

**CORPORATE EFFECTIVENESS AND CULTURAL
HEALTH REVIEW
OF
THE INDEPENDENT COMMISSION
FOR
RECONCILIATION AND INFORMATION RECOVERY**

Conducted by
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EXECUTIVE SUMMARY

- I. It is important to recognise there are real strengths in the work done to date in creating the Commission, securing more Requesting Individuals (RI) than expected and receiving good feedback about RI contentment with the engagement to date. The Commission has many good people committed to the mission of the organisation and willing to work hard to achieve it.
- II. That said, ICRIR is facing significant problems resulting from a combination of the governing legislation which creates structural weaknesses, problems with the financial management and governance of the organisation and conflict among its senior leaders which is damaging the operation of the organisation and overall morale.
- III. The legislative and structural problems are not of the Commission's making but can be managed better than they have been to date. The planned revised legislation and creation of a Legacy Commission further complicate the issues with some aspects of the current draft Bill addressing current problems and others creating new challenges.
- IV. Taken together, there is no one or easy fix to these problems. Resolution will require actions from a range of players but centrally can only succeed if there is a united approach from the most senior leaders in the Commission and a will to build trust and confidence among the various key stakeholders, starting with the employees of the organisation.
- V. There are steps for all parties to take. For the NIO this means meeting with ICRIR as a matter of urgency to reach a common understanding on how the current and planned legislation is to be given practical effect by the Commission (and its successor). The outcome from that engagement should underpin the preferred OBC outcome and be developed by the Commission Board into a written statement to govern the work of the Commission and its successor.
- VI. The Board of ICRIR should oversee the implementation of the recommendations in the report, support and challenge the Executive Team in addressing the main areas of challenge and ensure the various strands of work are taken forward in a cohesive and coordinated fashion to deliver optimal progress.
- VII. The senior leadership of ICRIR need to develop and lead an agenda to address key cultural challenges facing the organisation. This should include work to set out the desired and unacceptable behaviours relating to each of the organisation's values, finding ways to connect the various parts of the organisation which are physically separate and a major drive to enhance internal communications with a focus on addressing the issues of greatest concern to employees. The work on behaviours should address how aggressive or disrespectful behaviours will be dealt with.

VIII. Senior Leaders also need to tackle the financial management and governance weaknesses in the organisation. While that will require particular leadership from the CEO and Finance Director, this is an organisation wide task. Linked to that work is the need to review and revise approaches to decision making to simplify and clarify who (including which groups) can take what decision and to ensure that the outcome does not unacceptably diminish delegation and autonomy at all levels.

IX. This report makes a range of recommendations detailing how progress might best be made.

SUMMARY OF RECOMMENDATIONS

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Recommendation 1

That the NIO meet with ICRIR as a matter of urgency to reach a common understanding on how the current and planned legislation is to be given practical effect by the Commission (and its successor). ICRIR should be represented by the Chief Executive, the Commissioner for Investigations and a Board Non-Executive member at least. The outcome should inform the preferred OBC option and be formalised by way of a written statement owned by the Commission and its Board. This statement will set out how the work of the Commission will be taken forward in a way which is both legally compliant and also as efficient as possible. The Board should then oversee implementation to ensure this is given effect.

Recommendation 2

That the Board engage an independent expert in investigations to provide them with assurance that investigative practice is in line with stated objectives and pace at least every six months. This expertise could be drawn from the Expert Advisory Group already in place to avoid duplication.

Recommendation 3

That the Commission prepare communications to Requesting Individuals and the public outlining what their current level of resourcing can and cannot achieve. The communications plan should also provide those dealing with RIs with the supporting information to respond to the likely concerns such communications will cause. The current position is in any case likely to become public, so early implementation of this recommendation is important. If it can be tied to a successful early outcome to recommendation 1 (and the OBC) then that is all and good but it should not be held back pending that given the risk it will take time to finalise.

Recommendation 4

That work be done to clarify the roles of line management and the corporate centre. There needs to be full engagement in this work of all parties with a role to build a common framework using practical examples to make it real. The approach should then be reviewed after 12 months (or sooner if required).

Recommendation 5

That additional oversight of the first cases likely to pass to findings be instigated with a view to establishing common procedures across the Commission, identifying and resolving any snags quickly and ensuring the

earliest possible delivery of final reports consistent with appropriate quality outcomes. The scope of the work should include how findings are engaged in investigation phase and how investigations are included in the findings phase. The Chief Commissioner and Commissioner for Investigations should be party to this work either directly or through regular joint meetings to oversee progress and, if necessary, overcome any difficulties. Once a rhythm is established and cases are moving smoothly, these arrangements could be stepped back.

Recommendation 6

That the NIO Permanent Secretary and Chief Operating Officer institute six monthly meetings with the Chair of the Commission (or its successor) and the Chief Executive until such times as there is steady state in the relationships and capability of ICRIR (or its successor). Where investigative matters are likely to be discussed directly or indirectly (eg through budget issues), there should be a senior representative of the Investigative team present.

Recommendation 7

That, as part of the reset proposed, the Board should consider carefully what it is drawing in to its discussions to ensure it is not encroaching unreasonably into the executive space.

Recommendation 8

That the Chief Executive and Finance Director put in place and oversee a plan to ensure the finance function continues to function effectively during any staff changeover and that corporate knowledge is shared. Regular updates on progress should be provided to the Chair of the Audit and Risk Committee (ARC).

Recommendation 9

That ICRIR create a Finance Committee with a focus on budgetary issues either chaired by the Chief Executive as AO with a non Executive member present.

Recommendation 10

That the CEO and the Finance Director create a clear project plan and oversee the achievement of all Priority 1 audit recommendations before the next ARC meeting and present at that meeting the plan to address the remaining other recommendations not yet achieved. That plan should prioritise the most important issues, have a focus on delivery and take account of capacity constraints where they exist.

Recommendation 11

That the ICRC AME budget have 15% headroom built into reflect the demand led nature of its work.

Recommendation 12

That the approach to air and taxi travel be reviewed taking account of the various factors and the outcome disseminated to the organisation.

Recommendation 13

The Board should finalise its raising a concern policy as soon as possible and ensure it is widely publicised.

Recommendation 14

That the Senior Leadership Team hold a facilitated workshop to explore the meaning in practice of the values of the organisation as they apply to the workings of the senior team and the engagement with the employees of the Commission. The outcomes should then be discussed by ERG (and, if recognised, by Trade Unions) with a view to finalising a Staff Charter in due course.

Recommendation 15

That the Commission Board communicate the key elements of the reset to the organisation by mid March 2026 and act as role models for the reset.

Recommendation 16

That ICRIR commence engagement with Trade Unions with a view to putting in place the normal Whitley type arrangements as soon as possible.

Recommendation 17

That the Commission senior team place a focus on addressing employee issues using internal communications channels including as problems affecting the direction of the Commission arise. This effort should include building stronger feedback loops to ensure that employees have opportunities to raise the points that they feel most strongly about.

