone/online briefings

The Chairperson and the Manager will meet or have contact by telephone between Board meetings as required.

### **Statements to the Media**

Any statements to reporters from newspapers, radio, television, etc in relation to the business of RCCC will be given only by the Chairperson and/or County Childcare Coordinator/Manager.

### **Review of Policy**

This policy will be reviewed annually or as required as part of the company's commitment to governance best practice.

## **SECTION 5: ANNUAL GENERAL MEETING (AGM) POLICY**

### **Annual General Meeting (AGM)**

- All Board directors/board members will be notified in writing of the date, time & venue of the AGM 21 days prior to meeting date of the RCCC AGM
- In the event of a vacancy arising, each nominating organisation will be asked to nominate a representative to the Board of RCCC in the month preceding the AGM. The nominee will be approved by the Board.
- In the event of a vacancy arising the election of network representatives will take place in the month preceding the AGM.
- One third of the Directors or if their number is not three or a multiple of three, then the number nearest one third, shall retire from office.
- The Directors to retire in every year shall be those who have been longest in office since last election, but as between persons who became Directors on the same day, those to retire shall (unless they otherwise agree amongst themselves) be determined by lot.
- A retiring Director shall be eligible for re-election.
- The company at the meeting at which a Director retires in manner aforesaid, may fill the vacated office by electing a person thereto, and in default the retiring Director shall, if offering himself/herself for re-election, be deemed to have been re-elected, unless at such meeting it is expressly resolved not to fill such vacated office or unless a resolution for the re-election of such Director has been put to the meeting and lost.
- No person other than a Director retiring at the meeting shall, unless recommended by the Directors, be eligible for re-election to the office of Director at any general meeting unless, not less three nor more than 21 days before the date appointed for the meeting, there has been left at the office notice in writing, signed by a member duly qualified to attend and vote at the

meeting for which notice is given, of his/her intention to propose such a person for election, and also notice in writing signed by that person of his willingness to be elected.

- The company may from time to time increase or reduce the number of Directors, and may also determine in what rotation the increased or reduced number is to go out of office.

### **AGM Agenda Format**

Minutes of last AGM will be read out for approval by RCCC Board Chairperson

The Agenda will include:

- Minutes
- Matters Arising
- Auditors report & adoption of accounts
- Reappointment of Auditor & approval of remuneration of Auditors
- Election of Officers
- AOB

### **Procedure for the Election of Officers at the AGM**

The term for officers will be for a period of 2 years to ensure continuity

1. Six weeks before the AGM date current elected Officers will make it known to the Board in writing whether they are seeking re-election or not.
2. Six weeks before the AGM meeting date any Director of the Board who wishes to seek election for any of the officer's positions will let it be known to the Board in writing.
3. If there is more than one nomination for any of the officers a ballot paper will be drawn up and circulated to all directors. This will be returned to the office three days prior to the AGM.
4. If there is only one person for the position they will be nominated by a Director for that Office.
5. In the event of a tie the Chairperson will have the casting vote.
6. In the event of an Officer retiring during the year the Board will nominate an Acting Officer for the remainder of that year until the next AGM.
  - Please note that the normal procedure of the stepping down of one third of the Board will take place as outlined in RCCC Memorandum & Articles of Association.
  - The newly elected Chairperson will become Chairperson from the first Management Meeting after the AGM.
  - The term for Chairperson will not be more than three years.

The new officers will take their positions at the first Board meeting after the AGM.



## **After the AGM**

Roscommon CCC Administrator will:

- Type up minutes of the AGM
- Administrator will complete and file all necessary paperwork in RCCC AGM computer & hard copy file
- Liaise with CRO, charities regulator and/or company auditor as required to ensure company records are up to date and filed appropriately

## **Review of Policy**

This policy will be reviewed annually or as required as part of the company's commitment to governance best practice.

## **SECTION 6: SUB COMMITTEES**

As part of a review of the workings of Roscommon CCC in 2020, some areas of responsibility were amalgamated to ensure greater coherence between the board of directors and sub committees. Sub Committees work to progress the annual operational work plans of RCCC

### **Role of Sub-Committees Policy**

The main focus of the sub committees will be to support RCCC staff in the implementation of RCCC Strategic Plan. The Board directors/board members of sub committees will play a supportive role to RCCC staff in relation to information provision and signposting.

Sub Committees work may take place at full board meetings as part of the board agenda to avoid additional meetings and duplication of work and decisions will be recorded within the board minutes.

- Sub-committees will adopt the terms of reference relevant to its Sub-committee.
- Substitute delegates shall not be allowed.
- Committees can set up task groups with a specified life span and task/s.
- Sub Committees must inform the RCCC of such task groups.
- Chairperson of Sub Committees must be Board directors and/or Management.
- All decisions of the Sub-committees are to be brought to the full Board meeting of the Committee for formal ratification except where a subcommittee is following national guidelines and in this case decisions of subcommittees are recorded in the minutes of board meetings as an agenda item. However, the Committee may give prior approval for a decision and action to be taken in specific cases where urgent action is required.
- A verbal report on the relevant Sub-committees will be given by the Chairperson and/or Management at each meeting of the full Board meeting for noting where minutes are not available.

- Minutes of PESC meetings will be noted in board minutes at the next scheduled board meeting.
- Clarification on points of information can be sought at the Board meeting.
- The RCCC County Childcare Coordinator/Manager and/or staff will attend all sub-committee meeting.

### **Review of Policy**

This policy will be reviewed annually or as required as part of the company's commitment to governance best practice.

## **GOVERNANCE, MONITORING, REMUNERATION, FINANCE & AUDIT (GMRFA) SUB COMMITTEE TERMS OF REFERENCE**

The Roscommon County Childcare Committee GMRFA Sub-committee structure is responsible for fiscal oversight, approval of annual budgets, overall corporate governance, audits and the remuneration of all company employees. The sub-committee is also responsible to:

1. Ensure the RCCC is fully compliant with requirements under and Company Law and that all relevant internal policies and procedures are adhered to in collaboration with senior management.
2. Appoint Company Auditor and agree Remuneration.
3. Ensure adequate fiscal oversight and internal financial procedures are fit for purpose in collaboration with senior management.
4. Approve annual SOW and associated budgets as required in collaboration with senior management.
5. Approve remuneration of all employees

### ***Constitution***

The Board of the Roscommon County Childcare Committee CLG (RCCC) resolved to establish a Sub Committee of the Committee to be known as Governance, Monitoring, Remuneration, Finance & Audit (GMRFA) Sub Committee

A RCCC CLG Board director will be nominated & elected as Chairperson. A RCCC CLG Board director will be nominated & elected as Vice Chairperson.

### ***Authority***

The Roscommon County Childcare Committee CLG (RCCC) Governance, Monitoring, Remuneration, Finance & Audit (GMRFA) Sub Committee is authorised by RCCC to make decisions on behalf of the Board of RCCC in relation to all finance aspects of the company.

Issues of a strategic or childcare policy nature identified by the GMRFA will be brought back to the Board as a whole for discussion and decision where appropriate.

### ***Budget***

In view of the existence of the CCC LIP/SOW and the strategic direction that it gives, the operational management of the budget should be carried out by the County Childcare Coordinator/Manager.

A detailed financial report including an up-to-date cheque journal with income and expenditure should be made available for review and sign off at RCCC Board Meetings. Full budgeting protocols can be found in Roscommon CCC Internal Financial Procedures document.

### ***Membership & Attendance***

RCCC Directors shall appoint the Chairperson of the GMRFA Sub Committee.

The current Chairperson of the GMRFA Sub Committee is the Chairperson of the RCCC Board. The Chairperson of the Sub Committee shall be reviewed annually by the Sub Committee who will make final decisions to any changes in the Sub Committee membership.

The membership of the GMRFA will consist of the officers of Roscommon CCC.

The RCCC County Childcare Coordinator/Manager will be in attendance at the GMRFA Sub Committee meetings and shall act as secretary to record meetings.

### ***Substitution of GMRFA Members***

Substitute subcommittee members shall not be allowed without prior approval of the board of Roscommon CCC.

### ***Frequency of Meetings***

The GMRFA biannually or as necessary and separate to a board meeting otherwise all GMRFA matters will be discussed and included as part of the board agenda at full board meetings to avoid duplication of work. The Chairperson and /or County Childcare Coordinator/Manager can call a meeting if required at any time in between board meetings.

### ***Quorum***

The quorum for this subcommittee will be two directors of RCCC and the RCCC Manager. In the event of a quorum not being present, a director of RCCC Board may be co-opted to participate in meetings.

### ***Confidentiality***

RCCC CLG will ensure that all RCCC Board and Sub Committee Board members bear in mind that confidentiality of the GMRFA Sub Committee is paramount.

- GMRFA members will commit to dealing with all aspects of the Sub Committee process in a confidential manner.

- GMRFA Sub Committee members and/or Manager will identify any conflicts of interest & will remove themselves from the decision-making process as appropriate.
- The members of the GMRFA Sub Committee will agree to sign a confidentiality agreement.

### ***Reporting Procedures***

In the interests of confidentiality, the GMRFA Sub Committee will report to the RCCC CLG Board by:

- The Chairperson of the GMRFA or in their absence the Vice Chairperson and/or County Childcare Coordinator/Manager shall give a verbal report to the Board of RCCC at Roscommon CCC board meetings.
- The report on the GMRFA meetings will be minuted by the Board at the Board meetings

## **PROGRAMME EVALUATION SUB COMMITTEE (PESC) TERMS OF REFERENCE**

The Roscommon County Childcare Committee CLG PESC Subcommittee structure is responsible for the evaluation of all applications for funding at Roscommon County level.

- Assess all applications against agreed eligibility requirements and assessment criteria as per the national guidelines.
- To consider all applications in the context of the ELC needs identified in Roscommon County at that time.
- To give due process to all applications
- To provide a formal assessment on the application if required by DCEDIY/Pobal
- To provide a clear statement of conclusion in respect of each application in the portfolio
- Compile a portfolio of applications to be presented to the Board of Roscommon CCC before submission to DCEDIY/Pobal

### **Constitution**

The Board of the Roscommon County Childcare Committee CLG resolved to establish a Sub Committee of the Committee to be known as the Project Evaluation Sub- Committee (PESC)

The Board of Roscommon CCC CLG approve the RCCC County Childcare Coordinator/Manager & Staff to carry out the work of PESC on their behalf.

## **Authority**

- PESC is authorised by RCCC CLG to examine all funding applications within its terms of reference
- PESC is authorised to seek any additional information it requires about an application from a member of staff, applicant or other RCCC Board directors/board members as relevant.
- PESC is authorised by RCCC CLG to evaluate i.e. to recommend/not recommend/object/not object/defer the support of an application for funding.

## **Membership & Attendance**

The RCCC County Childcare Coordinator/Manager and relevant staff will have membership of PESC. The Chairperson of the PESC shall be the County Childcare Coordinator/Manager of Roscommon CCC and shall record all meetings or appoint another staff member to record and write up minutes for presentation at the next board meeting.

Additional members of PESC shall be appointed by the Board from amongst its Board directors/board members or partner agencies where necessary.

The PESC membership will be reviewed annually and the RCCC Board will make final decisions to any changes in the PESC membership.

Others who have the right to attend with prior invitation/agreement adhering to PESC Terms of Reference etc (with no voting rights) include;

- RCCC Board directors/members
- The RCCC Chairperson may attend the PESC meetings on occasion, with prior agreement, to ensure that due process is being adhered to.
- RCCC Treasurer (to ensure that financial procedures are being adhered to)
- Any or all relevant staff members will attend the PESC meeting.

## **Substitution of Board directors/board members**

Substitute delegates shall not be allowed.

## **Quorum**

- A quorum shall be 3 members of the Roscommon CCC staff team with directors if necessary.
- In the event of a quorum not being present, a member of RCCC Board of Directors may be co-opted to participate in meetings.

- The members of the Programme Evaluation Sub Committee (PESC) will agree to sign a confidentiality agreement.

### **Frequency of Meetings**

RCCC PESC Evaluation meetings will be on designated dates aligned to the submission of portfolio dates (which are decided by DCEDIY/Pobal) & Roscommon County Childcare applications.

There will be a schedule of meetings per year and as the need arises.

### **Conflict of Interest**

RCCC agree that measures to ensure that a conflict of interest will be avoided, or that the work of the PESC will not be open to challenge on conflict-of-interest grounds.

- Any PESC member who identifies a possible conflict of interest regarding a proposal under consideration should declare their interest & withdraw from that discussion.
- RCCC Providers representatives of childcare services should not participate in the PESC because of a possibility of having a conflict of interest (real or perceived)
- Elected Board directors/board members of Roscommon Local Authority or any Political Party will not participate in the PESC because of the possibility of having a conflict of interest (real or perceived)
- Declared conflicts of interest should be clearly noted in the PESC minutes

### **Duplication & Displacement**

Where projects competing for funding in the same catchment area are being considered, PESC will consider the best use of resources in meeting the identified needs of the local community and be guided by national guidelines

### **Confidentiality**

RCCC will ensure that all RCCC Board directors/board members, Staff and PESC members bear in mind that confidentiality of the evaluation process and the identification of any conflicts of interest.

- Board directors/board members will commit to dealing with all aspects of the evaluation process in a confidential manner.
- PESC members will identify any conflicts of interest & will remove themselves from the evaluation process as appropriate
- The Board directors/board members of RCCC and PESC members will agree to sign a confidentiality agreement.

- The development of a project proposal through all stages of the process should be free from undue influence of third parties or outside interests.
- PESC members must declare any situation where they or their organisation have any direct or indirect conflict of interest with the priorities set for the local area or with any application for funding.
- Outside information including written or oral submissions from interested parties should not be considered by the PESC. All such information or submissions made available during proposal development stage can be reflected in the proposal information, if considered appropriate, which is brought to the PESC.

### **Procedure for declaring a ‘Conflict of Interest’**

- PESC members, on receipt of Project Proposal Summaries in advance of meeting, will inform RCCC County Childcare Coordinator/Manager of any Conflict of Interest in writing. There will be a declaration form for this purpose included with project proposals.
- PESC Chairperson, at commencement of PESC meeting, will ask all members to declare any Conflict of Interest with any application for funding being considered
- PESC member with declared Conflict of Interest will absent themselves from decision making on that application
- Declared conflicts of interest will be clearly noted in the PESC minutes.

### **Appeals Process**

- Roscommon CCC will put in place a procedure for consideration of appeals
- The grounds for appeal should be made in writing to Roscommon CCC
- A review committee consisting of directors who do not sit on PESC should reconsider the application
- The Roscommon CCC board’s decision will be issued to the applicant

Roscommon CCC will follow national guidelines where these are in place for certain funding initiatives and these procedures will supersede the above if a national appeal process forms part of a funding initiative.

### **Reporting Procedures**

In the interests of confidentiality PESC will report to the RCCC Board by:

- The Sub-Committee is responsible for taking its own minutes according to an agreed template. Minutes will include a summary of decisions taken by the Sub-Committee.
- The Manager of Roscommon CCC will include the minutes of meetings as an agenda item at board meetings



- The RCCC County Childcare Coordinator/Manager will inform the RCCC Board at the next scheduled Board meeting for inclusion in the Board minutes; the total number of applications reviewed and breakdown of application type including name of applicant and funding sought.
- If a Board member raises a concern in relation to the PESC report and the concern cannot be dealt with at that Board meeting then the application may be deferred and the PESC will meet to address the issue.
- RCCC Staff will be available to answer any queries at RCCC Board meetings if needed.
- PESC reports will be submitted as per national guidelines to DCEDIY/Pobal on behalf of Roscommon CCC CLG by the RCCC County Childcare Coordinator/Manager and Staff and present at the next board meeting for inclusion in board minutes

### **Review of Terms Of Reference**

These Terms Of Reference will be reviewed annually or as required as part of the company's commitment to governance best practice.

## **HEALTH & SAFETY SUB COMMITTEE TERMS OF REFERENCE**

The Roscommon County Childcare Committee CLG Health & Safety Subcommittee structure is responsible for the monitoring and review of the general protocols for health and safety, including the Roscommon CCCs Health and Safety Statement.

To act as a focus for participation of all employees/visitors in the prevention of accidents, incidents and occupational ill health.

### **Constitution**

The Board of the Roscommon County Childcare Committee CLG resolved to establish a Sub Committee of the Committee to be known as the Health & Safety Sub- Committee Authority

The Health & Safety Sub Committee is authorised by RCCC CLG to:

- Consider accident statistics and trends
- To assist in the development of safety rules and systems
- To monitor the effectiveness of health and safety training, communications and publicity
- To provide a link with the Health & Safety Authority
- To provide a report to the Board of Roscommon CCC and to make recommendations where appropriate.

- To provide a mechanism between management and staff for reviewing the health & safety statement of the Roscommon CCC

### **Membership & Attendance**

The composition of the committee will be determined by management, but will normally include representatives of management, employees and students/volunteers, ensuring that all functional groups are represented. Other persons may be co-opted to attend specific meetings.

Meetings shall be held bi-annually or according to needs. In exceptional circumstances, extraordinary meetings may be held.

Others who have the right to attend with prior invitation / agreement adhering to Health & Safety Sub Committee Terms of Reference etc (with no voting rights) include;

- RCCC Board directors/board members
- The RCCC Chairperson may attend the meetings on occasion, with prior agreement, to ensure that protocols is being adhered to.
- Any or all relevant staff members will attend the Health & Safety Sub Committee meeting.

### **Substitution of Board directors/board members**

Substitute delegates shall not be allowed.

### **Quorum**

- A quorum shall be 2 members of the Roscommon CCC staff team with management and/or directors if necessary.
- In the event of a quorum not being present, the meeting should proceed in respect of staff health & safety.
- A member of RCCC Board of Directors may be co-opted to participate in meetings.
- The members of the Health & Safety Sub Committee will agree to sign a confidentiality agreement.

### **Reporting Procedures**

In the interests of confidentiality, the Health & Safety Sub Committee will report to the RCCC Board by:

- The Sub-Committee is responsible for taking its own minutes according to an agreed template. Minutes will include a summary of decisions taken by the Sub-Committee.
- The Manager of Roscommon CCC will include the minutes of meetings as an agenda item at board meetings.

- The report on the meeting of the Health & Safety Sub Committee will be minuted and ratified by the Board at the Board meeting
- If a Board member raises a concern in relation to the report of the Health & Safety Sub Committee and the concern cannot be dealt with at that Board meeting then the matter will be deferred and the board will meet again or appoint an external expert to address the issue.
- RCCC Staff will be available to answer any queries at RCCC Board meetings if needed.

### **Review of Terms Of Reference**

These Terms Of Reference will be reviewed annually or as required as part of the company's commitment to governance best practice.

## **SECTION 7: Roscommon CCC Whistle blowing [Protected Disclosures] Policy**

### **Purpose**

Roscommon CCC provides information, support and training to all Early Childhood Care and Education childcare services including Parent and Toddler Groups and Childminders along with supporting the Government in administering the national funding schemes. This policy is to ensure that Roscommon CCC remains committed to the highest standards of openness and accountability in all aspects of their work.

### **Scope**

This policy has been designed to enable all employees of Roscommon CCC, agency staff, students and board directors/board members to raise genuine concerns safely and appropriately, and to disclose information which they believe shows malpractice or impropriety without fear of victimisation.

### **Policy and Procedure**

An important aspect of accountability and transparency is a mechanism to allow staff and Board directors/board members to voice concerns in a responsible and effective manner. It is a fundamental term of every contract of employment that an employee will faithfully serve his or her employer and not disclose confidential information about the employer's affairs.

