



**Tailte
Éireann**

Clárúchán, Luacháil,
Suirbhéireacht
Registration, Valuation,
Surveying

Code of Conduct for the Board of Tailte Éireann

October, 2023

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1. Introduction

Section 5.1 of the *Code of Practice for the Governance of State Bodies* provides that all State bodies should have codes of conduct for their board, approved by the board and published on the body's website.

A Code of Conduct should guide sound decision-making and behaviour, as well as helping to foster a climate of ethical leadership and in setting the correct ethical tone in the organisation. It should encourage discussions of ethics and compliance, empowering board members to manage potential ethical dilemmas they may encounter in their duties, as well as acting as a reference point to assist them in those duties. All Board members have an ethical relationship of trust with or fiduciary duty to Tailte Éireann in the first instance i.e. the duty to act in good faith and in the best interests of the organisation

This Code of Conduct outlines the required ethics in public office for Tailte Éireann Board members, including such issues as potential or actual conflicts of interest, the non-disclosure of information and retention of documents. This Code is intended to represent an agreed set of ethical principles, to promote confidence and trust, and to prevent development or acceptance of unethical practices.

Tailte Éireann was established under the Tailte Éireann Act 2022 with effect from 1st March 2023. The purpose of this document is to set out the Code of Conduct for the Tailte Éireann Board, with reference to the *Tailte Éireann Act 2022*, the *Ethics in Public Office Acts 1995 and 2001*, the *Code of Practice for the Governance of State Bodies*, as well as best practice generally within the Civil and Public Service. A list of the relevant legislation and documents referred to in this Code can be seen at Appendix 1.

This Code of Conduct approved by the Board of Tailte Éireann on 21st September 2023 is effective from 27th October 2023]. An up to date copy of this code, will be made available on Tailte Éireann's website.

2. Scope

The Code of Conduct does not purport to explicitly provide for all situations which may arise, but rather sets out the main elements of the requirement that Board members shall act in accordance with its overall ethical intent. The Code of Conduct should not be regarded as being limited by any defects or omissions, and is additional to the legal obligations of Board members. Its provisions do not override existing statutory requirements and other obligations imposed by the *Tailte Éireann Act 2022* and the *Ethics in Public Office Acts 1995 and 2001*, and any other relevant legislation, including (but not limited to) the Protected Disclosures Act 2014, Data Protection Acts, and the Regulation of Lobbying Act 2015. Cognisance should also be taken of the Criminal Justice (Corruption Offences) Act 2018.

The employees of Tailte Éireann adhere to the *Civil Service Code of Standards and Behaviour* published by the Standards in Public Office Commission (SIPO)¹. In terms of practical guidance for Board members on the issues identified in this Code of Conduct, that document is a useful reference.

The Code of Conduct applies to the members of the TE Board, who are responsible for their own individual adherence to its principles and requirements. At the same time, there is a responsibility on the Board to contribute to the ethical tone of the organisation, through their

¹ <https://www.sipo.ie/acts-and-codes/codes-of-conduct/civil-servants/Civil-Service-Code-of-Standards.pdf>

own behaviour, as well as promoting the Board's own high ethical standards in its engagement with the organisation on strategic matters.

This Code of Conduct (and associated policies or statements) shall be acknowledged and adopted by all Board members. It shall be signed by each Board member and returned to the Secretary to the Board for retention.

3. Guiding Principles

The principles set out in this section of the Code of Conduct for the Board of Tailte Éireann aim to underpin its legitimacy and ensure the continued integrity and transparency of Tailte Éireann, to aid good governance and to avoid public concern or loss of public trust or confidence.

3.1 Integrity – Board members will:

- Act fairly, in good faith and in an impartial way to meet the objectives of Tailte Éireann.
- Ensure disclosure of outside employment/business interests in conflict or in potential conflict with the business of Tailte Éireann.
- Ensure they maintain the highest standards when involved in contact with outside agencies whether directly or indirectly related to their role as a member of the Board of Tailte Éireann
- Avoid giving or receiving corporate gifts, hospitality, preferential treatment, or benefits which might affect or appear to affect the ability of the donor and/or the recipient to make independent judgement.
- Commit to work vigorously and energetically but also ethically and honestly on behalf of Tailte Éireann.
- Ensure a culture of claiming expenses only as appropriate to business needs and in accordance with good practice in the public sector generally.
- Avoid the use of the Tailte Éireann's resources or time for personal gain, or for the benefit of persons/organisations unconnected with the organisation or its activities.
- Commit not to acquire information by improper means.
- Ensure that all of their activities, whether covered specifically or otherwise in this Code, are governed by the ethical principles outlined herein.

