



An tOmbudsman Seirbhísí  
Airgeadais agus Pinsean

Financial Services and  
Pensions Ombudsman

## Corporate Procurement Plan 2025 – 2027

### Document History

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## 1. Introduction

The Code of Practice for the Governance of State Bodies 2016 (the Code) requires state bodies to prepare a Corporate Procurement Plan as set out in section 8.20 of the Code below.

8.20 Corporate Procurement Plan: The Office of Government Procurement Policy framework requires that all non-commercial State bodies complete a Corporate Procurement Plan. This plan is underpinned by analysis of expenditure on procurement and the procurement and purchasing structures in the organisation. The plan should set practical and strategic aims, objectives for improved procurement outcomes and appropriate measures to achieve these aims should be implemented.

This plan sets out how the FSPO undertakes its procurement functions in compliance with section 8.20 of the Code.

## 2. Objective of the plan

The FSPO's Corporate Procurement Plan is a 3-year strategy, and its purpose is to set out the organisation's strategic approach to procurement, establish our procurement priorities, identify and address risk and plan for our future procurement needs.

The primary objective of this plan is to ensure the FSPO's ongoing compliance with EU and national procurement legislation, circulars and guidelines (see Appendix 1).

The Corporate Procurement Plan is approved by the Senior Management Team and will be reviewed each year by the Finance and Procurement Manager (FPM), Financial Controller and Director of Corporate and Communication Services.

The plan promotes the use of central procurement frameworks and contracts established by the Office of Government Procurement (OGP). The benefits arising from usage of such frameworks and contracts includes full compliance with procurement regulations, best value for money, administrative savings from reduced duplication of tendering, greater procurement expertise, improved consistency, enhanced service and legal certainty.

The FPM keeps abreast of relevant procurement policies to ensure support can be provided to all staff within the FSPO. This is achieved by attending procurement training and conference events, including the OGP Procurement Officer Network events. In addition, it is the FPM's responsibility to circulate new and updated procurement legislation, circulars, policies and procedures to relevant staff and ensure that FSPO policies and procedures are fully compliant.

The FSPO has a procurement policy in place which sets out the procedures to be followed. The FPM provides assistance to staff in identifying the appropriate procurement methods, preparing Request for

Tender (RFT) / Request for Quotation (RFQ) documents, evaluating tenders and quotations received and preparing final documentation.

### 3. Procurement expenditure analysis

The FSPO utilises central arrangements established by the OGP when procuring a range of commonly acquired goods and services. Where no central arrangement is available, the FSPO operates in accordance with National and EU Procurement Directives.

Many OGP frameworks have been utilised over the years, including the appointment of legal advisers, outsourced accountants, insurance broking services, electricity provision and consultancy services.

Appendix 2 provides an analysis of the FSPO's procurement including a full list of the OGP frameworks used by the FSPO.

The FSPO publishes quarterly details of relevant procurement activity on its website in accordance with its responsibilities under the Freedom of Information Act 2014.

Additionally, the FSPO publishes a full set of financial statements annually on the FSPO website following certification by the Comptroller and Auditor General.

### 4. Implementation of the plan

An overview of the implementation of this plan is set out under the headings below:

#### 4.1 Management of Procurement

The Corporate and Communications Division has responsibility for the FSPO's procurement function. The activities include:

- Ensuring that all procurement meets national and EU directives, legislation, circulars and guidance requirements,
- Management of the procurement plan, policy, procedures and associated records,
- Managing
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- Drafting tender evaluation reports and final documentation for contract execution and preparation and publication of Contract Award Notices subsequent to award,
- Managing the contract extension process with existing service providers,
- Training for staff on procurement policies and procedures, and
- Support to staff on procurement which includes assistance with identifying appropriate procurement methods, requesting approval, the preparation of RFTs, RFQs, contracts, conducting evaluations, and issuing outcome letters.

#### 4.2 Procurement policy and procedures

The FSPO's procurement policy and procedures comprise the following elements:

- Procurement policy: t

It provides guidance on approval limits, procurement procedures, threshold levels, use of OGP frameworks and new supplier set up details.

- Annual procurement plan: the development of the procurement plan is an annual initiative carried out at the same time as the budgeting process, the purpose of which is to ensure that the budget reflects the projected procurement activity for the following year, including all day-to-day operational purchases and planned projects. An annual procurement plan is presented to the Senior Management Team in Quarter 3 each year, outlining the procurement planned for the following calendar year.
- Contract Register: this register lists the contracts which the FSPO has in place with suppliers and records the procurement method used, type of services / goods, extension options, expiry date and maximum expenditure allowed.
- Active Procurement log: This log lists the goods / services being procured currently, along with upcoming procurement and contract extensions. It records the status of each procurement, along with the approval details. This is used to prepare an Active Procurement Processes report which is presented to the SMT on a monthly basis.