Recommendation 18

That the Commission adopt a lessons learnt approach when things go wrong as part of developing a growth mindset.

Recommendation 19

That the Board establish an oversight mechanism to oversee the implementation of this report taking into account the intent behind the recommendations. The Board should ensure all the key players are engaged in that forum - including the NIO given the important role the sponsor will play in various ways.

CHAPTER 1: INTRODUCTION AND METHODOLOGY

Project oversight and scope

1.1 This review was jointly commissioned by the Northern Ireland Office (NIO) and the Independent Commission for Reconciliation and Information Recovery (ICRIR). The Terms of Reference were finalised in early January 2026 and are attached at Annex A. The work of the review was co-sponsored by Kathleen Russ in her capacity as Chair of the People Committee on behalf of ICRIR and by Holly Clark, Chief Operating Officer in the NIO.

1.2 Peter May was appointed as the Independent Reviewer. He was Permanent Secretary in the Department of Health until 2025 and previously had held the roles of Permanent Secretary in the Departments of Justice, Infrastructure and Culture, Arts and Leisure.

1.3 The Terms of Reference set out three key objectives for the review. They were:

- a) 'To provide a robust assessment of ICRIR's effectiveness in providing strategic and operational leadership and adhering to its specific duties set out in the Framework Document. Particular areas of focus will be financial stewardship and corporate effectiveness;
- b) The review must determine if the ICRIR (through the board and the organisations corporate functions and effectiveness) is effectively meeting the requirements of Managing Public Money including the Accounting Officer responsibilities and make recommendations as required to ensure this is the case; and
- c) Provide an assessment of the operating culture and the organisational effectiveness of ICRIR, its current Senior Leadership Team and its Board in overseeing the duties set out in the Framework Document'.

1.4 The Terms of Reference also required that the review provide actionable, practical recommendations.

Timescales

1.5 The Terms of Reference indicated a final report was to be provided by the end of February 2026. In addition, a draft report was sought by mid February. Decisions on sharing the report and its findings were reserved to the two sponsors for the review.

Methodology

1.6 The reviewer was given full discretion in relation to the process to be followed and held over 50 meetings including with all current members of the Transitional Leadership Team, all Executive and non Executive Commissioners, representatives of

the NIO and independent members on the Audit and Risk committee and People Committees. In addition meetings were held with HM Treasury, Internal and External Audit, the Chair of the Independent Panel reviewing the OBC, the Chief Constable of the PSNI and with a number of current and former members of staff. Three site meetings were held at the major Commission venues open to all staff to enable them to make any input to the review. Approximately 90-100 members of staff attended these events either in person or online. Finally, some members of staff sought private meetings either individually or in small groups and these were accommodated. It does not include the attendees at the site meetings or the individuals and groups who wanted privacy.

1.7 The review has had access to a wide range of written papers including those for recent Board and Committee meetings and documents relating to the sponsorship of ICRIR by the NIO. A range of other material was made available either voluntarily or on request. In addition, a significant number of people have helpfully provided written input on their views on the current problems facing the Commission.

1.8 The review has had full access to people and papers and has benefited from the openness and honesty people have offered. It is clear that the Commission has many able people working in it who share a deep commitment to the overall mission of the Commission.

Approach

1.9 As the Terms of Reference are broad and the time for the review was limited, the approach taken has been to focus on the biggest issues. As a result, this report should not be read as a comprehensive survey of every aspect of every issue – and it should also be recognised not to be an audit. The report does not repeat points made by the OBC review but this review supports those recommendations.

1.10 Finally, this review has been clearly positioned with participants that it is not the means of addressing under due process any individual grievance or matter of concern raised by any individual or contractor and nor has it sought to assess the performance of any individual or business area recognising such matters are for the Board and the Commission's performance management system. A number of matters of concern about effectiveness or behaviours have been raised and, where appropriate, these are referenced in the report under the relevant chapter headings in ways designed to ensure the source for those concerns cannot be identified.

Thanks

1.11 I have been particularly grateful for the assistance provided in the course of the review by ██████████ in ICRIR and by ██████████ in the NIO. Both have gone well above and beyond in order to ensure that the review has had all that it needs in a timely fashion.

CHAPTER 2: OVERVIEW

Strengths

2.1 It is important to recognise that the Commission has a number of strengths which need to be built on in the period ahead. Commission staff at all levels have set out very similar responses when asked about the strengths of the organisation highlighting:

- that getting the Commission up and running was a huge achievement;
- that the number of requesting individuals approaching the Commission has been greater than expected and most requesting individuals are content with the engagement they have had with the Commission to date. Both of these indicate the Commission has been successful in operating well in a contested political space and that in its interaction with requesting individuals it is meeting their needs;
- that a key reason for joining the Commission was belief in the importance of the mission of the organisation and that that remained a central motivating factor;
- that the Commission has recruited at all levels very good people with high levels of skill and relevant understanding as well as the will to work hard to advance the mission.

2.2 While this report will draw out significant challenges facing the Commission, these strengths are the basis for a sound platform for the future development and advancement of the work of the Commission.

Context

2.3 It is particularly important to understand the context within which ICRIR is operating and to reflect on some of the inherent challenges facing the organisation in light of its governing legislation and establishment.

2.4 The Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 created the Independent Commission, provided it with its key functions and created its structure. As Fionn Hague has noted in her helpful review of corporate governance in Spring 2025, the structure of the organisation is unusual.

2.5 In particular, vesting in the Chief Commissioner of both the role of Chair of the Board and executive responsibilities for findings creates an inevitable friction as Chair is responsible for the organisation and running of the Board which is itself designed to hold the Executive (including the Chief Commissioner in respect of his executive responsibilities) to account. In addition, the Act gives a set of specific statutory responsibilities to a further Executive Commissioner, the Commissioner for

Investigations, as well as creating a Chief Executive role. The Act does not define clearly how these three roles interrelate.

2.6 This lack of clarity has led to significant challenges within the organisation as the various individuals have sought to define their roles and clarify who is responsible for what decisions. It is a signal of the depth of the problems that caused that KC advice was needed in the summer of 2025 [REDACTED].

However, all parties have indicated that since that advice was received, there is clarity on the role of the AO and the responsibilities everyone holds across the organisation to assist the AO in the delivery of those functions.

2.7 Most fundamentally, it is clear both from this work and the parallel exercise to review the Outline Business Case, that there is insufficient shared understanding between the Northern Ireland Office and ICRIR of what the current legislation requires of the Commission in its investigative functions. That matters because investigations are the major driver of activity and cost at present.

2.8 Current funding (and consequently staffing) levels are not sufficient to support the Commission's view of what is required under the legislation. In turn, that is causing staff at all levels of the Commission (and specifically in the Investigation teams) real concern that they will not have the means to deliver case outcomes within any reasonable timeframe and that in interaction with Requesting Individuals this is not sufficiently being explained. That is particularly the case now that some cases are being paused due to lack of resource to take them forward. That problem is going to worsen as more cases are brought forward. Consideration is currently being given to addressing this challenge.

