



**An Roinn Cultúir,
Cumarsáide agus Spóirt**
Department of Culture,
Communications and Sport



Oversight Agreement 2026 – 2028

Between

**The Department of Culture
Communications and Sport**

and

The Irish Film Classification Office

Oversight Agreement

1. Introduction

1.1 Scope of the Agreement

This Oversight Agreement has been drawn up by the Department of Culture Communications and Sport ("the Department") in consultation with the Irish Film Classification Office ("IFCO") in accordance with the 2016 Code of Practice for the Governance of State Bodies ("Code of Practice").

The Code should be read in conjunction with the legislative provisions which govern a State body. Existing legislative provisions applying to a State body on matters that are also the subject of the Code, continue to apply and for the avoidance of doubt, in the event of any conflict or inconsistency, the legislative provisions prevail.

Section 8.4 of 'the Code' provides Government Departments should ensure that they have written oversight agreements with State bodies under their aegis which clearly define the terms of the State body's relationship with the relevant Minister/parent Department.

The Oversight Agreement is a written statement between the Department of Culture, Communications and Sport and IFCO defining the respective roles and responsibilities of the Department and IFCO (and the terms of their relationship). Effective accountability depends upon respective roles and responsibilities being clearly defined and understood by both sides.

The Oversight Agreement is designed to reflect the:

- Legal framework of IFCO
- Functions of IFCO
- Corporate governance obligations of IFCO
- Roles and responsibilities of the Department and IFCO
- Arrangements for oversight, monitoring and reporting; and
- Duration of the Agreement and the commencement date.

This Oversight Agreement sets out the broad governance and accountability framework within which IFCO operates, and defines the key roles and responsibilities which underpin the relationship between it and the Department. While this Agreement shall cover a three-year period, the parties shall, in accordance with the Code of Practice, review it every 12 months and update it as may be considered necessary.

2. Role of the Irish Film Classification Office

2.1 Function

The role of the IFCO has evolved from a censorship vehicle to an age classification body providing consumer advice. It does, however, retain all powers of prohibition conferred by the relevant Acts. The core functions of IFCO are set out in this section.

The Irish Film Classification Office (IFCO), (formerly known as the Film Censor's Office) is a statutory body established under the aegis of the Department of Culture Communications and Sport since August 1st 2025. It was established on a statutory basis pursuant to the Censorship of Films Act 1923. Its role was expanded by the various Censorship of Films Acts and the Video Recordings Act, 1989. Prior to August 1st 2025, IFCO was a statutory body established under the aegis of the Department of Justice, Home Affairs and Migration.

The Office is based in Smithfield, Dublin 7. Staffing consists of a Director of Film Classification ("Director") and four civil servants. In addition, three Assistant Classifiers are engaged to provide services to IFCO, as provided for in section 2 of the Censorship of Films (Amendment) Act 1992. The staffing structure was reviewed as part of the Periodic Critical Review ("PCR") process and recommendations for the future staffing arrangements are included in the PCR Report published in September 2025. These will be considered by the parties in 2026.

In accordance with the above Acts, the principal functions of IFCO are:

- To examine and certify all cinema films and videos/DVDs supplied in Ireland and which are not otherwise exempt from classification
- To examine those video games rated 18 by PEGI to ensure compliance with the Video Recordings Act 1989
- To provide the public and parents in particular with a modern and dependable system of classification that:
 - protects children and young persons
 - has regard for freedom of expression
 - has respect for the values of Irish society
- The licensing of retail and wholesale outlets to sell or rent videos/DVDs

IFCO also has in place a Strategy Statement 2026-2028, which sets key objectives and associated actions and KPIs for implementation.

2.2 Secretariat to Boards

IFCO also provides the secretariat for the Classification of Films Appeal Board, the Censorship of Publications Board and the Censorship of Publications Appeals Board.

Classification of Film Appeals Board

Section 3 Part 1 of the Censorship of Film Act, 1923, provides for the establishment of a Censorship of Films Appeals Board of no more than 9 members, all of whom shall be appointed by the Minister and one of whom shall be designated as its chairperson. Since 2008, the Appeal Board has been known as the Classification of Films Appeal Board in accordance with Section 71 of the Civil Law (Miscellaneous Provisions) Act 2008.

