



**Tailte
Éireann**

Clárúchán, Luacháil,
Suirbhéireacht
Registration, Valuation,
Surveying

Tailte Éireann

Corporate Governance Framework

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Chapter 1 Corporate Governance – an Overview

Relevant Governance Principles:

Good governance supports a culture and ethos which ensures behaviour with integrity, a strong commitment to ethical values, and a respect for the rule of law.

Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits, and to determine the policies and interventions necessary to optimise the achievement of these priorities and outcomes. It means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.

The Corporate Governance Standard for the Civil Service requires that the following core elements are reflected in the Tailte Éireann (TE) Governance Framework:

- Mission, core values, behaviours and culture of Tailte Éireann (TE)
- Organisation structure
- Strategic planning, decision making and performance management
- Internal communications arrangements
- Engagement with external stakeholders
- Review of effectiveness of the Corporate Governance Framework

In addition, TE should ensure that its Corporate Governance Framework reflects the core values and behaviours of the Civil Service and that it is aligned with its Strategy Statement.

Statement of Strategy 2023-2026 – Relevant Strategic Goals

- Integration
- Optimising Land, Property and Geospatial Services
- Investing in our People

A. Good Governance, Structure, Values and Ethics

1.1 Introduction

Tailte Éireann (TE) is a Civil Service body established on 1st March 2023 pursuant to the Tailte Éireann Act 2022 (the Act)¹. All functions that immediately before the establishment day were vested in the Property Registration Authority, Ordnance Survey Ireland, the Commissioner of Valuation and Chief Boundary Surveyor were transferred to the new, merged organisation. As a public body operating under the aegis of the Department of Housing, Local Government and Heritage (the Department) and the Act, TE is independent in the performance of its functions and has its own legal, operational, internal management and governance structures.

1.2 Senior Management Structures

The senior management structure of Tailte Éireann is set out in Section 2.8.

1.3 Governance Requirements in TE

All State bodies have a responsibility to implement good corporate governance standards. Tailte Éireann is a State body which has its own Vote and Accounting Officer and consequently it falls within the scope of, and is required to prepare a governance framework in accordance with, the **Corporate Governance Standard for the Civil Service** (the Standard)². This document now sets out, as required, the framework of Corporate Governance within TE. Underpinning the framework are the high level principles outlined in Appendix 1 which are representative of international best practice for Civil Service organisations³.

Corporate governance measures in a Civil Service body must be applied within an authorising environment which includes constitutional and statutory provisions. Compliance is required, in particular, with general Civil Service statutory obligations under the Ministers and Secretaries Acts 1924 to 2013, the Civil Service Regulation Acts 1956 to 2005, the Public Service Management Act 1997 and the Comptroller and Auditor General Acts 1866 to 1998.

¹ <https://data.oireachtas.ie/ie/oireachtas/act/2022/50/eng/enacted/a5022.pdf>

² This Standard is to be used by each Department and Office to guide the development of their individual Governance Frameworks and is available [here](#)

³ [International Framework: Good Governance in the Public Sector \(IFAC, CIFPA2014\)](#)

Because TE also has a statutory non-executive Board (the Board), it also comes within the scope of the **Code of Practice for the Governance of State Bodies** (the Code)⁴. In Chapter 2 of this Framework, therefore, the role and responsibilities of the Accounting Officer are fully differentiated from the Board's responsibilities. Where appropriate, TE will consult and formally document with the Department of Housing, Local Government and Heritage, the extent to which compliance requirements with the Code might need to be suitably adapted to align more appropriately with the accountability requirements in TE.

This is the first iteration of the TE Corporate Governance Framework, which will remain a living document, evolving in line with best practice and prevailing circumstances. This Framework, and revisions thereof, are intended to reflect governance related interpretations, changes and innovations that emerge over time.

1.3.1 Governance Effectiveness Review

The ongoing implementation, review and improvement of TE's Corporate Governance Framework is a priority of TE's Management Board. This iterative process is reflective of two approaches. On the one hand, adherence to the overall central Civil Service coordinated approach to certain core governance elements is mandatory. On the other hand, a pragmatic approach must be pursued particularly in the formative phase of delivery on a newly merged organisation's mandate.

An action plan will be developed in tandem with this Governance Framework, and will be maintained on an ongoing basis to ensure that gaps in governance requirements are tracked for implementation. This will encompass residual and emerging governance related gaps or issues, together with associated actions, key performance indicators and assigned responsible senior managers to ensure the ongoing sustainability and completeness of TE's overall governance infrastructure.

1.3.2 Good Governance in Tailte Éireann

Good governance facilitates clear lines of accountability, responsibility and reporting, and is central to the successful operation of all Government Departments and Offices. It is vitally important for the effective discharge of their statutory and policy obligations. Good governance ensures that a framework of structures, policies and processes is in place to deliver on these obligations and it allows

⁴ <https://hea.ie/assets/uploads/2017/05/Code-of-Practice-for-Governance-of-State-Bodies-2016.pdf>

for an objective assessment of management and organisational performance. As already indicated, corporate governance measures in TE are applied within an established authorising regime. This comprises not only constitutional and legislative enactments, but also policies and authoritative guidance. In this regard, a list of key legislative measures and reference documents is provided in Appendix 2.

1.4 Mission, Vision and Values

Mission

To provide trusted land registration, valuation and surveying services that benefit Irish society and the economy.

Vision

To be the authoritative provider of world-class digital-first land and property services.

Values

TE is fully committed to the values of the Civil Service which were most recently articulated in the Civil Service Renewal 2030 Strategy⁵ as follows:

- Respect
- Fairness
- Equality
- Impartiality
- Integrity
- Independence

In addition, the initial espoused values⁶ which will underpin TE's high level goals and actions are:

- Integrity
- Professionalism
- Innovation
- Respect

⁵<https://www.gov.ie/en/publication/efd7f-civil-service-renewal-2030/>

⁶ The initial values were developed following consultation with the members of the Management Boards of the then PRA, VO and OSI. At time of writing the TE Board has been consulted on the mission and vision included in the draft Strategy Statement

- Accountability
- Transparency

TE will endeavour to ensure that its espoused values become, in reality, the actual lived-in values across the entire organisation.

1.5. Standards, Behaviours and Ethics

1.5.1 *Code of Standards and Behaviour for Civil Servants*

The Standards in Public Office Commission (SIPO) produces the Civil Service Code of Standards and Behaviour, which sets out the standards⁷ required of all Civil Servants in the discharge of their duties and forms part of their conditions of employment. This Code is provided to all new recruits, who must certify in writing that they have read and understood its contents.

1.5.2 *Ethics and Statements of Interests*

SIPO also publishes guidelines under the Ethics in Public Office Acts, 1995 and 2001 (the Ethics Acts) for prescribed public servants as well as office holders (i.e., Ministers, Ministers of State, etc.)⁸. These guidelines provide information on the disclosure of interests and on the steps that public servants need to take in order to comply with the requirements of the legislation. A person who occupies a prescribed position under the Ethics Acts must complete and furnish a statement of interests, i.e. of any interest held by the person, or by their spouse or civil partner, child or child of spouse, which could materially influence the person in, or in relation to, the performance of their official functions. If they have no interests to declare, a *Nil* Statement must be furnished. All officers who are serving at Principal Officer (or equivalent) and upwards in TE are required by the HR Unit to complete a statement of interests annually. All such statements must be submitted to the Chief Executive Officer of TE by 31st January each year. The Chief Executive Officer must submit their own statement to the Secretary General, Department of Housing Local Government and Heritage.

⁷ <https://www.sipo.ie/acts-and-codes/codes-of-conduct/civil-servants/Civil-Service-Code-of-Standards.pdf>

⁸ <https://www.sipo.ie/documents/english/Code-of-Conduct-for-Office-Holders-.pdf>

1.6 Protected Disclosures

The Protected Disclosures Act 2014 and the Protected Disclosures (Amendment) Act 2022 provide for the protection of persons from the taking of action against them as a result of making certain disclosures in the public interest and for purposes connected with the workplace.

TE has its own policy in place with regard to the making of protected disclosures by current or former staff (and others related to the workplace, as set out in the Acts), and for dealing with such disclosures. This policy reflects the provisions and amendments introduced under the Protected Disclosures (Amendment) Act 2022. This policy was reviewed by Transparency International Ireland (TII) prior to its finalisation and adoption by the TE Management Board. The Chairperson of the TE Audit and Risk Committee is listed as a potential recipient of protected disclosures and will, therefore, be fully briefed on the policy.

TE recognises the importance of developing an ethical workplace and the valuable contribution of those who raise concerns about wrongdoing. TE is a member of the Integrity at Work (IAW) programme, an initiative designed by Transparency International Ireland, and subscribes to the IAW pledge to support staff who raise concerns of wrongdoing and to respond to those concerns. In this regard TE is committed to ensuring that all staff are informed and trained appropriately and are supported to do the right thing at all times.

1.7 Public Sector Equality and Human Rights Duty

Section 42 of the Irish Human Rights and Equality Commission Act 2014 places a positive duty on public sector bodies in the performance of their functions and daily work to have regard to the need to:

1. Eliminate discrimination;
2. Promote equality of opportunity and treatment of its staff and the persons to whom it provides services; and
3. Protect the human rights of its members, staff and the persons to whom it provides services.

TE treats this provision as an opportunity to embed human rights and equality considerations into the totality of its functions as an employer and service provider. The Public Sector Equality and Human Rights Duty therefore is taken into consideration in the preparation of Strategy Statements and business plans, as well as other strategies and plans of TE. In annual reports, clear and accessible

information will be provided on TE's achievements in this regard. This includes the preparation and/or revision of relevant policies, and raising workforce and customer awareness of this statutory obligation.

1.7.1 Equality, Diversity and Inclusion Employee Resource Group

The TE Equality, Diversity and Inclusion (EDI) Employee Resource Group will be facilitated under the auspices of HR and the Learning and Development Unit in part fulfilment of the obligations of TE as a public body under section 42 of the Irish Human Rights and Equality Commission Act, 2014 and Theme 3 of Civil Service Renewal 2030, *Building on our Strengths*, to foster workforce equality, diversity and inclusion and wellbeing.

The overall aim of this resource group will be to promote EDI, to facilitate integration through the emergence of supportive networks across the merged workforce and to ensure that the contribution, presence and perspectives of all individuals and groups are valued and integrated into TE's cultural environment.

TE, in facilitating the establishment of an EDI resource group, acknowledges that a diverse workforce, that feels comfortable communicating varying points of view, creates a workplace environment conducive to the emergence of a larger pool of creativity, skills and experiences. In drawing from that enlarged pool, TE will be enabled to meet more effectively its strategic objectives and to deliver the best possible service to all citizens.

1.8 Conciliation and Arbitration Scheme: Departmental Council

The purpose of the scheme of conciliation and arbitration is to provide means, acceptable both to the State and to its employees, for dealing with claims and proposals relating to the conditions of service of civil servants, and to secure the fullest co-operation between the State, as employer, and civil servants, as employees, for the better discharge of public business. In line with the scheme, a Departmental Council, consisting of representatives of Staff, Management and unions across the merged organisation will meet on a quarterly basis⁹.

⁹ The Operation of Department Councils, Letter dated 19 July 2012, issued by DPER

B. Strategic Planning and Performance Management

1.9 Strategic Planning

The strategic planning process in the Civil Service is carried out pursuant to the Public Services Management Act, 1997 (PSMA), according to which TE must publish a Strategy Statement, initially within six months of the date of its establishment and every three years thereafter, which sets out key objectives, outputs and strategies to be achieved. The Department of the Taoiseach issued guidelines on the preparation of such statements in 2011¹⁰. Guidance on Integrated Strategic Business Planning was also published by the Department of Public Expenditure and Reform in 2015¹¹.

In accordance with section 4 of the PSMA, the head of a scheduled office has the authority, responsibility and accountability for preparing and submitting the Strategy Statement. In the case of TE this means the Chief Executive Officer, who under the Tailte Éireann Act 2022, is obliged to consult with and request the guidance of the TE Board.

In accordance with the PSMA, each Strategy Statement shall be submitted to and approved by the Minister, with or without amendment.

The Minister, having approved the Strategy Statement, is statutorily obliged within sixty days to cause a copy to be electronically laid before each House of the Oireachtas.

In line with its obligation under the Public Sector Equality and Human Rights Duty as outlined in Section 1.7 of this Chapter, TE, in preparing strategic plans will assess and identify the human rights and equality issues that are relevant to its functions as policy influencer, employer and service provider. The relevant policies and practices in place, or planned to address these issues, will also be outlined.

¹⁰ *Draft Guidelines for Ministers on the Preparation of Strategy Statements & Guidelines for Secretaries General /Heads of offices on the Preparation of Strategy Statements – Department of the Taoiseach 2011.*

¹¹ *Integrated Strategic Business Planning Department of Finance Guidelines 06 January 2015.*

1.9.1 Strategy Statement 2023-2026

The first Strategy Statement for Tailte Éireann has been submitted to the Minister. The views of the Board have been sought and staff and stakeholders have been consulted. The Strategy Statement will be published on Tailte.ie when it has been laid before the Houses of the Oireachtas.