2.9 The current role of ICRIR is also likely to change as the Secretary of State for Northern Ireland is currently taking revised legislation through the Houses of Parliament to create a Legacy Commission with different responsibilities in terms of investigations as well as the creation of a new type of activity in the form of Investigative Procedures (IPs). This legislation has within it the potential to require more from the Commission as well as to heighten some of the governance and structural risks already evident under the 2023 Act. It is critical that action be taken to manage this risk.

2.10 One element of risk for the Commission now, and in the future, is how decisions on expenditure are taken. The Chief Executive and Non Executive Commissioners are responsible as Board members for ensuring that the organisation meets its financial obligations and is well run. However, the main decisions determining what expenditure is needed are taken by the Commissioner for Investigations and his team. In the new Act, two co-directors are envisaged to lead investigations continuing this risk as well as creating a new significant risk of disagreement between these two individuals. As neither the CEO nor the Non-Executives have investigative experience, they are not well placed to oversee those decisions nor to offer constructive challenge in this area. That creates the potential for conflict or ineffectiveness particularly in difficult circumstances – for example the need to make savings in-year for whatever reason. For that reason, some independent expertise

might usefully be introduced to support Board members/CEO without an investigative background.

2.11 That governance risk is materially increased by the proposals in the new Act for the new category of cases (IPs) run by independent judges and dealing with some of the most difficult cases unable to go through the normal inquest procedures because of the sensitive information that needs to be taken into account. Those judges will be subject to close scrutiny from interested parties and will understandably be focused on the investigation and not on finance. While some mitigating measures are being considered such as the creation of an overseeing judge who might undertake scoping of the IP cases before passing them to a judge for hearings, this model has inherent challenges in terms of finance and governance.

Recommendation 1

That, as part of the OBC process, the NIO meet with ICRIIR as a matter of urgency to reach a common understanding on how the current and planned legislation needs to be given practical effect by the Commission (and its successor). ICRIIR should be represented by the Chief Executive, the Commissioner for Investigations and a Board Non-Executive member at least. The outcome should inform the preferred OBC option and be formalised by way of a short written statement owned by the Commission and its Board. This statement will set out how the work of the Commission will be taken forward in a way which is both legally compliant and also as efficient as possible. The Board should then oversee implementation to ensure this is given effect.

Recommendation 2

That the Board engage an independent expert in investigations to provide them with assurance that investigative practice is in line with stated objectives and pace at least every six months. This expertise could be drawn from the Expert Advisory Group already in place to avoid duplication.

Recommendation 3

That the Commission prepare communications to Requesting Individuals and the public outlining what their current level of resourcing can and cannot achieve. The communications plan should also provide those dealing with RIs with the supporting information to respond to the likely concerns such communications will cause. The current position is in any case likely to become public, so early implementation of this recommendation is important. If it can be tied to a successful early outcome to recommendation 1 (and the OBC) then that is all and good but it should not be held back pending that given the risk it will take time to finalise.

CHAPTER 3: CORPORATE EFFECTIVENESS

3.1 In this section, the main issues under consideration are the factors which influence corporate performance including corporate governance, financial management, standards of financial, commercial and corporate conduct and effectiveness of the governance and risk structure. This chapter also reviews arrangements with the sponsor Department and the workings of the Board.

Baseline

3.2 In reaching assessments in this area, it is important to set reasonable expectations. This is a new organisation which only came into being in May 2024 at which time it is fair to observe many of those working in the organisation were unsure that they were ready to commence operations but there was an understandable desire to demonstrate to the public and those who might want to come forward that the doors were open and that work had commenced. In addition, the organisation has seen some significant churn in key roles with for example three Finance Directors in the past 12 months and a reliance in some areas (including notably finance) on a lot of contractual staff rather than permanent employees. That is not to denigrate the efforts of contracted staff but rather to recognise that their horizons will inevitably be different from permanent staff and to highlight the inherent instability that results when individuals transition out of the organisation in due course with the loss of the corporate knowledge they have gained at that time.

Assessment

3.3 However, even recognising those mitigating factors, after nearly two years in operation, the Commission has not made the speed of progress that is necessary to give confidence that it will be at the required level in an acceptable timeframe. Overall, the Commission is at a low level of maturity in terms of its financial and corporate governance. That has been evidenced in the succession of financial and governance problems that have arisen in the past year. However, the new Finance Director has a clear understanding of what is needed and, with support, can be expected to improve the situation.

3.4 A running theme which the review has identified across a range of areas is the lack of clarity of understanding of who does what between the subject matter experts at the centre and senior leaders/line managers. While it is true that in many organisations there is often some tension between these areas, the risk of things falling between the cracks due to no-one taking ownership of problems is greater when the norms have not been established. The need to clarify respective roles applies across a range of areas – including risk management, contract management, records management and data protection. The answers need a common framework - starting with line management having lead responsibility for ensuring best practice is

followed and the centre providing support as needed. This may not have been the practice experienced by all employees in previous organisations. For example, some investigators indicated that time spent on 'corporate' tasks took away from the critical function of progressing cases brought to the Commission. However, in many high performing organisations ways are found to mitigate this risk (such as the appointment of business managers who do the day to day work under the supervision of the relevant senior lead) without overly centralising responsibility that in practice can be hard to exercise properly without business-specific knowledge.

Recommendation 4

That work be done to clarify the roles of line management and the corporate centre. There needs to be full engagement in this work of all parties with a role to build a common framework using practical examples to make it real. The approach should then be reviewed after 12 months (or sooner if required).

Corporate risk

3.5 On corporate risk there is a decent overall structure and content to the risk register with the latest monthly paper to the Transitional Leadership Team (TLT) drawing out areas of change and in risk and mitigations required. This provides a solid basis for the further work needed to establish what being a risk owner means and what level of support and guidance is available from the corporate risk manager. As some parts of the business may not be used to the need to manage corporate risks, it is likely that additional support and guidance will be needed in the short term to ensure that the right approaches and understandings are embedded.

3.6 There is one specific risk that the review wants to highlight relating to the absence of any case having concluded its investigation and findings phases yet. While the Terms of Reference do not include consideration of casework, the absence of product here is the most major risk facing the Commission at present with a number of people commenting that the Commission has, to date, cost at least c£60 million. In talking to the respective findings and investigation teams, it was striking to hear different accounts about whether cases were or were not ready for transfer from investigations to findings and whether the policies in place were adequate and should be followed to the letter. In addition, there were differing levels of engagement by investigative syndicates with the findings teams. There should be a common approach.