3.2 Information Governance – Board members will ensure:

- Their support for the provision of access to general information relating to Tailte Éireann's activities in a way that is open and enhances accountability to the general public.
- Respect for confidentiality for the sensitive information held by Tailte Éireann, including personal information, commercially sensitive information and information received in confidence by the public body.
- That there are appropriate prior consultation procedures with third parties where, exceptionally and if appropriate, it is proposed to release sensitive information in the public interest.
- Their compliance with relevant statutory provisions and legislation in the area of information governance, including, for example, data protection, freedom of information, access to information on the environment, ethics in public office.

3.3 Compliance Obligations – Board members will ensure:

- Their fulfilment of all regulatory and statutory obligations imposed.
- That they endeavour to attend all Board meetings.

- Adherence to Code of Conduct provisions, in particular procedures in relation to conflict of interest situations, including in regard to acceptance of positions following appointment to the Board of Tailte Éireann.

3.4 Loyalty – Board members will:

- Acknowledge the responsibility to be loyal to Tailte Éireann and to be fully committed in all TE's business activities, and will be mindful that the organisation itself must at all times consider the interests of public integrity².

3.5 Work/External Environment – Board members will:

- Promote the development of a culture of “speaking up” whereby workers and other stakeholders can raise concerns regarding serious wrongdoing in the workplace without fear of reprisal.
- Place the highest priority on promoting and preserving the health and safety of employees.
- Have regard to public concerns.
- In their consideration of strategy aim to minimise any detrimental impact of the operations on the environment, adhering where possible to the UN Sustainable Development Goals and Government policy on climate action.
- Take account of the imperatives of the Civil Service Renewal Agenda and public service reform initiatives generally.

3.6 Review of Code of Conduct – Board members shall ensure:

- That this code is regularly reviewed and updated, as appropriate

4. Ethics in Public Office Acts

Those who hold designated directorships (Board memberships), prescribed by regulation for the purposes of the Ethics legislation (i.e., the Ethics in Public Office Acts 1995 and 2001), must comply with the relevant provisions of the legislation. Compliance with the Ethics Acts is deemed to be a condition of the role. All persons who have obligations under the Acts are obliged to act in accordance with the guidelines and any advice given by the Standards in Public Office Commission (SIPO), unless by so doing they would be contravening another provision of the legislation.

The following sections outline an overview of the expected standards and compliance of ethics for the Tailte Éireann Board members to follow, as set out by the *Code of Practice for the Governance of State Bodies* (CPSG). More detailed guidelines on compliance with the Ethics Acts has been published by the SIPO on its [website](#).

5. Real or Perceived Conflicts of Interest

Board members, in their capacity as such, must at all times act in the interest of Tailte Éireann. They are required to be transparent about any real or perceived conflicts of interest and should a conflict arise they are required to act in an appropriate matter including recusing themselves by abstaining from discussions and votes, or if required stepping down from their position as Board member entirely. The provisions for conflict of interest are outlined below.

² OECD definition: The consistent alignment of, and adherence to, shared ethical values, principles and norms for upholding and prioritising the public interest over private interests in the public sector.
<https://www.oecd.org/gov/ethics/recommendation-public-integrity/#:~:text=Public%20int>

5.1 Disclosure of interest relevant to a matter which arises

Section 21 of the Tailte Éireann Act 2022 provides for disclosure of interests where a member has a pecuniary or other beneficial interest in or material to any matter to be considered by the Board in relation to the functions of TE.

The discloser must:

- Disclose the interest and its nature in advance to the Board.
- Take no part in the particular deliberations or make any recommendations on the matter.
- Not influence or seek to influence any decision made.
- Absent themselves from the meeting or that part of a meeting at which that matter is being addressed.
- Not vote in any decision on the matter.

The Chairperson shall determine when a course of action by a member constitutes failure to comply with the statutory disclosure requirements in advance of discussion. This decision is final and shall be recorded in the minutes.

The Act defines a beneficial interest arising where the member or any connected relative or nominee or a connected relative to the nominee:

- is a member of a company or entity with a beneficial interest in or material to a matter to be discussed;
- is in partnership with or in the employment of a person with such beneficial interest;
- is party to any arrangement or agreement concerning land to which the discussion relates.

A beneficial interest does not arise where it is remote and insignificant to the extent that it could not reasonably be regarded as likely to influence a member considering, discussing or voting on any question with respect to the matter.