1.9.2 Annual Report

In accordance with Section 23 of 2022 Act, TE, not later than the 30th of June in each year, must make a report to the Minister on the performance of its functions and on its activities during the preceding year. The Annual Report must include information in relation to:

- The performance of the functions of TE during the period to which it relates, including in relation to the implementation of the Strategy Statement;
- Such other information in such form as the Minister may specify or as Tailte Éireann deems fit.

Material for the Annual Report will be provided by each function in TE. The preparation of the Annual Report is managed by the Communications Manager. It will be published in both Irish and English on TE's website as soon as it is approved by the Minister and laid electronically before each House of the Oireachtas.

1.9.3 Other Reports to the Minister

TE may prepare and submit to the Minister other reports on its activities as it considers appropriate¹². The Minister may also give a direction in writing to TE to prepare and submit a report by a given date, on any particular matter related to the functions of TE, as the Minister considers appropriate¹³.

1.10 Workforce Planning

In accordance with the *Workforce, Workplace and Organisation of the Future* pillar in the Civil Service Renewal 2030 Strategy¹⁴ and the Strategic Workforce Planning Guide published by DPER in 2020¹⁵,

¹² S 23(6) Tailte Éireann Act 2022

¹³ S 23(7) Tailte Éireann Act 2022

¹⁴ Civil Service Renewal 2030 Strategy: *Building on our Strengths* 2021 Prepared by the Department of Public Expenditure and Reform gov.ie - *Civil Service Renewal 2030* (www.gov.ie)

¹⁵ Our Public Service 2020: Strategic Workforce Planning Guide Prepared by the Department of Public Expenditure and Reform [OPS2020-Strategic-Workforce-Planning-Guide.pdf](https://www.dper.gov.ie/~/media/148776/OPS2020-Strategic-Workforce-Planning-Guide.pdf)

strategic workforce planning (SWFP) will be fully embedded in TE, aligned with the annual business planning process and underpinned by the project management discipline in terms of business case requirements. An evidence basis will be used in identifying and deciding to fill knowledge and skills gaps. Workforce segmentation will facilitate prioritisation and clarify actual recruitment requirements. SWFP is key in developing the strategic HR business partner role and close liaison will be maintained between the HR and Finance Units in relation to salary, budget, discipline and requirements. Workforce data gathering and analysis will facilitate an emphasis in the HR function and at function level on recruitment, staff mobility, talent management and succession planning.

1.11 Learning and Development

Organisational learning will be prioritised as a component part of the HR Strategy. As such, it will provide a roadmap for talent management in TE by giving full visibility to the functions, skills requirements and learning opportunities available through continuing professional development, mobility, secondment etc. The aim of organisational learning in TE will be to support the achievement of the organisation's strategic goals and will align with objectives contained in the Civil Service Mobility Policies and the One Learning Framework for the Civil Service.

1.12 Performance Management

Another key element of the Corporate Governance Framework within TE is the management and continuous improvement of staff performance through the Performance Management and Development System (PMDS). Active management of performance is an ongoing process throughout the year. The key elements of PMDS, i.e. setting work and learning goals, selecting competencies, formal reviews of performance and upward feedback, and development of training and development plans, will be fundamental aspects of managing performance in TE. Goal Setting under PMDS will be aligned with TE's annual business planning process.

It is the responsibility of each and every member of staff to ensure that their goal setting form is current and complete. ePMDS enables all employees and managers to complete, revise and submit their forms online. Managers at all levels are responsible for ensuring full adherence to the PMDS process, including the preparation of performance improvement plans, when required. Underperformance issues are dealt with under guidelines published by the Department of Public Expenditure, NDP Delivery and Reform (DPENDPDR).

It is the responsibility of the HR Unit to audit goals set for individual staff members and to ensure compliance with requirements. The HR Unit will pro-actively monitor and must report annually to DPENDPDR on participation rates. Requests for training received by line managers through upward feedback from staff are forwarded to the TE Learning and Development Unit for assessment and implementation. The Management Board collectively, and its members individually, are responsible for ensuring the effective operation of performance management across the organisation, as a whole. Salary increments will not be paid if PMDS forms are not up to date and completed.

C. Communications and Stakeholder Engagement

1.13 Role of Communications Manager

The Communications Manager is part of the Office of the Chief Executive Officer, reporting to the TE Chief of Staff. The main functions of the role include enhancing awareness of TE's functions and responsibilities with all stakeholders, increasing stakeholder engagement and developing internal communication channels. They also advise and interact with the Management Board in respect of communications and information matters as related to their areas of responsibility. The Communications Manager also plays a key role in TE's social media engagement, and in meeting its obligations to Members of the Oireachtas.

A Communications and External Engagement Strategy for TE will be developed. Brand guidelines in line with the *Government of Ireland Unified Visual Identity Guidelines* have also been devised to provide clarity for staff when presenting to the public.

1.13.1 Social Media

TE engages with external stakeholders through social media and has accounts on Twitter, Facebook, Instagram and LinkedIn. Future campaigns will be primarily digital and utilise our existing social media accounts on these platforms.

1.13.2 Provision of Information to Members of the Oireachtas

In accordance with D/PER Circular 25/2016 – *Protocol for the Provision of Information to Members of the Oireachtas by State Bodies under the aegis of Government Departments*, TE is obliged to:

- Provide and maintain a dedicated email address for Oireachtas members;

- Put in place formal feedback processes to obtain feedback from Oireachtas members;
- Comply with target deadlines and standards in terms of acknowledgements and responses to queries;
- Designate a person at senior management level within TE with responsibility for ensuring the timely provision of information to members of the Oireachtas;
- Report annually on compliance with standards set out in Circular 25/2016;
- Seek, where appropriate, to publish the response to queries from members of the Oireachtas on TE’s website.

The designated person in TE is the Chief of Staff. The Department of Housing, Local Government and Heritage has assigned accountability to a member of its Management Board for ensuring that the standards set for the provision of information to members of the Oireachtas are met by all bodies under its aegis, including TE. The Department publishes a report annually on its website regarding compliance with those standards.

1.14 TE Stakeholder Engagement

In common with all public sector bodies, TE has a multi-stakeholder base. Stakeholders in both the internal operational and external authorising environment of TE may be categorised under a range of headings. Figure 1 below shows one approach to such categorisation. Constitutional, governance and statutory stakeholders are dealt with throughout this Corporate Governance Framework. The following section will deal with issues relating specifically to core stakeholders, both internal and external.

Figure 1 - TE Stakeholder Categorisation

Constitutional	Governance	Core	Other
<ul style="list-style-type: none"> • Oireachtas Committee of Public Accounts • Other Oireachtas committees • Comptroller and Auditor General • Courts 	<ul style="list-style-type: none"> • Chairperson and TE Board Members • Minister DHLGH • Department of Public Expenditure, National Development Plan Delivery and Reform • Office of the Government Chief Information Officer 	<ul style="list-style-type: none"> • TE Workforce • Staff representative bodies • Customer base incl. lodging parties and applicants for registration, public sector bodies. Government Departments and Local Authorities • Online service users • Rate payers • General public 	<ul style="list-style-type: none"> • Data Protection Commission (DPC) • Commission for Public Service Appointments(CPSA) • Office of the Ombudsman • Office of the Information Commissioner • Protected Disclosures Commissioner (DPC)

	<ul style="list-style-type: none"> • Audit & Risk Committee • Registration of Deeds and Titles Rules Committee 	<ul style="list-style-type: none"> • Interested bodies e.g. Society of Chartered Surveyors (SCSI); Law Society of Ireland, • Genealogists, family historians, academic researchers • Social media followers • International Affiliations 	<ul style="list-style-type: none"> • Standards in Public Office (SIPO) Commission
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1.14.1 Engagement with External Stakeholders

The external stakeholders of TE include its customer or service user base and a number of other stakeholders including Public Service bodies in its authorising environment. In common with other Civil Service organisations, there is at times an indirect relationship with service users. For example, TE provides our stakeholders with accurate, up-to-date valuations of commercial and industrial properties. These valuations are integral to the commercial rating system in Ireland, and form the basis for a very significant element of local government revenue each year.

Solicitors, in the main, are lodging parties for applications to register properties and financial transactions on behalf of their clients, who are generally public or business customers who elect to use solicitors as their agents for property transactions.

The general function of Surveying is to provide a national mapping service in the State and to create and maintain the definitive national mapping and related geographic records of the State. This work is essential to the infrastructural development of Ireland. There is a growing recognition among decision makers that knowledge and understanding of location is a key component in effective decision making.

1.14.2 Customer Engagement

An outline of the customer base for TE services is shown in Figure 2 below. TE is fully committed to providing a professional, efficient and courteous service to all its customers in accordance with the 12 Principles of Quality Customer Service for Customers and Clients of the Public Service. The TE Customer Charter and TE’s Policy on Customer Complaints and Disengagement will be published on its website. TE is represented on the Civil Service Quality Customer Service Network, which offers a platform for identifying best practice and sharing learning across the Public Service.

Figure 2 - TE Customer Base



1.14.3 Customer Support Unit

The TE Customer Support Unit (CSU), located in Waterford, provides a first point of contact for customers who telephone or email with queries for TE’s functions. The staff in the Unit have been trained to provide, in so far as is possible, a responsive and direct service for those customers who have queries, without the need to further transfer the queries to other staff in the organisation. Obviously, some queries, which might be more complex or case specific, will have to be transferred to other staff with more specialist skills or casework experience, but the majority of the queries received by telephone are dealt with directly by the CSU. Where appropriate, calls are transferred to the relevant function or section within TE.

1.14.4 Registration Customer Focus Group

A Customer Focus Group in respect of Registration, with the involvement of the TE Communications Manager, which meets quarterly, is representative of the main stakeholders. External membership includes the Law Society of Ireland (LSI), legal executives, financial institutions, local authorities, surveyors, architects, the Irish Farmers’ Association (IFA) and senior managers in Registration. Meetings of this group provide a continuing opportunity for consultation on a range of issues and the dissemination of information on any changes planned or being introduced.

1.14.5 Rateable Valuation Forum

The Rateable Valuation Forum is a joint TE and Society of Chartered Surveyors Ireland (SCSI) grouping comprising TE and private sector chartered valuation surveyors specialising in rateable valuations, as well as the TE Communications Unit. Members of the Forum are nominated by Valuation in TE and the SCSI. The Forum meets monthly. The purpose of the Forum is to ensure an open, transparent, efficient and customer focused rateable valuation system for all stakeholders. The Forum deals with all matters relating to the administration and operation of the Valuation Act 2001, as amended and the delivery of valuations for rating purposes including revision, revaluation and appeals to the Valuation Tribunal.

1.14.6 Valuation Function Engagement with Customers

During a revaluation programme which typically comprises of seven to eight local authorities, with approximately 30,000 rateable properties, the Valuation Function of Tailte Éireann, with the involvement of the Communications Manager, will present to the elected members of each local authority being revalued at key intervals of the project and will also present to various trade representative bodies such as Chambers Ireland, Irish Hotel Federation, IBEC, Vintners Federation of Ireland and Nursing Homes. The Valuation Function also organises ‘walk in clinics’ which are held in the municipal districts of each local authority being revalued where ratepayers can engage with the Valuers working on the revaluation project.

1.15 Public Outreach

TE will continue to identify and explore opportunities to participate in online and in-person events and present in a unified approach based on our communication values and brand guidelines, and in line with the TE external stakeholder engagement strategy.

In addition, TE will maintain a presence, where appropriate, at trade events and appropriate conferences. Such participation and public outreach will enable TE to increase its profile and raise public awareness of its services, as well as to obtain feedback from service users.

1.15.1 Archives: Outreach Activities

TE Archive Services, working with the TE Communications team, will continue to manage and develop an extensive outreach programme to promote our collections and history across our three functions. This will incorporate in-person and online activities including tours, talks, seminars, lectures, social

media campaigns, blog articles and videos. The main objective of these activities is to encourage greater use and enjoyment of our archives, reach new audiences, and enhance public awareness of our functions. This public interaction helps to build and develop stakeholder relationships and is an important advocacy tool for creating future collaborative partnerships.

A key component of the outreach schedule involves participation in national cultural heritage programmes through the organisation of events as part of Heritage Week, the Festival of History, Explore Your Archive, Open House and Culture Night. The Registry of Deeds and Valuation Function are partners with Dublin City Culture Company, whose mission is to remove barriers to access and empower participants to access cultural venues across Dublin.

The Valuation function runs a series of heritage talks via the Culture Club to increase and promote public engagement for those interested in genealogy services and heritage archives. Other events and talks carried out by the Valuation Function include special guest talks for the Irish Community Archive Network with the National Museum of Ireland and the Dublin Festival of History in conjunction with EPIC Museum.

1.16 State Property Units

As part of an initial segmentation of Registration's customer base, the State Property Unit was established to improve and formalise its engagement and collaboration with the State sector. The unit acts as a single point of contact for all public sector bodies and as a hub for handling and processing applications related to this sector. The work in this area relates to, for example, bulk updating of ownership where there has been a ministerial transfer of function, large folio deconstruction for ease of online viewing of large holdings of properties and advice on registration issues related to significant housing and infrastructural projects. More recently, a First Registration State Property service was established to assist public sector bodies in registering properties that they own.