Recommendation 5

That additional oversight of the first cases likely to pass to findings be instigated with a view to establishing common procedures across the Commission, identifying and resolving any snags quickly and ensuring the

earliest possible delivery of final reports consistent with appropriate quality outcomes. The scope of the work should include how findings are engaged in investigation phase and how investigations are included in the findings phase. The Chief Commissioner and Commissioner for Investigations should be party to this work either directly or through regular joint meetings to oversee progress and, if necessary, overcome any difficulties. Once a rhythm is established and cases are moving smoothly, these arrangements could be stepped back.

Sponsorship

3.7 In relation to sponsorship, the normal documentation (eg framework document) and sponsorship meetings are in place and relationships are generally good. While now resolved, there had been issues for the NIO to access the corporate risk register. This should not be withheld under any 'independence' banner. The approach taken by the NIO as sponsor recognises the central importance of safeguarding the independence of ICRIR and as a result has not sought to intervene in the inner workings of the Commission lest that be seen as interference. Experience of similar sponsorship arrangements with PSNI and OPONI where similar independence issues arise shows that it should be possible to engage fully in the understanding of resourcing needs and challenges as well as assisting in overall governance terms without ever becoming engaged in individual cases.

3.8 There are two areas that would benefit from further consideration and action. First and foremost is the work needed to arrive at an agreed understanding of how the policy, resourcing and legislative intent of the Department will be taken forward by the Commission. This is referred to in chapter 2 above.

3.9. Secondly, the NIO as sponsor would benefit from recognising the ICRIR or its successor is not the same as other well established NDPBs within its purview. The Commission is being asked to do new and different things in a highly politically charged atmosphere with attendant heightened risk of legal challenge. It is still building its capability in its corporate and delivery functions and will therefore require some different approaches than apply to NDPBs more widely including greater levels of senior support and guidance to the Commission and a recognition of the risks held including those which are shared and those which the Commission has to own unilaterally because of the need for independence in terms of case management and investigation.

Recommendation 6

That the NIO Permanent Secretary and Chief Operating Officer institute six-monthly meetings with the Chair of the Commission (or its successor) and the Chief Executive until such times as there is steady state in the relationships and capability of ICRIR (or its successor). Where investigative matters are likely to

be discussed directly or indirectly (eg through budget issues), there should be a senior representative of the Investigative team present.

3.10 The Commission has an important role to play too. This includes a culture of no surprises. From engagement with senior ICRIR staff from the Chief Executive down, that need is understood. It also then requires a sophisticated response from the NIO who must also recognise that in getting an early heads up it may mean not all the relevant information is available and that on occasion there will be no issue at all when properly considered.

Board approach

3.11 The scale and nature of the challenges set out in this report inevitably bring a heavy burden on the Board. For Non-Executive members who were expecting to meet quarterly as a Board with similar engagement through sub-committees, the level and scale of interaction has been much more substantial in practice. Since September last year, there have been nine unanticipated meetings of the Board mostly focused on various financial crises as well as on the nature and remit of this review. That is an unsustainable level of engagement. Board members have not complained about this level of involvement but the NIO should consider recognising the extra effort required and the fact there will continue to be some greater need than is currently formally allowed for.

3.12 Given the problems that have existed, it is perhaps inevitable that the Board has begun to dig more deeply and to probe into the space normally for the Executive to lead on. In response, the organisation in turn then tends to say about issues that would previously not have gone to Board that perhaps it should go in case they have points of disagreement. The perennial question for all Non-Executives is 'What do I not know that I need to?' and when surprises arise that is a heightened concern. There are always difficult balances to be struck particularly when things are not going well. However, if the Board react too strongly, they can end up reducing autonomy for senior executives and risk paralysis in decision making as issues await the next Board meeting and agendas become over stacked.

Recommendation 7

That, as part of the reset proposed, the Board should consider carefully what it is drawing in to its discussions to ensure it is not encroaching unreasonably into the executive space.

3.13 In respect of Board business, issues surfaced in the Hague review regarding late issue of papers for Board meetings have not been properly addressed with the OBC December Board meeting a particular case in point.

3.14 The Hague report also suggests that each Board meeting should have a clear theme. This could also assist with internal communications from the Board if it became the focus of cascade reporting.

3.15 In terms of sub-committees, the ARC and People committees are in line with best practice. The Investigations Oversight Committee is an important area of Board business delegated to a sub-committee and it is in that light surprising that there appears to be no Non-Executive or other external presence for those discussions. This could usefully be considered in line with Recommendation 2 above.

Governance and decision making

3.16 A number of relevant issues affecting governance have already been addressed above. The central issue remaining is that of decision-making fora for the organisation. The role of the Board has already been addressed and the remaining issues are the organisation of the Executive decision making responsibilities and the approach to delegation.

3.17 In relation to the Executive Team, after protracted debate last year, a decision was made to collapse the old Executive Leadership Team (ELT) and Senior Leadership Team (SLT) into one body - the Transitional Leadership Team (TLT). The TLT has approximately 15 members on it and a number of members expressed uncertainty about its decision making vires and how decisions were more widely to be made. In addition, a number of employees not on the senior team explained circumstances where they had elevated issues to the senior team for resolution (under the previous arrangements) and either had to wait a very long time or never heard back.

3.18 During the course of this review, the reviewer has been asked to offer views about the best structure going forward and there are plans for a TLT workshop in mid March to address these issues in more detail. The current arrangements reflect the merging of different fora with a resulting lack of clarity of purpose. It would also not be normal practice for the senior Executive team structure to be a sub-committee of the Board.

3.19 A wider theme is also apparent from engagement widely within the organisation. It is the need for a more proactive and strategic approach to the business of the Commission and the identification of potential problems. The frequency of recent problems has led to a reactive fire-fighting mode which is resource intensive and draws attention away from the centrally important but less urgent work.

CHAPTER 4: FINANCIAL STEWARDSHIP

Introduction

4.1 The Terms of Reference focus specifically on determining whether ICRIR is effectively meeting the requirements of *Managing Public Money (MPM)*. As part of the review, meetings were held with External and Internal Audit. They confirmed that as yet there have been no breaches of MPM identified in terms of illegal or irregular spend. Nonetheless auditors and many of those interviewed in the course of the review expressed concern at the financial and governance problems and issues that had been raised in the past six months. The auditors highlighted that basic controls were not yet fully in place and progress towards putting them in place had been too slow. That increased the risk of a future breach of MPM. It is also important to state clearly that there was no evidence made available in any of the interviews conducted of any malign or deliberate action to suborn controls or otherwise give rise to concerns about fraud or impropriety.

Financial management

4.2 As mentioned previously it is right to recognise that ICRIR has only been in existence for two years and has multiple challenges to meet in that time. In addition, there have been three Finance Directors in the past 12 months and a smallish finance team comprising almost entirely of contractors whose contracts are due to end in March 2026. Work has commenced on a plan to manage the loss of corporate knowledge and ensure sufficient suitable finance staff are in place but there is no doubt that this work should ideally have commenced earlier.

Recommendation 8

That the Chief Executive and Finance Director put in place and oversee a plan to ensure the finance function continues to function effectively during any staff changeover and that corporate knowledge is shared. Regular updates on progress should be provided to the Chair of the Audit and Risk Committee (ARC).