Nevertheless, where an individual discovers information which they believe shows serious malpractice or wrongdoing then this information should be disclosed internally without fear of reprisal, and there should be arrangements to enable this to be done independently of line management (although in most instances the Roscommon CCC County Childcare

Coordinator/Manager would be the most appropriate person to be told, otherwise the Roscommon CCC Chairperson).

It is advisable to speak with your relevant line manager in the first instance if you have any concerns of malpractice. It should be noted that an allegation may have serious consequences on a person's reputation therefore if in doubt talk to your immediate line manager for support. It should be emphasised that this policy is intended to assist individuals who believe they have discovered malpractice or impropriety within Roscommon CCC or externally in childcare services/organisations. As most childcare services receive government funding Roscommon CCC has a duty to ensure proper governance is in place. Once the "whistle blowing" procedures are in place, it is reasonable to expect staff to use them rather than air their complaints outside the company.

### **Using the Whistleblowing/Grievance Policy**

The Whistleblowing policy is designed to enable employees of Roscommon CCC to raise concerns internally and at a high level and to disclose information which the individual believes shows malpractice or impropriety in all aspects including financial irregularities, breaches of legislation, maltreatment of staff or children or any criminal activity including suspected fraud. The Grievance policy is designed to enable employees of the Company to raise internally general grievances that they may have. This policy can be found within this Staff Handbook. With a Whistleblowing and Grievance Policy in place it is expected that staff would use the policies appropriately and that matters would be dealt with internally rather than externally given the provision of these policies.

### **Safeguards/Protection**

This policy is designed to offer protection to those employees of the company who disclose such concerns provided the disclosure is made in good faith.

### **Confidentiality**

Roscommon CCC will treat all disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.

### **Anonymous Allegations**

This policy encourages individuals to put their name to any disclosures they make. Concerns expressed anonymously are much less credible, but they may be considered at the discretion of the company. In exercising this discretion, the factors to be taken into account will include:

- The seriousness of the issues raised
- The credibility of the concern
- The likelihood of confirming the allegation from attributable sources

### **Untrue Allegations**

If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information. If, however, an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, disciplinary action may be taken against that individual.

### **Procedures for Making a Disclosure**

On receipt of a disclosure regarding malpractice or impropriety the member of staff must pass this information as soon as is reasonably possible to their relevant line manager who will decide what action to take. If the complaint is against a staff member the appropriate policy will be invoked (discipline, grievance etc). If the disclosure relates to child protection the Roscommon CCC Child Protection Policy will be invoked. If the disclosure relates to irregularities, lack of governance or malpractice within an external organisation the Roscommon CCC County Childcare Coordinator/Manager will refer this to the Roscommon CCC Board who will devise an action plan regarding which may involve reporting the disclosure to a third party (e.g. funding agency, Workplace Relations Commission, TUSLA, Gardaí) depending on the nature and content of the disclosure). Alternatively, this task may be delegated to the Roscommon CCC County Childcare Coordinator/Manager.

### **Timescales**

Due to the varied nature of complaints/disclosure which may involve internal investigators and / or external third parties including the Gardaí, it is not possible to lay down precise timescales for such investigations. The Board will ensure that the investigations are undertaken as quickly as possible.

### **Review of Policy**

This Policy will be reviewed annually or as required as part of the company's commitment to governance best practice.

## Section 8. INTERNAL FINANCIAL PROCEDURES

### GENERAL

Roscommon County Childcare Committee CLG recognise the need for sound transparent financial governance and appropriate financial management systems.

Financial controls are at the very core of our resource management and operational efficiency. Our company's financial procedures serve as a preventative measure against fraudulent activities and prevent any undesirable activities such as fraud by monitoring the inflow and outflow of our financial resources.

The Company is compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisation in Ireland. The company have a conflict-of-interest policy in place which is an agenda item at all board meetings.

These revised company internal financial procedures V6 dated 26.03.2025 outline the necessary checks and balances we have in place to manage our finances securely. The key considerations when reviewing the appropriateness of our systems included:

- Authorisation protocols/division of duties to ensure adequate controls and sign-off
- Approval of expenditure including requisition process and invoice/expense/cost authorisation
- Processes around annual budgeting and reporting
- Income identification and controls
- Adequate accounting systems to record and report activities
- Systems to meet re
- quirements of reporting to funders
- Systems for reporting to management, sub-committees and board/trustees/directors

Roscommon County Childcare Committee CLG is compliant with the obligatory publicity requirements. It is the policy of Roscommon County Childcare Committee CLG to acknowledge the various agencies that provide funding for the Organisation. This acknowledgment is usually in the form of using their logo on headed paper or on joint advertisements/materials and our website and company emails as per funders guidelines.

# ROSCOMMON COUNTY CHILDCARE COMMITTEE CLG INTERNAL FINANCIAL PROCEDURES, ASSOCIATED POLICIES AND STANDARD OPERATING PROCEDURES



©Roscommon County Childcare Committee CLG

26.03.2025

V6



An Roinn Leanaí, Comhionannais,  
Míchumais, Lánpháirtíochta agus Oige  
Department of Children, Equality,  
Disability, Integration and Youth



# **INTERNAL FINANCIAL PROCEDURES**

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IMPLEMENTATION REVIEW & VERSION CONTROL					
Version Number	Name	Date (Operational from)	Prepared By	Approved By	Next review
V6	Roscommon CCC CLG Internal Financial Procedures	26/03/2025	Irene Cafferky, Coordinator/Manager, Roscommon CCC as part of Roscommon CCCs Corporate Governance & Risk Assessment in conjunction with Administrative Staff & Board of Directors	Roscommon CCC Board of Directors/Trustees	Q2 2026 or as required due to changes in law or in line with best practices
V5	Roscommon CCC CLG Internal Financial Procedures	18/10/2023	Irene Cafferky, Coordinator/Manager, Roscommon CCC as part of Roscommon CCCs Corporate Governance & Risk Assessment in conjunction with Administrative Staff & Board of Directors	Roscommon CCC Board of Directors/Trustees	Q2 2024 or as required due to changes in law or in line with best practices
V4.2	Roscommon CCC CLG Internal Financial Procedures	31/05/2023	Irene Cafferky, Coordinator/Manager, Roscommon CCC as part of Roscommon CCCs Corporate Governance & Risk Assessment in conjunction with Administrative Staff & Board of Directors	Roscommon CCC Board of Directors/Trustees	Q2 2024 or as required due to changes in law or in line with best practices
V4.1	Roscommon CCC CLG Internal Financial Procedures	01/06/2022	Irene Cafferky, Coordinator/Manager, Roscommon CCC as part of Roscommon CCCs Corporate Governance & Risk Assessment in conjunction with Staff & Board of Directors	Roscommon CCC Board of Directors/Trustees	Q2 2023 or as required due to changes in law or in line with best practices

Roscommon County Childcare Committee (Roscommon CCC) recognise that implementation is an ongoing process. Our Company is committed to the implementation of our internal financial procedures. These procedures will be reviewed annually or as soon as practicable after there has been a material change in any matter to which the guide refers. These procedures are available on request from the Roscommon CCC County Childcare Coordinator/Manager.

These revised internal financial procedures V6 were ratified by the Roscommon CCC Board of Directors/Trustees on 26/03/2025.

***Sean Crehan, Chairperson/Director, Roscommon County Childcare Committee CLG***

***For further information on these procedures, contact Relevant Person:***

Irene Cafferky – County Childcare Coordinator/Manager Roscommon County Childcare Committee

Contact Address: Knock Road, Castlerea, Co. Roscommon

Office Telephone: 0949622540 Mobile: 086 6039606

Email: [irene.cafferky@roscommonchildcare.ie](mailto:irene.cafferky@roscommonchildcare.ie)

**Or** Chairperson Roscommon County Childcare Committee, Knock Road, Castlerea, Co. Roscommon.

Office Telephone: 0949622540

**The role of Roscommon CCC is to:**

- a) In a consistent manner, act as the local agent of the Department of Children, Equality, Disability, Integration and Youth in the coordination and delivery of the national early education and childcare programmes and the implementation of Government policy at a local level
- b) Facilitate and support the development of quality, accessible Early Learning and Care (ELC) and School Aged Childcare (SAC) services for the overall benefit of children and their parents.
- c) Provide support and guidance to local ELC and SAC service providers and parents in relation to the national childcare programmes and support the delivery of quality early learning and childcare in accordance with national frameworks and policy objectives.
- d) Facilitate the development of Early Learning and Care and School Age Childcare in a strategic and coordinated manner
- e) Provide information and support to parents in relation to the provision of ELC and SAC services within County Roscommon

**Mission Statement**

The mission of Roscommon County Childcare Committee is to develop, support and enhance a wide range of high quality, inclusive, integrated, accessible and affordable childhood care and education services responsive to the rights and needs of children and provide support to

parents/guardians/families.

We recognise the role of Quality Early Childhood Care and Education in Strengthening Families, Communities and Society in County Roscommon. The Board will support management in overall governance in line with the Governance Code.

We will work in partnership to achieve positive change with our partners, providers and key stakeholders while coordinating the implementation of National Childcare Policy at local level on behalf of the DCEDIY.

### **Our Ethos**

To be child and youth friendly in all its policies and actions

To promote an integrated, responsive service to children, young people, and their families from birth, which has at its core the wellbeing and welfare of the child and treats all persons as equals.

To have a commitment to high quality, flexible and locally based services

To facilitate the development of childcare services as a partnership between children, parents, the community, providers, and statutory agencies.

To operate in an efficient and effective manner

To support, maintain and continuously improve a culture of learning and professional development among the staff of Roscommon County Childcare Committee CLG

The work of Roscommon County Childcare Committee CLG is underpinned by the following **seven principles**:

A commitment by all stakeholders to continue to ensure quality, accessible and affordable childcare services for children and their families.

Roscommon County Childcare Committee, as a key stakeholder, continue to be responsive and flexible in relation to meeting the objectives and requirements of DCEDIY and Pobal.

All actions delivered by and on behalf of DCEDIY/Pobal are in line with the ten years First 5 the Whole-of-Government Strategy for babies, young children, and their families to improve their experiences and outcomes. <https://first5.gov.ie/>

Roscommon County Childcare Committee will ensure consistency and uniformity in the delivery of all supports and services and in relation to all communications in the early learning and care (ELC) and school age childcare (SAC) sectors, following national protocols to ensure compliance and sustainability of ELC/SAC services.

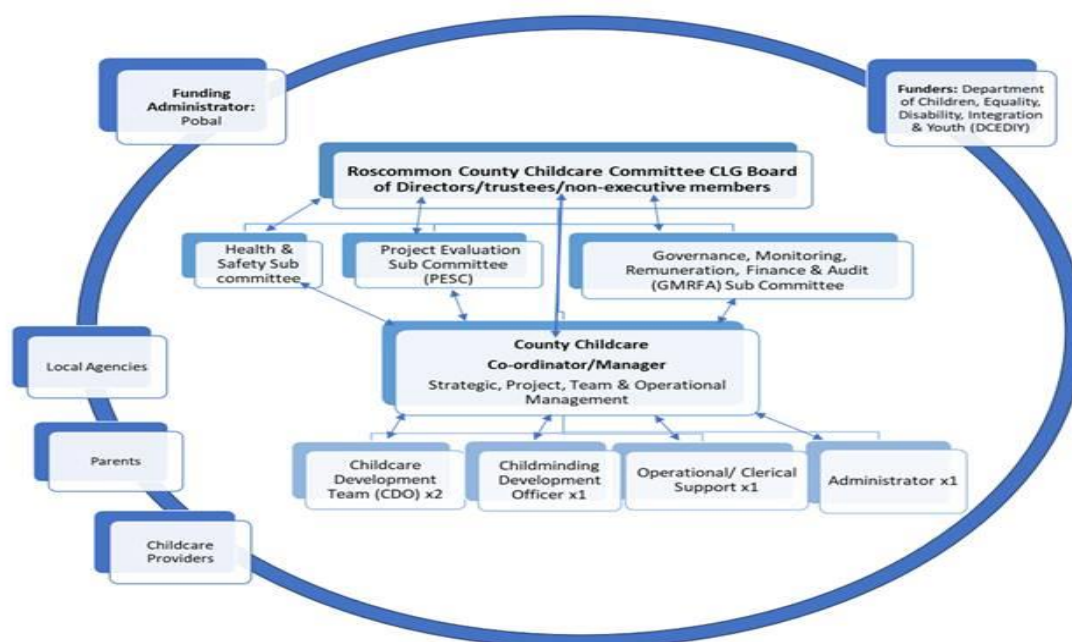
Roscommon County Childcare Committee will continue to maintain a close working relationship with early learning and care and school age childcare services.

Roscommon County Childcare Committees will continue to work in a co-ordinated way, supported by Childcare Committees Ireland (CCI) and in collaboration and partnership with each other and other stakeholders, to deliver supports and services to the ELC and SAC sectors, to ensure that resources are utilised as effectively as possible, and to ensure that consistency across the CCCs is achieved.

Roscommon County Childcare Committees work on behalf of the DCEDIY at local county level and will continue to work in collaboration and partnership with other organisations such as, Pobal, Tusla and Better Start in ELC and SAC services locally with practice/quality supports such as QDS and programmes such as AIM (Access and Inclusion Model).

<b>Roscommon CCC Committee and Governance details.</b>		
Roscommon County Childcare Committee CLG is a Company Limited by guarantee having no share capital and have charitable status.		
<b>County Childcare Committee</b>	Roscommon County Childcare Committee CLG	
<b>Address</b>	Knock Road, Castlerea, Co Roscommon	
<b>EIRCODE</b>	F45P959	
<b>Website address</b>	<a href="http://www.roscommonchildcare.ie">www.roscommonchildcare.ie</a>	
<b>Legal Structure</b>	A Company Limited by Guarantee (CLG)	
<b>Incorporated on</b>	13/08/2002	
<b>Memorandum and Articles of Association</b>		
<b>Company Registered Number</b>	360103	
<b>Tax Reference Number</b>	6380103L	
<b>Registered Charity Number</b>	20058623	
<b>Tax Clearance Access Number (TCAN)</b>	462115	
<b>Charitable Status Reference Number</b>	CHY16335	
<b>Company's Bank</b>	Bank of Ireland, Castlerea, Co. Roscommon	
<b>Company Accountant/Auditor</b>	Paul Fox & Company Chartered Accountants Athlone Rd, Ballypheasan, Roscommon	
<b>Primary Contact for the annual Local Implementation Plan/Statement of Work</b>	<b>Name</b>	Irene Cafferky, Manager
	<b>E-Mail Address</b>	<a href="mailto:irene.cafferky@roscommonchildcare.ie">irene.cafferky@roscommonchildcare.ie</a>
	<b>Telephone or Mobile</b>	0949622523/0866039606/0949622540

<b>Committee Contact Person</b>	Number	
	Name	Sean Crehan , Chairperson
	E-Mail Address	<a href="mailto:SeanCrehan@Eircom.net">SeanCrehan@Eircom.net</a>
	Telephone or Mobile Number	0949622523



## GENERAL

Roscommon County Childcare Committee CLG recognise the need for sound transparent financial governance and appropriate financial management systems.

Financial controls are at the very core of our resource management and operational efficiency. Our company's financial procedures serve as a preventative measure against fraudulent activities and prevent any undesirable activities such as fraud by monitoring the inflow and outflow of our financial resources.



The Company is compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisation in Ireland. The company have a conflict-of-interest policy in place which is an agenda item at all board meetings.

These revised company financial procedures outline the necessary checks and balances we have in place to manage our finances securely. The key considerations when reviewing the appropriateness of our systems included:

- Authorisation protocols/division of duties to ensure adequate controls and sign-off
- Approval of expenditure including requisition process and invoice/expense/cost authorisation

- Processes around annual budgeting and reporting

- Income identification and controls

- Adequate accounting systems to record and report activities

- Systems to meet requirements of reporting to funders

- Systems for reporting to management, sub-committees, and board/trustees/directors

Roscommon County Childcare Committee CLG is compliant with the obligatory publicity requirements.

It is the policy of Roscommon County Childcare Committee CLG to acknowledge the various agencies that provide funding for the Organisation. This acknowledgment is usually in the form of using their logo on headed paper or on joint advertisements/materials and our website and company emails as per funders guidelines.

### **Annual General Meeting (AGM)**

The company's AGM will be held within 15 months of the previous Annual General Meeting. Officers of the Board are elected at this meeting and the company auditor approved.

- **It is the responsibility of the Administrator to:**

- Prepare the file for the company AGM in liaison with company Manager

- Ensure the company AGM shall be held not more than fifteen months between the date of one AGM of the Company and that of the next (usually held annually May/June).

- Prepare documentation including nominations papers in line with the company Memo & Articles of Association in relation to the company AGM.

- Give notice of at least twenty-one days in writing in respect of the Annual General Meeting.

- Advertise date of AGM widely on company website and social media

- Ensure AGM follow up re CRO/CRA/Auditor and close off AGM file annually

- File AGM documentation in year order on the company shared system for audit/verification purposes

## Committee (and other) Meetings

Management Committee meetings take place approximately bi-monthly (except for July & August) and provide a forum for members to meet and review the ongoing work of the Roscommon CCC.

Sub Committee meetings take place bi-annually or as required. Regular staff team meetings and support and supervision meetings between management and staff take.

## Procedures for Dealing with Conflicts of Interest

A director, attendee at Committee meetings or staff member must declare a conflict of interest in discussing or being involved in any transaction of the CCC in which she/he has an interest.

*Conflict of interest is an agenda item at board meetings.*

Please refer to Roscommon CCCs conflict of interest policy.

**Financial Management.** The financial procedures document gives an overview of the financial procedures and controls in place within the Organisation to demonstrate good corporate governance and fiscal management, including financial reporting to the board and any grant administration processes.

## Corporate Governance

**The role and responsibility of the Board of Directors** is to act as the strategic management group for Roscommon County Childcare Committee and to exercise quality control and oversee the implementation of the company's annual Statement of Work (SOW) and Local Implementation Plan (LIP). The role of the Committee is to approve the SOW/LIP, monitor its progress, address barriers to its implementation and to adjust and alterations where it is considered necessary. Priorities in the annual SOW/LIP are given to CCCs nationally by the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) and the plan is appraised by Pobal following which the annual budget for its local implementation is approved by DCEDIY.

**The role and responsibility of the Company County Childcare Coordinator/Manager** is to oversee the operational day to day management of the company.

Income from DCEDIY via Pobal is by electronic transfer direct to the Company bank account. Roscommon CCC follow these internal financial procedures which is in line with Pobal's accounting guidelines, and these procedures outline the policies and procedures for accounting and expenditure.

To ensure the Company Board have control over the expenditure being incurred by the Committee and at the same time be satisfied that only eligible expenditure has been approved and paid by the Committee, the Company Treasurer is the nominated member to approve expenditure before presenting for cheque signatures/banking online. If the Treasurer is unavailable, another director/member of the Board may approve the expenditure.

## Bank Mandate & Signatories

There are 5 authorised signatories who are assigned to sign cheques/direct debit mandates.

They are;

Sean Crehan	(Director/Chairperson)
Louise Ward	(Director/Treasurer)
Martina Earley	(Director/Secretary)
Sinead Devine	(Director)
Irene Cafferky	(Manager/Coordinator)

A copy of the bank mandate is in **Appendix 2**

*There is no petty cash system in place.*

## Cheque Payments

Cheque payments are only used if banking online details for payments are not available from the payee or in exceptional cases where the payment is urgent and has missed the BOL run for that month.

The following procedures are in place for cheque payments.