TE provides a valuation service to Government Departments and Offices, State agencies and other public bodies. It carries out open market capital and rental valuations including valuations for rent reviews for these customers. Open market valuations are provided for properties being transferred between Government Departments, State bodies and other public authorities and agencies throughout the State.

1.17 Internal Communications Arrangements

An Internal Communications Working Group will be established in TE to produce an Internal Communications Strategy and Action Plan.

D. International Affiliations

1.18 Developing International Affiliations

TE is fully committed to participating in a number of relevant international bodies to ensure that the organisation's policies and priorities are represented on important issues which have an impact on land registration and land administration generally, and valuation and commercial rating. Participation also provides the opportunity to keep up to date with international developments and trends in land administration, commercial property valuation, geospatial standards, information management, property fraud, eConveyancing etc. In addition, dialogue and communication with relevant international bodies also provides an important platform for sharing ideas and understanding progress being achieved both within the EU and the wider international community.

1.18.1 EuroGeographics

EuroGeographics is an independent international not-for-profit organisation representing Europe's National Mapping, Cadastral and Land Registration Authorities. Representing more than sixty organisations in forty-six countries EuroGeographics' vision is for a society empowered by the use of trusted geospatial information from official national sources. EuroGeographics has three fundamental activity pillars – Knowledge Exchange, Representation, and Data Access and Integration.

1.18.2 European Land Registry Association (ELRA)

ELRA, founded in 2004, is recognised by the European Commission and the European Parliament as the association representing land registries in the European Union. The association's primary purpose is to support the development and understanding of the role of land registration in real property and capital markets in EU member states. ELRA seeks to promote mutual knowledge of the different land registry systems in member states and provides a very useful forum for discussion and information exchange on developments in land registry systems across Europe.

1.18.3 European Spatial Data Research Association (EuroSDR)

EuroSDR is a not-for-profit organisation linking National Mapping, Land Registry and Cadastral Agencies with Research Institutes and Universities in Europe for the purpose of applied research in spatial data provision, management and delivery.

1.18.4 European Reference Frame (EUREF)

EUREF is the IAG (International Association of Geodesy) Reference Frame Sub-Commission for Europe. EUREF deals with the definition, realization and maintenance of the European Reference Frame - the geodetic infrastructure for multinational projects requiring precise geo-referencing (e.g. three-dimensional and time dependent positioning, geodynamics, precise navigation, geo-information) - in close cooperation with the IAG components (Services, Commissions, and Inter-commission projects) and EuroGeographics.

1.18.5 Five Registers

The Five Registers Forum, comprising Registrars and Chief Executive Officers of the Land Registries of Ireland, England and Wales, Scotland, Northern Ireland and the Isle of Man, meets twice a year. Issues of common interest are discussed and information exchanged on a wide range of matters pertinent to property registration.

1.18.6 INSPIRE¹⁶

The INSPIRE Directive of the European Parliament was transposed into Irish law through Statutory Instrument No. 382 of 2010. This Directive aims to create a European Union spatial data infrastructure (SDI) for the purposes of EU environmental policies and policies or activities which may have an impact on the environment. This will be based on member states' SDIs and ultimately will enable the sharing of environmental spatial information among public sector organisations, facilitate public access to spatial information across Europe and assist in policy-making across boundaries.

The Land Registry is listed in respect of Ireland on the Legally Mandated Organisation (LMO) list for the Cadastral Parcels Theme¹⁷ and, as such, is obliged to provide discovery, viewing and downloading services through INSPIRE and Irish SDI geo-portals.

¹⁶ Inspire - The Infrastructure for Spatial Information in the European Community

¹⁷ Cadastral parcels are lands that are registered in the Land Registry, excluding multi-storey registrations.

TE Surveying (formerly Ordnance Survey Ireland) is listed in respect of Ireland on the LMO list for a number of data sets and, as such, is obliged to provide discovery, viewing and downloading services through INSPIRE and Irish SDI geo-portals.

Surveying is responsible for the creation and maintenance of the INSPIRE geoportal on behalf of the Department of Housing, Local Government and Heritage.

1.18.7 International Cartographic Association (ICA)

The International Cartographic Association (ICA) is an association that promotes the disciplines and professions of cartography and GIScience in an international context. The aim of ICA is to ensure that cartography and GIScience are employed to maximum effect and full potential for the benefit of society and science through promotion and representation of the disciplines and professions of cartography and GIScience internationally.

1.18.8 Registrars of Title Conference

The Registrars of Title Conference provides a consultative forum for Registrars in jurisdictions operating common law land registration systems to meet and share experiences and ideas and learn from one another. TE Registration Function has a long standing tradition of active participation in the Conference, and learnings from colleagues across the world have contributed towards Registration's management of property registration services in Ireland.

1.18.9 United Nations Committee of Experts on Global Geospatial Information Management (UN-GGIM)

ECOSOC established the Committee of Experts as the apex intergovernmental mechanism for making joint decisions and setting directions with regard to the production, availability and use of geospatial information within national, regional and global policy frameworks. Led by United Nations Member States, UN-GGIM aims to address global challenges regarding the use of geospatial information, including in development agendas, and to serve as a body for global policymaking in the field of geospatial information management.

1.18.10 United Nations Economic Commission for Europe (UNECE) - Working Party on Land Administration (WPLA)¹⁸

The Working Party was established in 1999 with the overall goals of promotion and improvement of land administration and land management in the UNECE region. The WPLA aims to support security of tenure, improve and create more effective land registries and promote sustainable land use policies. It provides a neutral platform for knowledge-sharing and discussion between governments and other land stakeholders, developing best practice in land registration, land consolidation and informal settlement management. To help countries develop better land registry and cadastre systems, it advises on policy formulation, promotes best practice and improved data collection.

The WPLA, of which the TE Registration function is an active participant, has developed into an effective network of land administration officials in Europe and North America. It operates by sending independent experts to the ECE countries to provide policy advice and recommendations in relation to national programmes on land market development and real estate registration.

¹⁸ [Working Party on Land Administration](#)

Chapter 2 Roles and Assignment of Responsibilities: Minister, Department, Board and Senior Management

Relevant Governance Principle:

- Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits and to determine the policies and interventions necessary to optimise the achievement of these priorities and outcomes. It means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.

The Corporate Governance Standard for the Civil Service requires that the following core elements are reflected in the TE Governance Framework:

- An overview of the relationship with the Minister for Housing, Local Government and Heritage.
- An overview of the governance role of the Board of TE.
- An overview of senior management governance roles and responsibilities, including those relating to the Chief Executive Officer and Accounting Officer, those officials who exercise a senior management role within TE, and the role of all staff.
- How responsibility is assigned to officers of TE for the performance of the functions under the Public Service Management Act 1997.

Statement of Strategy 2023-2026 – Relevant Strategic Goals

- Integration
- Investing in our People

2.1 Role of the Minister

Article 28.4.2 of the Constitution provides that the Government shall be collectively responsible for Departments of State “administered” by the Members of the Government. Article 28.12 clarifies that Ministers are “in charge of” Departments of State. The principal legislative provisions governing the Minister’s powers are the Ministers and Secretaries Acts 1924 to 2013 and the Public Service Management Act 1997. The internal structures of Departments and the distribution of its business are regulated by these Acts.

The Ministers and Secretaries Act 1924, as amended, provides that each Minister shall be the responsible head of the Department or Departments under their charge and “...shall be individually responsible to Dáil Éireann alone for the administration of the Department or Departments of which he is head...”. This gives statutory effect to the constitutional principle of ministerial responsibility. The Minister bears political responsibility under the Act of 1924 for all actions within his or her Department. Under the *Carltona Doctrine*¹⁹, powers vested in the Minister may be exercised, without any express act of delegation, by officials of certain seniority and responsibility.

The Minister for Housing, Local Government and Heritage (‘the Minister’) is accountable to the Oireachtas for the performance of bodies under the aegis of their Department, including Tailte Éireann (TE). The Minister is also responsible for bringing matters requiring action to the attention of Government. In addition, the Minister also has responsibility for setting the strategic overview and direction, and the policy framework, within which each of their Department’s bodies operate.

In terms of the relationship with TE, the role of the Minister is set out in the Tailte Éireann Act 2022, and includes the following provisions:

- Following consultation with TE, the Minister may by Order confer additional functions on TE, or services or activities that TE may provide or carry on, as the Minister considers appropriate **[Section 8]**;
- The Minister appoints the person to be Chief Executive Officer **[Section 11]** or acting Chief Executive Officer **[Section 14]** and may remove the Chief Executive Officer for stated reasons

¹⁹ The Carltona Doctrine expresses the idea that the acts of government departmental officials are synonymous with the actions of the minister in charge of that department.

[Section 12] or terminate the appointment of the acting Chief Executive Officer at any time **[Section 14]**;

- The Minister may inform TE, and likewise, the Board of TE of any policy or objective of Government **[Sections 8 and 10]**;
- The Chairperson and ordinary members of the TE Board are appointed and may be removed by the Minister **[Schedule 1]**;
- It is the role of the Minister, following consultation with the Chief Executive Officer, and with the consent of the Minister for Public Expenditure and Reform, by Order to specify the fees to be charged by TE for its services **[Section 25]**;
- Expenses incurred by TE in the performance of its duties are paid out of monies voted by the Oireachtas to the extent sanctioned by the Minister **[Section 26]**.

It should be noted that the roles and responsibilities assigned to the Ministers of State at the Department may include functions directly or indirectly relevant to the merged organisation. TE, therefore, is also cognisant of its obligations to provide information and assistance to the Ministers of State, where required.

2.2 Departmental Oversight

The Department of Housing, Local Government and Heritage in its Statement of Strategy 2021-2025²⁰ declares its commitment to:

“...working within a network of associated Agencies, local authorities, other Government Departments and public bodies to deliver on the objectives of Government”.

As parent Department, therefore, it assumes responsibility for oversight of performance delivery by TE. Appropriate distance and autonomy is allowed to TE to manage its operational business, whilst also holding the organisation to account. The roles and responsibilities of both the Department and its bodies are set out in more detail in the Corporate Governance Framework for the Department²¹ which clarifies *inter alia* that:

²⁰ <https://www.gov.ie/en/publication/9a047-statement-of-strategy-2021-2025/>

²¹ [Department of Housing, Planning, and Local Government - Governance Framework](#)

“The relationship between Government Departments and bodies under their aegis is determined primarily by: the underpinning legislation establishing the body [in this case, the Tailte Éireann Act 2022]; and the requirements set out in the Code of Practice for the Governance of State Bodies²².”

The Department’s Framework also acknowledges that:

“...the Department must also respect the position of bodies which have independent regulatory or appellate functions, and the corporate governance responsibilities of the Boards/executives of individual bodies.”

From a governance perspective, TE, as a Civil Service body with its own Vote and Accounting Officer is obliged to prepare its own Governance Framework within the *Corporate Governance Standard for the Civil Service*, compliance oversight of which is the responsibility of the Department of Public Expenditure, NPD Delivery and Reform.

In addition, the Accounting Officer of a parent Department is responsible for overseeing compliance with the *Code of Practice for the Governance of State Bodies* by all statutory boards of the bodies under the aegis of the Department. To this end, all non-commercial bodies should agree a performance delivery agreement with the relevant Minister/parent Department and report to the Minister on progress against targets. This agreement should be aligned to specific objectives in the parent Department’s Statement of Strategy to the extent relevant and consistent with the State body’s legal mandate, and with any government policies for the reform and modernisation of the public service.

The main point of contact for TE in working with the Department is the Planning Governance and Oversight Division in the Department of Housing, Local Government and Heritage. The role for this Division includes building and maintaining effective corporate governance, as well as regular liaison and communication concerning legislative, strategic and operational matters. The Division is also required to confirm that the body is compliant with a wide range of other matters which lie outside

²² [Revised Code of Practice for the Governance of State Bodies](#)

of the Code of Practice. The Division will also work with TE and provide input into the finalisation of TE's annual reports and financial statements.

Further information on the expected roles and responsibilities of parent Departments and Bodies is set out in the *Corporate Governance Standard for the Civil Service*²³, in particular Section 5 – Bodies under the aegis of the Department.

2.2.1 Oversight and Performance Delivery Agreements

The Oversight and Performance Delivery Agreements, entered into by a parent Department and the bodies under its aegis, aims to define roles, responsibilities and lines of accountability between the Department and the relevant body, including agreed performance targets.

The agreement, based on the strategic priorities, targets and performance indicators, will be put in place between TE and the Department. Under the Oversight and Performance Delivery Agreements, TE will undertake to return timely, relevant and appropriately detailed performance information to allow for appropriate monitoring of its service delivery. This may include performance information for inclusion in the Revised Estimates for Public Services volume, in line with the indicators and timeframe agreed with the Department.

TE will arrange to provide briefing material and views on relevant strategic issues and initiatives identified by the Department, as well as providing timely and quality responses to the range of structured information requests that are submitted through the Department (including for replies to parliamentary questions and representations from Members of the Oireachtas). Similarly, the views, input and support of the Department are important to the development and implementation of TE strategy and will be sought by TE, as appropriate. This exchange of information and views is supported by the creation and nurturing of effective relationships and points of contact between TE and the Department.