4.3 At present the oversight of financial matters is only subject to Board review at its regular meetings. While ARC has some oversight, it is in the nature of ARC work that it focus tends to be retrospective in nature. The ARC membership has good expertise and its oversight is effective. Nonetheless, a Finance Committee is often used in addition to the ARC and would normally have a particular focus on in-year and future budgeting issues. This need not be a Board Committee but having a Non Executive present for meetings is helpful - not least in situations where the Executive team have

different pressures not all of which can be accommodated within the budget settlement.

Recommendation 9

That ICRIR create a Finance Committee with a focus on budgetary issues either chaired by the Chief Executive as AO with a non Executive member present.

Maturity assessment

4.4 This review has found general acceptance that the Commission has not made the progress in terms of financial maturity that would have been expected over its first two years of existence. There is therefore a need to act with pace and consistency to address key shortcomings and build confidence within the organisation and with sponsor and funders.

4.5 Significant problems emerged in the second half of 2025 relating to financial management and governance as evidenced by:

- the AME budget challenge faced last year;
- the unexpected lease bill for [REDACTED];
- the problems producing an effective Outline Business Case to go to NIO and HMT; and
- agreement of the Annual Report and Accounts and annual workplan.

4.6 The first three of these issues all came as unexpected and unwelcome surprises particularly to the Board and the NIO/HMT. As a result, these events have led to a loss of confidence in the Commission to manage its affairs effectively. A further dimension of these issues arising in quick succession is that they have taken a significant amount of time and effort to address with the bulk of the work falling onto a smallish finance team and therefore other important tasks such as responding to Priority 1 audit recommendations have not progressed at the speed required. The absence of that progress and therefore the absence of, for example, a Financial Procedures Manual, is unacceptable at this stage of the Commission's life

Recommendation 10

That the CEO and the Finance Director create a clear project plan and oversee the achievement of all Priority 1 audit recommendations before the next ARC meeting and present at that meeting the plan to address the remaining other recommendations not yet achieved. That plan should prioritise the most important issues, have a focus on delivery and take account of capacity constraints where they exist.

Budget approach

4.7 The Commission has had the uncertain nature of its budget recognised by having investigative costs met through Annually Managed Expenditure (AME) rather than the more normal Departmental Expenditure Limit (DEL) regime. That normally provides assistance to organisations managing uncertain budgets. However, it appears that the AME budget level was set without any headroom to take account of the needs of the business and the tightness of the budget was not understood, leading in the 2025/26 financial year to a problem. As the Commission expanded so it became clear it did not have the budget cover required to meet those costs.

4.8 It is right to highlight that in response to the budgetary concerns about a breach in the AME budget - before NIO/HMT secured additional cover – the management team did take firm action to reduce costs including through a ban on non-essential travel and a recruitment freeze. These were necessary steps although both have had some consequences for the business in terms of shortage of resource to meet business needs and the loss of interaction between sites which hampers cultural alignment and cross organisation working.

4.9 Moving forward, the Commission and the NIO should work to create headroom in the AME budget so that the true demand led nature of the business is taken into account. That headroom should be seen within the overall budget limits established by the OBC outcome but should not await the OBC finalisation

Recommendation 11

That the ICRIR AME budget have 15% headroom built into reflect the demand led nature of its work.

Business planning and management information

4.10 The Commission has a Business Plan which sets out actions expected each quarter. However it is still at a fairly rudimentary stage with no supporting text to explain priorities to the uninitiated and no clear ownership in the document for actions. A more comprehensive approach with greater focus on delivery of actions and impact in terms of the Commission's overall business would be of benefit.

4.11 Linked to that is the development of KPIs for the Commission. As with much of the Commission's corporate governance, the management information and performance reporting is still a work in progress. The performance reports have understandably prioritised the operational aspects which are as a result better advanced. The shortage of resource has delayed progress on the corporate side although there are areas where material is now provided regularly such as the HR dashboard which covers much of the ground that is needed. Once again, a clear plan for what needs to be developed by when is needed.

Delegations/responsibilities

4.12 The internal scheme of delegation sets out clearly the responsibilities of the Board and the Executive Commissioners. Inevitably it is more complicated than in some cases because of the complex structural arrangements put in place by the Act. As with other areas the challenge has come in giving effect to these arrangements effectively.

4.13 The Commission has yet to put in place either a delegated budgeting system or regular assurance statements although both are at different stages of consideration. Both are important parts of a mature organisation's response to meeting governance standards because they place an appropriate responsibility on senior line managers to play their part in managing what are corporate risks. In the absence of delegated budgets for example, the temptation will be to seek more money from the centre without first looking at how to adjust spend profiles to create the scope for reallocation of funds to meet more immediate priorities within the business area. The February TLT has considered plans for assurance statements which are very much to be welcomed as a necessary support to the AO and the wider organisation.

Procurement

4.14 Progress has also been made to ensure procurement spend is properly raised using purchase orders and in line with the new Procurement Act. There has been a big reduction in the use of Direct Award Contracts and while the review has not examined the nature of these, the volume (and level of spend under them) would not be unusual.

Estates

4.15 There is now a clear focus on addressing how to accommodate the hoped for increase in investigative teams. That is an issue in both London and Belfast. Work should also be undertaken to look at how estates can assist to break down the barriers that having different locations for the two investigative teams and the corporate teams causes.

Annual report and accounts

4.16 The Commission has an unusually complex set of requirements relating to annual reporting. While the 2023 Act creates these arrangements, the Commission should find ways to ensure work is done once and then applied to whatever form of report is required meeting the terms set in statute or by the NAO. There are lessons to be learnt from the production of the 2024/25 Annual Report and Accounts and the workplan for 2026/27 both of which ended up being addressed with short deadlines and being more resource intensive than was necessary.

Support to the AO

4.17 Following disagreements about the respective roles last year between the CEO/AO and Commissioner for Investigation, legal advice was sought from a KC.

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED] That advice which [REDACTED] highlighted the centrality of senior leaders working together to find solutions to challenges has been accepted and therefore should provide solid ground on these issues going forward.

Travel policies

4.18 There were two more specific issues where a range of people voiced concerns. The first related to the travel policies of the organisation and their implementation. Issues raised included the cost of legacy agreements with some staff about access to taxis that now looked out of kilter with the wider need to make savings, the need for greater clarity about when travel between Belfast and London is and is not appropriate and clarity about whether the policy on taxis affected all staff equally with a suggestion that some senior staff use them widely whilst others in the organisation are not permitted to use them at all. This type of concern has the capacity to become something of a running sore so it is suggested action is needed to address the issue, taking account of overall business needs. This should take account of wider issues such as the impact of the separation of the three main office venues and the impact on the cohesion of the organisation.

Recommendation 12

That the approach to air and taxi travel be reviewed taking account of the various factors and the outcome disseminated to the organisation.