- All cheques must be signed by a minimum of 2 authorised banking signatories (one of whom must be a director of the company).
- Cheques must only be signed on foot of original supporting documentation, i.e., invoices/receipt/employee expenses claim form and accompanied by a requisition form requesting payment, where applicable. Invoices are date stamped and initialled when received.
- Cheques must be issued in numerical sequence.
- The pre-signing of blank cheques is not permitted.
- Copies of spoiled cheques are retained with the cheque stubs.
- Cheques are not made payable to cash.
- Cheque signatories are not permitted to sign cheques payable to themselves.
- Cheques payments are issued monthly where necessary.

## Authorisation of Payments

Authorisation of Payments is prepared monthly for each bank account. On receipt of a verified invoice the invoice is date stamped and initialled, checked, and entered on the company payments requisition spreadsheet for review by an authorised signatory prior to being entered on Banking Online (BOL).

As payments are entered on BOL they are added to a Payments for Approval (PFA) spreadsheet for approval/authorisation. The PFA spreadsheet is signed by two company signatories as payments are approved on BOL. The first signature being the Manager and the second being

the company Treasurer/Director. (If the Treasurer is unavailable another Company Director can authorise/sign payments in their absence. Where payments are being authorised in respect of the manager these are authorised by two company directors who are authorised signatories

### Electronic Banking

- The Administration of Bank of Ireland's Business Online is managed by the Company Treasurer and/or Director in association with the Manager. Administrative changes require a 2-part password system for the Customer User Administration (CUA). The passwords are obtained through the "Approve" app on each user's mobile phone. Each mobile phone is added to the online banking account by the registered Account Administrator. The Administration function is only used to make changes to authorised users, phone numbers or other access or restriction changes. Two authorised users are required for each online payment and the Committee only has the authority to change authorised users. Roscommon CCC has a unique CUA User ID. The company Manager verifies the first half of the password, while the company Treasurer/Director verifies the second half.
- Both of Roscommon CCC's bank accounts are accessible via Bank of Ireland's Business Online.
- The company Administrator has access to the system through the "Approve App." Access to Business Online is gained by a password obtained through the App and the company Administrator inputs monthly payments as well as adding/deleting payees.
- Once the payments have been entered and are ready for approval, the Manager and Company Treasurer/Director carry out the first and second authorisations for each payment. The company Manager accesses the Banking Online portal via the "Approve" app and carries out the first approval/authorisation for each payment on the PFA spreadsheet. The company Treasurer then logs in to the portal and carries out the second approval/authorisation for the expenditure in the same way.
- These steps ensure that no one individual has full autonomy. The PFA spreadsheet is then signed off by both parties.

### BANK RECONCILIATION

A bank reconciliation (bank rec) is a process performed by a company to ensure that the company's records (cheque register, general ledger account, balance sheet, etc.) are correct with the bank's records.

- a) The bank statements are received monthly, one for each of the two accounts where there are transactions. A bank reconciliation for each of the bank accounts is prepared by the company Administrator and reviewed by the company Manager. The Bank Reconciliation statements are then signed by both the company Administrator and Manager. The Bank Reconciliation Statements will then be reviewed at the next board meeting as an agenda item and approved by and signed by the Chairperson/Director/s of Roscommon CCC)

- b) Discrepancies in bank reconciliations are recorded and subsequently resolved.

### **Back up of company records**

Roscommon CCC have a service contract with an IT provider, who maintains our IT equipment and computer network. The IT Provider has all computer records backed up to the cloud and server.

### **Company Insurances**

Roscommon CCC have insurance policies in place.

- **It is the responsibility of the company Administrator to:**

Ensure that appropriate insurance is in place annually that covers (1) funder indemnity (2) professional indemnity including public liability, directors' liability, cyber and combined traders' insurance

Ensure insurance cover is in line with guidelines issued within the annual DCEDIY/Pobal contract and addendum/s.

Ensure that the DCEDIY and Pobal are indemnified on the company insurance policy

### **Receipts Journal**

The Receipts Journal is a record of all income received by ROSCOMMON CCC and is part of the cheque journal which contains the following details:

- ❖ Date of Receipt
- ❖ Source of Income – e.g., Pobal/DCEDIY/Other Funder/s
- ❖ Nature of Income
- ❖ Total Amount

Remittance advice/invoices are retained in a “Bank Funding” folder, in respect of all income.

### **Passwords**

Passwords are changed periodically as part of the company risk management strategy. Company computers/laptops and mobile phones are encrypted, and password protected.

It is the responsibility of all company employees to liaise with company management when changing passwords and to ensure that they store company equipment in a safe manner.

### **Risk Management**

The company have in place a risk policy, assessment and risk register which are reviewed annually or as required to identify risks which are included in a risk register as part of our Statement of Work and in line with good corporate practices. The Manager and Board Chairperson report to the board of directors on the implementation of actions arising from risk management and further actions are agreed by the board of directors if required.

The Board and Management liaise with our legal advisors Mahon Sweeney Solicitors where necessary and follow advice from our external HR advisors Peninsula.

### **Financial Reporting to Board of Directors**

The Board hold regular meetings throughout the year and a finance report with copy of the cheque journal listing all payments and lodgements, a copy of the completed bank reconciliation and a finance report outlining spend in year to date and remaining budgets is emailed prior to the board meeting and presented as a standing agenda item for review and sign off by the directors of the board.

### **Funding Contracts**

Only directors can sign contracts on behalf of the company. The CCC Chairperson and/or Directors of the Company sign all contracts on behalf of Roscommon CCC.

### **Internal Monitoring**

Roscommon CCCs Governance, Monitoring, Remuneration, Finance & Audit (GMRFA) Sub Committee monitors and checks all payments. This acts as an internal monitoring mechanism to support our CCCs directors and management structure and reduce risk of fraud and is followed through by management and board of directors. These internal checks look at how the company is implementing its financial and governance procedures as part of the company risk management strategy. A report on findings as well as any recommendations is an agenda item at the Company board meeting following the EMFC meeting annually. The Roscommon County Childcare Committee CLG GMRFA Sub Committee is responsible for fiscal oversight and approval of annual budgets. The sub-committee is also responsible to:

6. Ensure the RCCC is fully compliant with requirements under and Company Law and that all relevant internal policies and procedures are adhered to in collaboration with senior management.
7. Appoint Company Auditor and agree Remuneration.
8. Ensure adequate fiscal oversight and internal financial procedures are fit for purpose in collaboration with senior management.
9. Approve annual SOW and associated budgets as required in collaboration with senior management.

### **Programme Action Files**

Management and/or Administrative/Staff check programme action files, administrative, financial and governance folders.

### **It is the responsibility of the company administrator in liaison with management to:**

- Ensure that financial information is available and ready in case of an audit/verification/spot check.

### **Company Secretarial and External Auditing**

The Directors of Roscommon County Childcare Committee CLG are responsible for maintaining proper accounting records and preparing financial statements which give a true and fair view and comply with the Companies Acts.

The GMRFA Sub Committee manages the relationship with the company external auditor. The GMRFA appoint the company Auditor annually and agree remuneration. A letter of engagement with the auditors outlines their role in terms of the general audit and the specific requirements of the DCEDIY. The letter also specifies fees, applicable law, and agreement of terms. This letter is filed centrally in external audit file.

The annual financial returns are prepared by the company auditor in liaison with the company Administrator, Manager and Director/s. They are then formally presented by the company auditor at an annual meeting of the company directors and recommended for presentation and approval at the annual company AGM.

The Manager in liaison with the Company Secretary and Company Administrator oversees the statutory returns to the Companies Registration Office and maintenance of the company register.

Roscommon CCC Manager maintains a file containing all Committee/Board Meeting Minutes and Sub-Committee Minutes (certified by the relevant Chairperson/Director/s). The minutes are kept in folders with dates clearly marked on the folders for a period of seven years. These folders hold the relevant minutes and any reports and correspondence for that meeting and are available for audit/verification purposes.

### **Audited Accounts**

Roscommon CCC's audited accounts are prepared annually and presented and approved at the Annual General Meeting (AGM) in May/June of each year. The Annual Financial Statements (AFS) are prepared in accordance with the Companies Act 2014 and FRS102, the "Financial Reporting Standard applicable in the U.K. and the Republic of Ireland" and issued by the Financial Reporting Council.

The Letter of Engagement should state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the reasons for any material departure from those standards:

- It is the responsibility of the directors of the company to:
  - Ensure that they approve audited accounts on an annual basis
  - Approve the remuneration of the company auditor annually

Once formally approved, the company's annual financial report is filed by due date with the relevant bodies (including our CCCs annual reporting requirements to the Charities Regulator).

**It is the responsibility of the Administrator of the company to:**

- Publicise the signed and approved company annual audited accounts on the company website under the 'Governance' page

## ACCOUNTING RECORDS & PRACTICES

Roscommon County Childcare Committee shall maintain a complete audit trail in relation to all monies received from DCEDIY and/or all other funders. Records are stored both on a Cloud system provided by our CCCs I.T. company and in hard copy at the company's offices.

**It is the responsibility of the company Administrator to:**

- Maintain all company financial records.
- Present a monthly reconciliation by electronic email of all accounts to the Roscommon CCC Manager along with a detailed analysis of lodgements, cheques, payments, and online banking activity and up to date picture of drawdown of all funding. The report will contain a comparison of approved budget vs actual spend/financial results and explanations for variances between budgeted and actual financial results
- Maintain hard copies of all transactions on file.
- Maintain soft signed copies of all transactions on file in the company's shared system
- Retain all budget and financial records books for a period of six years.
- Ensure all budget and financial records are archived, stored securely and always available for audit and verification.
- Ensure all budget and financial records/files are backed up and preceding years archived as per company policy.
- Ensure all payments are date stamped, initialled, and once signed off as per company procedures these signed copies and background material including requisition orders and PFA spreadsheets are scanned into the company shared system on the company computer.

**It is the responsibility of the company Manager to:**

- Review monthly reconciliation of all company accounts from the company administrator and make any necessary adjustments in line with the budgets approved



- Submit financial reports to the board of directors for review by electronic email and at board meetings as a standard agenda item.

**It is the responsibility of the company Chairperson and/or directors to:**

- Review the reconciliation of company accounts, recommend any changes required and sign off on them at their board meetings. A record of this is noted within the Roscommon CCC board minutes.

### Accounts Practice

Roscommon County Childcare Committee has the following bank accounts in operation at present:

National Childcare Investment Programme	56207545
Other Funding (Miscellaneous Account)	79251602

Roscommon CCC CLG implements a cashless environment. There is no petty cash system in place

### Approval Procedures for Processing of all Payments

To ensure sound corporate governance, the Board of directors of Roscommon County Childcare Committee have control over the expenditure being incurred by the Company and at the same time be satisfied that only eligible expenditure has been approved and paid by the Company, the Company Treasurer is the nominated member to approve expenditure before being approved on Banking Online (BOL). If the Treasurer is unavailable, another board director who is a cheque signatory may approve the expenditure.

There are 5 authorised signatories who are assigned to sign cheques/direct debit mandates, four of whom are company Directors, and the other authorised signatory is the Manager of the Company who is a signatory up to an amount of €5000. There must be two of these signatures on each PFA spreadsheet. Cheques/BOL must be signed on foot of original supporting documentation, i.e., invoices and purchase requisition/PFA spreadsheet. The pre-signing of blank cheques is prohibited.

**It is the responsibility of the company Administrator to:**

- Open new bank accounts where necessary once the mandate has been signed by and approved by the Board.
- Ensure that cheques are only used in exceptional circumstances (Company cheque books are kept in a locked filing cabinet which the company Administrator and Manager have access to)
- Ensure cheques are not made payable to cash and the signatories should not sign cheques payable to themselves.
- Monitor outstanding cheques monthly, keep the company Manager fully informed on all financial affairs and to cancel all outstanding cheques over 6 months.
- Retain all spoiled cheques.

### **Quotations for Goods and Services**

Roscommon CCC follows public procurement guidelines as outlined by the Office of Government Procurement. Records of the procurement process will be stored centrally. This includes the following documentation tender request, tender response, tenders received scoring criteria, marks, Board approval documentation and unsuccessful/successful letter. This is not an exhaustive list.

#### **It is the responsibility of the company Administrator to:**

- Ensure that invoices brought forward for approval have all the above necessary documentation in place in line with best practice

### **Procedure for Payments/Approvals**

The following procedure is in place to ensure that all payments (BOL/Direct Debit/Cheques) are approved on behalf of the Board of Directors and in line with the company standard operating procedure (SOP) for Banking Online.

Banking online (BOL) internet banking is initiated and is co-authorised by the company Treasurer/Director and Manager monthly. Passwords are specific to each individual and obtained via “Approve” phone app by each individual user, as required.

A Purchase Requisition system is in place which management must approve prior to processing for payment.

#### **It is the responsibility of the company Administrator to:**

- Ensure that all invoices received are date stamped and initialled and subsequently stamped as being checked for payment approval.
- Ensure accounts are paid within 30 days of receipt of invoice
- Ensure that payments are not made on a pro-forma invoice.
- Prepare the Banking online (BOL) and cheque payments file for management review
- Check all invoices are date stamped, initialled, and checked for accuracy and processing.
- Where Roscommon CCC’s credit card is to be used, as per all other payments/invoices, payments should be added to the purchase requisition spreadsheet and added to the PFA spreadsheet for the month in which payment will leave the ROSCOMMON CCC bank account for authorisation.
- Present all monthly invoices/payments in the prepared file for review and approval to the company Manager and first authorisation as per company banking online procedures with all supporting documentation including the cheque journal, Xero spreadsheet, the purchase requisition & PFA spreadsheet, Tax Clearance and any other relevant back up documentation.
- Reconcile Bank/credit card statements with cheque journal at end of each month.
- Ensure that once BOL is completed, and the payment file received back from management with signed and approved payments that these are scanned to the Roscommon CCC shared system on the company computer (other company employees may also be delegated by management to scan these into the company shared system

and file in appropriate hard copy folder/actions files folder/s for audit/verification purposes

- In exceptional circumstances, upon completion of BOL by company Treasurer and Manager any approved and signed cheques are mailed out by company Administrator and/or designated person
- Monitor outstanding invoices and follow up where necessary and to keep management fully informed.

**It is the responsibility of the company Manager to:**

- Review monthly BOL/cheque payments file received from company Administrator to ensure budgets are in line with the annual SOW/LIP and approve for BOL
- Carry out first authorisation BOL approval of payments.
- Ensure payments approved by company Manager on the PFA spreadsheet and BOL are then passed to company Treasurer or in the absence of Treasurer another bank signatory for second authorised expenditure approval as per the company BOL procedures.
- Ensure that expenditure is approved by the company Treasurer or in the absence of company Treasurer another bank signatory for expenditure approval.

**It is the responsibility of the company Treasurer or other bank signatory to:**

- Implement the second BOL authorisation and final signed approval of all company payments in liaison with management.

**Approval Levels**

Company County Childcare Coordinator/Manager – up to €5,000

Company Board of Directors – amounts greater than €5,000.

- ❖ Pre-signing of blank cheques is prohibited.
- ❖ Invoices to be date stamped and initialled on receipt.
- ❖ Each invoice should be stamped indicating that it has been checked for accuracy by company Administrator and has been added to the Purchase Requisition spreadsheet for approval by company Manager for payment. Full names to be signed not initials.
- ❖ Once Purchase Requisition spreadsheet has been approved by Manager, payments are added to the PFA spreadsheet for BOL approvals.
- ❖ Payments are made only on the strength of supported certified documentation.
- ❖ Payments For Approval spreadsheet to be approved by company Treasurer or another approved bank signatory.
- ❖ Bank statements are issued at end of each month.
- ❖ Bank statements to be reconciled with cheque journal at end of each month.
- ❖ Records of all “other” funders are kept on relevant files.

## Cash

Roscommon CCC CLG implements a cashless environment. There is no petty cash system in place.

- If cash is received in exceptional circumstances, receipts are issued.
- Cash is stored prior to lodgement in a locked cabinet.
- It is the responsibility of the company Administrator to  
Make all lodgements as soon as possible and no later than 10 working days following receipt of payment and to ensure no substantial amounts of cash are kept on the premises

## PROCEDURE FOR ENSURING ACCOUNTS ARE IN CREDIT

**It is the responsibility of the company Administrator to:**

- Ensure that all company bank accounts are in a credit position
- Liaise with funder/s to ensure budgets approved/payments are transferred to our company account so that there is not an issue of funding deficit
- Monthly reconcile the company accounts on receipt of the bank statements to ensure accounts are in a credit position.
- Report monthly or as required by management on all company accounts and notify the company Manager of any issues as soon as they may arise
- Ensure remittance advice/s are received by email from Pobal for DCEDIY funding, shared with management and filed for audit purposes

## COMPANY CREDIT CARD

The Board have designated the company manager as the name to appear on the company credit card and the board set the credit limits.

The card will be the responsibility of the person designated by the Board to be the cardholder. The cardholder is responsible for the safe custody of the card and the security of card information. The cardholder should also be aware of the card issuers policies in relation to lost or stolen cards and chargeback rights in relation to disputed transactions.

- No cardholder may approve an increase to the limit on the card, nor may they approve access to a permanent cash advance facility for themselves.
- No cardholder may authorise the approval of their own expenses.
- Online payments should only be made through secure websites.
- Cardholders must retain supporting documentation for all expenses incurred on the card and these expenses must be reconciled with the monthly bank and credit cards statements.
- The credit card monthly statement of spend, is signed off by the Manager/Treasurer each month as part of the payment for approvals (PFA) procedure.

- The balance on the credit card must be cleared within the credit time limit so that no interest charges are accrued. This is achieved by direct debit payments.

Where Roscommon CCC's credit card is to be used, as per all other payments/invoices, payments should be added to the purchase requisition spreadsheet and added to the PFA spreadsheet for the month in which payment will leave the ROSCOMMON CCC bank account for authorisation.

The cardholder will be responsible for:

- All expenditure and charges on the cards until the receipts and invoices for the expenditure are approved.
- If the cardholder delegates the use of the card to a member of staff, it is the cardholder's responsibility to ensure that proper procedures are followed and that the card is returned promptly to his/her care.

Credit cards may only be used for transactions associated with the business of the company and where other forms of payment are not suitable/possible. Misuse in breach of procedures may result in the cancellation or withdrawal of the card and/or disciplinary procedures being followed.

Misuse includes:

Using the card for a private transaction

Assigning or transferring the card to another person

Using the card after the cardholder's employment has been suspended or terminated or the card has been deemed no longer necessary as part of their duties.

Using a card when you are not the cardholder named on the card and without the cardholder's authority.

Using the card for a transaction more than budget or authorised limits or, for purchases for which there are insufficient funds. Using the card for expenditure not previously approved where such approval was required.

Card holders must return the card permanently when they leave their employment or no longer require use of the card as part of their duties.

\*Any spend above the €1,000 limit must be approved by the Board.

Cardholder	Coordinator/Manager
Transaction limit	€1,000*
Card limit	€2,000

## **HUMAN RESOURCE MANAGEMENT, PERSONNEL, SALARIES AND PAY**

Roscommon County Childcare Committee CLG is an equal opportunities employer.

A grievance procedure is in place for all staff. The company employee handbook is given to all staff as part of an induction process and current version control employee handbook is available on the internal BrightHR system. The employee handbook is a working document and is reviewed regularly by the board of directors of the company.

The company avail of the services of a HR consultant where necessary to support the HR role of the Company Manager. The Manager on behalf of the company operates a Human Resource system called 'BrightHR' and the Administrator and/or Manager/Designated Person operates the payroll system called 'Thesaurus.' Terms of employment, annual leave, continuing professional development, employment history, remuneration, pension arrangements and company HR documentation is held on file and/or uploaded to the company internal BrightHR and/or Thesaurus Payroll system.

### **Recruitment of Staff**

Roscommon CCC has an agreed Staff Recruitment & Vetting Policy.