Censorship of Publications Board

Section 2 Part 1 of the Censorship of Publications Act, 1946 provides for the establishment of a Censorship of Publications Board of no more than five members, all of whom shall be appointed by the Minister and one of whom shall be designated as its Chairperson. In November 2023, Government approved the repeal of the Censorship of Publications Acts. The Decision followed an examination in the Department of Justice on the role of the Censorship of Publications Board and its Appeal Board, and the limited continuing relevance and utility of the statutory provisions related to the censorship of printed publications. In this regard, the legislation to repeal the Acts will be progressed in due course.

The Censorship of Publications Board last met in January 2020. There have been no members appointed to the Censorship of Publications Board since the last terms of appointment lapsed in November 2021. The Appeal Board has been inoperative since 2012 when its membership lapsed having last convened in 2011.

3. Corporate Governance

3.1 Roles and Responsibilities

Accounting Officer

IFCO falls under the Department Vote and as such the Department's Secretary General is the Accounting Officer. The Accounting Officer is responsible for safeguarding public funds and property under his control, for the efficiency and economy of administration by the Department and for the regularity and propriety of all transactions in the Appropriation Account. Further external scrutiny and governance is provided through the submission and analysis of the Appropriation Accounts to the Comptroller and Auditor General and ultimately to the Oireachtas through the Public Accounts Committee.

Director of Film Classification

IFCO is headed by the Director of Film Classification. In accordance with Section 2 of the Censorship of Films Act 1923 (as amended), the Director is appointed by the Minister for such time and on such terms as the Minister shall determine. The Director is responsible for the establishment and maintenance of high standards in implementing the functions of IFCO, for setting strategic direction and being IFCO's public face. The current Director was appointed for a period of 5 years from March 6th 2023.

The Director will furnish a Compliance Statement to the Minister for Culture, Communications and Sport ("the Minister"), in conjunction with IFCO's Annual Report, outlining any significant commercial developments in the preceding year and affirming IFCO's compliance with relevant codes and regulations, in accordance with the Code of Practice for the Governance of State Bodies 2016, in particular addressing the requirements of paragraph 1.9 of the 'Business & Financial Reporting Requirements' Annex to the 2016 *Code of Practice for the Governance of State Bodies*.

3.3 Strategy Statement

In accordance with paragraph 1.15 of the Code of Practice, IFCO has a process in place for setting strategy. A new draft Statement covering 2026-2028 was submitted to the Minister in December 2025 and is being prepared by the Department for approval by the Minister. The strategy will be aligned with all relevant Departmental and Government policies for reform and modernisation of the Public Service and IFCO's statutory responsibilities.

3.4 Annual Report

Section 29(1)(a) of the Video Recordings Act 1989 (as amended) provides that the Director of Film Classification shall in each year prepare a report on his activities in the preceding year under the Video Recordings Act 1989 and the Censorship of Films Acts 1923 to 1970 and shall submit to the Minister, who shall cause copies thereof to be laid before each House of the Oireachtas.

Following best practice guidelines in the *Code of Practice for the Governance of State Bodies*, which states that the report should be submitted to government no later than one month after the C&AG audit or within 6 months, the Annual Report of the Director of Film Classification should be submitted to the Minister as soon as feasible, and within this timeline, in the following year and the Department will arrange for copies in both Irish and English to be laid before the Houses of the Oireachtas.

3.5 Reporting Requirements - Annual Report

In accordance with Appendix A of the 'Business & Financial Reporting' Document in the *Code of Practice for the Governance of State Bodies*, the Annual Report should, inter alia, include:

- i. Confirmation that this Oversight Agreement has been reached with the Department of Culture, Communications and Sport and, in particular, indicating IFCO's level of compliance with the requirements of the Code of Practice for the Governance of State Bodies;
- ii. Confirmation that an appropriate assessment of IFCO's principal risks has been carried out, including a description of these risks, where appropriate and associated mitigation measures or strategies;
- iii. Confirmation that IFCO is adhering to the relevant aspects of the Public Spending Code;
- iv. Confirmation that IFCO has complied with its obligations under tax law; and
- v. A statement on the system of internal controls in IFCO, addressing each of the items listed in Appendix D of the 'Business and Financial Reporting' annex to the Code of Practice for the Governance of State Bodies.