Data breaches

4.19 The second issue of concern was that of data breaches. The Commission has faced a number of breaches and has had a warning from the ICO as a result. Steps have been taken to introduce mandatory training and ensure the right procedures are in place. The nature of the work of the Commission means this is a risk that will require ongoing attention not least because the impact of any failings will be more starkly felt than in many other settings. There is an urgent need to ensure the organisation has the requisite skills centrally to support the organisation wide effort required in view of the imminent return of the Data Protection Officer after secondment to their home organisation.

CHAPTER 5: CULTURAL HEALTH

5.1 The issue of culture in its manifestations was much the most remarked on element of this review during the meetings held with staff members.

Confidence

5.2 It is clear that the Senior Leadership Team have become quite divided in their approach and that this has had an effect on the working of the senior leadership as well as on the staff of the Commission who have become increasingly aware of the problems. For staff, that has led to a loss of confidence in the senior team as well as for some to say they are considering seeking other roles or not seeking to extend secondments. In addition, many are disillusioned that what they had hoped to be part of was not meeting those hopes.

5.3 Concerningly, some people at pretty much all levels of seniority have expressed fears that what they say to the review will become known and result in negative consequences for them. This is in itself a concern about the culture of the organisation. All of those who contributed have been assured that they will not be named or identifiable in the report.

Behaviours and values

5.4. It is in the nature of reviews that the behaviours attributed to others are not observable at first hand by the reviewer. However, that cannot be a reason to ignore the concerns raised – some of which have emerged frequently.

5.5 Descriptions of the culture in ICRIR (and particularly relating to the senior team and their interactions) have included language like ‘toxic’, ‘silo working’, ‘divided’ and ‘disrespectful’.

5.6 The scale and nature of the issues reported are such that there is a clear risk that things will run out of control in the absence of clear unified leadership to set out what is and is not acceptable. As a result, urgent action is needed to grip the issues and address problem behaviours.

5.7 The types of issues reported include:

- calling out problems in large groups that could be addressed better bilaterally in the first instance with emotional language being used [REDACTED]
- the need for certain roles being openly questioned with the potential to undermine the postholders;
- repeated efforts to raise fundamental issues about the functioning of the Commission which appeared not to have been heard or acted upon leading to frustration;

- senior leaders talking openly to staff about their concerns about members of the senior team and being negative about other senior leaders;
- a sense of them and us between senior and more junior staff particularly in certain venues;
- surprisingly highly emotional responses to due process with people questioning motivations of those responsible for processes.

5.8 It is important also to draw out that none of the themes above was universal – there were always individuals who either had not experienced or not seen adverse behaviours or who considered them not to pass a threshold of unacceptability. However, even though there was not one universal view of the cause, pretty much everyone recognised there were deep divisions which were damaging the successful completion of work as well as adversely impacting morale and in some cases wellbeing of staff.

5.9 It was of particular concern that a number of mostly senior women considered they were treated in ways that were ‘rude’ and ‘disrespectful’. In addition, some indicated they believed this behaviour to be gendered in nature – ‘I would not be treated in this way if I was a middle-aged man...’ was one quote.

Recommendation 13

The Board should finalise its raising a concern policy as soon as possible and ensure it is widely publicised.

5.10 Many people described elements of the culture as being in conflict with the organisation’s values (particularly of respect and openness) and those set out in the Nolan principles. One word values offer simplicity and apparent clarity but often organisations need to dig deeper to give substance. This is all the more necessary when problems and relationship challenges arise. For example, the concepts of openness and respect needs to be unpacked to make them real and provide a more nuanced understanding of how people should live those values as currently the one word version is on occasion being used as a weapon to make a point without that wider consideration of what is intended (for example, it is not a breach of the openness principle not to tell someone personal details about someone else). Best practice suggests a focus on the behaviours that are needed to support the values can be helpful – as in some cases are explicit reference to behaviours which are not acceptable. Mature organisations then look to embed the behavioural aspects within their performance management system.

Recommendation 14

That the Senior Leadership Team hold a facilitated workshop to explore the meaning in practice of the values of the organisation as they apply to the workings of the senior team and the engagement with the employees of the Commission. The outcomes should then be discussed by ERG (and, if recognised, by Trade Unions) with a view to finalising a Staff Charter in due course.

Reset

5.11 Looking at the overall picture, it is clear that there are serious divisions in the senior team which need to be addressed as a matter of urgency if the organisation is to move forward. While there is unity in terms of adherence to the mission, that is not present in terms of how people work together in pursuit of that mission. The previous chapters have set out a range of areas that need to be addressed to provide a stronger platform for the Commission. That needs to be joined to work on the culture not least as the current problems also run a significant risk of external reputational damage.

5.12 Attempts have been made to reset relationships previously. The Executive Commissioners have not succeeded in charting a fully satisfactory way forward (although it is important to recognise the efforts of the Chief Commissioner to achieve a positive outcome here). As a result, there is now scepticism among some at least as to whether the current senior leadership team is capable of addressing these problems.

There are multiple risks here – in terms of people

- leaving the organisation;
- seeking redress through established mechanisms; or
- seeing the behaviours tolerated and then potentially becoming accepted or even seen as the way to proceed.

5.13 The need for action across all of the strands set out in this report – clarity of purpose, structure and governance improvements and cultural and communication changer is greater than ever and needs to involve all sides committing so do their part so things feel different for everyone in the organisation.

Recommendation 15

That the Commission Board communicate the key elements of the reset to the organisation by mid March 2026 and the Executive Commissioners act as role models for the reset.

Practical measures

5.14 Some of the challenges facing ICRIR are unsurprising. The Commission draws together people from different backgrounds with very different lived experiences. Many of them will have had long experience in previous organisations and therefore tend naturally to believe that is the appropriate way to act, behave or get things done. The different locations of the Commission reinforce these challenges with [REDACTED] having a lot of people with policing backgrounds - mostly from the Metropolitan Police. [REDACTED] has a somewhat more varied set of backgrounds among investigators – and make a point of referencing that as a strength. Finally, the Vantage is seen to have a Civil Service culture. In many organisations, some sub-cultures are not only inevitable but may be entirely appropriate to recognise the different tasks and skills required in different roles. However, if those cultures begin to clash, problems then arise. That is the situation now facing ICRIR.

5.15 With the differing cultures can come a sense of competition – about who is really important to the work of the Commission. The reality is that all work areas should be seen as important – at present the divide between the investigative and corporate stark in this area. In short (and speaking broadly), on the one hand, investigative teams feel they are not being heard when they raise real problems about the lack of resource and material (eg powers) to meet the expectations set. On the other, corporate teams do not feel their contribution is respected or recognised. Those dual senses of grievance have led each to become defensive in their approach to the other.