Personnel files are disposed of by a shredding company as per our company data retention requirements.

### **Salaries/Wage Files**

A wage file is kept for each staff member with the following information:

- a) Monthly wage slips
- b) Monthly payroll reports
- c) Monthly pension statements
- d) Final Salary reconciliation (if staff leave the company)

### **Personnel Files/Employee Records**

A personnel file is kept for each staff member with the following information:

- a) Record of hours worked, time in lieu & annual leave.
- b) Record of Sick Leave.
- c) Record of Other leave e.g., Force Majeure, Maternity Leave, etc.
- d) Record of correspondence/
- e) Record of Support & Supervision meetings
- f) Record of qualifications
- g) Record of Starting Salaries/Pay Rises/Increments on a yearly basis including correspondence

Personnel files/employee records are stored by the company Manager on BrightHR and/or in a locked filing cabinet in the Managers office.

Files are disposed of by a shredding company as per our company data retention requirements.

**It is the responsibility of the company Manager to:**

- Ensure there are adequate HR records in relation to all employees and stored in the Managers office and/or on BrightHR.
- Operate our company Human Resource system called BrightHR.
- Ensure records of rates of pay, pay increases and/or increments approved for employees by the board of directors are retained by the company.

**It is the responsibility of the company Chairperson and/or designated director to:**

- Ensure there are adequate HR records in relation to the company Manager and stored in the Managers office and/or on BrightHR.
- Ensure all relevant records in relation to the company Manager are signed off by the Chairperson and/or Designated Director and stored in the Managers office

**It is the responsibility of the Administrator and/or designated employees/persons to:**

- Ensure salaries are paid monthly via EFT once timesheets are signed off by relevant line manager.
- Prior to monthly Salaries, Travel & Subsistence payments being processed to be checked with management that appropriate in date valid car insurance certificate indemnifying Roscommon CCC is on file through BrightHR and that the correct Travel & Subsistence claims are processed.
- Operate the company payroll package 'Brightpay' to produce gross to net analysis and pay slips through the company employee portal where all information is backed up to the Cloud.
- Once each employee's monthly pay and travel & subsistence (if applicable) has been entered into Brightpay for the relevant month, a new "Payroll Approval Request" is submitted to the Manager who can then review the salaries prior to them being finalised.
- Process PAYE, PRSI and USC which is calculated in "real time" reporting and approved by the Revenue prior to pay slips being issued through "BrightPay" payroll software package, to employees. Employees can log in and access their pay slips through the portal.
- Update and maintain payroll records with all documentation in relation to salaries retained in a secure central salaries file for the relevant tax year in a locked filing cabinet which the company Administrator and Manager have access to.
- Ensure approved monthly pension contributions are prepared and form part of the monthly salary payment requisition form
- Pension payments are filed in Pension Folder. Payment is requested as outlined in General Payments.
- Ensure that all returns to the Revenue Commissioners are prepared and forwarded to the Revenue Commissioners by due date.

- Ensure that payments to Revenue for PAYE/PRSI/USC are made monthly through the ROS (Revenue Online Services) portal and reported in the month of collection where possible.

## COMPANY TRAVEL AND SUBSISTENCE

Roscommon CCC has a Travel & Subsistence Policy in place.

Roscommon County Childcare Committee operates the Department of Finance Civil Service rates of travel and subsistence (**Revised Motor Travel Rates Circular 16/2022 and Domestic Subsistence Allowances Circular effective 29/01/2025**).

As mileage rates payable are incremental based on total distance travelled, cumulative mileage records are maintained.

Management Committee members may claim travel costs to meetings, attending conferences/events on behalf of Roscommon CCC, visits to Roscommon CCC Office for cheque signing, governance duties, etc. if their parent organisation does not provide same.

***A Revised Travel Claim form is available for all Travel & Subsistence Claims see Appendix 3***

Travel is paid from home or office but, in any case, the shortest distance is claimed. Normal base is the offices of Roscommon CCC CLG, Knock Road, Castlerea, Co. Roscommon. **This is the basis for all claims.**

Travel and subsistence claims are submitted monthly in arrears. Travel and Subsistence claims are reportable to the Revenue Commissioners and this process is carried out through the Brightpay salary system.

Once the Travel and Subsistence claim form is received and approved, the relevant amount is added to the employee's salary as a non-taxable addition a report on the amount sent to Revenue. Payment is then normally made with the employee's salary via EFT or, it can also be made as a standalone payment.

**The Manager, Administrator or, designated employee of the company should;**

- Ensure that travel expenses are not under any circumstances processed unless a copy of the claimant's relevant up to date car insurance certificate indemnifying Roscommon CCC is available. Insurance details are retained on the Bright HR Portal and the company Administrator should check with management on expiration dates prior to processing claims.
- All claims are submitted to the Manager for approval via the "Shared File" system for first review and approval. Manager will have access to each employee's insurance records, indemnity cover and expiry dates, through BrightHR as part of this process.



- Manager then shares each claim with the Administrator through the company Sharepoint system for final checks on calculations and to verify that appropriate rates have been applied.
- Check that all Travel claims are for distances calculated from Google Maps (home or office) daily subsistence rates apply when claimed and, all other expenses claimed are vouched.
- Ensure all hard copy approved and signed travel & subsistence claim forms are retained in the folder on the company shared system for audit/verification as well as in a file in a locked filing cabinet accessed by the company Administrator and Manager

**It is the responsibility of the manager of the company to:**

- Review and approve claims for all employees and/or board members.
- Forward all claims to the Treasurer/Board Director on the PFA for expenditure approval in line with company procedures before banking online is processed by the company Manager and company Treasurer.

**It is the responsibility of the company Treasurer and/or designated company Director to:**

- Review, approve and sign off on claims for the company Manager.

**Reimbursement for Staff Training**

Staff training should, where possible, be invoiced directly to the County Childcare Committee by the Training Company concerned. If this is not possible, only vouched expenditure will be reimbursed if training has been approved by management prior to commencement.



**ROSCOMMON CCC RISK POLICY & ASSESSMENT**

**Reviewing Risks** - The Roscommon CCC board of directors and senior management review identified risks yearly or as required as part of the company risk management procedures and code of governance work. Where relevant legislation changes these

changes form part of the risk review and updates. The review of risks includes financial accounting, strategic vision, corporate governance including performance, remuneration of staff and transparency which includes publishing our company audited accounts on the governance page of the company website.

**Roles and Responsibilities in Risk Management** - Roscommon CCC board of directors and management are responsible for ensuring that a risk management system is put in place to protect the company from any harm that may be caused, by reducing the likelihood of each risk occurring and minimising the impact of each risk where possible.

While every staff member is responsible for identifying risk within the context of their area of work, risk management is a line management responsibility and is a core management process within Roscommon CCC.

The board of directors in conjunction with management identify, evaluate, and manage all the risks within the company, by setting out (a) what is a risk, (b) categorising that risk and (c) managing those risks, this plays a vital role in our company's risk management strategies.

Roscommon CCC have identified that four major changes should always require a subsequent risk assessment:

- Changes to health and safety regulations,
- Changes to applicable workplace tasks and processes,
- Changes to the workforce within Roscommon CCC,
- Changes to national policy that affects local delivery.

The process adopted also requires management, within the context of their area of responsibility and in consultation with their staff team, to identify, analyse and evaluate risks and to put in place any actions required to reduce those risks. This links with the company Health & Safety Sub Committees works and our internal processes.

**Roscommon CCCs risk assessment is itemised under 5 headings:**

1. Governance.
- 2 Financial
3. Strategic.
4. Environmental
5. Operational

The risk registers forms part of Roscommon CCCs yearly review in remaining compliant under the Charities Act and to ensure compliance with the law and supporting best practice in the governance, management, and administration of Roscommon CCC CLG.

Roscommon CCC County Childcare Coordinator/Manager and Board Chairperson report to the board of directors on the implementation of actions arising from risk management and further actions are agreed by the board of directors if required or as risks may arise.

The Board and Management liaise with our legal advisors Mahon Sweeney Solicitors where necessary and follow advice from our external HR advisors and company auditor.

**Statutory Obligations** - In addition to undertakings given in our Local Implementation Plan/Statement of Work and our company Customer Charter and Client Complaints Procedure, Roscommon CCC believe it is important that all company employees, management, and board of directors are aware of their statutory obligations.

We are fully committed to fulfilling all relevant obligations such as data protection, equality and inclusion, freedom of information, prompt payment of accounts, children first and health and safety welfare at work.

Roscommon CCC regularly check its compliance within current legislation and company law.

### **Roscommon CCC GRANT APPRAISAL POLICY**

#### **Overview:**

- Where grants are being awarded to individuals/groups under different grant schemes by Roscommon CCC, the Company appraisal policy for assessing grant applications should be followed in line with national guidelines and in collaboration with Roscommon CCCs Project Evaluation Sub Committee (PESC). Grants are appraised by the PESC structure under their terms of reference.
- PESC are responsible for the evaluation and approval of all applications at Roscommon County level for national funding under national childcare programmes in line with national criteria.
- PESC has an appeal process within the terms of reference for the sub-committee, however some national funding streams may have no appeals process as part of national guidelines of a particular grant programme.
- The Manager of Roscommon CCC will include the minutes of PESC meetings as an agenda item at board meetings and will inform the ROSCOMMON CCC Board at the next scheduled Board meeting for inclusion in the Board minutes; the total number of applications reviewed and breakdown of application type including the reference number and/or name of applicant, funding sought, and funding approved.

#### **The appraisal policy is as follows.**

- Once grants are announced for a particular scheme, the guidelines are issued, and certain criteria need to be met to qualify for the funding. All applications should be assessed to determine that they meet the required criteria for the programme before being put forward for appraisal.
- A date should be set for the required Project Evaluation subcommittee (PESC) to meet and assess the applications/recommendations following the closing date of the application process.

- All backup documentation should be included with the grant application going forward for appraisal and a process for sign off by lead person to PESC is included.
- Once the grant application process has closed and applications have been assessed and deemed eligible, in line with national criteria and guidelines, the lead person will present the list of recommended applications to the PESC subcommittee for assessment. Once applications are assessed as per national guidelines the spreadsheet of recommended applicants should be approved by PESC as per their terms of reference.
- Once approved by PESC, the spreadsheet is then forwarded to Pobal or uploaded to the Pobal Portal, by the required closing date for final approval if this is applicable.
- Once the grant funding is approved by Pobal, an Addendum to contract is issued for the approved amount of funding. The Addendum must be signed by two Roscommon CCC Chairperson, board directors or other authorised signatories and returned to Pobal by the required date. Once the signed Addendum is received by Pobal, they commence the issuing of payments to CCC
- The PESC minutes and approvals of funding will be reported at the next available board meeting
- Roscommon CCC "Lead" will prepare cover sheets for each individual/group on the recommended spreadsheet. The cover sheets will then be given to ROSCOMMON CCC Administrator to add to the requisitions spreadsheet and once approved added to the payments for approval spreadsheet. (PFA).
- Pobal lodge the funding to Roscommon CCC bank account by EFT and Roscommon CCC Administrator prepares the payments in accordance with the timeline specified in the guidelines for payment of the grants. The applications spreadsheet and backup documentation will be saved to the appropriate folder on the Roscommon CCC "Shared Drive" to be available for audit purposes and for collation of statistics both locally and nationally as required.
- In the event that an individual or group ceases to meet the required criteria in the year of issuing of the grant or, where a group or service fails to meet their required contractual obligations or, where a group or service ceases to trade, all unspent grant funding shall be decommitted and returned to Pobal where appropriate/applicable. This process is the responsibility of the lead person assigned and/or company administrator and a decomittal letter issued on company headed paper.

## ROSCOMMON CCC RESERVES POLICY

The Company is compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisation in Ireland.

**Income & Reserves - definition:** For the purpose of this policy, the definition of ‘income and reserves’ are funds that are available to the company that are ‘unrestricted’ and can be spent at the discretion of the Board of Directors. This source of funds contrasts with the company’s income that is restricted to specific programmes/projects as defined by the programme/project. *e.g., DCEDIY funding is restricted by the Programme guidelines set out by Pobal).*

Roscommon CCC CLG has a small number of sources of ‘unrestricted’ funds, e.g., once-off contributions for room usage or other supports, e.g., fees collected as part of various training programmes.

### **Purpose of Reserve Funds:**

The company will use its reserve funds for three primary purposes.

#### **1. Year-to-Year Matching Finance Requirement**

- To assist the company in providing cash flow for projects that must be paid up front before being drawn down from public sources
- To provide Private Matching Funding (PMF) to projects where a Programme requires it.

#### **2. Long Term Contingency Plan**

That the company develops an adequate Reserve to maintain the company for approximately two months, for use by the Company should public funds cease or become unavailable.

#### **3. To support non-Programme-based activities**

To fund activities that support the objective of the company (as set out in the company’s Memorandum and Articles of Association) but that are ineligible under the various national programmes being operated by the company.

### **Review of Reserves Policy**

The board of directors have agreed to review the reserves policy on an annual basis and the review will be done once the annual financial statements have been approved. The annual Reserves figures will be documented at the AGM and minuted for approval.

The Reserves policy was last reviewed and approved by the board of directors at the meeting on 26.03.2025

## ROSCOMMON CCC FIXED ASSETS POLICY

The purpose of this policy is to set out Roscommon County childcare Committees policy & procedures in relation to the appropriate management, recording and monitoring of all the company's fixed assets in order to meet custodial, internal control, audit, and insurance obligations.

The objective of our policy is to ensure value for money in acquiring fixed assets and to provide an organised and accountable method of monitoring and controlling the acquisition and custody of our company's fixed assets.

The company keeps a current up to date fixed assets register. Assets under the value of €200 will not be included in the company asset register. The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable. Computers are depreciated over 5 years and Fixtures/fittings over 8 years.

All items purchased by the company are the property of the company.

All company assets are depreciated in the Company's Annual Financial Statements as follows:

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation.

The charge to depreciation is calculated to write off the original cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives as follows;

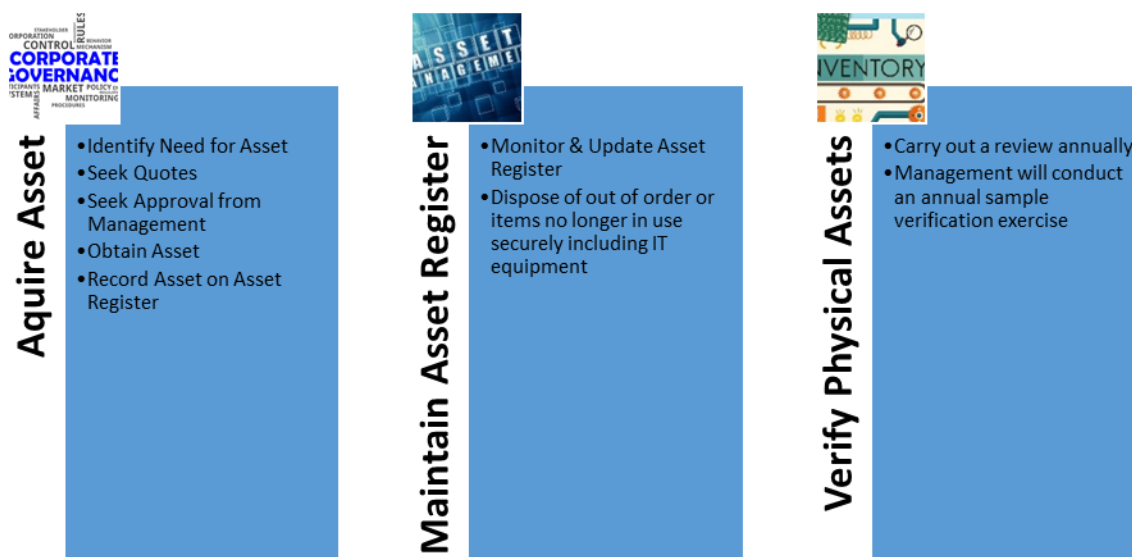
- Computer Equipment – 20% Straight line
- Fixtures, fittings, and equipment – 12.5% Straight line

### **It is the responsibility of the company Administrator to:**

- Ensure there is an up-to-date current fixed assets register which includes capital items belonging to the company i.e., furniture, fixtures and fittings, all equipment including IT equipment and phones
- Ensure the fixed asset register is up to date at year end, signed off and on file
- Ensure that the current fixed assets register is used to gain an accurate current insurance quote each year. The Register will contain the following details:
  - ❖ Item (Tangible Fixed Assets)
  - ❖ Location within office and/or employee's home
  - ❖ Date of Purchase
  - ❖ Supplier
  - ❖ Cost Price
- Ensure that all latest items purchased by the company are added to the current fixed assets register.

- Ensure all latest items purchased by the company and that items no longer in place or out of order are removed from the current asset register by the company Administrator.
- Ensure disposals of fixed assets subject to review by management (including the secure disposal of any ICT equipment)
- Ensure the current annual signed asset register is stored in the asset file in a locked filing cabinet which the Administrator and Manager have access to.

## Overview of Fixed Asset Process



It is the joint responsibility of both the company administrator and company manager to sign off the company asset register annually.

The Fixed Assets policy was last reviewed and approved by the board of directors at the meeting on 26.03.2025

## COMPANY APPORTIONMENT POLICY

As part of our company internal financial procedures, running costs may be apportioned to various funded projects/initiative/addendums for costs incurred during the project or, as a contribution toward the Company operating costs.

For all projects outside of core work/operational budget, where an addendum is attached to our CCCs funding contract, an amount of 5% of that budget may be allocated to administration overheads/utilities e.g. CMDO, Childminding, AIM, EDI, Ukrainian Supports, Core Funding Supports, Quality, etc., unless the project has a specific and separate administration budget. The decision to allocate from addendum funding to administration costs and the amount required rests with the management & board of directors.

Apportionment of funding will be guided by the contingencies of the funding programme (budget awarded and guidelines set up by the funding agency) and the capacity of a funding stream's budget to bear a related cost.

Apportionment reviews will assess the impact of each project/initiative for the direct and indirect costings. Direct costs are certain costs that may be directly attributed to a particular funding stream and may be charged in full to the related funding stream. Indirect costs that are shared and not directly attributable to an individual programme may be apportioned.

Any funding provided by another Organisation (other than DCEDIY) which entails the provision of staff hours, the associated salary costs will be included in our overall finance reporting.

### **Review of company apportionment policy:**

Apportionment Policy will be reviewed annually and/or with the commencement of more programmes and funding streams.

The Apportionment policy was last reviewed and approved by the board of directors at the board meeting on 26.03.2025



## FINANCIAL RETURNS & REPORTING TO FUNDING PROVIDERS

### Reporting to Funders

The completed Quarterly, Half Yearly & End of Year Financial Returns are returned by Roscommon CCC to Pobal by the stated return date and contains all the following information:

- Actual Quarterly Financial Returns completed - (signed by the company Administrator/Manager/Director).
- Copy of Payments Journal – (signed by the company Administrator/Manager/Director).
- Bank Reconciliation for the relevant 3-month period – (signed by the company Administrator/Manager/Director).
- Copy of Relevant Bank Statements (company date stamped and initialled)
- Up to date Tax Clearance Certificate (company date stamped and initialled if necessary)

Hard copies of all these returns are kept in a lever arch folder in a locked cabinet in the company office. Soft copies are maintained in electronic format on Roscommon CCC Shared Drive on the company computer system.

Roscommon County Childcare Committee CLG currently receives funding from the following: Department of Children, Equality, Disability, Integration and Youth (DCEDIY) National Childcare Investment Programme.