²³ [Corporate Governance Standard](#)

2.3 Board of TE

Section 9(1) of the TE Act 2022 states that “*There shall be a Board of Tailte Éireann (in this Act referred to as “the Board”)*”. The TE Board Terms of Reference and the Board Code of Conduct can be seen at Annex A and Annex B, respectively.

2.3.1 Appointments to the Board

Similar to all State Boards, both commercial and non-commercial, arrangements for appointment to the TE Board are set out in the *Guidelines on Appointments to State Boards 2014*²⁴. All vacancies (subject to limited and specified exceptions including the role of the Chairperson) are advertised openly on the State Boards portal www.stateboards.ie, operated by the Public Appointments Service (PAS). Applications are then processed by way of a transparent assessment system designed and implemented by the PAS to support the Minister in making appointments to State Boards under their remit. Appointments meet specific and detailed criteria determined in consultation with key stakeholders (such as the current Chairperson of the State Board concerned and the Public Appointments Service) as necessary for the effective performance of the relevant role(s). The Act sets out further information specific to the TE Board regarding appointments.

2.3.2 Division of Responsibility

Good governance requires that there is a clear division of responsibilities between the role of the Chairperson and the Chief Executive Officer, who is also the Accounting Officer for TE. In line with the *Code of Practice for the Governance of State Bodies* and the Tailte Éireann Act 2022, such division of responsibilities between the Chairperson and Chief Executive Officer are clear and are acknowledged in the agreed Board Terms of Reference.

2.3.3 Role of the Chairperson of the Board of Tailte Éireann

The role and responsibilities of the Chairperson are outlined in the Act, as well as the *Code of Practice for the Governance of State Bodies* (primarily Section 2) and are reflected in the Board Terms of Reference.

²⁴ [Appointments to State Boards](#)

2.4 Chief Executive Officer: Roles

The Chief Executive Officer is the 'principal officer' and Head of TE for the purposes of the Public Services Management Act, 1997 (PSMA) and holds responsibility for the effective management of the organisation, including the management and development of staff. They also have responsibility for delivery of the core statutory function of TE which is primarily to provide the authoritative property registration system, national mapping and surveying infrastructure and property valuation service for the State. The CEO must lead TE through a period of integration and transformation, including legal, governance and organisational change while ensuring that the new organisation can continue to deliver on its core remit.

The Chief Executive Officer has several designated statutory roles, in the main under the Act, but also under the PSMA, Comptroller and Auditor General (Amendment) Act 1993 and more recently the Lobbying Act 2015. In accordance with Section 13(2) of the Act, as Head of Tailte Éireann they shall carry out, manage and control generally the staff, administration and business of TE. At the request of the Board, the Chief Executive Officer will provide information on their functions, the implementation of Government policy, TE's strategic direction and implementation of the Statement of Strategy. The Chief Executive Officer must also report on the performance of their functions to the Minister.

Under Section 13(1) of the Act, the Chief Executive Officer is the Accounting Officer for TE and, as such, carries all of the responsibilities of that role, including being personally accountable to the Dáil Committee of Public Accounts. Finally, the Chief Executive Officer is duty bound to ensure that the ethical tone is set and cascaded from the top in accordance with best practice and that a culture of integrity permeates throughout the entire organisation.

Other responsibilities include the following:

- The development and implementation of appropriate strategies, policies and solutions to the issues facing TE, while delivering against key performance indicators;
- Preparing Statements of Strategy for submission to the Minister;
- Providing progress reports to the Minister on the implementation of the Statement of Strategy;

- Preparing a framework of assignments so as to ensure that the functions performed on behalf of the Minister are performed by an appropriate officer, or an officer of an appropriate grade or rank down through the Office (see *Framework of Assignments at Annex C*);
- Managing matters relating to appointments, performance, discipline and dismissal of civil servants below the grade of Principal or its equivalent;
- Ensuring compliance with all legislative and Government assigned responsibilities;
- Ensuring that appropriate governance structures and arrangements are in place in the organisation to meet obligations under the Code of Practice in terms of non-Commercial State Bodies, the Public Spending Code, procurement and financial management requirements and all other relevant oversight, compliance and governance obligations;
- Providing progress reports to the Board on the implementation of the Statement of Strategy;
- Leading and directing TE's multidisciplinary Management Board;
- Developing and managing the annual budget and financial affairs of the organisation, in accordance with Public Financial policies and procedures;
- Managing a successful transition into the intended new head office, in Smithfield Hall, Dublin 7;
- Developing effective and efficient working relationships with the Departments of Public Expenditure, NDP Delivery and Reform, Finance, and Housing, Local Government and Heritage;
- Responsibility for the appropriate management of Extra-Exchequer Receipts for which the organisation will collect under statutory Fees Orders;
- Governance and Compliance under the *Corporate Governance Standard for the Civil Service*.
- Driving further development of digital services in supporting the Government's policy *Harnessing Digital*;
- Overseeing compliance with the requirements of Data Protection, FOI/AIE, Open Data, Customer Service, Irish Language, Ombudsman, Public Sector Equality and Human Rights Duty and other requirements;
- Any other such functions as may be designated by the Minister.

The duties specified in the Public Service Management Act 1997 (PSMA) and the TE Act, while extensive, are not necessarily exhaustive and the CE may also be required to carry out other functions

on behalf of the Minister²⁵. While the Chief Executive Officer may delegate responsibility and accountability by way of assignment (where each officer is accountable to the Head of Office), they retain ultimate responsibility and accountability for the actions of the organisation, irrespective of the delegation of assigned responsibilities.

2.5 Accounting Officer Role

For reference, the range of legislative measures and guidance in relation to the role of the Accounting Officer are outlined in Appendix 2.

The Comptroller and Auditor General (Amendment) Act, 1993²⁶ defined the term 'Accounting Officer' in legislation for the first time. The Accounting Officer is described in this Act as the "*Officer referred to in Section 22 of the Exchequer and Audit Departments Act, 1866 to whom the duty of preparing the Appropriation Accounts of a Department is assigned...*".

The Constitution provides that Dáil Éireann votes funds annually for Government Departments and certain Offices, including TE, to spend on the provision of public services. After the end of each year, TE must prepare an account of its expenditure and receipts under its Vote, called the Appropriation Account. This Account must be signed by the Accounting Officer who is responsible for having it prepared and presented for audit to the Comptroller and Auditor General (C&AG) before 1st April of the year following that to which it relates²⁷. The accountability of the Accounting Officer of TE is, therefore, to be distinguished from the TE Board's general responsibilities.

The key feature of the Accounting Officer role is the personal responsibility of the most senior official in the organisation for:

- the regularity and propriety of the transactions in the accounts for which they are answerable;
- the control of assets held by TE;
- economy and efficiency in the use of TE's resources;
- systems, practices and procedures used to evaluate the effectiveness of its operations.

²⁵ Section 4(2) PSMA

²⁶ [Comptroller and Auditor General \(Amendment\) Act, 1993](#)

²⁷ Articles 11, 21, 28 and 33 [Bunreacht ha hÉireann](#)

Accounting Officers cannot be familiar with every financial transaction on the accounts, and for that reason there is a particular responsibility to ensure that the financial management and control systems in place in TE are adequate to enable the discharge of this accountability²⁸. Such systems, including organisational assurance, compliance, audit and scrutiny functions are outlined in detail in Chapter 5 of this Corporate Governance Framework.

2.5.1 The Accounting Officer and the Public Accounts Committee

Accountability is exercised through rigorous examination of the manner in which Accounting Officers have discharged their responsibilities. This is achieved by way of independent audit, examinations by the C&AG and scrutiny by the Dáil Committee of Public Accounts (PAC).

The Accounting Officer appears before the PAC in their own right, rather than as a representative of the Minister, in line with the Minister's Constitutional responsibility. The duties of the Accounting Officer appearing before the PAC are, thus, outside the normal system of Civil Service delegation where, in general, civil servants act in the name of the Minister.

Under section 19 of the Comptroller and Auditor General (Amendment) Act 1993, Accounting Officers are required to give evidence to the PAC on:

- a) the regularity and propriety of the transactions recorded or required to be recorded in any account subject to audit by the Comptroller and Auditor General which they or the Department concerned is required by or under statute to prepare;
- b) the economy and efficiency of the Department in the use of its resources;
- c) the systems, procedures and practices employed by the Department for the purpose of evaluating the effectiveness of its operations;
- d) any matter affecting the Department/Office referred to in a special report of the C&AG under Section 11(2) or in any other report of the C&AG [in so far as it relates to a matter specified in paragraph (a), (b) or (c)] that is laid before Dáil Éireann.

²⁸ *Role and Responsibilities of Accounting Officers – A Memorandum for Accounting Officers* (2011) DPER

The 1993 Act broadened the statutory duties of Accounting Officers to cover economy and efficiency in the use of resources and the systems, practices and procedures to evaluate effectiveness of the operations of Departments and Offices. Since then, the C&AG has been devoting considerable resources to carrying out Value-for-Money examinations which result in stand-alone reports dealing with these issues.

The 1993 Act also provides a statutory basis for the accepted convention that Accounting Officers should not express an opinion on the merits of any policy when giving evidence to the PAC. This provision is the same as that imposed on civil servants generally in appearing before Oireachtas Committees. Likewise, under its Standing Orders the PAC may not enquire into the merits of a policy or policies of the Government or a member of the Government or the merits of the objectives of such policies.

2.5.2 Principles and Conventions

Apart from the statutory provisions, Accounting Officers operate within established principles and conventions that are derived mainly from the Constitution and from the institutional and financial relationships that have been developed between the Oireachtas and the Government over the years. The reports and recommendations of the PAC are one of the main sources of these principles. These principles and conventions are outlined in the Department of Finance Guidance document *Public Financial Procedures*²⁹, which is brought to the attention of each Accounting Officer upon appointment.

In addition to the preparation of the Appropriation Accounts, the main responsibilities of Accounting Officers as laid down in this guide are as follows:

- The safeguarding of public funds and property under their control;
- Ensuring that all relevant financial considerations are taken into account and, where necessary, brought to the attention of the Minister where they concern the preparation and implementation of policy proposals relating to expenditure or income for which they are Accounting Officer;

²⁹ [*Public Financial Procedures Booklet*](#)

- Economy and efficiency in the administration of the Department/Office. This includes ensuring that there are adequate financial management systems in place to support proper administration;
- The adequacy of arrangements within the Department/Office to ensure the correctness of all payments under their control and the prompt and efficient recovery and bringing to account of all receipts connected with the Vote, or with any fund for which the Department is responsible;
- Ensuring that Department of Finance sanction for expenditure has been obtained, and for the maintenance of a central record of both delegated and specific sanctions;
- Responsibilities for internal audit, including reviewing the internal audit function to ensure there is the desired quality of assurance on the adequacy, reliability and efficiency of the Department's/Office's internal control system.

2.6 Framework of Assignments

In accordance with Section 11(1) of the Tailte Éireann Act 2022, the Chief Executive Officer is appointed by the Minister in accordance with the Public Service Management (Recruitment and Appointments) Act 2004 and the Civil Service Regulation Act 1956. The CEO is the principal officer and Head of TE for the purposes of the Public Service Management Act 1997. They are therefore responsible for controlling generally the staff, administration and business of TE.

Under Action 21 of the *Civil Service Renewal Plan*, all Government Departments and Offices are obliged to publish a *Framework of Assignments*. The aim is to improve public accountability by clarifying the responsibilities and accountabilities of senior managers so that 'who does what and how they are held accountable' is clear. This Framework covers such assignments of responsibilities made under the 1997 Act. Action 21 builds on section 4(1)(c) of the 1997 Act, as follows:

"...the Secretary General of a Department or Head of a Scheduled Office shall have the authority, responsibility and accountability for carrying out the following duties in respect of a Department or Scheduled Office:..."

"...preparing ...an outline of how specific elements of the responsibilities ...are to be assigned so as to ensure that the functions performed on behalf of the Minister of the Government are

performed by an appropriate officer, or an officer of an appropriate grade or rank, of the Department or Scheduled Office....”

A web-based template is publically available on gov.ie, the central portal for government services and information. The section of Gov.ie is called ‘Who Does What’ and is developed to improve accountability in the civil service by providing details of who its senior managers are and what they do. The information available includes:

- Information on the Organisation
- An Organisation Chart from Chief Executive Officer to Principal Officer
- The responsibilities assigned to each role
- A biography of the individual assigned to a role
- A link to our website for further information.

The TE website³⁰ contains a link to its Framework of Assignments on the central homepage for all Departments’/Offices’ Framework of Assignments. This is a central point hosted by the Office of the Government Chief Information Officer (OGCIO) for public access which includes links to each Department’s/Office’s Framework of Assignments. The relevant information in relation to TE is regularly updated.

2.7 TE Structure and Functional Areas

There are four main functions in TE, each headed by an officer at Assistant Secretary level:

- 1) Registration;
- 2) Surveying;
- 3) Valuation;
- 4) Corporate Affairs.

The functions are structured to facilitate reporting to the Chief Executive Officer, who retains legal responsibility for the day-to-day running of the Office in attaining its strategic objectives.