5.16 There are some broader organisational steps that will help and are in planning - these include consideration of a cultural review of the whole organisation (this review is focused on the operation of the senior leadership team), the planned employee engagement survey and the establishment of a Staff Engagement Forum. **This review supports all of these planned steps.**

Trade Unions

5.17 ICRIR does not currently recognise Trade Unions. In the absence of trade union engagement, the Commission relies entirely on line management cascade and internal communications channels to pass information out. There is a lot of evidence to suggest these channels are not sufficient to fill the information vacuum and that there is as a result significant discontent. This is evident on a range of important issues for employees like pay, progression and professional development/learning and development. Done properly, Trade Union involvement should both help to ensure employee views are taken into account before key decisions are made and also provide a channel of communication back to explain why outcomes were reached.

Recommendation 16

That ICRIR commences engagement with Trade Unions with a view to putting in place the normal Whitley type arrangements as soon as possible.

Internal communications

5.18 A strong feature of the engagement below the senior team was the extent to which many people did not feel their voices were being heard. This took a number of forms including poor feedback on decisions taken, a lack of understanding of why the Commission was focused on some issues, and a sense that the senior team 'did not care'.

5.19 Left unaddressed these concerns will undermine all other steps taken. So, in parallel with the Trade Union issue, it is important that the Senior Tam take greater ownership of the messages to staff and ensure these cover all of the issues of concern as fully as possible. There is a good internal communications weekly bulletin but delays in securing senior team owned messages explaining the key issues facing the Commission (eg the reasons for financial challenges, why decisions on pay were reached etc) have led to the rumour mill filling the void in an unhelpful way. Simple key messages such as that reflecting the changing makeup of the Commission with two thirds now on the investigative side have also not been transmitted/cascaded or not been heard by many.

5.20 The employee representation group (ERG) should provide one means of gathering a clear understanding of which issues matter most and can then be used to tailor key messages – including the use of FAQs on the intranet. The ERG (and Trade Unions) would also provide a feedback loop but this might usefully be supplemented by providing ways that employees can raise issues directly. The Chief Executive (joined often by one or more other senior leaders) holds regular staff briefings using Teams. At this stage questions are not taken and work could usefully be done to enable questions to be raised using messaging in real time with as many as possible being answered and others being responded to by way of the FAQ page. More generally, it is usually better to communicate when the answer to a question is not known and to indicate when an update is to be provided. But to be effective the updates need to be provided when promised.

5.21 It is likely that initially staff will raise many issues - though some of these will be duplicates. However, as the momentum is built, the demands will become much more manageable.

Recommendation 17

That the Commission senior team place a focus on addressing employee issues using internal communications channels including as problems affecting the direction of the Commission arise. This effort should include building stronger feedback loops to ensure that employees have opportunities to raise the points that they feel most strongly about.

Learning organisation

5.22 Among the feedback heard during the review has been references to a blame culture developing not least as a response to recent problems. Organisations always need to differentiate between the proper need for accountability and the avoidance of a blame culture not least because that will discourage prompt reporting of issues like data breaches where exactly the opposite is required. The Commission would benefit from setting itself the objective of being a learning organisation and putting in place mechanisms, such as lessons learned approaches, to underpin that ambition. A focus on learning is also an important part of developing a growth mindset for an organisation and is particularly appropriate for an organisation attempting to do things others have not been successful in achieving. In the course of the work of the Commission (and its successor), it is almost certain there will be knock backs and mistakes honestly made along the way and the nature of response to those will matter hugely to those working in the Commission.

Recommendation 18

That the Commission adopt a lessons learnt approach when things go wrong as part of developing a growth mindset.

CHAPTER 6: CONCLUSION

6.1 The Commission is being asked to complete one of the most challenging tasks facing our society at this time. The problems it is facing are significant in scale and nature and will require concerted action by all in the Commission and its sponsor in the NIO to deliver good outcomes for victims and survivors. All elements of the review need to move forward together for optimal outcomes -

6.2 The recommendations made in this report have been deliberately kept to a minimum to ensure the biggest challenges are met first. In line with the Terms Of Reference, the recommendations have also been focused on practical steps that can be taken. However, in assessing implementation of the recommendations, it is important that there is a view taken as to the effectiveness of the response in meeting the intent in the report rather than simply its narrow terms. For example, the simple creation of the Finance Committee should not be seen as the successful achievement of that recommendation but rather as a stepping stone as the outcome required is a fully functioning and effective Finance Committee.

6.3 In taking forward these recommendations and ensuring the right linkages are made across the various themes highlighted (particularly of overall purpose, governance and culture), an effective oversight mechanism will be needed. While it will be for the Board to determine the terms of that forum, it is recommended that all the key players needed for successful delivery are represented at that forum including the NIO, whose support may be needed to deliver on key elements. Successful implementation of the report will not be straightforward and careful attention will need to be paid to ensure all elements move forward in a concerted way.. If that is not happening, further intervention will be required.

Recommendation 19

That the Board establish an oversight mechanism to oversee the implementation of this report taking into account the intent behind the recommendations. The Board should ensure all the key players are engaged in that forum including the NIO given the important role the sponsor will play in various ways.

ICRIR - Corporate Effectiveness and Cultural Health Review

1. Introduction and Purpose

The Northern Ireland Office (NIO) as the sponsor department for the Independent Commission for Reconciliation & Information Recovery (ICRIR) and the Board of the ICRIR have agreed to jointly commission an independent Review into the Commission's **corporate effectiveness and cultural health**.

The Review will run alongside a separate exercise - to develop a well evidenced Outline Business Case for HM Treasury which will seek additional funding beyond the £232m that is currently available to support the ICRIR's work beyond the current SR period and the passage of the NI Troubles Bill into Law. The Review will focus on, effectiveness and cultural health within the current organisational arrangements.

In taking forward the review, it is recognised that the Commission has an essential role to play in delivering its statutory functions and for victims and survivors.

The Review will be co-sponsored by Kathleen Russ, in her capacity as Chair of People Co, on behalf of ICRIR and by Holly Clark, NIO COO. The review will be conducted by an external, independent Reviewer reporting to the two sponsors jointly. Any recommendations which the Reviewer may make will be allocated to the ICRIR or to the sponsor department according to the nature of what is proposed. The NIO Sponsor Team will work with the ICRIR in implementation of the recommendations once accepted to ensure oversight in the normal way while respecting the role of the ICRIR Board.

2. Objectives

There are three key objectives for the Review:

- a) To provide a robust assessment of ICRIR's effectiveness in providing **strategic and operational leadership and adhering to its specific duties set out in the Framework Document (as set out at Annex A)**. Particular areas of focus will be **financial stewardship and corporate effectiveness**.

- b) The review must determine if the ICRIR (through the Board and the organisation's corporate functions/effectiveness) is effectively meeting the requirements of *Managing Public Money* including the **Accounting Officer** responsibilities and make recommendations as required to ensure this is the case; and
- c) Provide an assessment of the operating **culture** and the **organisational effectiveness of ICRIR, its current Senior Leadership Team and its Board** in overseeing the duties set out in the Framework Document.