**Periodically, Roscommon County Childcare Committee receives income from other sources e.g., Department of Education & Skills, Tusla, Training fees, etc.**

Financial returns prepared by the company Administrator are presented to the Roscommon CCC Manager who reviews and approves for presentation to the Company Board of Directors for approval and sign off as a standing agenda item at board meetings.

Financial returns prepared are on a payment's basis using the cumulative cheque journal totals (excluding reimbursable payments) for the respective period and should only include actual payments to the end of the month relating to that particular three-month period.

All funds are lodged to the company bank accounts. Income from DCEDIY via Pobal is by electronic transfer direct to bank account.

All funding received from DCEDIY via Pobal is reported quarterly, half yearly and at year end through the childcare collaboration portal.

**It is the responsibility of the Administrator to:**

- Prepare and check monthly bank reconciliations, quarterly, half yearly and annual financial returns and sign off on same which are then reviewed by management in advance of being presented to the Board of Directors for approval and sign off.
- Ensure sufficient funds are available in the bank
- Ensure that any outstanding payments not lodged that are older than one month will be brought to the attention of the Manager by the Administrator and action taken accordingly and noted by the Administrator.
- Check that all income including income from DCEDIY matches contracts/addendums approved and to maintain proper books and records for all transactions on company bank accounts.
- Ensure returns are in line with Pobal Accounting Guidelines and Roscommon CCC Financial Procedure/policies and that other relevant funding is netted off total expenditure before the returns are prepared
- Ensure that funding received is spent and/or reported on for the year it was received if applicable and as per contract/addendum.
- Prepare and present quarterly financial reports to the company Manager for review and subsequent approval by the company directors in advance of submission to Pobal.
- Ensure returns approved by the board of directors are submitted to Pobal through the identified platform i.e. OneDrive/Portal/Other with date submitted and title/number on report.
- Monitor reimbursable expenditure and ensure it is recouped within a reasonable period and to present an analysis to the Roscommon CCC Manager along with monthly reconciliations.
- Ensure that a de committal process is initiated, and funding is recouped by Roscommon CCC where the grant amount is not spent/reported on to Roscommon CCC within the time limit of the grant criteria (usually within the year the grant was approved) and in liaison with other relevant employees of the company
- Ensure that all correspondence to Pobal by the Administrator in relation to finance/accounts should be cc'd to management for follow up if required.

## COMPANY SECRETARIAL AND EXTERNAL AUDIT

Roscommon CCC board of directors appoint external auditors of Roscommon County Childcare Committee CLG and will be responsible for returns to the Company Registration Office and maintenance of company register in consultation with company Administrator and Company Secretary. The role of the external auditor shall be as defined in the letter of engagement.

**It is the responsibility of the Company Manager and/or Administrator to:**

- Be Roscommon CCCs point of contact and liaise with the company auditor as required to ensure timelines are met in relation to Annual Return Date (ARD) and having audited accounts prepared well in advance of the annual general meeting (AGM) date for prior board review and approval at the AGM.
- Furnish the company auditor with relevant documents as requested.

**It is the responsibility of the external auditors of Roscommon County Childcare Committee to:**

- Prepare the draft financial statements of the company in liaison with the company Manager and/or Administrator and Directors and to prepare independent reconciliations between the financial statements and the expenditure returns to Pobal.

**It is the responsibility of the company Manager to:**

- Maintain and archive all company board minutes. The hard copy minutes are stored in a locked filing cabinet in the Managers office and in soft copy on the company's shared system.

- **It is the responsibility of the company Administrator to:**

Copy all correspondence to the company auditor to the Manager in case of follow up required.

Ensure the company records in relation to Revenue, CRO and the Charity regulator are filed on time.

## ANNUAL SOW/PROJECT FILES

On approval of the annual Statement of Work (SOW)/Local Implementation Plan (LIP), Roscommon County Childcare Committee CLG in line with our Company's green office policy, will maintain soft copy computerised project files. The files are stored on our company's computers in the offices of Roscommon County Childcare Committee on the cloud based and is backed up by the current I.T. software/maintenance provider. The Manager and Staff of the company have access to these files.

The following procedures are in place in relation to project files:

An annual LIP/SOW folder will be set up on the company's OneDrive including a finance/administration budget file and/or additional projects that may happen from time to time.

The completion of the annual LIP/SOW files should be a joint team effort at quarterly intervals, half yearly and end of year.

A budget tracking excel sheet will be in place for projects/addendums that have an annual allocated budget and this will be included in the annual LIP/SOW folder in OneDrive

The annual finance folder/file should where applicable contain details of date of funding applications, approval, payments, date of each instalment, cheque/BOL transaction number and total expenditure to date.

Roscommon CCC Manager will appoint a key worker to take responsibility for each annual SOW objective/action and this will be conveyed to all staff.

To guide staff, checklists are put in place for any grants approved by the company with an action review and sign off by staff and/or management.

Any individuals or groups who receive grant aid of €1,000 or more from Roscommon County Childcare Committee that is paid from DCEDIY funding must supply their tax reference number and confirmation that their tax affairs are in order. In addition, where the grant aid is € 10,000 or more in a calendar year, a tax clearance access number (TCAN) or C2 certificate is required. Public procurement procedures should be followed. It is the responsibility of the RCCC administrative staff to monitor this.

### **File Checklist**

Checklists for SOW initiatives/actions may include:

- A. Copy of extract from the Committee's Action Plan
- B. Extract from Committee meeting where Action Plan was approved
- C. Quotations/Tenders for the work (over value of €5,000)
- D. Record of Payment (copy of invoice, cheque, receipts)
- E. Copy of any reports, surveys in relation to the action carried out
- F. Final report on the outcome of the action

### **It is the responsibility of the company manager and/or assigned lead personnel to:**

- Conduct periodic checks on files and have sign off clearly indicated on the file.
- Conduct an annual check to ensure that the relevant Objective/Project Files are kept up to date and internal financial procedures are being followed. Evidence of the check should be clearly indicated on the SOW Objective/Project/Administration File

### **It is the responsibility of the company administrator to:**

- Record all financial transactions on the project/action files together with copies of the relevant invoices in collaboration with assigned key worker
- Maintain and update the financial details of the objective/project/administration files up to date on a monthly and/or quarterly basis.
- Ensure paid invoices are scanned to computerised folder on the company's shared system and hard copies filed on a central file.
- Reconcile the expenditure to the Pobal returns on a quarterly basis.

- Monitor all budgets in collaboration with the company manager. The administrator should have a template clearly showing spend for each action and present monthly to management and/or at scheduled Support & Supervision meetings as required.
- Monitor all budgets and any overspends rectified from savings in consultation with the company Manager.
- Monitor possible underspends and report to management.
- Monitor closely outstanding debts and to ensure all monies due to the Committee are received. The issue of writing off bad debts should not arise.
- It is the responsibility of the company administrator in liaison with assigned employees of the company to ensure that all financial documentation in relation to funding granted by Roscommon CCC is held in the relevant project file in a format suitable for audit purposes.

**It is the responsibility of the objective/project assigned lead to:**

- Monitor and review all project files in relation to our annual statement of work (SOW) and update on a monthly/quarterly /half yearly and year end basis.
- Ensure that company checklists are placed on all objective/project/administration files with an action review and sign off by staff and/or management.
- Have assigned project files up to date for inspection by the company Manager at Support & Supervision meetings and at quarterly, half yearly and year end.
- Furnish invoices to the company Administrator once approved by management.
- Maintain a SOW budget tracking excel sheet in place for projects/action/addendums that have an annual allocated budget and liaise with company Manager/Administrator on same
- Liaise with the company administrator for final sign off & closing of files where there is funding assigned to an action within the annual statement of work using the action file cover sheet.

**It is the responsibility of the Project Evaluation Sub Committee (PESC) to:**

- Approve grants as per PESC terms of reference and/or company internal procedures and minutes of PESC meetings are signed by the Manager and/or Board Director.
- Declare if as a company director that they have a personal interest in any of the activities of the company, and they should absent themselves from any decisions in relation to these activities. A conflict-of-interest policy is in place and is an agenda item at all board meetings.

**Note:** Any conflict of interest is noted in board minutes.

## PUBLIC PROCUREMENT

Roscommon CCC will adhere to the Department of Finance public procurement procedures. It is the policy of Roscommon County Childcare Committee when entering a contract for services, such as consultancy, training, services, etc. to ensure that the contracts are fully adhered to.

The following are noted and referred to by Roscommon CCC <https://ogp.gov.ie/>  
Appendix 7 Notice of Public Procurement and Conflict of Interest in annual SOW Guidelines dated 23/10/2019.

- A tax clearance access number (TCAN) will be sought from all suppliers for all goods and services where the cumulative value of the goods or services exceeds €10,000 in any one year.
- Purchases less than €5,000 – should seek a written quote from one or more supplier.
- Purchases between €5,000 and €25,000 – specifications to be circulated to at least three suppliers by email/fax seeking written quotes. In some instances, it may be appropriate to advertise contracts of this size using the Quick Quotes facility on the e-tenders website
- Purchases over €25,000 and up to EU Thresholds - More formal tender process – draw up tender documents using Open Procedure and advertise on e-tenders website.
- It is the responsibility of the company Administrator to obtain tax reference numbers/tax clearance access number where applicable.

**Roscommon CCC CLG adheres to the following Public Procurement guidelines.**

### **Selecting suppliers**

All purchasing of goods and services must be on foot of a competitive process, except in certain limited exceptional circumstances. The company has a Purchase Requisition system in place. In accordance with Public Procurement Guidelines, the following are the tendering methods to be used having regard to the estimated value of the contract.

- **Supplies and services:**
  - **Less than €5,000:** may be awarded based on a written quote from one or more competitive suppliers; ROSCOMMON CCC has implemented a policy of obtaining a minimum of one written quote from suppliers for any purchases to ensure records are maintained. Best Public Procurement Practice advises that, where possible, three written quotes should be obtained.
  - **Between €5,000 and €25,000:** By **Direct Invitation** - specifications must be circulated to at least three interested and competent suppliers/service providers by e-mail/fax seeking written tenders (in some cases it may be appropriate to advertise contracts of this value on the e-tenders website.) Offers should be evaluated objectively against the specified requirements and the most suitable offer selected;

- **Over €25,000 and up to the EU threshold of €144,000 excluding VAT:** Must be advertised via a tendering process on procurement website [www.etenders.gov.ie](http://www.etenders.gov.ie)
- **For goods and services over €144,000 excluding VAT,** calls for tenders are advertised on the Official Journal of the EU (OJEU) via a formal tendering process using procurement website [www.etenders.gov.ie](http://www.etenders.gov.ie)
- **Works and related services**
  - **Less than €50,000:** specifications must be circulated to at least five interested and competent contractors by e-mail/fax seeking written tenders (in some cases it may be appropriate to advertise contracts of this value on the e-tenders website.) Offers should be evaluated objectively against the specified requirements and the most suitable offer selected;
  - **Over €50,000 and up to the EU threshold of €250,000:** Must be advertised via a tendering process on procurement website [www.etenders.gov.ie](http://www.etenders.gov.ie)
  - For advertised contracts for works and related services **over €250,000 excluding VAT.** must be advertised on EU Journal (OJEU) via a formal tendering process using procurement website [www.etenders.gov.ie](http://www.etenders.gov.ie)
  - (See GN 2.3 – Procurement Process for Works Contractors, Section 3.2 Advertising and Timeframes for the Tender, for more details.

*All details of the quotes and tendering process must be kept on file by the Committees.*

The thresholds below apply to all publicly funded goods and services.

**BELOW NATIONAL VALUE THRESHOLDS (EXCLUDING VAT)**

< €5000	1 Written Quotation
> €5,000 and < €25,000	3 Written Quotations

**ABOVE NATIONAL VALUE THRESHOLDS (EXCLUDING VAT)**

> €25,000 and < €221,00	<b>Must be advertised via a tendering process on <a href="http://www.etenders.gov.ie">www.etenders.gov.ie</a></b>
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**ABOVE EU VALUE THRESHOLDS (EXCLUDING VAT)**

> €221,000 (Goods & Services)	<b>Must be advertised on EU Journal (OJEU) via tendering process on <a href="http://www.etenders.gov.ie">www.etenders.gov.ie</a></b>
€5,186,000 (Works)	<b>Must be advertised on EU Journal (OJEU) via a formal tendering process using <a href="http://www.etenders.gov.ie">www.etenders.gov.ie</a></b>

***The company has a conflict-of-interest policy in place, and this is an agenda item at board meetings.***

### **E-Tax Clearance / C2 Certificates**

- Where the cumulative value of the goods/services will be €10,000 or more (inclusive of VAT) in any twelve-month period, the Committee/Grantee should make it clear to potential suppliers that it will be a condition for the award of the contract that the supplier produces either a valid Tax Clearance Access Number (TCAN) or C2 certificate (C2 relates to sub-contractors in the construction industry).
- It is not necessary for a supplier to provide a Tax Clearance Access Number (TCAN) if s/he holds a current C2 certificate. This requirement applies to any supplier who is a taxpayer, either as an employer, through the VAT system, or pays income tax or corporation tax.
- It is the responsibility of the company Administrator for ensuring that a current tax clearance certificate is in place where required and attached to the relevant purchase requisition before processing.

### **Awarding the contract**

Contracts should be awarded based on either the most economically advantageous tender (MEAT) or of the lowest price tender according to Public Sector Regulations. Where it is awarded based on MEAT, the company will adopt criteria linked to the subject matter of the contract, which might include, in addition to price, non-financial factors such as quality of work product, ability to deliver on time, etc. In addition, the company will demonstrate that it has sought alternative quotations and that this was one of the deciding factors in awarding the contract. Where a contract is not awarded to the supplier of the lowest quotation, the company will document the rationale on which the contract was awarded. Copies of documentation in relation to the awarding of any tender process including criteria will be available on the relevant objective/project file.

[www.etenders.gov.ie](http://www.etenders.gov.ie)

## **Appendices**

Appendix 1 - Company Bank Mandate

Appendix 2 – Company Travel & Subsistence Claim Form (March 2025)




## Appendix 1 - Company Bank Mandate

### Amendment Form for Existing Accounts for Corporate and Unincorporated Bodies\*

Account Operation,  
Signatories and Signing Instructions



\* Companies, Charities, Societies, Churches,  
Clubs, Schools and Organisations

Bank of Ireland 

OMI024424 - Form 1-20-1-21 - legal Form.indd 1

14/01/2020 08:15

# Amendment Form for Existing Accounts

for Corporate and Unincorporated Bodies

Bank of Ireland

## To: The Governor and Company of the Bank of Ireland.

Please action this Resolution for the business accounts and/or Global Markets accounts of the account holder named below.

At a meeting of the Board of Directors (includes One Director Company) or Committee or Council

Name of your Company/Society/Club/School/Church/Charity/Organisation (the "Customer"):

Roscommon County Childcare Committee Company Limited By Guarantee  
held on the 09 / 03 / 22 there was produced to the meeting changes to the account(s) operation/signing instructions.

Branch/Business Unit where this

account is held It was resolved that: Castlekeel, Co. Roscommon.

## 5) ACCOUNT CONTINUING

The Governor and Company of the Bank of Ireland (the "Bank") is hereby requested and authorised to continue one or more accounts in the name of the Customer subject to the Bank's "Business Account Terms and Conditions" and/or "Terms and Conditions for transacting with Bank of Ireland Global Markets" and "Terms of Business for transacting with the Bank of Ireland Global Markets", a copy of which together with the Bank's "Terms of Business", "Bank of Ireland's Data Privacy Summary", "Schedule of Fees and Charges for Business Customers", "Global Markets Accounts fees and charges" and "Schedule of International Transactions Charges" have been received, read and understood by the Customer.

## 6) ACCOUNT OPERATION & SIGNING INSTRUCTIONS

The Bank is authorised to honour and negotiate all cheques and other negotiable instruments drawn, made, endorsed or accepted on behalf of the Customer and to act on all instructions relating to the accounts, affairs or transactions of the Customer including instructions to close any of the accounts even where such action may lead to borrowing or cause any of the accounts to be overdrawn or any overdraft to be increased, provided that they are signed on behalf of the Customer by:

any one ☐ any two ☒ all ☐ (please tick one box) of the following Authorised Signatories.

Signatory Name (Mr / Ms) BLOCK CAPITALS	Specimen Signature (sign within box)
1. Signatory Name LOUISE WARD	
2. Signatory Name SEAN CREHAN	
3. Signatory Name SINEAD DEVINE	
4. Signatory Name MARTINA EARLEY	

If there are any additional authorised signatories on the account the Bank is to be given a full list of officials authorised to sign, the list to be provided to the Bank (in the format set out above), together with their specimen signatures.

## 7) AUTHORISED USER FOR 365 PHONE AND DIGITAL BANKING ACCESS

Please only complete this section if using 365 Phone and Digital banking services.

I/we have been provided with a copy of the Bank of Ireland's standard Terms and Conditions for 365 Phone and Digital Banking and have read and agree to be bound by and fully accept these Terms and Conditions. I/We have read and understand the guidelines "Things you need to know about using 365 phone and digital banking" on Page 2. I/We authorise the following authorised signatory named below to be the sole authorised user of 365 Phone and Digital Banking in respect of the above account, in accordance with the Bank's standard Terms and Conditions. \*The authorised user must be one of the Authorised Signatories named above.

Name:

Signature:  Date:  /  /

Mobile No.:  Email:


Date of birth:  /  /

## Account Details

Euro A/c NSC 905352 Currency A/c NSC Bank Staff No.  
A/c No. 1. 56207545 A/c No. 2. 79251602 A/c No. 3.  
A/c No. 4. A/c No. 5. A/c No. 6.

## Amendment Form for Existing Accounts

for Corporate and Unincorporated Bodies

Bank of Ireland 

### To: The Governor and Company of the Bank of Ireland.

Please action this Resolution for the business accounts and/or Global Markets accounts of the account holder named below.

At a meeting of the Board of Directors (includes One Director Company) or Committee or Council

Name of your Company/Society/Club/School/Church/Charity/Organisation (the "Customer"):

Roscommon County Childcare Committee Company Limited By Gov

held on the  /  /  there was produced to the meeting changes to the account(s) operation/signing instructions.

Branch/Business Unit where this

account is held It was resolved that: Castlearea, Co. Roscommon.

### 5) ACCOUNT CONTINUING

The Governor and Company of the Bank of Ireland (the "Bank") is hereby requested and authorised to continue one or more accounts in the name of the Customer subject to the Bank's "Business Account Terms and Conditions" and/or "Terms and Conditions for transacting with Bank of Ireland Global Markets" and "Terms of Business for transacting with the Bank of Ireland Global Markets", a copy of which together with the Bank's "Terms of Business", "Bank of Ireland's Data Privacy Summary", "Schedule of Fees and Charges for Business Customers", "Global Markets Accounts fees and charges" and "Schedule of International Transactions Charges" have been received, read and understood by the Customer.

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The Bank is authorised to honour and negotiate all cheques and other negotiable instruments drawn, made, endorsed or accepted on behalf of the Customer and to act on all instructions relating to the accounts, affairs or transactions of the Customer including instructions to close any of the accounts even where such action may lead to borrowing or cause any of the accounts to be overdrawn or any overdraft to be increased, provided that they are signed on behalf of the Customer by:

any one ☐ any two ☒ all ☐ (please tick one box) of the following Authorised Signatories.

	Signatory Name (Mr / Ms) BLOCK CAPITALS	Specimen Signature (sign within box)
1. Signatory Name	IRENE CAFFERKY	Irene Cafferky
2. Signatory Name		
3. Signatory Name		
4. Signatory Name		

If there are any additional authorised signatories on the account the Bank is to be given a full list of officials authorised to sign, the list to be provided to the Bank (in the format set out above), together with their specimen signatures.