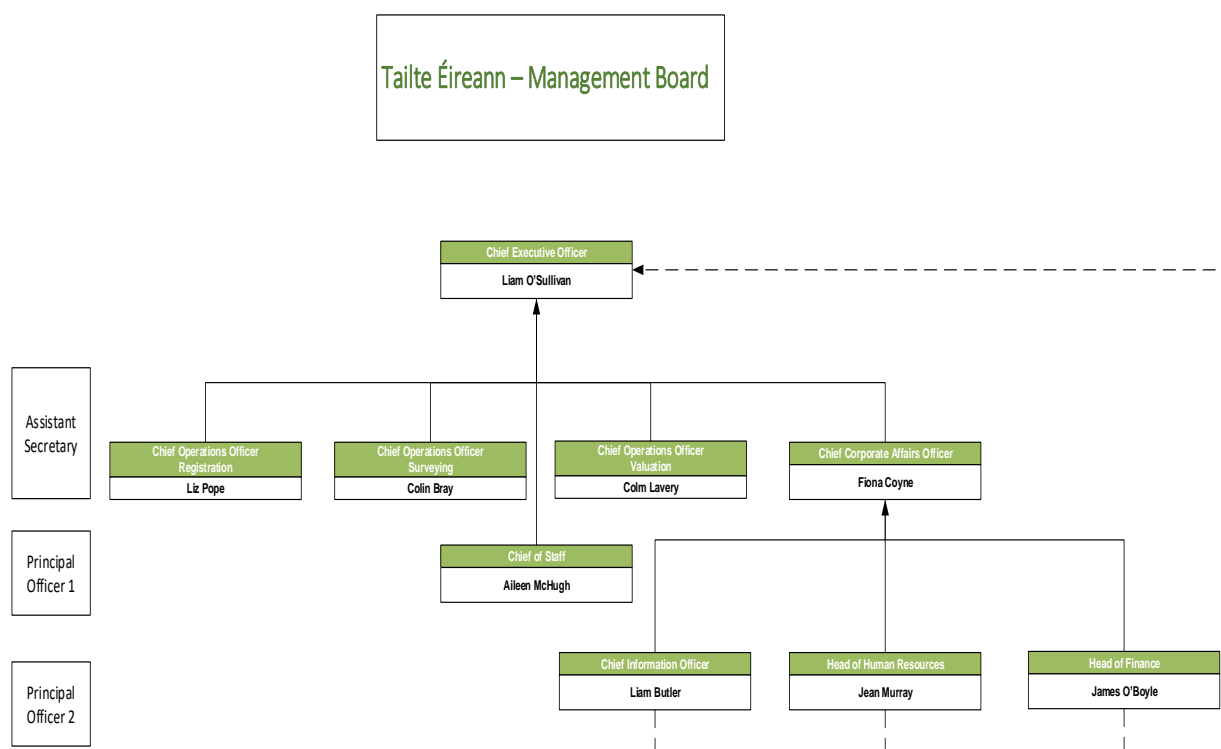
³⁰ www.tailte.ie

The core responsibilities of each function are outlined in the Framework of Assignments, at [Annex C](#).

2.8 Organisational Governance Structure

The organisational governance structure, which is subject to change and adaptation as required over time in response to changing circumstances and priorities, is shown in Figure 3 below. It reflects current assignments and responsibilities and provides clear lines of accountability, responsibility and reporting in both the external authorising environment and the internal operating environment.

Figure 3 - TE High Level Organisational Governance



2.9 Lobbying Act 2015

Lobbying activities are a legitimate means of access to parliamentary, government and municipal institutions. Such activities can contribute to informed decision-making by elected and appointed public officials. The Lobbying Act 2015, together with its associated code of conduct, regulations and

guidelines aims to ensure that lobbying activities are conducted in accordance with public expectations of transparency and that decisions are made in the public interest. The 2015 Act does not aim to prevent or inhibit lobbying activity, but to support transparent engagement of public bodies with all stakeholder organisations. Under this Act, interactions between lobbying bodies and Designated Public Officials (DPO) must be reported by the lobbyists. The 2015 Act prescribes that TE shall publish up to date lists showing the name, and where relevant, the grade and brief details of the role or responsibilities of each DPO in the organisation.

The Standards in Public Office Commission (SIPO), which acts as regulator for lobbying, has published guidelines for persons carrying on lobbying activities³¹. In TE, the Chief Executive Officer and the Heads of Function are DPOs under the 2015 Act. SIPO has also published guidance for DPOs³², in which it recommends they check the Lobbying Register on a periodic basis to ensure that their name is associated with the correct lobbying activities and that the information recorded is factually correct. Whilst the Lobbying Act 2015 governs communications with DPOs, the principles of the SIPO code of conduct apply to all communications with persons in public office, irrespective of whether it is prescribed for the purposes of the 2015 Act. TE adheres to the guidance from SIPO and is a member of Transparency International Ireland's *Integrity at Work Programme*³³.

2.10 Registration of Deeds and Title Rules Committee

The Registration of Deeds and Title Rules Committee performs certain statutory functions and, with the agreement of the Minister, has the power to make general rules [*Sections 126 and 74 of the 1964 Act*].

Membership of the Committee comprises:

1. Chairperson: A High Court Judge assigned by the President of the High Court;
2. Secretary: Chief Operations Officer Registration;
3. Chairperson of the Board of TE³⁴;
4. A practising barrister nominated by the Bar Council;
5. A practising solicitor nominated by the Law Society.

³¹ www.lobbying.ie/help-resources/information-for-lobbyists/guidelines-for-people-carrying-on-lobbying-activities/

³² Regulation of Lobbying Act 2015: Guidance for Designated Public Officials Revised January 2016

³³ <https://transparency.ie/integrity-work>

³⁴ Tailte Éireann Act 2022, s. 41(a)

The Secretary of the Committee must summon a meeting at least once a year to consider practice, procedure and administration under the Acts of 1964, 2006 and 2022 and the operation and effect of those acts. The Committee reports to the Minister on the amendments it considers should be made to the existing Land Registration Rules.

Chapter 3 Management Board and Other Governance Structures

Relevant Governance Principles:

Good governance means developing TE's organisational capacity, including the capability of the leadership team, management and staff.

The Corporate Governance Standard for the Civil Service requires that the following core elements are reflected in TE's Corporate Governance Framework:

- The purpose, role and terms of reference of TE's Management Board
- An overview of other management structures in place to assist in governance of the organisation

Statement of Strategy 2023-2026 – Relevant Strategic Goals

- Integration
- Investing in our People

3.1 Management Board Purpose

The purpose of the Management Board (MB) of Tailte Éireann (TE) is to provide for shared participation and responsibility for the operational success of the entire organisation in meeting its strategic goals. This includes accountability for the effective management of the organisation and ensuring it has the capacity to fulfil this role by developing the capability of the leadership team, senior management group and the entire workforce. The MB must also ensure that appropriate management structures, including corporate governance structures, are in place and working effectively.

For reference, the Assignment of Responsibilities in TE can be seen at [Annex C](#).

3.2 Management Board Relationship with the Minister

While the Chief Executive Officer has the primary responsibility to manage and control generally the staff, administration and business of Tailte Éireann, the Management Board should be cognisant of, and ensure that it is knowledgeable with regard to, the relevant policies and objectives of the Minister for Housing, Local Government and Heritage, and of Government generally. Similarly, as part of its responsibility for meeting its strategic goals, the Management Board may also be given responsibility for the implementation and management of additional functions that may be conferred on Tailte Éireann by the Minister for Housing, Local Government and Heritage.

3.3 Terms of Reference

The [terms of reference for the Management Board](#) can be seen at [Annex D](#). These terms will be reviewed annually.

3.4 Ethical Tone and Decision Making

MB members must ensure that their deliberations, actions and behaviours are fully consistent with the values articulated in the Statement of Strategy³⁵. They must also adhere to and model the behaviours expected and delineated in the TE Behaviours Framework (to be developed), thereby setting the ethical tone from the highest levels in the organisation.

³⁵ TO BE INSERTED WHEN PUBLISHED

In addition, key principles articulated in the TE Guide to Ethical Behaviours (to be developed) are particularly relevant to the MB deliberations and relate to striving to maintain ethical decision making through:

- respect for alternative views and mitigating unconscious bias;
- acting with openness, transparency and accountability for all their actions.

The Guide will present a framework for TE for making ethical decisions and, to mitigate against any risk of groupthink, recommends that alternative viewpoints should be heard and considered.

3.5 Internal Ad Hoc Working Groups and Management Committees

Groups and committees may be established in an oversight capacity or to examine key strategic issues facing TE and make recommendations to the MB. Such committees shall consist of selected members of the MB, together with other officers of TE, as considered appropriate. It is the role of the MB to ensure that each committee has clear terms of reference which should identify and set out the purpose, structure, scope of any decision making, formal reporting lines and reporting frequency to the MB. In certain circumstances with time bound work activity, project management documentation (for example, project initiation documents) will be required in line with TE's Project Management Policy. In general, however, working groups and management committees are distinct from project teams which are formed specifically to pursue discrete work projects within defined time, cost and performance parameters. The Project Management Office (PMO) promotes and monitors adherence to best practice in this regard.

3.6 Governance across Organisational Boundaries

On occasion, staff of TE may participate in external committees, networks or working groups that facilitate formulation of wider policy perspectives and strategies. Examples of such cross organisational or whole of government projects include issues such as electronic signatures, eConveyancing, mergers, data protection, fraud, HR, data sharing and governance etc. Although the operation of such work may come within the individual remit of a variety of Ministers, the requirement for adherence to interdependent, collegiate and integrated approaches is acknowledged.

3.7 MB Performance and Evaluation

A mechanism for annual performance evaluation is in place and all MB members are expected to be open to self-reflection and constructive feedback on their individual performance. Such self-reflective

evaluation may be facilitated by individual completion of a relevant questionnaire by all MB members to assess compliance with governance requirements and the general performance and effectiveness of the Board. The Secretary to the MB collates the responses and subsequent discussion will centre on the key issues arising from the responses. The main focus is on areas which require improvement and corrective action.

In evaluating overall Management Board performance, priority will be given to the following issues incorporating both internal and external perspectives, including:

- TE strategies and risk assessments;
- Compliance with Governance standards;
- Outcomes of previous MB evaluations;
- Effectiveness of Terms of Reference;
- Enhancing MB processes, quality of participation and discussion, group engagement, dynamics and relationships;
- Potential MB development needs and improving individual and team effectiveness;
- Highlighting best practice, as it relates to Management Boards;
- Views of stakeholders in TE's authorising environment, including the Board and parent Department, on corporate governance performance;
- Views expressed in staff surveys;
- Current and emerging factors in the external environment.

Sample questions for an evaluation are set out at Appendix 3. This draws, *inter alia*, on certain recommendations of the *Wright Report*³⁶ and the *Toland Report*³⁷ on organisation structures and embedding clear lines of ownership of issues, responsibility and accountability. The questionnaire has been devised in-house in TE and tailored, as appropriate for a Civil Service (executive) Management Board setting, from the Audit Committee Institute checklist for assessment of non-executive (supervisory) boards³⁸.

³⁶ [Strengthening the Capacity of the Department of Finance: Report of the Independent Review Panel December 2010](#)

³⁷ [Report of the Independent Review Group on the Department of Justice and Equality July 11th 2014](#)

³⁸ [Audit Committee Institute](#)

To make the process most effective, the MB may opt to adapt any such questionnaire on a regular basis, as required. On completion of the evaluation of the MB, an action plan to implement new processes or procedures is then put in place. In any given year where a major revision of the MB terms of reference is undertaken, this process may be used as the mechanism for annual self-evaluation to inform such revisions. The MB may also wish to periodically engage external assistance to review its performance.

3.8 Leadership and Organisational Capacity

The OECD identify that effective leadership is a critical component of good public governance³⁹. Part of the overarching purpose of the MB is to ensure the organisation has the capacity to fulfil its role by developing its own capability and that of the entire workforce.

3.8.1 Leadership

Each individual member of the Management Board has a specific responsibility to show leadership, to model appropriate behaviours, to contribute to the management of TE as a whole and to actively support colleagues and the organisation in meeting their objectives. The Management Board must therefore set the tone for effective governance from the top, while showing an example to staff of good governance behaviours and demonstrating a commitment to achieving Government objectives through an accountable process (see also Section 3.3). Leadership, of course, is an activity pertaining to the entire workforce, all of whom share the responsibility of ensuring that Civil Service reform and renewal, and the actions to achieve it are implemented. One of the key objectives of the *Civil Service Renewal 2030 Strategy: 'Building our Strengths'*⁴⁰ is to prioritise and drive the development of key skills for the workforce of the future and develop leadership capacity at all levels as a key part in creating transformational change for the Civil Service.

3.8.2 Organisational Capacity

The MB ensures that there are plans and structures in place to achieve the goals established in the TE Statement of Strategy. To that end, there are a number of key strategies in place, including a *TE Workforce Action Plan* (Initial Iteration), as well as Human Resource (HR) and Learning and Development (L&D) strategies. These strategies support the development of new skills and

³⁹ OECD (2004) Public Governance and the Role of the State. Paris: OECD

⁴⁰ <https://www.gov.ie/en/publication/efd7f-civil-service-renewal-2030/>

behaviours and continuous personal and professional development, and ensure that staff can access the appropriate mix of learning and development opportunities, which include sponsored, pre-funded and refunded organisation-relevant educational courses.