The Review must provide actionable, practical recommendations especially as the Commission embarks on a key period of transition. The review may provide recommendations which will support a smooth transition to the arrangements set out under the Northern Ireland Troubles Bill.

The **Senior Leadership Team** for the purpose of this review shall be defined to include the current Executive Commissioners (including the Chair, in his executive capacity) and the newly formed Transitional Leadership Team (formerly the ELT and SLT members)

3. Scope

The reviewer will have the freedom to explore all issues connected to the objectives but may wish to specifically examine the following underlying elements.

a) Corporate Effectiveness

The corporate effectiveness element of the review will look at a range of issues which influence corporate performance including; corporate governance, financial management, standards of financial, commercial and corporate conduct and effectiveness of the governance and risk structure. This should include:

- Accessing processes for identifying, reviewing, managing and escalating corporate risks, ensuring the organisation has a clear and appropriate risk management policy in place, including in relation to their data responsibilities.
- That clear processes are in place with the NIO as Sponsoring Department to communicate in a timely manner and where necessary escalate any corporate (inc financial) and/or other significant risks.

b) Financial Stewardship

The financial effectiveness and stewardship elements should assess:

- How the organisation ensures sound financial management and scrutinises the allocation of human and financial resources (estates

contracts, high value contracts/tenders etc) including upholding the principles of regularity, propriety, value for money and feasibility.

- Consider whether management information systems and management information provide the board with timely, accurate, and clear data on costs, efficiency, and performance.
- The effectiveness of the internal financial controls, capabilities and monitoring, including operating within delegated financial authority limits, ensuring they are compliant with the 'framework of authorities'* and with annual budget allocations so as to enable the organisation to operate as a demand-led service set up for long term success.
- Whether the right arrangements are in place to enable the Accounting Officer to fulfil all of their duties under Managing Public Money/Framework Document including receiving appropriate support from the Board, SLT and NIO
- That clear and documented allocation of responsibilities and delegated decision making is in place amongst officials to ensure accountability and transparency across the delegation chain.

* Framework of Authorities refers to AO letter, Delegated Financial Authority Letter and Framework Agreement.

c) Cultural Health

The cultural health element of the review will look at a range of issues which influence cultures and behaviours in the Commission. The review should consider:

SLT Collaboration and Impact:

- The overall effectiveness of the SLT and how effectively they collaborate for the benefit of the Commission (and its staff) meeting its responsibilities as a public body and for the benefit of victims and survivors.
- The current cultural health of the behaviours, values and leadership practices displayed by the SLT and the Board including adherence to the Nolan Principles.
- How groups or individuals who rely on the SLT perceive the level of collaboration, communication, and strength of working relationships, and the impact this has on them.
- Whether the SLT adheres to the Commission's commitment to the value of respect, and evaluate how effectively Executive Commissioners have addressed collaboration issues and any relationship matters.

Governance and Decision-Making:

- The effectiveness of current governance structures, identify any gaps or weaknesses in decision-making processes, and evaluate the management of those structures, including the functioning of the sponsorship relationship with the NIO.
- The extent to which Executive Commissioners are aware of collaboration challenges and any relationship issues within the SLT and evaluate how effectively they have addressed these issues.
- Whether SLT has faith in the current structures and level of collaboration and trusts the information it receives.

The development of the Outline Business Case (OBC) may be drawn on as one piece of evidence to assess SLT collaboration and decision-making, along with other complex cross-functional projects (e.g., Annual Workplan, Annual Report and Accounts).

It is the intention of the Commission to launch an independent Commission-wide Employee Engagement Survey in the first quarter of 2026.

4. Methodology and Stakeholder Engagement

The Reviewer will have discretion on the appropriate process, including directing who they wish to meet and what documents and correspondence they will wish to review, subject to compliance with relevant Data Protection and Confidentiality requirements.

The expected list of interviewees includes:

- All current ELT and SLT members.
- All Executive and non-executive Commissioners.
- Representative of the NIO Sponsor and Finance Team
- NIO Permanent Secretary.
- Independent Members on ARAC and People Co
- Some current workers in the Commission who have directly relied on the SLT for guidance, direction, and information.

The reviewer may also choose to:

- Obtain perspectives from ICRIR's employees and external stakeholders for example auditors including EY.

- Compare the organisation's structures and practices with other Arm's-Length Bodies (ALBs) and Non-Departmental Public Bodies (NDPBs).
- Obtain perspectives from former ICRIR employees or workers

This review is not a formal S36 review of ICRIR functions under the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023.

The review will not reopen concerns or grievances raised by individual employees or contractors, which are now closed or which is not related to Terms of Reference.

Should the review raise any concerns about the conduct of those sponsoring this work advice will be taken from the Reviewer on next steps.

The NIO and ICRIR will share the costs of this review. For administrative purposes the NIO will provide support for contracts, invoicing etc.

5. Recommendations

The review is anticipated to commence as soon as practicably possible in January with a draft report to be provided to the ICRIR NED and NIO COO as joint sponsors by mid-February and a final report by the end of February. The full report will be shared with Kathleen Russ and Holly Clark. Kathleen Russ, in her role as Chair of People Co, will discuss the findings, recommendations and next steps with the other standing People Co Members and ICRIR Director of Culture. The Commission will be responsible for deciding how to take forward any of the report's recommendations (such as they relate to the Commission) with the NIO retaining oversight and seeking assurance regarding ICRIRs next course of action as part of the usual assurance arrangements as set out in the Framework Document.

The intention on entering into the review will be to share the full report with the ICRIR Board, however, given the potential sensitivities that could emerge in the reports findings this intention will be reviewed throughout the process and a final agreed position reached by the two sponsors.

DUTIES OF THE ICRIR BOARD AS SET OUT IN THE FRAMEWORK DOCUMENT

The Board is specifically responsible for:

- establishing and taking forward the strategic aims and objectives of ICRIR, consistent with its overall strategic direction;
- providing effective leadership of the ICRIR within a framework of prudent and effective controls which enables risk to be assessed and managed;
- ensuring the financial and human resources are in place for the ICRIR to meet its objectives;
- reviewing management performance;
- ensuring that the Board receives and reviews regular financial and management information concerning the management of the ICRIR;
- ensuring that it is kept informed of any changes which are likely to impact on the strategic direction of the ICRIR Board or on the attainability of its targets, and determining the steps needed to deal with such changes;
- ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the Board operates within the limits of its statutory authority and any delegated authority, and in accordance with any other conditions relating to the use of public funds;
- ensuring that as part of the above compliance they are familiar with:
 - ❖ this Framework Document;
 - ❖ the delegation letter issued to body; and
 - ❖ any separate settlement letter that is issued to the ICRIR from the NIO;

and that they have appropriate internal mechanisms for the monitoring, governance and external reporting regarding any conditions arising from the above documents and ensure that the ICRIR acts in accordance with its obligations under the above documents

- demonstrating high standards of corporate governance at all times, including by using the independent audit committee to help the board to address key financial and other risk.