### 7) AUTHORISED USER FOR 365 PHONE AND DIGITAL BANKING ACCESS

Please only complete this section if using 365 Phone and Digital banking services.

I/we have been provided with a copy of the Bank of Ireland's standard Terms and Conditions for 365 Phone and Digital Banking and have read and agree to be bound by and fully accept these Terms and Conditions. I/We have read and understand the guidelines "Things you need to know about using 365 phone and digital banking" on Page 2. I/We authorise the following authorised signatory named below to be the sole authorised user of 365 Phone and Digital Banking in respect of the above account, in accordance with the Bank's standard Terms and Conditions. \*The authorised user must be one of the Authorised Signatories named above.

Name:

Signature:  Date:  /  /

Mobile No.:  Email:

Date of birth:  /  /

### Account Details

Euro A/c NSC 905352 Currency A/c NSC Bank Staff No.

A/c No. 1. 56207545 A/c No. 2. 79251602 A/c No. 3.

A/c No. 4. A/c No. 5. A/c No. 6.

[illegible]

# **Roscommon County Childcare Committee CLG**

## **Standard Operating Policies & Procedures**



### **CONTENTS**

**Parent & Toddler Initiative SOP**

**Childminding Grant Initiative SOP**

**Learner Fund & Nurturing Skills Bursary SOP**

**Childcare Collaboration Portal SOP**

**SONRA SOP**



Roscommon CCC Parent and Toddler Group Grant Initiative Standard Operating Procedure (SOP)	
<p><b>Overview:</b></p> <p>Applications for funding under this scheme should only be made by Parent &amp; Toddler Groups that are organised on a not-for-profit basis and involve the participation of parents in the community. The process for administering the Parent and Toddler group grant is as follows.</p> <p><b>NB:</b> Management will delegate a member of the staff team as lead on the delivery of the action. The lead person should review the SOP yearly in line with national guidelines for approval by ROSCOMMON CCC Manager.</p>	
<b>Step 1:</b>	Pobal will issue an addendum to CCC for approved allocations.
<b>Step 2:</b>	All documentation provided on Pobal Portal for CCCs to download includes. <ul style="list-style-type: none"> <li>Application pack for Parent and Toddler groups</li> </ul>
<b>Step 3:</b>	CCC lead/Manager/Administrator ensure contract addendum is signed and returned by due date to Pobal
<b>Step 4:</b>	Roscommon CCC will assign a staff member as lead with other staff in a supporting role as required. ROSCOMMON CCC will include their own CCC details in the documents
<b>Step 5:</b>	ROSCOMMON CCC lead will communicate with their Parent and Toddler groups via email and social media regarding the Parent and Toddler group grant application process. Information should be disseminated to the groups through the following communication channels: Email, ROSCOMMON CCC website, social media, regular scheduled Facebook posts and ROSCOMMON CCC weekly bulletin.
<b>Step 6:</b>	Roscommon CCC lead will notify all staff by email of action once it is announced to interested parties. Email should contain details of deadlines, Sop etc. so that in the absence of CCC lead, any staff member can be appointed by ROSCOMMON CCC Manager to deputize.
<b>Step 7:</b>	Roscommon CCC will receive applications from groups and process them as per the rules of the initiative. Support can be conducted via telephone or by email. <b>(Text message to applicants is prohibited and all communication must be recorded in Sendmode)</b> The Project Evaluation Sub Committee will assess all applications as per PESCTerms of Reference and national guidelines The PESC minutes will be reported to the Roscommon CC board at the next available board meeting.
<b>Step 8:</b>	Roscommon CCC will keep a record of the applications on a recording template and compile figures to be used both locally and nationally. Reports will be made by lead personnel to ROSCOMMON CCC Manager/Board as requested. Reports will be made to Pobal/DCEDIY in quarterly statement of work reports (SOW) and/or through Sonra as requested. KPI's will form part of lead Staff member's performance review. Roscommon CCC will keep reporting template on file with applications to ensure compliance.
<b>Step 9:</b>	CCC provides spreadsheet of recommendations/decision to Project evaluation Subcommittee who will then issue recommendations to be brought to Roscommon CCC board and presented at the next Board meeting for approval.
<b>Step 10:</b>	Roscommon CCC lead will prepare cover sheets for each P & T application assessment.
<b>Step 11:</b>	Roscommon CCC lead will send successful group grant agreement and letter of approval via email and record in Sendmode.
<b>Step 12:</b>	Once grant agreements are received and checked. Roscommon CCC lead will complete cover sheets and handover to administrator.
<b>Step 13:</b>	Roscommon CCC Administrator checks approved allocation is correct and issues payments as per Roscommon CCC financial procedures.
<b>Step 14:</b>	Payment of grants is completed via banking online.

<b>Step 14:</b>	Progress reports are sent to successful groups with return date outlined.
<b>Step 15:</b>	Progress reports are returned to Roscommon CCC and checked against application form & national criteria ensuring that all spend meets the criteria outlined in the grant application.
<b>If Applicable</b>	<b>De-committal</b> - Where there is a grant paid out by Roscommon CCC it is the responsibility of the company Administrator in liaison with the lead assigned to ensure that a de-committal process is initiated, and funding is recouped by Roscommon CCC where the grant amount is not spent/reported on to Roscommon CCC within the timeframe of the grant criteria (Progress reports are usually due within the year the grant was approved).
<b>Step 16:</b>	Lead staff member updates action file with company administrator for final sign off & closing of file using the action file cover sheet.
<b>Step 17:</b>	Report is compiled on the action and is entered into Roscommon CCC quarterly/annual report.
<b>Audit Preparation</b>	<p>All relevant electronic information is stored on S:\ROSCOMMON CCC Shared\Parent and Toddler Group Grant</p> <p>It is the responsibility of the company Administrator in liaison with the lead assigned to ensure that all documentation in relation to funding granted by Roscommon CCC is on file in a format suitable for audit purposes. Roscommon CCC need to ensure they keep the following documents on file for verification.</p> <ul style="list-style-type: none"> <li>• Completed Application forms &amp; associated correspondence.</li> <li>• Copy of receipts from P &amp; T groups</li> <li>• Copy of parent and toddler group signed grant agreements.</li> <li>• Copy of payment made to successful applicants.</li> <li>• Copy of payment on CCC Bank EFT summary report</li> </ul> <p><b>The CCC decision is final:</b> There is no appeals process for the Parent and Toddler group Grant. The decision of the CCC is final for the purposes of the grant application and process, and no delays to the timely conclusion of the process should occur. If an applicant is not approved and wants clarification on this, they can contact DCEDIY directly.</p>

<b>Roscommon CCC Learner Fund Graduate &amp; Childminding Bursary Standard Operating Procedure Learner Fund/Nurturing Skills Bursary (SOP)</b>	
<p><b>Overview:</b> The Department of Children, Equality, Disability, Integration &amp; Youth (DCEDIY) opens the Learner Fund Graduate Bursary to Early Years practitioners who are new graduates of a recognised Early Childhood Education and Care Level 7/8/9 programme or, in the case of a Childminder, Level 5/ 6 Full Award. Roscommon County Childcare Committee (ROSCOMMON CCC) processes and appraises Learner Fund Graduate/Childminder Bursary applications. A Nurturing Skills Bursary will also be available.</p> <p><b>NB:</b> Management will delegate a member of the staff team as lead on the delivery of the Learner Fund action/Nurturing Skills Bursary. The lead person should review this SOP yearly in line with national guidelines for approval by ROSCOMMON CCC Manager.</p>	
<p><b>The following rules apply to the Learner Fund Graduate Bursary:</b></p> <ol style="list-style-type: none"> <li>1. The qualification for which the bursary is paid must be on the DCEDIY Early Years Recognised Qualifications list.</li> <li>2. The award must be placed at level 7/8/9 on the National Framework of Qualifications (NFQ) and achieved in 2015, 2016, 2017, 2018, 2019 or in the 2020/2021 academic year or, in the case of a Childminder, the award must be a full major Level 5 or 6 award.</li> <li>3. The bursary amount is €750.</li> <li>4. The qualification must be a full, major award; the bursary cannot be paid in respect of partially completed awards.</li> </ol>	

<ol style="list-style-type: none"> <li>5. Letters from third level education providers which state that a partially completed award is equivalent to a full award should not be accepted.</li> <li>6. A letter of eligibility to practice from DCEDIY which states that the applicant is eligible for work as an ECCE room leader at the higher capitation rate can also be accepted.</li> <li>7. The qualification for which the bursary is paid must be that which qualifies the person to work in the Early Years sector (and is at least level 7 on the NFQ)</li> <li>8. Applicants may only apply once and cannot be granted the Learner Graduate Bursary for a second time if they have already received it previously.</li> <li>9. The applicant must not have received any public funding in support of their completing the award relating to the application.</li> <li>10. The bursary is available to experienced practitioners only; applicants must have been working in a Tusla registered Early Years' Service prior to beginning their course.</li> <li>11. Applicants must be currently working in a Tusla registered Early Years' Service</li> <li>12. Application must be made by the holder of the award and not by any third party on their behalf.</li> <li>13. Application form to be completed in full and by the deadline specified.</li> <li>14. Supporting documentation must be provided with the application form.</li> <li>15. In lieu of graduating certificates, transcripts endorsed by the third level education institution can be accepted.</li> <li>16. The transcripts must be in document form and endorsed by the institution; screenshots of online student records cannot be accepted.</li> <li>17. The transcript can only be accepted if it clearly shows that the full award has been achieved.</li> </ol>	
<b>Step 1:</b>	<p>Pobal will provide the criteria and guidelines documentation to CCCs to include.</p> <ul style="list-style-type: none"> <li>• Communication to Registered ELC Services / Registered Childminders</li> <li>• Learner Fund Bursary Application Form</li> <li>• Reporting Template</li> </ul>
<b>Step 2:</b>	<ul style="list-style-type: none"> <li>• Roscommon CCC will assign a staff member as lead with other staff in a supporting role as required.</li> <li>• ROSCOMMON CCC will include their own CCC details on the documentation</li> </ul>
<b>Step 3:</b>	<ul style="list-style-type: none"> <li>• ROSCOMMON CCC lead will communicate with their Registered ELC Services/Registered Childminders regarding the Learner Fund Bursary and will disseminate information and documents to include criteria and application form.</li> <li>• Information should be disseminated to the services/childminders through the following communication channels: Email, ROSCOMMON CCC website, social media, regular scheduled Facebook posts and ROSCOMMON CCC weekly bulletin</li> </ul>
<b>Step 4:</b>	<ul style="list-style-type: none"> <li>• ROSCOMMON CCC Lead will receive applications from applicants and process them as per the rules of the Fund. Support can be conducted via telephone, visit to ROSCOMMON CCC office or by email.</li> <li>• The Project Evaluation Sub Committee will assess all applications as per PESCTerms of Reference and national guidelines</li> <li>• The PESC minutes will be reported to the Roscommon CC board at the next available board meeting.</li> </ul>
<b>Step 5:</b>	<ul style="list-style-type: none"> <li>• ROSCOMMON CCC Lead will keep a record of the applications on the recording template and compile figures to be used both locally and nationally. Reports will be made by lead personnel to ROSCOMMON CCC Manager/Board as requested. Reports will be made to Pobal/DCEDIY in quarterly statement of work reports (SOW) and/or through Sonra as requested. KPI's will form part of lead Staff member's performance review. Roscommon CCC will keep reporting template on file with applications to ensure compliance.</li> </ul>
<b>Step 6:</b>	<ul style="list-style-type: none"> <li>• Roscommon CCC lead will notify all staff by email of action once it is announced to</li> </ul>



	interested parties. Email should contain details of deadlines, SOP, etc. so that in the absence of CCC lead, any staff member can be delegated by management to support delivery of the action.
<b>Step 7:</b>	<ul style="list-style-type: none"> <li>CCC Lead in liaison with ROSCOMMON CCC Manager provides spreadsheet of recommendations/decision to Pobal by due date by way of PESC.</li> </ul>
<b>Step 8:</b>	<ul style="list-style-type: none"> <li>Pobal will issue addendum to CCC for Learner Fund allocations. CCC lead/Manager/Administrator ensure contract addendum is signed and returned by due date to Pobal. ROSCOMMON CCC Administrator checks approved allocation is correct and lodged in CCC bank account.</li> </ul>
<b>Step 9:</b>	<ul style="list-style-type: none"> <li>ROSCOMMON CCC Administrator prepares payments as per funding criteria and Roscommon CCC financial procedures, once approvals are received from Pobal</li> </ul>
<b>Step 10:</b>	<ul style="list-style-type: none"> <li>Hard copies of all applications, copies of emails and correspondence are stored in the relevant folder on the shared.</li> <li>Final signed copies and other backup documentation including minutes of PESC in relation applications will be stored electronically in S:\ROSCOMMON CCC Shared\Learner Fund</li> </ul>
<b>Step 11:</b>	<ul style="list-style-type: none"> <li>Lead staff member updates action file with company administrator for final sign off &amp; closing of file using the action file cover sheet.</li> </ul>
<b>Step 12:</b>	<ul style="list-style-type: none"> <li>Report is compiled on the action and is inputted into Roscommon CCC annual report.</li> </ul>
<b>If Applicable</b>	<b>Decommittal</b> - Where applicable and where a grant is paid out by Roscommon CCC, it is the responsibility of the company Administrator in liaison with other employees of the company to ensure that that a de-committal process is initiated, and funding is recouped by Roscommon CCC where the grant amount is not spent/reported on to Roscommon CCC within the timeframe of the grant criteria (usually within the year the grant was approved).
<b>Audit Preparation</b>	<p>Copies of all emails and correspondence are stored in the relevant action folder on the shared. All relevant electronic information is stored in S:\ROSCOMMON CCC Shared\Learner Fund</p> <p>It is the responsibility of the company Administrator in liaison with other employees of the company to ensure that all documentation in relation to funding granted by Roscommon CCC is on file in a format suitable for audit purposes. Roscommon CCC need to ensure they keep the following documents on file for verification.</p> <ul style="list-style-type: none"> <li>Completed Application forms &amp; associated correspondence.</li> <li>Copy of transcript/certificate or letter of eligibility to practice</li> <li>Copy of payment invoice to successful applicants</li> </ul>
<b>Financial Reporting</b>	<ul style="list-style-type: none"> <li>Recommendation by DCEDIY for ROSCOMMON CCC to record Learner Fund Graduate Bursary funding in a separate column in the cheque journal.</li> <li>Pobal issuing Contract Addendum for approved allocations to CCCs.</li> </ul> <p>** An excel spreadsheet will be stored on the shared drive under S:\ROSCOMMON CCC Shared\Learner Graduate Bursary detailing a log of all applicants and payment details.</p>
	<p>With regard to the application requirements: DCEDIY Qualifications team is available to any CCC staff who have queries regarding transcripts, letters of eligibility to practice or qualifications. The application form indicates that the information may be shared with DCEDIY for verification if necessary.</p> <p>The lead person should contact <a href="mailto:eyqualifications@DCEDIY.gov.ie">eyqualifications@DCEDIY.gov.ie</a> if they have additional queries and copy their line manager on all emails.</p>
	<b>The CCC decision is final:</b> There is no appeals process for the Learner Fund Bursary payment. The decision of the CCC is final for the purposes of the bursary application and process, and no delays to the timely conclusion of the process should occur. If an applicant is not approved and wants clarification on this, they can contact DCEDIY directly.

## Roscommon CCC Company Childcare Collaboration Portal Collection Standard Operating Procedure (SOP)

**Overview:** All information within the childcare collaboration portal is confidential to the company and should only be used in your role within the company. The information you can access on the portal including on MyCCC should not be disclosed outside of the company and forms part of your confidentiality agreement within your contract of employment with Roscommon CCC. Management may assign employees of the company to collaborate with Pobal/DCEDIY through the portal and if so, management will assign you to a task/area.

It is the responsibility of Roscommon CCC management and/or designated employees to access documentation and/or report through this portal with funders.

Documentation uploaded to the portal should first be approved for upload by management and/or directors of the company and should be password protected.

A company employee should under no circumstances take it upon themselves to upload documentation without prior approval of management and/or directors of the company.

Management will provide an overview/training in use of the portal and should be contacted in the first instance if support is required on any aspect of their use of the portal. Downloading/Uploading and requirement for naming/dating documentation will form part of this internal training.

**NB:** *The lead person should review this SOP yearly in line with national guidelines for approval by ROSCOMMON CCC Manager*

<b>Step 1:</b>	Each day you must open the portal on your work computer and check for updates relevant to your role.
<b>Step 2:</b>	<p>When logging into the portal please use the link that was emailed to you from management, this is the company log in of management and the same for all employees. Employees must not share this password with anyone else.</p> <p>You will see several headings on the left-hand side (in blue). The main ones are:</p> <ol style="list-style-type: none"> <li>1. Under Lists <ul style="list-style-type: none"> <li>Announcements. This will mirror what is usually available on The Hive for providers and will also include posts and reminders of deadlines pertinent to our CCC.</li> <li>My CCC – CMX – this facility is for case management work and only employees assigned to use this area on the portal should access this. Management will assign staff to this area from the CDO team. The staff member/s using the CMX function will be doing this on behalf of the company and will have to be named in the reports therefore caution should be used when adding to this section on any service. It is the responsibility of assigned employees to report factually on behalf of the company.</li> </ul> </li> <li>2. Under Libraries <ul style="list-style-type: none"> <li>Documents – There will be a list of all the latest documents. If company employees download these it is their responsibility to delete older versions from ROSCOMMON CCC shared network. Employees have a duty to ensure you are using the latest versions of documents/tools/guides.</li> <li>MyCCC – Once you log in here you will have access to a folder named Roscommon CCC. Click on this folder and you will have access to company documentation and/or returns that are strictly confidential. This part of the portal is for management and/or designated employees with permission to access/use this part of the portal. Management will advise all employees on who has access to this section.</li> <li>All documents uploaded by designated officers of the company to this section of the portal</li> </ul> </li> </ol>

	<p>should be password protected for GDPR purposes.</p> <p>It is the responsibility of management and/or designated employees to access and report through this section with funders with password protected documentation.</p> <p>All documentation uploaded to this section of the portal should first be approved for upload by management and/or directors of the company.</p> <p>An employee should under no circumstances take it upon themselves to upload documentation without prior approval of management and/or directors of the company.</p> <p>SOW Stakeholder Collaboration Working Groups – This section houses all the minutes of national working groups. Management and/or designated employees will be involved in national working groups. ROSCOMMON CCC employees should not share these with anyone outside of the company.</p> <p>Childcare Collaboration User Guide – There are two documents within this section that all employees who have access to the portal should become familiar with.</p> <p>Covid 19 Impact Support – This section relates to eligibility and guidelines for Covid 19 supports for services</p> <p>Case Management Tools – This section has all the documentation for designated employees working on case management actions. It is the responsibility of those employees designated by management to ensure they are using the latest correct tools/documentation and if documentation is downloaded that all older versions are deleted from ROSCOMMON CCC shared.</p>
<b>Step 3:</b>	<p>If an employee has been designated by management to upload/report through the portal documentation will need to have:</p> <p>Company Password</p> <p>Name of document/report &amp; date submitted e.g., No 2 V 3 07042022 Submitted</p> <p>Roscommon CCC Revised SOW Finance or 16042022 Q1 Roscommon CCC Report submitted.</p> <p>If reporting through the CMX section, this will need to have the name of the company employee on the report e.g.: Name/CDO Roscommon CCC Name/Manager Roscommon CCC</p>
<b>Step 4:</b>	<p>Any request to Pobal from the portal or in relation to the portal should be submitted by management.</p>
<b>Step 5:</b>	<p>In line with our company's GDPR policy for security of information, at the end of the working day employees should sign out of the portal to maintain confidentiality. This sign out function can be found on the right-hand side under Roscommon CCC/Dropdown menu/Sign out.</p>