- Procurement Exceptions log: In circumstances where the FSPO does not use competitive tendering for any new purchase or projects, the details and rationale must be recorded in the Procurement Exceptions log.

### 4.3 Procurement processes

As part of the annual business planning and budgeting process, Directors are consulted regarding their upcoming procurement needs. This information is added to the procurement plan which is prepared annually.

The procurement plan, contract register, and active procurement log are the documents used by the FPM to manage the ongoing procurement processes. The procurement processes are carried out in compliance with the procurement policy, which is reviewed annually.

### 4.4 Oversight of the FSPO's procurement

To ensure appropriate oversight of the FSPO's procurement, the following corporate governance is in place:

- Annual expenditure and budgets are set by the Ombudsman and reviewed and approved by the FSPO Council,
- The Senior Management Team reviews the monthly management accounts at its meetings,
- The FSPO Finance Committee reviews the management accounts at its meetings. The Committee can report on any budget variances and comment on any issues that arise, and where relevant raise any concerns with the FSPO Council,
- Appropriate prior approval is required for all procurement activities (see Appendix 3),
- End-of-year draft Financial Statements are submitted to the Department of Finance,
- Annual independent internal and Comptroller and Auditor General audits are conducted,

- Payments made to contractors/suppliers where there is non-competitive procurement is recorded in the monthly management accounts,
- The procurement exceptions log is presented to the Ombudsman at the end of each year,
- Any instances of non-compliant procurement are reported in the Annual Financial Statements as part of the Ombudsman's Statement of Internal Control.

#### 4.5 Procurement templates

The FSPO will use OGP frameworks where available and appropriate. Where an OGP framework is not available or deemed appropriate, the FSPO will procure goods and services in accordance with OGP guidelines.

The FSPO will use its own suite of templates for RFQs, RFTs and contracts which are based on OGP templates. When using frameworks, the FSPO will use actual OGP templates.

#### 4.6 Review

The Corporate Procurement Plan is approved by the Senior Management Team and will be reviewed each year by the Finance and Procurement Manager (FPM), Financial Controller and Director of Corporate and Communication Services

The Corporate Procurement Plan will promote and support procurement policies and procedures to standards of best practice and consistency in the application of public procurement rules in relation to the purchase of goods and services. The main aim of this plan is to enable the FSPO to deliver value for money, whilst adhering to national and EU procurement directives and guidelines, and internal policies and procedures.

#### 4.7 Procurement action plan 2025 – 2027

The Procurement action plan sets out practical, time-limited measures the FSPO will undertake to improve routine procurement procedures. The Procurement action plan is set out in Appendix 4.

## Appendix 1 – Procurement legislation and guidance

Included below is a list of relevant legislation and guidance that applies to FSPO procurement.

Table 1 - EU Directives

Name EU Directives	Source	Description	Links
EU Directive on public procurement	EU Directive and Irish Regulations	The current EU directive on public procurement implemented in Ireland via SI 284 of 2016.	<a href="#">S.I. No. 284/2016</a> and <a href="#">Directive 2014/24</a>
EU Directive on procedures concerning the award of public contracts (the “Remedies Regulations”)	EU Directive and Irish Regulations	These Regulations apply to all contracts above the EU threshold and oblige contracting authorities to provide minimum information to unsuccessful tenderers and to allow for a “standstill period” of 14 days before execution of contracts. Under these Regulations, suppliers may challenge contract award decisions in the High Court.	<a href="#">S.I. No. 130/2010</a> and <a href="#">Directive 2007/66</a>

Table 2 – OGP Guidance

OGP guidance			
National Public Procurement Policy Framework	OGP	This document sets out the overarching policy framework for public procurement in Ireland.	<a href="#">National Public Procurement Policy Framework</a> (Nov 2019)
Template RFTs and Contracts for Goods and Services	OGP	OGP templates designed for tenders for low to medium risk goods and services that are above the EU threshold.	<a href="#">Request for Tender and Contracts Templates</a>
Public Procurement Guidelines for Goods and Services	OGP	This document provides comprehensive guidance on procurement processes for contracts, frameworks, above and below EU thresholds.	<a href="#">Public Procurement Guidelines for Goods and Services</a> (Jan 2019)