The Chairperson may consider the inclusion of a note in the minutes of each Board meeting to the effect that all Board members had confirmed in advance that they did not have any conflict of interest regarding the matters to be discussed at that particular meeting. The Chairperson may also consider noting where such conflicts of interest may have arisen during Board discussions.

5.2 Periodic disclosures of interests:

On appointment and annually thereafter, each Board member shall provide to the Secretary of the Board a written statement setting out:

- the interests of the Board member, and / or;
- the interests, of which the Board member has actual knowledge, of his or her spouse, civil partner, child or child of their spouse or civil partner,

which could materially influence the Board member in, or in relation to, the performance of their official functions by reason of the fact that such performance could so affect those interests as to confer on, or withhold from, the Board member, or the spouse or civil partner or child, a substantial benefit.

For the purposes of this disclosure, interests has the same meaning as that contained in the Ethics in Public Office Act 1995. The statement of interests form used for annual statements under the 1995 Act will be utilised for this purpose on an administrative basis, and the process

managed by the Secretary to the Board. Where the Board member is also a designated director for the purposes of the Ethics Acts, the annual statement of interests furnished in January each year under section 17 of the Ethics in Public Office Act 1995 will suffice for the purposes of the annual disclosure of interests under this Code. This statement will be sent to the Secretary to the Board.

In addition to the periodic statements of interest required above, Board members are required to provide a statement of interest when an official function is assigned to a Board member who is aware that they, or a connected person as defined in the Ethics Acts, has a material interest in a matter to which the function relates. For the purposes of this disclosure, material interests have the same meaning as that contained in the Ethics in Public Office Act 1995.

5.3 Uncertainty:

If a Board member has a doubt as to whether an interest should be disclosed pursuant to this Code of Conduct, they shall consult with the Chairperson of the Board and/or the Secretary to the Board.

Where a Board member is in doubt as to whether they have an obligation under the Ethics in Public Office Acts 1995 and 2001, they shall seek advice from the Standards in Public Office Commission under Section 25 of the Ethics in Public Office Act 1995.

5.4 Confidential Register of Interests:

Details of interests disclosed under the *Code of Practice for the Governance of State Bodies* shall be kept by the Secretary of the Board in a special confidential register. Access to the register shall be restricted to the Chairperson and Secretary of the Board.

5.5 Chairperson's interests:

Where a matter relating to the interests of the Chairperson arises, the other members attending the meeting shall choose one of the members present at the meeting to chair the meeting. The Chairperson shall absent themselves when the Board is deliberating or deciding on a matter in which the Chairperson or their connected person has an interest.

5.6 Documents withheld:

Tailte Éireann Board or other Tailte Éireann documents on any deliberations regarding any matter, in which a member of the Board has disclosed a material interest, shall not be made available to the Board member concerned.

5.7 Early return of documents:

As it is recognised that the interests of a Board member and persons connected with them can change at short notice, a Board member shall, in cases where they receive documents relating to their interests or of those connected with them, return the documents to the Secretary of the Board at the earliest opportunity.

6. Confidential Information

Section 24 of the Tailte Éireann Act 2022 prohibits disclosure of confidential information by a member of the Board or of a committee of the Board except in certain circumstances (set out in Section 24(2) of the Act). A Board member who contravenes this section will be guilty of an offence and liable to summary conviction.

All Board members, pending or newly appointed, currently sitting, or retired are bound by these obligations regarding confidentiality and non-disclosure of privileged or confidential

information. This requirement of non-disclosure will not cease when Board membership of Tailte Éireann has ended.

7. Document Retention

Board members shall not retain documentation or information in electronic format obtained during their term as a Board member and shall return such documentation to the Secretary of the Board, or otherwise indicate to the Secretary of the Board that all such documentation or information in electronic format in their possession has been disposed of in an appropriate manner. Access to electronic information systems will also be removed. In the event that former Board members require access to Board information from the time of their term on the Board, this can be facilitated by the Secretary of the Board, with the approval of the Chairperson.

8. Protected Disclosures

The Protected Disclosures Acts 2014 and 2022 require that every public body shall establish and maintain procedures for the making of protected disclosures by workers (this includes Board members) who are or were employed by the public body, and for dealing with such disclosures. Board members should refer to the Tailte Éireann Protected Disclosures Policy for further details. Information on receipt and progress of protected disclosures relating to Tailte Éireann shall be included in the organisation's annual reports.