Roscommon CCC Sonra Collection Standard Operating Procedure (SOP)	
<p><b>Overview:</b> SONRA will be used by CCCS for data collections as required/requested by DCEDIY, CCI and/or Management.</p> <p>Information and SONRA protocols and guidelines for company employees are available in H:\ROSCOMMON CCC Shared\SONRA &amp; Sendmode</p> <p><b>NB:</b> The lead person should review this SOP yearly in line with national guidelines for approval by ROSCOMMON CCC Manager</p>	
<b>Step 1:</b>	All information regarding signposting of information and communications to be saved in S:\ROSCOMMON CCC Shared\SONRA
	<p>When logging into Sonra please use the link that was emailed to you. Users must enter their username (i.e., email address) and password to log in.</p> <ul style="list-style-type: none"> <li>When a user account is created the new user will automatically receive an email from Sonra with a subject line of “Sonra: New User Account”. This email will contain a link to Sonra which will prompt the user to enter and confirm a password for their new account. On entry/submission of these details the user will have access to their Sonra account using a password that only they know. In the event that an expected email is not received, the user should check the spam/junk folder on their PC to ensure that the email was not mistakenly classified as junk.</li> </ul>
	<p><b><u>For invites to those who don’t want them or can’t log on.</u></b></p> <p>Log on to Sonra, click committee on the far left under collections, then click on employees, scroll to the service you want to stop being included, next to their name you will see an orange edit button, click that and change their status (at the bottom of the card that pops up) to inactive and click save.</p>
	<p>Three distinct collection types exist in Sonra:</p> <ol style="list-style-type: none"> <li><b>Committee Collection:</b> A committee collection can contain one or more questions. All inputs from contributors in the committee are consolidated into a single committee response to the collection. For example, a committee collection containing two contributors will result in a single collection response from the committee.</li> <li><b>Individual Collection:</b> An individual collection can contain one or more questions. The input of each contributor is treated as a separate response. For example, an individual collection containing two contributors will result in two responses to the collection from the committee.</li> <li><b>Selector Collection:</b> A selector collection will contain two questions. The first question will determine if the committee wish to participate in the collection. The second question will illicit the committee’s response.</li> </ol>
	<p><b><u>To complete a collection:</u></b></p> <ul style="list-style-type: none"> <li>The user may commence completing a collection by clicking on the arrow button. In doing so the user is directed through the collection process. This process varies by collection type.</li> <li>The user is presented with a collection introduction. The user can start the completion process by clicking on the Start button.</li> <li>On clicking the Start button, the user is presented with a list of questions.</li> <li>To answer a question the user must click on the question.</li> <li>When the user clicks on a question, they are navigated to the Answer a Question screen.</li> <li>The user can navigate to the previous question by clicking the Previous button or the next question by clicking the Next button.</li> <li>Several different question types exist for a committee collection:</li> </ul> <p><b>Question Type: Number</b></p> <p>For a question of type number, the user must enter a numeric response.</p>

	<p><b>Question Type: Date</b> For a question of type date the user must enter a date of format DD-MON-YYYY or select a date from the calendar by clicking the Calendar icon.</p> <p><b>Question Type: Text</b> For a question of type text the user may enter any response.</p> <p><b>Question Type: Single Select</b> For a question of type single-select the user may select one value from the list of available values.</p> <p><b>Question Type: Multi Select</b> For a question of type multi-select the user may select one or more values from the list of available values.</p>
	<p><b>Submitting a Collection</b> Once the user has completed all mandatory questions on a collection they may submit the collection by navigating to the submission screen which is located directly after the last question in the collection. The user may submit the collection by clicking the Send the Collection button at which point the collection response is returned to the collection creator for analysis.</p>
	<p><b>Inviting Others to Collaborate on a Collection</b> The collection invitee (i.e., the committee manager) has the privilege to invite committee colleagues to participate in the completion of a collection (except for collections of type selector). This participation can be in the form of:</p> <ul style="list-style-type: none"> <li>_ Contributor, where the user has the privilege to enter question answers.</li> <li>_ Submitter, where the user has the privilege to submit the collection response.</li> <li>_ Both contributor and submitter</li> </ul> <p>It should be noted that when the invitee invites colleagues to participate in a collection they retain their own rights to contribute and submit the collection.</p>
	<p><b>Viewing a Previously Completed Collection</b> Sonra committee users may view details of pending and complete collections in the dashboard by clicking on the button on the relevant collection. Note that data displayed is for the user's committee only.</p>

## Section 9: ROSCOMMON COUNTY CHILDCARE COMMITTEE CHILD SAFEGUARDING STATEMENT

### CHILD SAFEGUARDING STATEMENT (CSS)

**Organisation Name and Address:** Roscommon County Childcare Committee CLG, Knock Road, Castlerea, Co. Roscommon, Ireland.

**Address for activities that relate to CSS:** Various locations throughout the county such as Roscommon Library services including; Boyle, Castlerea, Strokestown & Roscommon Libraries, Boyle Family Resource Centre, Ballaghaderreen Family Resource Centre, Castlerea Family Resource Centre, South Roscommon Family Resource Centre, Killtulagh Hall, Ballinlough, Frenchpark Cornerstone Youth Project/Frenchpark parish hall, Harvey Dale Ballyleague, Abbeyfield Hotel Ballaghaderreen, Hodson Bay Hotel Athlone, Durkins Hotel Ballaghaderreen, CornerHouse Ballinagare.

### 1. Nature of organisation and principles to safeguard children from harm

Roscommon County Childcare Committee act as the local agent of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) in the coordination and delivery of the national early education and childcare programmes and the implementation of Government policy at a local level. We aim to lead, facilitate and support the development of quality, accessible Early Learning and Care (ELC) and School Aged Childcare (SAC) services for the overall benefit of children and their parents in a child centered, partnership approach.

We provide 'Stay and Play' Sessions as part of the DCEDIY Ukrainian Response.

We provide network events for childminders and the children in their care at various locations throughout County Roscommon

We facilitate these Stay & Play sessions in premises throughout the county that have a designated, secure indoor area

Parents/guardians are required to remain onsite at such events with the children in their care at all times

### Guiding principles to safeguard children from harm:

1. The welfare and safety of every child and young person who attends our sessions/network events is our priority
2. Roscommon CCC believe that the best interests of children are paramount. Our priority is to ensure the welfare and safety of every child and young person who attends our service.
3. All children and young people attending Stay and Play sessions and network events will be have the right to be protected, treated with respect, listened to and to have their views taken into consideration in all decisions affecting them.
4. We are committed to upholding the rights of every child and young person who attends our

Stay and Play sessions, including the right to be kept safe and protected from harm, to be listened to and to be heard.

5. All children and young people attending Stay and Play sessions will be respected as individuals and encouraged to reach their potential, regardless of their background.
6. Our guiding principles and this child safeguarding statement apply to everyone in our organisation and are underpinned by [Children First: National Guidance for the Protection and Welfare of Children](#), Tusla's [Child Safeguarding: A Guide for Policy, Procedure and Practice](#), the United Nations Convention on the Rights of the Child and legislation including the Children First Act 2015, Child Care Act 1991, Protections for Persons Reporting Child Abuse Act 1998 and the National Vetting Bureau Acts 2012-2016.
7. Roscommon CCC Employees/volunteers must conduct themselves in a way that reflects the principles of our organisation. All employees/volunteers are guided by Roscommon CCCs Code of Behaviour

## 2. Risk Assessment

We have carried out an assessment of any potential for harm to a child while attending our Stay and Play sessions and network events.

*"harm" means, in relation to a child— (a) assault, ill-treatment or neglect of the child in a manner that seriously affects or is likely to seriously affect the child's health, development or welfare, or (b) sexual abuse of the child, whether caused by a single act, omission or circumstance or a series or combination of acts, omissions or circumstances, or otherwise; (Children First Act 2015)*

Below is a list of the areas of risks identified and the list of procedures for managing these risks.

	Risk of harm (as defined in the Children First Act 2015)	Procedure in place to manage identified risk
1	<p>Risk of harm of abuse by staff/volunteers.</p> <p>Examples of risk include, but are not limited to:</p> <ul style="list-style-type: none"> <li>- Rough handling of children by staff in a way that causes harm to a child</li> <li>- Staff/volunteers shouting at or chastising children to the extent that it causes harm to a child</li> </ul>	<ul style="list-style-type: none"> <li>- Recruitment Procedure/Policy</li> <li>- Complaints Procedure/Policy</li> <li>- Procedure/Policy on Managing Behaviour</li> <li>- Staff Training Procedure/Policy</li> <li>- Staff Induction Procedure/Policy</li> <li>- Child Safeguarding Procedure/Policy</li> <li>- Reporting Procedure/Policy</li> <li>- Child Safeguarding Training Procedure/Policy</li> <li>- Garda Vetting Procedure/Policy</li> <li>- Code of Behaviour for Staff/Students/Volunteers Procedure/Policy</li> <li>- Allegation of Abuse Against</li> </ul>



	<ul style="list-style-type: none"> <li>- On-going provision of inadequate food and/or nutrition to the extent that it causes harm to a child</li> </ul>	Staff/Students/Volunteers Procedure/Policy
2	<p>Risk of abuse by staff and volunteers not knowing correct procedures. Examples of risk include, but are not limited to:</p> <ul style="list-style-type: none"> <li>- Children placed at risk due to inadequate supervision</li> <li>- Children being harmed as a result of staff not reporting appropriate concerns</li> <li>- Children being harmed by inappropriate actions or interactions by staff</li> </ul>	<ul style="list-style-type: none"> <li>- Staff Training Procedure/Policy</li> <li>- Staff Supervision Procedure/Policy</li> <li>- Reporting Procedure/Policy</li> <li>- Child Safeguarding Procedure/Policy</li> <li>- Allegations of Abuse against Staff/Students/Volunteers Procedure/Policy</li> <li>- Complaints Procedure/Policy</li> <li>- Code of Behavior for staff and volunteers Procedures/Policy</li> <li>- Stay and Play Policy including risk management policy</li> <li>- Critical Incident Procedure/Policy</li> </ul>
3	<p>Risk of abuse by workers/volunteers/visitors when parents are not on site for Stay and Play sessions. Examples of risk include, but are not limited to:</p> <ul style="list-style-type: none"> <li>- An incident of sexual abuse by a staff member/ student/volunteer, for example, during nappy changing or intimate care routines</li> <li>- An incident of physical abuse by a staff member/ student/volunteer when parent is not on site</li> <li>- Emotional abuse by a staff member/ student/volunteer taking place when parent is not on site</li> </ul>	<ul style="list-style-type: none"> <li>- Staff Training Procedure/Policy</li> <li>- Staff Supervision Procedure/Policy</li> <li>- Recruitment Procedure/Policy</li> <li>- Garda Vetting Procedure/Policy</li> <li>- Child Safeguarding Policy/Procedure</li> <li>- Personal and Intimate Care Procedure/Policy</li> <li>- Inclusion Procedure/Policy</li> <li>- Code of Behaviour for Staff/Students/ Volunteers Procedure/Policy</li> <li>- Allegation of Abuse Against Staff/Students/Volunteers Procedure/Policy</li> <li>- Stay and Play Policy includes personal and intimate care and inclusion Procedure/Policy</li> <li>- Childminder Network Events Policy includes personal and intimate care and inclusion Procedure/Policy</li> </ul>



4	<p>Risk of harm by use of unauthorised photography or from online abuse through social media or internet access.</p> <p>Examples of risk include, but are not limited to:</p> <ul style="list-style-type: none"> <li>- Poor management of images or recordings of children, including those shared publicly or on social media</li> </ul>	<ul style="list-style-type: none"> <li>- Policy/Procedure on the use of the Internet and Photographic and Recording Devices</li> <li>- Social Media Procedure/Policy</li> <li>- Retention of Records Procedure/Policy</li> <li>- Stay and Play Policy</li> <li>- Childminders Network Events Policy</li> </ul>
5	<p>Risk of harm from other workers/volunteers or Unannounced visitors to the venue where the Stay and Play session or network event is taking place (e.g., maintenance/repairs/deliveries/other families/adults/children).</p> <p>Examples of risk include, but are not limited to:</p> <ul style="list-style-type: none"> <li>- Risk of children absconding from services due to procedures for entering and exiting buildings not being adhered to, such as doors being closed etc.</li> <li>- Risk of physical, sexual or emotional abuse to children from visitors</li> <li>- Children placed at risk of harm due to inadequate supervision</li> </ul>	<ul style="list-style-type: none"> <li>- Staff Absences Procedure/Policy</li> <li>- Risk Management Procedure/Policy</li> <li>- Supervision of Children Procedure/Policy</li> <li>- Visitor Signing in Procedure/Policy</li> <li>- Safety Statement Procedure/Policy</li> <li>- Stay and Play policy includes policy on risk management, supervision of children and visitor signing in Procedure/Policy</li> </ul>
6	<p>Risk of harm from peer to peer abuse.</p> <p>Examples of risk include, but are not limited to:</p> <ul style="list-style-type: none"> <li>- Repeated, extreme acts of bullying (i.e. verbal, psychological or physical</li> </ul>	<ul style="list-style-type: none"> <li>- Complaints Procedure/Policy</li> <li>- Staff Training Procedure/Policy</li> <li>- Stay and Play Policy includes policy on anti-bullying and supervision of children procedure/policy</li> <li>- Childminder Network Events Policy includes policy on anti-bullying and Supervision of Children</li> </ul>

	aggression between children) - Children using social media platforms to post derogatory comments or pictures of other children	Procedure/Policy
<p><b>3. Procedures</b></p> <p>Our Child Safeguarding Statement has been developed in line with requirements under the Children First Act 2015, Children First: National Guidance for the Protection and Welfare of Children 2017, and Tusla's Child Safeguarding: A Guide for Policy, Procedure and Practice. The procedures listed in our Risk Assessment and the Specified Procedures below support our intention to safeguard children while they are availing of our service:</p> <ul style="list-style-type: none"> <li>- Procedure for the management of allegations of abuse or misconduct against workers/volunteers of a child availing of our service;</li> <li>- Procedure for the safe recruitment and selection of workers and volunteers to work with children;</li> <li>- Procedure for provision of and access to child safeguarding training and information, including the identification of the occurrence of harm;</li> <li>- Procedure for the reporting of child protection or welfare concerns to Tusla;</li> <li>- Procedure for maintaining a list of the persons (if any) in the relevant service who are mandated persons;</li> <li>- Procedure for appointing a Relevant Person.</li> </ul> <p>Everyone in our organisation has a responsibility to safeguard children and to report, to Tusla, any concerns they may have for the protection or welfare of a child. Regardless of how a concern comes to a worker's attention, it should be reported to our company DLP or DDLP in the absence of our appointed DLP.</p> <p>Roscommon CCC will display this Child Safeguarding Statement prominently in our company offices and on our company website.</p> <p>All procedures will be made available to employees, directors, parents, young people, members of the public and Tusla, if requested.</p> <p><b>4. Implementation and Review</b></p> <p>We recognise that implementation is an on-going process. Our organisation is committed to the implementation of this Child Safeguarding Statement and the procedures that support our intention to keep children and young people safe from harm while availing of our service.</p> <p><b>Implement</b></p>		

Roscommon CCC Safeguarding Statement has been adopted and a version control with an implementation plan has been put in place. A copy will be displayed in our company offices and on our company website at <https://www.roscommonchildcare.ie/>

### **Monitor**

Roscommon CCC's child safeguarding statement will be monitored on an ongoing basis by the Roscommon CCC Manager

### **Review**

Roscommon CCCs Child safeguarding statement will be reviewed, at a minimum every two years or more often where required. This review will be led by the Roscommon CCC Manager and will involve the whole staff team and/or board of directors. Reviews will be conducted when procedures have been put into practice and gaps have been identified, situations where the scope or purpose of Roscommon CCC has changed, new legislation or policy has been developed or where there has been a material change in any matter to which the statement refers.

This Child Safeguarding Statement will be reviewed on 14/09/2025.

**Signed:** Sean Crehan, Chairperson, *(Provider of the Relevant Service)* Roscommon CCC Chairperson

For queries, please contact Irene Cafferky, Manager Roscommon County Childcare Committee on 0949622523/0866039606 or [irene.cafferky@roscommonchildcare.ie](mailto:irene.cafferky@roscommonchildcare.ie)  
*Relevant Person under the Children First Act 2015.*

## Section 10: Roscommon County Childcare Committee Customer Charter & Client Complaints Procedures



### Who we are?

Roscommon County Childcare Committee CLG (Roscommon CCC) role at local county level is to:

- (a) Act as the local agent of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) in the coordination and delivery of the national early education and childcare programmes and the implementation of Government policy at a local level in County Roscommon
- (b) Facilitate and support the development of quality, accessible early learning and care and school age childcare services for the overall benefit of children and their parents.
- (c) Provide support and guidance to local service providers and parents in relation to the childcare programmes, and support quality in keeping with national frameworks and policy objectives.
- (d) Facilitate the development of Early Learning and Care and School Age Childcare in a strategic and coordinated manner
- (e) Provide information and support to parents in relation to the provision of early learning and care and school-age childcare services within County Roscommon.

### Our commitments to you

In the local implementation of National Early Learning and Care Programmes, Roscommon CCC is committed to the processes, principles, and practices of developing quality affordable childcare delivered through a customer-focused approach that reflects the ethos of Roscommon County Childcare Committee.

We make the following commitments to you, our customer:

### **1. Timeliness**

- Roscommon CCC will:
- Offer you a prompt, accurate & efficient response in all our dealings with you appropriate to the service you are availing.
- All processes involved in National Early Learning and Care Programmes and funding applications will be followed accurately.
- Due process will be given to all funding applications processed by Roscommon CCC.

### **2. Access**

- Roscommon CCC will:
- Endeavour to use methods of communication which are accessible.
- Meet customers in a mutually convenient/suitable location that facilitates people with specific requirements, and which meets occupational and safety standards.
- Our offices including Reception, Waiting and Interview Rooms will be safe, clean and well maintained and accessible for people with disabilities.
- We recommend that you make an appointment if you wish to meet a particular member of Staff.

### **When you telephone our Office:**

- We will answer all calls promptly during office hours.
- When answering the telephone, the name of the Committee is given together with the name of the person to whom you are speaking.
- We will deal with your call in a courteous manner.
- You will be given details of the name and section of the staff member to whom you wish to speak.
- The aim of our Staff is to be as helpful and informative as possible.
- If we are unable to provide the information you need immediately, we will take your contact details and call you back or issue the information to you in writing as soon as possible.

### **When you email/write to us:**

- We will endeavour to reply to routine enquiries within seven working days.
- Should your enquiry require research or consultation, we will acknowledge your query and we will further reply to you within 21 working days.
- We will reply to all correspondence in a clear, concise way that will answer the issues raised by you.
- Your correspondence will be treated in confidence.
- We aim to use forms that are clear and well presented.

### **3. Choice**

Roscommon CCC will endeavour to:

- Provide you with choice in order to gain maximum access to our services through the provision of a staff structure with named contact personnel.
- All information will be available in a user-friendly format and will utilize emerging technologies e.g. website, social media, electronic format, email, online applications or conferencing.

### **4. Courtesy**

Roscommon CCC will

- Approach all our interactions with you in a professional manner,
- Promote an environment of courtesy, sensitivity, and mutual respect.

### **5. Transparency**

- Roscommon CCC is committed to transparency in all of its decision-making processes (in line with the Freedom of Information and Data Protection Acts) and will deal with customers in a conscientious and honest manner ensuring impartiality at all levels.