Table 3 Irish Government circulars/guidance

Irish Gov. circulars / guidance			
Code of Practice for the Governance of State Bodies	DPENDR	Sections 8.16 to 8.21 set out requirements for the Board and Chairperson in relation to procurement governance including: <ul style="list-style-type: none"> <li>• procurement policies and procedures</li> <li>• corporate procurement plan</li> <li>• contracts database</li> <li>• procedures to detect non-compliance</li> <li>• obligation on Chairperson to report non-compliance.</li> </ul>	<a href="#">Code of Practice for the Governance of State Bodies</a> (Aug 2016)
The Public Spending Code	DPENDR	All Irish public bodies are obliged to treat public funds with care, and to ensure that the best possible value for money is obtained whenever public money is being spent or invested. The Public Spending Code is the set of rules and procedures that ensure that these standards are upheld across the Irish public service.	<a href="#">Public Spending Code</a>
Freedom of Information Model Publication Scheme	DPENDR – FOI Central Policy Unit	This document includes the requirements to publish procurement information under the FOI Act, 2014.	<a href="#">Model Publication Scheme Freedom of Information</a> (July 2016)
Determining Insurance Requirements for Goods & Services RFTs & Contracts	State Claims Agency	This document provides guidance on the appropriate types and levels of insurance cover for contractors in the performance of public contracts for goods and services.	<a href="#">News and Information - State Claims Agency</a>
Arrangements for Oversight of Digital and ICT-related initiatives in the Civil and Public Service	DPENDR	This circular sets out the arrangements for oversight of digital and ICT initiatives in the Civil and Public Service and the additional arrangements that are in place in relation to Peer Review of digital and ICT Initiatives of significant scale, risk or strategic importance being undertaken in the Civil and Public Service.	<a href="#">Arrangements for Oversight of Digital and ICT-related Initiatives in the Civil and Public Service</a> (Aug 2021)
Promoting the use of Environmental and Social Considerations in Public Procurement	DPENDR	The purpose of this Circular is to promote the wider use of environmental and social considerations in public procurement with specific regard to the Climate Action Plan 2019.	<a href="#">Circular 20/19</a>

Arrangements for digital and ICT-related expenditure in the Civil and Public Service	DPENDR	The purpose of this Circular is to simplify the arrangements for approval and oversight of ICT expenditure through greater alignment with the Estimates Process, relevant strategies and strategic objectives. This circular supersedes previous circulars 02/09 and 02/11.	<a href="#">Circular 02/16</a>
Initiatives to assist SMEs in Public Procurement	DPENDR	This Circular is designed to further enable SMEs to compete for public contracts. This Circular should be read in conjunction with the Public Procurement Guidelines for Goods and Services and the Capital Works Management Framework as appropriate.	<a href="#">Circular 05/23</a>
Arrangements concerning the use of central contracts put in place by the OGP	DPENDR	This Circular concerns the use of central contracts and frameworks put in place by the OGP. Where public bodies do not utilise central procurement frameworks, they should be in a position to provide a value for money justification. Value for money justifications should take into account the full costs of running a public procurement competition.	<a href="#">Circular 16/13</a>
Procurement of Legal Services and Managing Legal Costs	DPENDR	This Circular reminds public bodies of their obligations to ensure that their procurement of legal services complies with the rules and guidelines on public procurement. It also outlines appropriate competitive procedures that can be used in the engagement of legal services and sets out a number of approaches and tools for public bodies to use in managing legal costs.	<a href="#">Circular 05/13</a>
Tax Clearance Procedures for Public Contracts	Department of Finance	This Circular sets out the requirement that public contracts may not be awarded, nor payments be made, unless the contractor holds a current Tax Clearance Certificate from the Irish Revenue Commissioners.	<a href="#">Circular 43/06</a>

## Appendix 2 – Analysis of expenditure (based on 2023 expenditure)

Table 4 – Income and expenditure analysis

Item	Total (€)	Description
Income	12,289,225	FSPo income mainly consists of Levy income and Exchequer funding
Expenditure	10,825,095	Salaries, Pensions, Rent, Professional Fees

Table 5 – Expenditure – identified by expenditure not subject, and subject to procurement

Item	Total (€)	%	Description
Expenditure not subject to procurement	6,569,629	61%	Salaries and staff costs, Membership fees, Rent, Council Remuneration, Retirement Benefit Costs
Expenditure subject to procurement	4,255,466	39%	Details shown in Table 6
<b>Total Expenditure</b>	<b>10,825,095</b>	<b>100%</b>	