9. Role of the Secretary of the Board

The Secretary of the Tailte Éireann Board plays a central and important role in managing the Code of Conduct requirements of Board members, as follows:

- Circulate the Code of Conduct for board members, including requirements for disclosure of Board Members interests and procedures for dealing with conflicts of interest situations, to all Board members, and to new members as they are appointed.
- Ensure the members of the board acknowledge the receipt and understanding of the Code of Conduct (by signing the acknowledgement section at the end of this Code).
- Manage the process for the completion and secure storage of Board members' statements of interests.
- Provide members with a copy of relevant legislation together with the most up to date version of the *Code of Practice for the Governance of State Bodies* and any relevant circulars or guidance notes.
- Provide members with a listing of the statutory requirements relating to TE.
- Provide the members with further information to assist in their compliance with regarding Civil and Public Service requirements.
- Ensure that the review by the Board of this Code of Conduct takes place, at least annually.
- Any other duties as set out in this Code of Conduct or as may be agreed by the Board, in the context of the principles and requirements set out in this Code.

10. Evaluation and Review

This Code of Conduct which is drafted by the Tailte Éireann Governance and Compliance Team and approved by the Tailte Éireann Board will be reviewed and updated as required, and at least annually and made available on TE's website. As part of, or separate to, this review, the Chairperson may also wish to ask the Secretary to make arrangements for ethics training for Board members.

The responsibility for approval and signed acknowledgement of this document shall rest with the Chairperson of Tailte Éireann, with that process managed by the Secretary.

11. Acknowledgement of this Code of Conduct

Please complete and sign the acknowledgement below and return to me the Secretary of the Tailte Éireann Board:

**Aileen McHugh
Secretary to the Board
Tailte Éireann
Chancery Street
Dublin 7**

I have received and read the Code of Conduct for the Board of Tailte Éireann dated 27th October 2023, which applies to all Members of the Board. I understand the requirements of this Code and I agree to be bound by the principles and requirements set out therein.

Signed: _____

Name (Block Capitals) _____

Date: _____

Appendix 1 - Relevant Legislation and Documents referred to in this Code

	Title	Subject / Aspect of relevance to TE Board Members	Specific Chapters /Sections
1	Tailte Éireann Act 2022	Disclosure of Interests	Section 21
		Confidential information	Section 24
2	Code of Practice for the Governance of State Bodies	Role of Board Members	Chapter 3
		Codes of Conduct, Ethics in Public Office, additional Disclosure of Interests by Board Members and Protected disclosures	Chapter 4
		Ethics in Public Office	Appendix B
		Framework for a Code of Conduct	Appendix C
3	Civil Service Code of Standards and Behaviour	Disclosure of Information	Section 7
		Regard for State Resources	Section 11
		Conflicts of Interest	Sections 14 and 15
		Gifts	Section 16
		Hospitality	Section 17
		Contracts with, purchases from or sales to Government Departments/Offices	Section 19
4	Irish Human Rights and Equality Commission Act 2014	Public Sector Equality and Human rights Duty	Section 41
5	Ethics in Public Office Acts 1995 and 2001	Annual declarations	
6	Protected Disclosures Acts 2014 and 2022 TE Protected disclosures Policy 2023 (in draft)	Obligations on receivers of protected disclosures	
7	Regulation of Lobbying Act 2015	Provisions regarding making, managing or directing communications directly or indirectly with a Designated Public Official (DPO) about a relevant matter	Throughout
8	Data Protection Acts	Prevention of confidentiality breaches where there is an unauthorised or accidental disclosure of, or access to personal data	
9	Civil Service Renewal Agenda, Civil Service Renewal 2030 Strategy, Civil Service Renewal 2024 Action Plan	Of relevance in relation to preparation of Statement of Strategy and demonstrating alignment with Central Government strategy	Themes 1. Digital First and Innovation 2. Workforce, Workplace and Organisation of the future 3. Evidence-informed policy and services
10	UN Sustainable Development Goals	Of relevance in relation to preparation of Statement of Strategy and demonstrating alignment with UN SDGs	Goal 6 effective and accountable and inclusive institutions, Goal 12 Responsible production and consumption
11	Climate Action and Low Carbon Development Act 2021	Of relevance in relation to preparation of Statement of Strategy and demonstrating alignment with Central Government strategy and performance of our functions in a manner consistent with national climate ambitions	Public Sector Climate Action Mandate 2022 - Reviewing our paper based processes and evaluating possibilities for digitisation so that it becomes our default approach

1 2	Criminal Justice (Corruption Offences) Act 2018	The Criminal Justice (Corruption Offences) Act 2018 makes it an offense for any person to corruptly offer, give to, or accept from a person, a "gift, consideration or advantage" as an inducement to, reward for, or on account of any person doing an act in relation to their office, employment, position or business.	
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