The IFCO's legislation does not require the production of Financial Statements. The Office liaises with the Department Policy and Finance Units, and the Office's income and spending is produced by Finance Unit as part of its monthly management reports.

3.6 Internal Audit

The Department's Internal Audit Unit provides support to IFCO in monitoring and reviewing the effectiveness of the Office's arrangements for governance, risk management and internal control. Any audit work will be discussed between the Director and the Head of Internal Audit in the Department of Culture, Communications and Sport. The Audit Unit will, subject to resources, carry out the audits within an agreed timeframe as set out in the terms of reference.

3.7 Audit and Risk Committee

As IFCO falls under the Department Vote, the Department's Audit Committee supports IFCO through the review of internal audit reports on the adequacy and effectiveness of governance arrangements in place and through discussion with IFCO and Department officials.

3.8 Protected Disclosures

Protected Disclosures Policy and procedures are in place in accordance with the Protected Disclosures Act 2014 (as amended by the Protected Disclosures (Amendment) Act 2022).

3.9 Procurement

In accordance with section 8.16 of the *Code of Practice*, the Director will ensure that competitive tendering is standard procedure in the procurement process of IFCO and that procurement policies and procedures have been developed and published to all staff. The Director should affirm adherence to the relevant procurement policy and procedures in the annual compliance statement to the Minister.

3.10 Customer Charter

IFCO has a Customer Charter setting out the level of service a customer can expect. The charter is displayed prominently on IFCO's website and should be supported by a customer action plan.

3.11 Data Protection

IFCO will engage proactively with the data protection obligations and ensure substantial compliance with the General Data Protection Regulation (GDPR) (in force from May 25, 2018) and the Data Protection Acts 1988 to 2018.

3.12 Governance Obligations

As a statutory agency operating under the aegis of the Minister, the Office is subject to a range of statutory and corporate governance obligations including the 2016 *Code of Practice for the Governance of State Bodies*. IFCO will ensure that all the necessary obligations, including those for risk management, internal audit and the Public Spending Code are fully complied with.

3.13 Compliance Statement to the Minister

To confirm compliance (or otherwise) with key provisions of the Code of Practice for the Governance of State Bodies, the Director will complete, on an annual basis, and submit to the Minister, in conjunction with the Annual Report, a Compliance Statement in order to provide assurance to the Department that the systems of internal control, risk management and other areas of compliance are operating effectively. This Statement will address all of the requirements of paragraph 1.9 of the '*Business & Financial Reporting Requirements*' Annex to the *Code of Practice for the Governance of State Bodies*.

3.14 Provision of Information to Members of the Oireachtas

In accordance with D/PER Circular25/2016 - *Protocol for the Provision of Information to Members of the Oireachtas by State Bodies under the aegis of Government Departments/Offices*, IFCO are obliged to:

- i. Provide and maintain a dedicated email address (reps@ifco.gov.ie) for Oireachtas members.
- ii. Put in place formal feedback processes to obtain feedback from Oireachtas members.
- iii. Comply with target deadlines and standards in terms of acknowledgements and responses to queries.
- iv. The Director of IFCO has been designated with responsibility for ensuring the timely provision of information to members of the Oireachtas.
- v. Report annually (in the Compliance Statement to the Minister) on compliance with standards set out in Circular 25/2016.
- vi. Seek, where appropriate, to publish the response to queries from members of the Oireachtas on the IFCO's website.

3.15 Public Sector Equality and Human Rights Duty

Section 42 of the Irish Human Rights and Equality Commission Act 2014 establishes a positive duty on public bodies to have regard to the need to eliminate discrimination, promote equality and protect the human rights of staff and persons to whom services are provided.