Table 6 – Expenditure subject to procurement segmented into categories

Item	Total (€)	%	Description
Legal fees	2,166,852	51%	Consists of legal advice, legal proceedings, tracker complaints etc.
Administration costs	1,030,988	24%	Professional fees, maintenance, information activities, stationery costs, insurance, cleaning, Council legal and consultancy, recruitment, oral hearings, external drafters
Contractors	808,440	19%	Contractors
Staff training	41,686	1%	Staff training, in-house and external
Depreciation on capital expenditure	207,500	5%	Computer, office equipment and leasehold improvements
<b>Total</b>	<b>4,255,466</b>	<b>100%</b>	

Table 7 - OGP Contracts / e-Tenders

Implemented - 2020 – 2024	OGP Framework	Tender
Printing and copier paper	✓	
Office Furniture		✓
Managed ICT services		✓
Internal Audit services	✓	
Stationery	✓	
Facilities and Maintenance services		✓
Cleaning services		✓
External workplace investigations	✓	
Accountancy services	✓	
Confidential Shredding services	✓	
Electricity provision to office premises	✓	
Microsoft Licensing services	✓	
Temporary administrative resources		✓
Procurement Support services		✓

Business Management Consultancy services	✓	
Market Research services		✓
Records Management services	✓	
Drafting Summaries of decisions		✓
Governance Support services		✓
Fixed voice, VOIP and associated services		✓
Payroll and Pension Administrative services		✓
Managed Print services		✓
Stenography services	✓	
Pensions Advisory services		✓
Protected Disclosure services	✓	
Employee Assistance services	✓	
Customised Envelopes	✓	
Insurance Broking services	✓	
Irish Translation services	✓	
Graphic Design services		✓
External Drafting services framework		✓
Legal Services framework panel		✓

### Appendix 3 – Procurement Approval Limits

When a need is identified for a new procurement of goods or services, the Director responsible for the budget line must be advised, in accordance with the following thresholds:

- For an expenditure amount of less than €5,000, the Director may request an email to confirm the reason for the purchase.
- For an expenditure of €5,000 - €50,000, approval from the Director must be given by email and retained
- For an expenditure > €50,000, a procurement approval form must be developed and approved by two of the following:
  - Ombudsman
  - Deputy Ombudsman
  - The Director responsible for the budget line.

In determining the threshold, the total expenditure over the contract term, including any extensions, must be considered.

### Appendix 4 – Action Plan 2025 – 2027

The action plan sets out the practical, time-limited measures the FSPO will undertake to oversee improvements to its routine procurement processes during the period of this Corporate Procurement Plan.

The FSPO will promote the use of green public procurement options in criteria set out in its RFQs and RFTs where possible. It will also ensure consideration of how social and environmental issues can appropriately be integrated into each procurement process.

Table 8

No.	Action	Output / Result	Responsibility	Timeframe
1	Review the contract register/ active procurement log on a monthly basis to ensure: <ul style="list-style-type: none"> <li>plans are in place for any upcoming contract renewals</li> <li>expenditure under contracts is in line with estimates.</li> </ul>	<ul style="list-style-type: none"> <li>Contracts are extended or re-tendered in a timely manner</li> <li>expenditure under a contract does not exceed the estimated value of the contract or breach of thresholds</li> </ul>	FPM	Monthly
2	Prepare an annual procurement plan	Identify: <ul style="list-style-type: none"> <li>planned tendering requirements for the following year</li> <li>estimated costs and proposed procurement methods</li> <li>actions required (e.g. decisions re extensions or procurement)</li> </ul>	FPM	Annually in November
3	Publish a list of all contracts awarded with a value over €25,000 on FSPO website with associated details	Increased transparency and compliance with the Freedom of Information Model Publication Scheme.	CCS Communications team	Quarterly
4	Publish a list of all purchase orders over €20,000 on the website with associated details.	Increased transparency and compliance with the Public Sector Reform Plan.	CCS Communications team	Quarterly
5	Publish award notices for FSPO tenders on eTenders.	<ul style="list-style-type: none"> <li>The publication of award notices for all FSPO tenders are up to date.</li> <li>Tenders are closed as appropriate.</li> </ul>	FPM	Ongoing
6	Review the Corporate Procurement Plan	The Corporate Procurement Plan published on the website is up to date.	FPM / FC / DCCS	Annually by end Q4
7	Review the FSPO's Procurement policy	The policy (as part of the Finance Manual) is up to date.	FPM / SMT	Annually by end Q3
8	Ensure compliance with GDPR	Procurement documents are in accordance with GDPR requirements.	FPM / DP Officer	Ongoing