Workforce planning is based on the premise that an organisation operates most effectively when the right people with the right knowledge, skills and competencies are deployed appropriately. It promotes effective succession planning and talent management. Strategic Workforce Planning in TE is the primary responsibility of the HR Manager. In carrying out this role, the HR Manager works closely with the other members of the Management Board and Divisional Managers, and their input and the provision of data is important to the effectiveness of the process.

Strategically planned workforce requirements based on capacity, capability and skills needs, and the use of flexible working models for greater impact and agility and re-imagined workplaces, are part of a core theme in the Civil Service Renewal agenda - *the Organisation of the Future*⁴¹.

⁴¹ Ibid

Chapter 4 Information Governance, Quality Management, Counter Fraud

Relevant Governance Principle:

- Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits and to determine the policies and interventions necessary to optimise the achievement of these priorities and outcomes. It means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.
- Good governance supports a culture and ethos which ensures behaviour with integrity, a strong commitment to ethical values, and respect for the rule of law.
- Good governance means developing the Department's capacity, including the capability of the leadership team, management and staff

This Chapter deals with key governance issues and arrangements within Tailte Éireann, in addition to the express requirements of the Corporate Governance Standard for the Civil Service. It also incorporates emerging Public Service priorities and initiatives which impact on the governance of State bodies.

Statement of Strategy 2023-2026 – Relevant Strategic Goals

- Integration
- Data-Driven Digital Services
- Optimising Land, Property and Geospatial Services
- Investing in our People

4.1 Introduction

The *Corporate Governance Standard for the Civil Service*⁴² published by DPER in 2018 envisaged that the key areas of governance would be further developed over time as Government policy and the needs of Departments and their stakeholders evolved. In this context, ongoing technological developments are significant drivers of new legislation and governance innovations. Of the range of administrative and internal controls now in place in TE, many are of recent provenance due to such legislative change and evolving governance imperatives. In the Registration Division, the Anti-Money Laundering (AML) Protocol 2020 and developing the Quality Management Framework are two pertinent examples of emerging priorities.

TE endeavours to ensure that it has in place effective compliance arrangements, appropriate to its mandate, in respect of all existing and emergent governance requirements. Therefore, the focus of this chapter, is on outlining these evolving arrangements, and their interaction within TE, under the following main headings:

- Information Governance;
- ICT Governance and Data Security;
- Data Governance;
- Quality Management;
- Counter Fraud Framework;
- Project Management;
- Integrity and Transparency.

4.2 Information Governance

It is useful to distinguish information governance (IG) from both ICT governance and data governance. Information governance is a subset of corporate governance and is a relatively new emerging multi-disciplinary field. IG comprises the overarching policies and processes to optimise and leverage information of the organisation and its customers, whilst also keeping that information secure and meeting legal and privacy obligations in alignment with stated high level strategic business objectives. IG has been labelled a ‘super-discipline’ encompassing a range of key concepts from a variety of

⁴² <https://www.gov.ie/en/publication/f6667b-corporate-governance-standard-for-the-civil-service/>

related disciplines and organisational functions including, *inter alia*, business operations, customer services, privacy, cyber security, records management, quality and compliance. Good IG provides the basis for consistent, reliable procedures for managing, securing, controlling and optimising information. Therefore, it is not just a risk reducing activity but treats information as an asset and seeks to maximise its value. Leveraging this often involves a paradigm shift in terms of how organisations think about and understand the information within its sphere.

It can also be conceptualised as a quality management discipline for managing, using, improving and protecting information, and as a facilitator for continual improvement in terms of administrative and service processes.

ICT governance involves following established frameworks and best practices to gain the most leverage and benefit out of ICT investments and to support accomplishment of business objectives. It is underpinned by robust project management and budgetary control.

Data governance comprises the processes, methods, tools, and techniques to ensure that data is high quality, reliable, and unique (not duplicated), so that downstream uses in reports and databases are more trusted and accurate, as well as of value in terms of effective decision-making and supporting corporate and government policy objectives. Master data management (MDM) tools can assist in this effort.

4.2.1 The National Land Register: A Public Register, not an Open Register

In terms of Registration Division, the National Land Register is at the centre of its information remit. The National Land Register is a public register, with specific public search rights pursuant to its own governing legislation. It is, therefore, a statutory register with a degree of public access. It is not an unrestricted, fully open register. The primary purpose of the register is to safeguard legal title to land. Therefore, it must be borne in mind that public access to that data, however limited, can allow other secondary uses which may, or may not be in the public interest including, for example, potential facilitation of identity crime or fraud.

The National Land Register can also enable uses that are legitimate, but unrelated to the *raison d'être* of the National Land Register, including for the commercial benefit of third parties (outside of property

owners or the State), which may or may not be appropriate, often requiring assessment on a case-by-case basis in the context of set principles for data governance.

Similarly, digital public registers can also be accessed for unauthorised purposes including aggressive data mining or profiling for unintended commercial purposes. There is an inherent risk in maintaining any public register which arises from difficulty in prevention of possible unethical use by private commercial sector interests. While the data may be publicly available for a particular and accepted (by the providers of that data) purpose, other uses may not be acceptable.

4.2.2 Freedom of Information Requests

The Freedom of Information Act 2014 (FOI) seeks to enable members of the public to obtain access to information in the possession of public bodies to the greatest extent possible, consistent with the public interest and the right to privacy. Under FOI, TE may refuse to grant a request for a record that is publicly available for inspection or a copy of which is available either for a fee or free of charge, e.g. copy folios / maps of the National Land Register. In addition, TE shall refuse to grant an FOI request where non-disclosure is authorised by any enactment in certain circumstances, e.g. access to Instruments (documents relating to completed dealings) completed under Rule 159 of Land Registry Rules [Section 41(1) (b) of the 2014 Act]. All other TE records are open to requests under the Act. TE is compliant with Section 8 of the Act and will make its FOI Publication Scheme readily accessible and prominently published in the FOI section of its website.

4.2.3 Archives Management

TE is fully cognisant of its custodian role in relation to the nationally and globally significant archives it holds. The repository in the Registry of Deeds is of immense historical, cultural and genealogical importance to the State, particularly in view of the destruction of the Irish Public Records Office and the loss of historic documentation during the Four Courts fire of 1922. It is imperative that Registry of Deeds archival material continues to be protected and preserved to the highest professional archival standards, including for ongoing legal reference as well as historical value. As part of its accountability to Irish society and the State, TE is also committed to ensuring that the information contained in these records, dating back to 1708, ultimately will be made more accessible, and preferably online, to a broad range of users. Similarly, historical records relating to Valuation and Surveying / Mapping in the national context are of immense interest and value.

TE Valuation Services holds a manuscript archive containing rateable valuation information of all properties in the State from the mid-1850s until the early 1990s, and records of commercial property only from the latter time. This archive is recognised as a census substitute for the period from the 1850s to 1901 (the earliest complete census records available for Ireland). Historical valuation records maintained by TÉ constitute a unique and irreplaceable national resource which must be preserved for posterity and remain accessible to persons who need recourse to such records. The Valuation Services Archive Preservation Project is designed to preserve the manuscript valuation record books and associated maps dating from the 1850s and to provide this information digitally to customers.

TE Surveying holds a significant mapping manuscripts store in the Phoenix Park office, containing historic mapping records dating back to the foundation of the Ordnance Survey in Ireland. This mapping archive is used for operation purposes and does not facilitate general public access.

4.2.4 Records Management

The Freedom of Information and National Archives Acts vest authority with regard to records management in the Department of Public Expenditure, National Development Plan Delivery and Reform. The National Archives itself has an oversight and guiding role and is mandated to preserve the records of Government Departments and Bodies. The *Public Service Records Management Plan*, approved by Government in 2017, is being implemented by National Archives in partnership with the Office of the Government Chief Information Officer (OGCIO). One of its main aims, in the longer term, is to develop capacity and capability within the Public Service with regard to records management and, increasingly, electronic records management.

TE recognises that best practice in records management is required in order to ensure organisational compliance with legislative, regulatory and audit requirements, and public expectations. As well as legal obligations, an effective records management system is required to support business processes and to facilitate business continuity, as well as effective performance in the organisation. It is also important in the context of accountability, transparency and in meeting the enhanced levels of compliance, structure and practice required under the General Data Protection Regulation.

In reviewing its records management, TE will take into account best practice, in that regardless of form or structure, records should possess the characteristics of authenticity, reliability, integrity and usability in order to fully meet business requirements⁴³.

4.3 ICT Governance and Data Security

The core business of TE is the maintenance and dissemination of information relating to property and land in Ireland, in terms of surveying, registration and valuation. TE is a unique source for much of the information that it holds and its customer base (drawn mainly from the surveying, architectural, legal, and financial services professions, commercial entities, Government Departments, local authorities and State agencies), is very heavily dependent on the availability, reliability and integrity of such information.

As part of the Registration function of TE, the Land Register itself, including the spatial component, exists only in electronic format which means ICT governance and security are of critical importance. Similarly so with the Valuation Database, data from which is accessible only through the TE website.

4.3.1 ICT Governance

ICT governance is informed by the central government ICT strategy issued by DPENDPDR⁴⁴, public spending rules, central and organisational project management requirements, and internal ICT usage policy documents, many of which must be signed by all employees. The alignment of ICT projects and operations to business requirements is the responsibility of TE's Chief Information Officer with internal oversight provided by the ICT Steering Committee and the TE Management Board, with external oversight provided by the OGCIIO.

4.3.2 ICT Security

In order to meet the expectations of its customers, and to fulfil its legal and statutory obligations, TE has a well-developed information security policy and access control regime in place which accords with best industry practice and which provides appropriate safeguards. At present, this regime spans a number of networks and domains, with greater alignment of both systems and governance envisaged in the near future. Network and system security is not, of course, a static exercise. It is by

⁴³ ISO 15489 Information and documentation —Records management — Part 1: Concepts and Principles, pg. 4 (2016)

⁴⁴ <https://www.gov.ie/en/circular/fd285-142021-arrangements-for-oversight-of-digital-and-ict-related-initiatives-in-the-civil-and-public-service/>

its nature a 'work in progress' and it is, therefore, essential that all security policies, measures, activities, services and products are kept constantly under review and updated as new threats and opportunities come to light.

In recognition of this evolving landscape, the TE information security policy should be underpinned by the following mechanisms:

- Use of 'best-of-breed' security procedures and security technology;
- Sourcing of required and adequate staff and skill-sets, in terms of recruitment and external partnerships where appropriate;
- Deployment of technical staff to a dedicated ICT security section within the ICT Unit(s); trained to the required level and reporting to an Information Security Manager who, in turn, reports to the Chief Information Officer on security matters. External expertise is also engaged and utilised, where appropriate;
- An ongoing programme of training and development for technical staff on security and related issues, relevant to the TE's technical and infrastructural environment;
- An ongoing programme of cyber security training, information and awareness for the staff of TE;
- A comprehensive electronic data backup policy and regime;
- A quadruple protection regime for the National Land Register, comprising:
 - Inbuilt redundancy in the hardware platform on which it is hosted;
 - Daily backups;
 - Replication of all data/changes to the Register in real time to mirrored hardware in the Disaster Recovery site in the Waterford office;
 - Maintenance of a standby Register in the Waterford office through Oracle Data Guard.

4.4 Data Governance

In many ways, data was a key part of the rationale for the TE merger, and the effective governance of that data will be critical to its success.

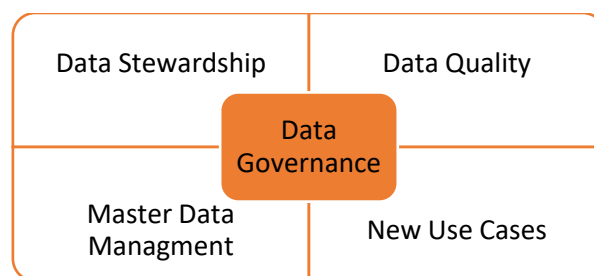
Since the publication of the Corporate Governance Standard for the Civil Service in 2016, governance of data has emerged as a new and increasingly significant imperative for all organisations. Following the enactment of the Data Sharing and Governance Act 2019, the Office of the Government Chief

Information Office (OGCIO) established its Data Governance Unit in 2020. The Unit’s Support Team provides support for the operational functions of the Data Sharing Agreement review process, including public consultation and management of the Data Sharing Agreement Register. The Unit has also issued a suite of publications which have been designed to assist organisations across the Public Service as they adhere to the legal obligations of the Data Sharing Act.

Data governance in the broadest sense relates to the execution and enforcement of authority over data and data-related assets. It may be defined as the overall management of the availability, usability, integrity and security of data used in an organisation. In practice it feeds into overall information governance and concerns the exercise of decision making and authority for data-related matters. It entails, *inter alia*, appropriate protocols, guidelines and structures to enhance overall accountability supported by organisation appropriate management of data assets.

To fully understand all the dimensions involved in governance of data, a matrix encompassing four discrete pillars can inform and set parameters for senior management consideration of this topic. A typical matrix is shown in figure 4.