In particular, IFCO will have regard to its obligations under Section 42 of the Act to:

- Assess and identify human rights and equality issues relevant to its functions, including through its strategic plan;
- Identify the policies and practices that are in place/ will be put in place to address these issues; and
- Report on related developments in its Annual Report.

3.16 Environmental and Energy Issues

IFCO will fulfil statutory and other obligations in relation to environmental and energy issues, as follows;

1. In accordance with requirements set out in Ireland's Climate Action Plan 2021 under the Climate Action and Low Carbon Development (Amendment) Act 2021, the Director of IFCO is appointed as the Energy Performance Officer and Sustainability Champion, who has responsibility for the delivery of the following actions and targets:

- a. Striving to achieve the statutory target of a 51% absolute reduction in energy related emissions and a 50% improvement in energy efficiency by 31st December 2030, in accordance with the Climate Action Plan 2021.
 - b. Accurately reporting energy use, annually, to the Sustainable Energy Authority of Ireland (SEAI), in advance of their deadline.
 - c. Publishing progress (or lack thereof) achieved on energy reduction in the annual report.
2. Participating in public sector initiatives in relation to energy and environmental issues.
 3. Having due regard to the Department of Public Expenditure and Reform (D/PER) Circular 20/2019 on Promoting the use of Environmental and Social Considerations in Public Procurement.

3.17 Periodic Critical Review

As outlined in section 8.14 of the Code of Practice for the Governance of State Bodies, the IFCO participated in a Periodic Critical Review (PCR) by the Department of Justice, Migration and Home Affairs and the report was published in September 2025. IFCO will engage with the Department on the findings and recommendations in the PCR Report.

4. Mutual Commitments

4.1 Both parties shall:

- Be proactive and timely in communications, co-operation and information-sharing on service delivery. This is to be underpinned by a 'no surprises' approach to matters of mutual concern.
- Support adherence to corporate governance obligations under this Oversight Agreement and the achievement of targets under the annual PDA.

- Engagement with the Department's Agency Forum which brings together key officials and senior agency personnel, providing a platform for enhanced engagement between the Management Board and State Bodies. The Agency forum takes place twice a year with governance as a standing agenda item.
- IFCO to complete an early warning report (see template at Appendix 1) where significant issues arise, and through ongoing oversight engagement to ensure appropriate notification of significant issues or matters of public interest, with ongoing dialogue in the handling of such matters. Both parties agree that if there is a likelihood of escalation, the appropriate level of urgency be given to this matter to limit / eliminate further risk. Where no issues which warrant the submission of an early warning report are deemed by IFCO to have arisen, IFCO is to confirm this on a quarterly return.
- Provide prompt and timely responses to correspondence, information requests and related matters.
- Engage as appropriate on enhanced data collection/analysis, data exchange and research initiatives to support both the work of IFCO and the related Policy, Legislation, Governance and Transparency Functions of the Department.

4.2 Departmental commitments

The Department shall:

- Provide, via its HR Division, services encompassing recruitment, employee relations, workforce development, performance management and liaison with (HR) shared services as required.
- Liaise appropriately with D/PENDR to ensure, as far as possible, timely sanctions for expenditure and resourcing in line with public financial procedures and policies on public service numbers.
- Provide any necessary guidance/direction on procurement and expenditure rules, government accounting and governance generally.
- Engage in a timely manner with IFCO on strategic, policy and legislative issues of

relevance to ICFO functions.

- Provide payroll, invoice processing, Internal audit, and other accounting services through the Department's Finance and Internal Audit Units.
- Provide for and resource the annual budget for IFCO.
- Provide ICT and other services in support of IFCO.
- Liaise with IFCO on public service reform/engagement initiatives.
- Liaise, through the policy function, with IFCO at the earliest possible stage on:
 - Requests for information that may be necessary to assist in meeting the Minister's obligations to the Oireachtas and in responding to representations, media queries etc.; and
 - Ministerial/Departmental announcements of relevance to the functions of IFCO.