### **6. Better Co-ordination**

- Roscommon CCC commits to linking and co-ordination in a flexible manner with other structures at national/regional/local level as appropriate to help advance better co-ordination of the types of services we deliver, particularly those that target the provision of local early learning and care services.

### **7. Equality/Diversity**

- Roscommon CCC will conduct its business in accordance with Equality Legislation and Roscommon County Childcare Committee's Employment Policy.

### **8. Feedback to you**

- In our approach to implementing the National Childcare Programmes locally Roscommon CCC will endeavour to provide you with useful feedback appropriate to the service you are availing of.

### **9. Feedback from you**

- Roscommon CCC will welcome and take on board as appropriate any feedback you may provide to help us to continuously improve our service delivery and in our role of identifying good practice for others.

### **10. Complaints**

- What is a complaint? We define a complaint as an expression of dissatisfaction concerning the provision of a service or services by the Roscommon County

Childcare Committee, as laid out under the commitments in our Customer Charter.

- All complaints will be handled within specified timeframes in a fair, impartial and confidential manner, mindful of our obligations under the Freedom of Information Act.

#### **How to make a complaint:**

- All complaints must be made in writing (email or letter) and must state clearly that a complaint is being made, the basis for the complaint and what follow up action is envisaged as a result of the complaint.
- For the purpose of the Freedom of Information Act, you should also state whether you require your complaint to be treated in a strictly confidential manner. Please also note that your complaint should be sent in the first instance by post to:  
**The County Childcare Coordinator/County Childcare Coordinator/Manager, Roscommon County Childcare Committee, Knock Road, Castlerea, Co. Roscommon** marked confidential and private or emailed to [irene.cafferky@roscommonchildcare.ie](mailto:irene.cafferky@roscommonchildcare.ie) marked confidential and private.
- Legitimate complaints will be dealt with impartially, sympathetically, and speedily and within the policy and regulations governing the Board.

The Roscommon CCC offers information and support to childcare providers, parents, childminders, and employers to increase the capacity and improve the quality of childcare places in the county.

#### **Purpose**

This policy aims to ensure optimum complaint management that is consistent with Roscommon CCC mission and ethos. Roscommon CCC aims to provide a service acceptable to all our clients, our partner organisations and our staff team.

#### **Scope**

The procedures set out in this document are meant to provide a means to resolve a dispute between the Roscommon CCC and any of the complainants. It requires full commitment from all members of staff and management.

#### **Type of Complaint**

- Complaint against a staff member
- Complaint regarding general service provision
- Complaint against a Board member

#### **Complaints may be made by**

- Childcare services
- Parent/ Children
- Childminders

- A partner agency
- A member of the public

It does not address complaints made by staff (these are dealt with through grievance and disciplinary policies and procedures) or Board of Management (dealt with using the principles of the Grievance Policy). Any complaints regarding job applications will be dealt with through the Recruitment and Selection Policy.

#### Policy and Procedure

A complaint can be defined as an expression of dissatisfaction, made by a service user or those acting on behalf of the user or a partner agency. Complaints should be made in writing using our complaints form.

#### Principles

- Complaint handling procedures will be known and understood by Roscommon CCC staff, management, clientele, and partner agencies.
- Roscommon CCC will provide a fair, full and impartial investigation without penalty in respect of quality of service to the complainant.
- The steps for making a complaint will be simple and transparent and are outlined below.
- Confidentiality will be always maintained.
- We aim to resolve complaints within a 28-day time frame.
- The complaints procedure is without prejudice to the complainant's statutory right to make a complaint elsewhere.
- Acknowledgment should be as soon as possible.

#### Procedure

Persons designated to handle complaints:

- The County Childcare Coordinator/County Childcare Coordinator/Manager
- The Chairperson of the Board of Directors
- All service users and any partner agencies will be informed that the above personnel who will be named will handle all complaints.
- Employees of Roscommon CCC are obliged to participate in any investigation relating to complaints as appropriate.

#### Complaint against a staff member

- This complaint will be made to the Roscommon CCC County Childcare Coordinator/County Childcare Coordinator/Manager
- If the complaint is made verbally it will be recorded and the complainant will be asked to put the complaint in writing within a seven-day timeframe
- The County Childcare Coordinator/Manager will provide a standard complaint form to the complainant. This should be posted on the day of the complaint.
- Confirmation of receipt of written complaint will be posted to complainant.
- The complaint will be investigated on receipt of the written complaint.
- The County Childcare Coordinator/Manager will investigate the written complaint.



- The County Childcare Coordinator/Manager should brief the Board on any complaints arising at Operational and Board meetings

#### Complaint against the County Childcare Coordinator/Manager

- This complaint will be made to the Chairperson of the Board of Directors
- If the complaint is made verbally it will be recorded and the complainant will be asked to put the complaint in writing within a seven-day timeframe. The Chairperson will provide a standard complaint form to the complainant. This should be posted on the day of the complaint.
- The complaint will be investigated on receipt of the written complaint.
- Confirmation of receipt of written complaint will be posted to complainant.
- The Chairperson will investigate the written complaint.
- The Chairperson should brief the Board on any complaints arising at Operational and Board meetings

#### Complaint regarding general service provision

- This complaint will be made to the County Childcare Coordinator/Manager of Roscommon CCC
- If the complaint is made verbally it will be recorded and the complainant will be asked to put the complaint in writing within a seven-day timeframe
- The County Childcare Coordinator/Manager will provide a standard complaint form to the complainant. This should be posted on the day of the complaint.
- The complaint will be investigated on receipt of the written complaint.
- Confirmation of receipt of written complaint will be posted to complainant.
- The County Childcare Coordinator/Manager and the Chairperson will investigate the written complaint.
- The County Childcare Coordinator/Manager and/or Chairperson should brief the Board on any complaints arising at Operational and Board meetings

#### Complaint against a Board member

- This complaint will be made to the Chairperson of the Board of Directors. In the event that the complaint is against the Chairperson on the Board the complaint should be dealt with by another nominated Director of the Board.
- If the complaint is made verbally it will be recorded and the complainant will be asked to put the complaint in writing within a seven-day timeframe
- The Nominated Director/Chairperson will provide a standard complaint form to the complainant. This should be posted on the day of the complaint.
- The complaint will be investigated on receipt of the written complaint.
- Confirmation of receipt of written complaint will be posted to complainant.
- The Chairperson and/or another Director will investigate the complaint.
- The appropriate person should brief the Board on any complaints arising at Operational and Board meetings

### Investigation of complaints

- Only complaints received on the Roscommon CCC Complaints Form will be investigated (this may be via email or post, see appendix 9).
- Roscommon CCC will acknowledge receipt of your complaint no later than 7 working days after receipt.
- All investigations will take place within a 28-day period.
- Any extension to the 28-day period will be mutually agreed by both parties.
- All communication/meetings/interviews relating to a complaint will be recorded in writing.
- The outcome of the complaint will be communicated to the complainant in writing within two weeks of completing the investigation.

Note: In certain circumstances the outcome of the complaint may require the invoking of another company policy and procedures such as the discipline or grievance policy

If you are not satisfied with the outcome of the investigation by the Roscommon County Childcare Committee CLG, you have a right to appeal to the Office of the Ombudsman. The Ombudsman is completely independent of the Government and the service is free. Nothing in this complaint procedure affects your statutory rights under Freedom of Information, Data Protection, or other relevant legislation.

### Record Keeping

Complaint Forms, correspondence, minutes of meetings and any paperwork relating to complaints are retained by the appropriate designated person for a period of two years following resolution of the complaint.

### How to contact us:

The County Childcare Coordinator/Manager  
Roscommon County Childcare Committee Limited  
Knock Road  
Castlerea  
Co. Roscommon  
Registered Number: 360103  
Tel: 09496 22540  
Email: [irene.cafferky@roscommonchildcare.ie](mailto:irene.cafferky@roscommonchildcare.ie)  
Web: [www.roscommonchildcare.ie](http://www.roscommonchildcare.ie)

**Roscommon County Childcare Committees COMPLAINTS RECORDING TEMPLATE**  
**Private and Confidential**

**Complainants Name:**

Address:

Address:

E- Mail Address:

Telephone Number

**Name of Service involved in Complaint:**

Name of person dealt with (if known):

Nature of Complaint:

What follow up action is envisaged as a result of the complaint?

Date of Receipt of Complaint.....

Complaint received via: Telephone ☐ Verbal ☐ Written ☐ Other ☐

Action taken:

..... Date: .....

Roscommon CCC County Childcare Coordinator/Manager and/or Board Chairperson/Director Signature

## SECTION 11: GENERAL DATA PROTECTION REGULATIONS POLICY

Roscommon County Childcare Committee CLG (Roscommon CCC), strives to comply with applicable laws and regulations related to Data Protection in Ireland. While conducting its day-to-day business, needs arise to gather and use certain information about individuals. These individuals can include parents, childcare staff, committee members, clients, suppliers, business contacts, employees and other people that Roscommon CCC have a relationship with or may need to contact.

This policy describes how this personal data must be collected, handled and stored to meet data protection standards and to comply with General Data Protection Regulation (GDPR).

This policy aims to ensure that Roscommon County Childcare Committee CLG:

- Complies with Data Protection laws and follows good practice,
- Protects the rights of staff, clients and partners,
- Is open about how it stores and processes individuals' data,
- Protects itself from the risks of a data breach.

### Policy Scope

This policy applies to:

- All staff & Committee members of Roscommon CCC,
- All volunteers and students on work experience,
- All contractors, suppliers and other people working on behalf of Roscommon CCC,
- All clients and or Data subjects Roscommon CCC obtain data on.

It applies to all data that the company holds and has access to relating to identifiable individuals and can include:

- Names of individuals
- Postal addresses/Eircodes
- Email addresses
- Telephone numbers
- Dates of birth
- PPSN Numbers
- Bank details
- Financial information including social welfare payments as part of CCSP eligibility
- Medical information
- Any other information relating to individuals.

## Data protection risks

This policy helps to protect Roscommon CCC from data security risks including:

- Breaches of confidentiality. For instance, information being given out inappropriately.
- Failing to offer choice. For instance, all individuals should be free to choose how their personal data is used.
- Reputational damage. In case of a data breach, data used for fraud or if hackers gained access to sensitive data.

## Responsibilities

Everyone working for or with Roscommon County Childcare Committee CLG has a responsibility to ensure that data is collected, stored and handled appropriately. Each staff member must ensure that they handle and process data in line with this policy and Data Protection principles (see Appendix 12.5).

### General Staff Guidelines

- Roscommon CCC strives to collect the least amount of personal data possible. Only data needed for Roscommon CCC work should be accessed.
- If personal data is collected from a third party, Roscommon CCC must ensure that the personal data is collected lawfully and consent is obtained.
- Data should not be shared informally and should not be disclosed to unauthorised people.
- Management will support staff to understand their responsibilities in regards to the implementation of this policy.
- All data should be kept secure by taking sensible precautions.
- Strong passwords are in use, passwords should never be shared, and desktop computers should not be set to remember passwords.
- Data should be regularly reviewed and updated if it is found to be out of date. If no longer required it should be deleted and disposed of.
- Staff should request help from the manager or Data Protection Officer if they are unsure about any aspect of data protection.

The board of directors is ultimately responsible for ensuring that Roscommon County Childcare Committee meets its legal obligations.

## **Data Protection Officer**

The responsibility for ensuring appropriate personal data processing lies with everyone who works for or with Roscommon CCC and has access to personal data processed by Roscommon CCC. The key areas of responsibilities in relation to personal data lie with the Data Protection Officer (DPO).

### **The Data Protection Officer is responsible for:**

- Informing and advising colleagues and the Committee of their Data Protection obligations and keeping them aware about data protection responsibilities, risks and issues.
- Monitoring the organisation's GDPR compliance and reviewing all Data Protection procedures and related policies in line with an agreed schedule.
- Handling Data Protection questions from staff and anyone else covered by this policy.
- Working with other staff as necessary to ensure initiatives abide by Data Protection principles and approving any Data Protection statements attached to communications such as emails and letters.
- Dealing with requests from individuals to see the data Roscommon CCC holds about them (also called "subject access requests").
- Provide advice regarding privacy impact assessments.
- Checking and approving any contracts or agreements with third parties that may handle the company's sensitive data and evaluating third party services used to store or process data (e.g. cloud computing services).
- Addressing any Data Protection queries from outside of the organisation.
- Acting as a point of contact and co-operate with the data protection authority as required.

### **Responsibilities of IT services contracted by Roscommon CCC**

- Ensuring all systems, services and equipment used for storing data meet acceptable security standards.
- Providing Roscommon CCC with verification statements and information in regards to the computer systems provided.
- Performing regular checks and scans to ensure security hardware and software is functioning properly.

## **Data Collection**

Roscommon CCC ensures that data is collected lawfully, fairly and transparent by considering that consent is freely given, that there are opportunities offered to withdraw consent and to correct data held.

Roscommon CCC will carry out a data inventory on a regular basis to establish that all data is held in accordance with GDPR.

Any collection of personal data will be completed with the data subject directly so that consent can be given prior to the collection of the data. Data will not be shared informally and will not be disclosed to unauthorised people. Management and the DPO will support staff to understand their responsibilities in regards to the implementation of this policy. All data will be kept secure by taking sensible precautions.

### **Data Storage**

Data stored on paper should be kept in a secure place where unauthorised people cannot see it. This also applies to data usually stored electronically that has been printed:

- When not required the paper or files should be kept in a locked drawer or filing cabinet.
- Staff must ensure that paper or printouts are not left where unauthorised people could see them, e.g. on the printer.
- Data printouts should be shredded and disposed of securely when no longer required.

### **Data stored electronically must be protected from unauthorised access, accidental deletion and malicious hacking attempts:**

- Data should be protected by strong passwords that are changed regularly and never shared.
- Desktop computers should not be set to remember passwords.
- It is our policy that service's data will not be stored on removable media such as CD, DVD and USB.
- Data should only be stored on or uploaded to designated drives and servers.
- Servers containing personal data should be sited in a secure location away from public office space.
- Data should be backed up frequently, backups should be tested regularly in line with backup procedures.
- Data should never be saved directly to laptops or mobile devices like tablets or smart phones.
- All servers and computers containing data should be protected by approved security software and a firewall.

### **Physical Security of the premises:**

- Alarm system on the premises.
- Offices locked.

- Locked filing cabinets.
- Online data management systems are password protected.
- Computers/laptops are password protected and encrypted.
- Files are stored in appropriate places.
- Shredder used to dispose of documents and printed data.

### **Access Control, data Security:**

- Roscommon CCC are particularly aware that as part of our work we have access to children's data.
- Accessing computers, accessing portals, access needs of internal staff will be monitored.

### **Data use**

It is when personal data is accessed and used that it can be at the greatest risk of loss, corruption or theft:

- When working with personal data staff should ensure that computers screens are always locked when left unattended.
- Personal data should not be shared informally.
- Precautions need to be put in place before transferring data electronically (i.e. encryption and using PDF)
- Staff should not save copies of personal data to their own computers or devices, always access the central copy of any data instead on the Roscommon CCC shared drive.
- Personal data should never be transferred outside of the European Economic Area.

### **Data accuracy**

Roscommon CCC maintains the accuracy, integrity, confidentiality and relevance of personal data based on the processing purpose. Roscommon CCC will take reasonable and proportionate steps to ensure data is kept accurate and up to date. This responsibility is shared by all staff.

- Data will be held in as few places as necessary, staff should not create any unnecessary additional data sets.
- Staff should take every opportunity to ensure data is updated (i.e. as soon as they become aware of a change or an inaccuracy, checking details with clients routinely).
- Roscommon CCC aims to make it easy for data subjects to update the information we hold about them, this is facilitated by regular reviews and ongoing updates as requested by email or letter.



## Data Access requests

All individuals who are the subject of personal data held by Roscommon CCC are entitled to ask what information is held about them and why, find out how to gain access to it, be informed how to keep it up to date and have information on how Roscommon CCC is meeting its Data Protection obligations. Roscommon CCC is responsible to provide a data subject with a reasonable access mechanism to enable them to access their personal data and must allow them to update, rectify, erase or transmit their personal data if appropriate or required by law. Any such request will be dealt with in line with GDPR aiming for a response time of 30 calendar days. (See appendix 12.3C)

### Disclosing data for other reasons

In certain circumstances (i.e. Child Protection and Welfare) the Data Protection Act allows personal data to be disclosed to relevant agencies in an appropriate manner without the consent of the data subject.

### Data Retention and Erasure

The DPO defines the time period for which documents and electronic records should be retained in line with the Data Retention Schedule below. These retention periods are predominately determined by statutory obligations. Roscommon CCC aim to keep data for the least amount of time that is necessary in accordance with other requirements we are obliged to adhere to. As an exemption, retention periods with the data schedule will be prolonged in such cases as ongoing investigations from Irish authorities, if there is a chance records of personal data are needed by Roscommon CCC to prove compliance with any legal requirements or when exercising legal rights during legal cases or similar court proceedings recognised under Irish law. Appropriate controls are in place to prevent the permanent loss of essential information as a result of malicious or unintentional destruction of information. These controls include restricting access to the filing cabinet to only those who are permitted to access the data and also include password protected access to the IT equipment that stores the data. Please see below:

Procedures for data to be deleted, erased, wiped etc. will be reviewed annually by staff and reported to Roscommon CCC to ensure this is done at the correct time. The specific deletion or destruction process may be carried out either by an employee or by an internal or external service provider that the DPO subcontracts for this purpose. Destruction of data is always approved by the DPO and the details recorded. Any applicable general provisions under relevant Data Protection laws and Roscommon CCC's Data Protection policy shall be complied with.

### Data Breach Reporting:

Breaches must be reported to the relevant supervisory authority within 72 hours of discovering the breach, unless the breach is unlikely to result in a risk to the rights of data subjects. Data subjects will be notified if the breach results in "high risk" to them. Records of all breaches will be kept by data controllers and processors. (See appendix 4)

### **Providing Information:**

Roscommon CCC aims to ensure that individuals are aware that their data is being processed and that they understand how the data is being used and how to exercise their rights. This is communicated through Roscommon CCC's Privacy Statement and Roscommon CCC's Data Protection Policy.

### **Privacy Impact Assessments**

Roscommon CCC must decide whether to perform a Data Protection Impact assessment (see below) for each data processing activity according to the above data retention policy. Data Processing – Data mapping: Maps is the flow of data through the organisation. Each Roscommon CCC staff member will process data relevant to their Job role using various systems:

### **Data Protection statement**

Roscommon County Childcare Committee CLG will collect, retain and process your personal data (including your sensitive personal data) about you on computer and in manual files/paper files. This data will only be used to efficiently manage the business of Roscommon CCC; so that we can monitor our compliance with the law and best practice; for staff administration purposes and for other legitimate purposes consequent to your employment with Roscommon CCC. For these purposes, it may be from time to time necessary to disclose relevant personal data to third parties, including (but not limited to) payroll processors, pension brokers/trustees, or insurers. It may also be necessary to process data in order to comply with any legal or regulatory obligations. Roscommon CCC will process all personal data in accordance with the Data Protection Acts 1998 and 2003, and the General Data Protection Regulation. Should your personal circumstances change, you should notify Roscommon CCC immediately of any changes in your personal data.

This policy is intended to comply with the laws and regulations in Ireland in which Roscommon CCC operates. In the event of any conflict between this policy and applicable laws and regulations, the latter shall prevail.

*Further information on our data protection policy and procedures is available from County Childcare Coordinator/Manager, Roscommon County Childcare Committee*

### **Review of Policy**

This policy will be reviewed annually or as required as part of the company's commitment to governance best practice.