Figure 4 – Four Pillars of Data Governance



A Data Governance Steering Group will be established in TE, to meet at least quarterly. Data governance principles and a Data Strategy will be developed within the context of the OGCIO’s Public Service Data Strategy 2019-2023⁴⁵.

⁴⁵ <https://www.gov.ie/en/publication/1d6bc7-public-service-data-strategy-2019-2023/>

4.4.1 *Data Sharing and Governance Act, 2019*

The Data Sharing and Governance Act 2019⁴⁶ created a framework to support public sector bodies in sharing information including personal data for legitimate and clearly specified purposes compliant with data protection legislation. Data sharing carried out under the Act will be subject to data sharing agreements. A Schedule to the Act specifically excludes data sharing (under the remit of the Act) with listed commercial public sector bodies and their subsidiaries. Exclusions to data sharing are generally covered by other legislation and include investigation of offences, Criminal Assets Bureau functions and protecting the security of the State. A central Data Governance Board has been established under this Act to formalise a long-term governance structure for the Public Service.

4.4.2 *Open Data (Re-use of Public Service information)*

EU Directive 2019/1024 on Open Data and the Re-use of Public Sector Information (the “**Open Data Directive**”) was adopted by the European Commission on 20 June 2019. Its transposition into Irish law requires a review of the impact on TE.

It is Government policy to encourage the release of all *appropriate* high-value government data as ‘**Open Data**’ by default⁴⁷. The concept of open data relates to making data held by public bodies available and easily accessible online for reuse and redistribution and is aligned to the Re-use of Public Service Information (PSI) Directive and Regulations. The main principle of the Directive is that publicly funded data should be open by default and design, with minimal or no legal, technical and financial restraints on its access and re-use. Notably, Member States are encouraged to promote the creation of data based on the principle of ‘*open by design and default*’.

However, data protection legislation applies to the publication of such data sets. Personal data should, therefore, be effectively anonymised and/aggregated in an irreversible manner which does not allow an individual to be re-identified, singled-out or inferred. There is also a right to the protection of confidential commercial data which should likewise be protected. Four stakeholder groupings, who derive benefit from publication of open datasets for re-use, have been identified in relation to publication:

⁴⁶ https://data.oireachtas.ie/ie/oireachtas/bill/2018/55/eng/ver_a/b55a18s.pdf

⁴⁷ Open Data Strategy 2017-2022

- Public Bodies;
- Businesses;
- Researchers;
- Citizens and Civil Society.

The Open Data Directive identifies six categories of 'High-Value Data' (HVD) that have important economic and social benefits. The six categories of HVD include:

- Geospatial;
- Earth observation and environment;
- Meteorological;
- Statistics;
- Companies and company ownership; and
- Mobility.

The Surveying function of Tailte Éireann is responsible for creating and maintaining data across four categories: geospatial, earth observation, environment, and mobility. The following datasets are included: administrative boundaries; geographical names; buildings; transportation networks (road, rail, air and water); land cover; ortho-imagery; and elevation data.

The Registration function of Tailte Éireann is responsible for creating and maintaining one dataset within the geospatial category, which is cadastre parcels.

A separate set of rules outlined in a *Commission Implementing Regulation (EU) 2023/138*, dated 21st December 2022, governs the release of High-Value Data, ensuring that the data is available for free, in machine-readable formats, through APIs, and in bulk downloads, and under the conditions of the Creative Commons BY 4.0 license or less restrictive open license.

The Commission Implementing Regulation, which becomes effective on the 9th of June 2024, is binding in its entirety and directly applicable in all Member States.

Tailte Éireann will need to consider how it meets the requirements set out in the Commission Implementing Regulation. The Regulation states that High-Value Data should be released at a

minimum scale of 1:5,000, and that if datasets are not available at this scale, but are available at a higher scale, they shall be provided at the higher scale.

Registration currently satisfies the Open Data initiative in two ways:

1. Registration function's INSPIRE⁴⁸ freehold and leasehold boundary data is available to view and download via GeoPortal.ie, which is hosted by the Surveying function of TE. Registration makes these datasets available twice yearly, in January and July. The datasets are structured in such a way that the Folio number cannot be derived. However, a unique identifier is assigned to each freehold and leasehold land parcel/plan which is searchable on www.landdirect.ie in order to facilitate a link to the Folio.
2. A version of www.landdirect.ie was developed to meet the needs of the citizen.

Valuation Services currently has 12 Datasets published as Open Data and continues to review each application on a case-by-case basis, as outlined in a Data Audit carried out in January 2023. Valuation Services has been a pioneer in Open Data and has been publishing data including via API for many years.

4.4.3 Data Privacy and Protection

The General Data Protection Regulation (GDPR) came into force as of the 25th May 2018, replacing the existing data protection framework under the previous EU Directive. Section 60 of the Data Protection Act 2018, implementing the provisions of the GDPR, deals with restrictions on the obligations of data controllers and the rights of data subjects. This section includes reference to the keeping of public registers for reasons of general public interest, whether such registers are accessible to the public on a general or restricted basis. The National Land Register contains personal data and is accessible to the public through its portal Landdirect.ie. Any person may view ownership details and also obtain a copy folio/map on payment of the appropriate fee. In addition, TE has a statutory obligation to put the public on notice that a 'Dealing' (i.e. an application for registration) is pending on a folio. Therefore, this information is available to view on Landdirect.ie. However, the deeds, documents and correspondence lodged in pending applications (dealings) are not publicly accessible records and are therefore subject to the Data Protection legislation.

⁴⁸ The INSPIRE directive is described in Chapter 1

Aside from the National Land Register and registration documentation, valuation documentation and surveying documentation, and in common with all public sector organisations, TE also holds personal data within many of its administrative records, including for example general correspondence with its service users, and employee information.

TE, as the data controller and processor for the data it holds, acknowledges the requirement for compliance with the seven principles⁴⁹ associated with the GDPR and the Data Protection Acts.

TE has designated a Data Protection Officer (DPO) and established a Data Protection Unit to review the processing of personal data within the organisation. A new data breach management policy, privacy notice, data protection impact assessment guide and subject rights documents have been put in place, and a new data protection policy and register of processing activities (RoPA) are being developed. A data protection strategy and action plan to drive compliance are being developed. In addition, a TE Data Protection Network is being established, comprising representatives from across the organisation, who will identify all processes involving the personal data of staff and customers on an ongoing basis. This information is used by TE in compiling its RoPA.

Ongoing information and awareness raising in TE on data protection issues is critical, and will include the following activities:

- presentations and workshops for all staff on data protection and prevention of data breaches;
- promotion of Data Protection Impact Assessments (DPIAs) for existing and new procedures;
- communication of revised practice directions and office notices;
- briefing of key stakeholders on data protection issues, where appropriate;
- data protection information posters for internal use;
- notifications and updates in TE staff bulletins.

TE acknowledges the risks inherent in its custodianship role of personal data, through its Corporate and Divisional Risk Registers. It is also cognisant of the typology of breaches possible and mitigates against their occurrence and impact. A ‘confidentiality breach’ can occur where there is an

⁴⁹ <https://www.dataprotection.ie/en/individuals/data-protection-basics/principles-data-protection>

unauthorised or accidental disclosure of, or access to, personal data. An ‘availability breach’ can occur where there is an accidental or unauthorised loss of access to, or destruction of, personal data. A third category, an ‘integrity breach’ can occur where there is an unauthorised or accidental alteration of personal data.

Various safeguards are in place to guard against cyber-attacks and/or physical destruction of the data held. TE also endeavours to ensure full compliance with data protection legislation through its internal policies and procedures and by appropriate training, supervision, quality and process assurance, regular review and audit. Furthermore, an enhanced awareness of the importance of taking into consideration the potential impacts on a data subject when their personal data is breached is being inculcated throughout the entire workforce.

That said, breaches may occasionally happen. The aim is not to apportion blame but rather to learn from the incident. The key message to all staff in TE is the importance of notifying the Data Protection Unit as soon as possible in order to mitigate the breach and its impact.

4.5 Quality Management

Quality is a function of both good governance as well as personal accountability. The objective of quality management is to ensure consistency and transparency in compliance with internal requirements, as well as statutory and regulatory obligations governing the work of the organisation. As part of TE’s Quality Management Framework, it is necessary to refer to two fundamental concepts underpinning property registration services in Ireland, the State guarantee of title and the integrity of the register.

4.5.1 State Guarantee of Title

The core business of Registration in TE involves examining legal documents and related maps submitted as applications for registration, interpreting the legal effect of such documents and recording their legal impact on the registers and maps. Since the National Land Register is a publicly accessible record, any person may inspect the folios and maps, on payment of the prescribed fees.

The title shown on the folio is guaranteed by the State. Compensation provisions may therefore apply where a person suffers loss as result of an error, fraud or forgery arising from an entry or omission in the register or map [Section 120 of the Registration of Title Act, 1964].

4.5.2 Integrity of the National Land Register

One of the key strategic goals of TE is to maintain the accuracy, integrity and reliability of the National Land Register. To this end there is in place a range of measures to safeguard the register and its maps. These include *inter alia* the obligation on case workers to adhere strictly to Practice Directions, Office Notices and Manuals, the requirement on managers to ensure that staff are aware of correct practice and compliance requirements, a comprehensive learning and development regime, a clearly defined rejection and query policy, and the recently developed Quality Management Framework, generally and specifically as appropriate. Collectively, these arrangements, which are reviewed on an ongoing basis, represent the key internal controls governing casework operations.

4.6 Counter Fraud Framework

As set out previously, security of title is the cornerstone of the registration services which TE provides. TE is therefore committed to protecting the integrity of its registers and databases, and optimising the funding to be returned to the Exchequer by minimising its exposure to (and losses from) fraud, whilst also protecting property owners from any potential losses. As with registration organisations in other jurisdictions, and businesses more generally, TE is perhaps now more exposed to fraud than in the past. Therefore a commensurate response is required.

TE recognises it has a responsibility to respond to this risk by embedding effective standards for countering fraud and Registration has put in place a Counter Fraud Unit and implemented a Counter Fraud Framework (most recently revised in 2022). At the core of this framework, is TE's desire to safeguard property rights of registered owners and protect public funds as well as its assets, such as valuable datasets, with which it has been entrusted.

The Counter Fraud Framework has been developed to ensure TE has an appropriate set of policies and procedures in place to ensure the risk of fraud on its registers is mitigated through best practice and effective prevention, detection, response and deterrent measures. It comprises a wide range of interrelated policies and procedures, including codes of standards and behaviours, protected

disclosures arrangements and disciplinary procedures. It also incorporates policies and procedures that are specifically targeted at countering fraud. The key elements of the framework are the Counter Fraud Policy, the Counter Fraud Strategy and the Fraud Response Plan. Valuation Services has also prepared and disseminated a policy statement on suspected fraud with information and guidelines for staff. These documents will be reviewed and revised in the context of the TE merger.

4.6.2 Anti-Money Laundering (AML) Protocol

Money laundering is the process by which the proceeds of crime are transformed into ostensibly legitimate money or other assets. It is a serious and criminal offence under the Criminal Justice Acts. Under Section 19 of the Criminal Justice Act 2011, any person, and this includes TE as a body corporate and its individual employees, is required to disclose to An Garda Síochána (AGS) *“information which he or she knows or believes might be of material assistance insecuring the apprehension, prosecution or conviction of any other person for a relevant offence....”*. A relevant offence includes *inter alia* the offences of money laundering, attempting to commit money laundering as well as aiding, abetting, counselling or procuring money laundering.

Following the report and recommendations of the (former) PRA’s AML Working Group in 2021, a protocol for reporting of potential money laundering to An Garda Síochána (AGS) was adopted in 2021⁵⁰. In addition to the statutory reporting obligation, TE is also obliged to assist in the proper investigation of offences. TE is committed to assisting such investigations and to providing information where requested and has in place a protocol for data disclosure to AGS⁵¹.

4.7 Project Management

Building project management capacity has been a key objective of the Civil Service, in terms of enhancing the governance and performance of organisations, and to optimise the probability of the successful achievement of project objectives and benefits realisation. The Public Service Project Managers’ Network and the Public Service Project Management Handbook, published by DPENDPDR, are important developments in recent years.

⁵⁰ Registration Office Notice IP(CS) Office Notice 5/2021

⁵¹ Registration Protocol for Data Disclosure to An Garda Síochána IP (CFU) Office Notice No. 2 of 2020.

TE has established a Programme Management Office (PMO) under a Head of Programme Management, to oversee the management and operations of projects in TE, and to provide practical assistance to projects. In addition, a Programme Board has been established with agreed terms of reference, to ensure appropriate governance and to provide direction and oversight of all projects in the organisation.

4.8 Integrity and Transparency

TE recognises the importance of having in place an overarching, comprehensive and sustainable framework for driving integrity in the organisation and in the provision of our services. It is intended to embed the significant body of work already undertaken across the functions of the organisation, and to focus on driving integrity and transparency throughout our organisation, both in terms of culture and an ethical approach, as well as in meeting compliance requirements.

As part of our commitment, the Integrity at Work Pledge and Membership Agreement, part of TE's partnership with Transparency Internal Ireland, has been signed by the Chief Executive Officer and is now in place. Progress is also being made in terms of drafting the new TE Guide to Ethical Behaviour, and the new TE Protected Disclosures Policy will be completed shortly. Once finalised, these documents, along with TE's Integrity Statement will be published on the TE website.