4.3 Irish Film Classification Office commitments

IFCO shall:

- Provide timely, relevant and appropriately detailed information to facilitate the monitoring of this Oversight Agreement and the annual PDA, including in the context of the formal quarterly governance meetings; and
- Return relevant and appropriately detailed performance information for inclusion in the Revised Estimates for Public Services volume.
- Ensure that expenditure in any individual year does not exceed the allocated budget except in exceptional circumstances and with the agreement of the Department's policy and Finance Units.

More generally, in keeping with the 'no surprises' principle and in the interests of partnership with the Department, IFCO shall ensure that the Department is appropriately informed and/or consulted as follows:

- Significant governance-related issues or concerns are brought formally to the attention of the Department at the earliest possible opportunity.
- Keep the Department informed of the key risks to the organisation and notify the Department in a timely manner if there is a change in status of significance of any the identified risks and where a risk changes to the extent that it exceeds the risk appetite of the organisation.

5. Monitoring arrangements and key interactions

In accordance with the Department's policy on the monitoring of governance arrangements in relation to the organisations within its remit, the Director will meet with the Department quarterly for formal oversight and liaison meetings, or more frequently if required by the Department, and will provide an update on developments and achievement of targets as set out in the annual Performance Delivery Agreements. The agenda for the meetings will be set in advance but will include the following standing items:

- General updates
- Governance
- Financials/Budget
- Audit and Risk
- Resourcing
- Compliance issues and early warning reporting

These meetings will be supplemented by ongoing interactions between IFCO and the Department in accordance with the business needs and mutual commitments of each party.

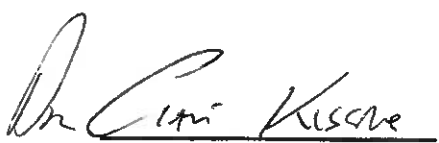
IFCO undertakes to provide:

- (a) relevant and appropriately detailed performance information to allow for monitoring of this Agreement;
- (b) relevant and appropriately detailed performance information for inclusion in the Revised Estimates for Public Services; and
- (c) performance information in line with the set of such indicators, and in keeping with the timeframes agreed with the Department.

IFCO will provide at the Minister's request any information on any matter concerning its policy and activities generally or any specific matter or account prepared by it.

6. Duration and Signatories of the Agreement

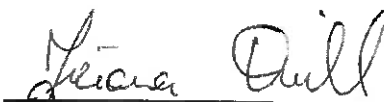
It is agreed that this Agreement will apply with effect from the date signed hereunder until 31 December 2028.



Director of Film Classification Irish
Film Classification Office

Date:

1/4/2026



Department of Culture
Communications and Sport

Date:

1/04/2026

Appendix 1 Early Warning Report Template

STATE BODY EARLY WARNING REPORT

The Issue	
The implications	
Appropriate senior officials in Department / Body aware of issue?	
Proposed remedial/mitigation action / steps	
Arrangements for monitoring	

Signed: _____
Director

Date: _____

Potential Issues/Risks for inclusion in the Early Warning Report

1. Legal issues (excluding enforcement activities in the case of a regulator)
2. Sensitive issues (e.g. adverse publicity, service changes, concerns over Government decisions)
3. Protected Disclosures affecting the operation of the State Body (information arising from an examination of a protected disclosure which may have significant implications for the Body/Department)
4. Alleged Fraud (Business Units are also asked to notify Finance Unit should fraud come to attention)
5. Financial irregularities (Business Units are also asked to notify Finance Unit should fraud come to attention)
6. Significant issues raised by Internal / External Auditor
7. Cyber security issues
8. Tax compliance issues (including underpayment or tax settlements)
9. Procurement issues
10. Emerging contingent liabilities which are of significant value or may be a contentious issue
11. Non-compliance with normal public sector procedures
12. Non-compliance with legislation
13. Non-compliance with the 2016 Code of Practice (where no derogation has been agreed)
14. Non-compliance with the Oversight agreement / Performance Delivery Agreement / Shareholder Expectation Letter
15. Non-compliance with the protection of State Investments – Sec. 8.22 Code of Practice & Sec. 11(n))3 Circular 13/2014
16. Materialisation of items identified in Body's annual risk register
17. Other serious issues coming to attention