Chapter 5 Risk Management, Compliance, Audit and Assurance

Relevant Governance Principle:

- Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits and to determine the policies and interventions necessary to optimise the achievement of these priorities and outcomes. It means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.
- Good governance means managing risks and performance through robust internal control systems and effective performance management practice.

The Corporate Governance Standard for the Civil Service requires that the following core elements are reflected in the TE Governance Framework:

- Audit and Assurance Arrangements
- Compliance Framework

Statement of Strategy 2023-2025 – Relevant Strategic Goals

- Integration
- Investing in our People

5.1 Risk Management

Risk, in this context may be defined as the possibility of Tailte Éireann (TE) failing to achieve its objectives, as set out in its Statement of Strategy, due to any internal or external event. TE is implementing a Risk Management Policy in line with guidance provided by the Department of Public Expenditure, National Development Plan Delivery and Reform (DPENDPDR)⁵². In addition, the Code of Practice for the Governance of State Bodies 2016 requires an external review of the effectiveness of the risk management framework on a periodic basis.

5.1.1 Risk Management Programme

Risk management is a process of clearly defined steps which support better decision-making by contributing a greater insight into risks and their impacts. An effective risk management system therefore:

1. Identifies risk;
2. Identifies and decides on appropriate responses;
3. Provides assurance that the responses chosen are effective.

The key elements of the risk management programme within TE are:

- Identification and assessment of the risks at strategic and operational levels;
- An evaluation of the likelihood of the risk occurring;
- Ensuring that comprehensive controls are in place to prevent, detect, and recover from, any incidents;
- Monitoring and reporting to the Management Board in terms of the corporate risk register;
- Putting in place an effective communication, learning and awareness campaign to ensure that risk management is embedded in TE employees' everyday responsibilities.

5.1.2 Risk Management Maturity

Risk management maturity levels can be considered along a continuum, from a risk function which can be categorised as ad hoc or immature to one which is mature, disciplined, and focused on

⁵² <https://govacc.per.gov.ie/wp-content/uploads/2016/02/Risk-Management-Guidance-February-2016.pdf>

continuous improvement. This model allows external reviewers to rate the maturity level of an organisation as initial, repeatable, managed or optimising. The Management Board of TE will set its own desired future state for risk management and will endeavour to pro-actively enhance risk management arrangements over time to achieve a target maturity level of 'managed', which is considered as organisationally appropriate in line with its defined overall risk appetite.

5.1.3 Risk Register

TE maintains its own centralised records about its corporate risks in a risk database or register which is compiled by the Head of Finance with a committee of senior managers, and agreed by the Management Board having consulted with the TE Board. This register is the primary tool for risk tracking, containing the overall system of risks and the status of any risk mitigation actions.

The details contained in the risk register pertaining to each individual risk include:

1. A description of the risk;
2. Business area responsible for managing the risk;
3. The relevant strategy impacted;
4. The likelihood of the risk occurring;
5. The impact of the risk;
6. The control effectiveness;
7. The overall risk rating;
8. The consequences of the risk;
9. Measures to address the risk;
10. Additional action necessary;
11. The owner of the risk.

5.1.4 Review of Risk Management Practices

In accordance with DPER Guidelines and in the context of the Internal Audit Plan, TE's Risk Management processes will be reviewed and assessed against best practice on an ongoing basis. TE will develop its own Risk Management Policy and Risk Appetite Statement. On an ongoing basis, the content of the risk register will be enhanced through a process of quarterly review by the Management Board following consultation with the Board.

5.2 Compliance Framework

A key role attaching to the TE compliance function is the provision of appropriate assurances to the Accounting Officer / Chief Executive Officer that TE is compliant with its obligations whether arising by statute, on foot of Government decision or as a result of significant administrative or external commitments. A programme of quality and compliance audits, to augment the Internal Audit function, is agreed annually with the Management Board. This programme seeks to identify compliance with requirements in particular areas, and to agree actions to rectify non conformities and implement opportunities for improvement and other recommendations.

A Compliance Framework has a significant role to play in:

- Underpinning the effective implementation of the governance principles and requirements set out in an overall Governance Framework;
- Providing satisfactory evidence of such compliance,
- Identifying and managing risk;
- Providing appropriate assurances as sought by the Accounting Officer /Chief Executive Officer;
- Embedding a compliance culture in TE.

The provision of such assurances to the Accounting Officer that TE is compliant with its statutory, policy and governance obligations, including oversight by the Oireachtas, is an important activity that demonstrates the accountability of TE and underpins the legitimacy of its activities.

The proposed TE Compliance Framework will provide an overview of each compliance assurance activity in the organisation and identify who within TE is responsible for each activity. It exists as a separate framework to focus on and provide greater detail of the subset of governance standards where compliance is required either by legislation, on foot of Government decisions, or as a result of significant administrative or external commitments.

The Compliance Framework is a significant element in the overall management of risk. It provides evidence that the organisation has the requisite systems and procedures in place to fully meet each of its compliance obligations and having regard to the Risk Management Guidance from DPENDPDR. Furthermore, it will assist TE staff to identify and address any issues that have the

potential to result in any degree of failure, however minor, in those systems and procedures. Any such risks identified can then be mitigated locally, or if appropriate, placed on the relevant risk register. This will ensure that all real risks are assessed, as to their likelihood and impact, and that the requisite controls and all mitigating actions are formally put in place.

5.3 Financial Control Environment

The key elements of the financial control environment in operation within TE are as follows:

- A system of delegation and accountability;
- Proper authority for the making of payments (e.g. DPENDPDR sanction);
- Segregation of duties, particularly where the processing of transactions is involved;
- Careful selection of officers with responsibility for money, including ensuring that they have the skills commensurate with their responsibilities and that they are appropriately monitored;
- Documentary and physical controls to safeguard assets;
- Information and reporting arrangements to Management Board, the Department of Housing, Local Government and Heritage (DHLGH) and DPENDPDR;
- Documented financial policies and procedures, including ensuring that they are available throughout TE;
- Systems to ensure budgetary control;
- Systems to review and evaluate controls, including Internal Audit and Audit and Risk Committee.

5.3.1 Financial Management and Procurement Unit

The role of the Finance and Procurement Unit is to assist with the overall management of the financial and procurement affairs of TE. This includes:

- Embedding a system of financial delegation;
- Segregation of duties and accountability;
- Monitoring, analysing and reporting on expenditure against agreed budgets;
- Managing the receipt of fees collected on behalf of and paid over to the Exchequer on an ongoing basis;

- Preparing accounts at the end of each financial year for audit by the Comptroller and Auditor General;
- Ensuring that TE’s procurement policy, procedures, practices and templates comply with EU law and National Guidelines;
- Providing support and advice as and when required to staff and to ensure procurement is compliant with EU law and National Guidelines.

5.3.2 Procurement

A further key element of internal control is that of adherence with procurement guidelines. TE adheres to strict procurement guidelines in all matters pertaining to the purchase of goods and services.

Different procurement procedures apply depending on what is being procured and the value of a contract. Contracts must not be artificially split in order to avoid a formally compliant procurement process. Different EU thresholds apply depending on the nature of the contract being procured. These thresholds are revised every two years by the EU Commission. Summary procedures for each procurement threshold are set out in Table 1.

Table 1 - Procurement Thresholds

Value of contract (excl. VAT)	Procurement Procedure
Up to €500	Purchase directly.
Over €500 and less than €5,000	Issue a Request for Quotation (RFQ) to one or more suppliers (check to see if the OGP can procure directly or have an existing suitable contract/framework agreement in place).
Between €5,000 and €50,000	Issue a RFQ to a minimum of three suppliers (check to see if the OGP can procure directly or have an existing suitable contract //framework agreement).
Over €50,000 to EU threshold €140,000	In accordance with DPER Circular 05/2023 issue a formal RFT on eTenders (check to see if the OGP can procure directly or have an existing suitable framework agreement).
Over EU threshold €140,000	Issue a formal RFT pursuant to a Notice in the Official Journal of the EU via the website: www.etenders.gov.ie .

5.3.3 Fees

Fees received in respect of TE services are remitted weekly to the Exchequer. Currently separate Fees Orders are in place in respect of Registration, Valuation and Mapping / Surveying services.

5.4 Assurance underpinning Statement of Internal Financial Control and related processes

5.4.1 Annual Appropriation Account

After the end of the year, the Chief Executive of TE in their role as Accounting Officer must prepare an account of their expenditure and receipts (any moneys received as appropriations-in-aid during the year), known as the Appropriation Account. The Accounting Officer is responsible for having the Appropriation Account for Vote 16, for which they are responsible, prepared and presented for audit to the Comptroller and Auditor General (the C&AG) by 31 March of the year following that to which it relates. The C&AG then audits each Appropriation Account, testing whether the receipts and expenditure recorded are supported by documentation, whether the expenditure was applied for the purposes intended by the Oireachtas and whether the transactions recorded conform with the authority for them. The C&AG then lays the Account before Dáil Éireann, together with their certificate that it properly records the receipts and expenditure of the Department or Office concerned (if they consider that the Account does not in fact do so they may qualify their certificate).

As part of this process, the Accounting Officer is required to sign a Statement of Internal Financial Control (SIFC) which accompanies the Appropriation Account.

5.4.2 Statement of Internal Financial Control (SIFC)

This statement, which is a preface to the Appropriation Account, is a written acknowledgement on the part of the Accounting Officer of the role they have in ensuring that an effective system of internal financial control is in place within the Office.

The SIFC must contain confirmation that the control environment contains the following elements:

- **Financial Control Environment** – financial responsibilities have been assigned at management level with corresponding accountability;

- **Administrative Controls and Management Reporting** – a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability;
- **Internal Audit and Audit Committee** – that TE has an internal audit function with appropriately trained personnel, which operates in accordance with an approved written charter. Confirmation that an Audit Committee is in place to oversee the work of the Internal Audit function;
- **Risk Management Function** – TE has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks;
- **Ongoing monitoring and review** – TE has formal procedures established for monitoring control processes and control deficiencies which are communicated to those responsible for taking corrective action.

The Statement concludes with a confirmation on the part of the Accounting Officer that TE has procedures to monitor the effectiveness of its risk management and control procedures. Internal control weaknesses identified during the year must be disclosed.

5.4.3 Sources of Assurance underpinning the SIFC

Maintenance of the system of internal financial controls is a continuous process and the system and its effectiveness should be kept under on-going review. It is important to note that any such system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner.

In signing the SIFC, the Accounting Officer must place reliance on available evidence. Assurance is attained from a number of sources. The key elements of assurance in the TE context are as follows:

- Letter of assurance from Accounting Officer in the National Shared Services Office;
- Letter of assurance from Accounting Officer in Department of Justice and Equality in respect of Financial Shared Services;
- Statement of Internal Financial Control Questionnaires;

- Outcomes from the Risk Management function;
- Internal Audit findings from the relevant year;
- Audit Committee Annual Report;
- C&AG's Management letter and reports;
- Compliance report and assurances;
- Any other matters brought to the attention of the Accounting Officer from other sources.

5.4.4 Assurances from National Shared Services Office

Payroll and Human Resources services are provided to TE on a shared service basis by the National Shared Service Office (NSSO). The Accounting Officer of NSSO is responsible for the operation of controls within the Shared Services Centre.

The Accounting Officer for NSSO has put in place an audit process to provide independent assurance on the operation of controls within the Shared Services Centre. This assurance is a combination of internal audit work performed by the Internal Audit Unit of NSSO and audits performed by firms of accountants that are designed to report to user Departments and their auditors on the controls within shared services.

The Accounting Officer for NSSO provides TE's Accounting Officer with an annual letter of assurance outlining progress in implementing the audit assurance process and the results of the audit on the design, existence and operation of internal controls in NSSO.

5.4.5 Assurances from Financial Shared Services Centre

Financial and accounting services are provided to TE on a shared service basis by the Department of Justice and Equality Financial Shared Services (FSS). The following specific assurances are provided by the Accounting Officer of Department of Justice and Equality to the Accounting Officer of TE on an annual basis:

1. All financial transactions performed in the FSS, on direction of TE, are processed in line with the Public Financial Procedures;

2. The FSS endeavours to process all payments within the agreed time frame thereby reducing any prompt payments liability to TE. The monthly Key Performance Indicator reports under the relevant section of the Service level Agreement sets out the compliance rates;
3. Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action. Any such failures are brought to the attention of TE;
4. An adequate internal control environment is in place, which includes segregation of duties, quality assurance procedures, regular internal audit reviews by both internal and external auditors and that all such reports are made available to all relevant parties. There is an Audit Committee in place in the Department;
5. Any significant changes in the FSS which would impact on the quality of service provided to the client organisation are communicated to the appropriate authority without delay;
6. There is a Risk Management framework in place and all major risks are communicated to the appropriate level within the Department itself and where appropriate communicated to the client organisation. There is a Risk Committee in place in the Department;
7. Appropriate systems are in place aimed at ensuring the security of the ICT systems, backup and disaster recovery facilities.

The Accounting Officer of TE therefore places reliance on the assurances from the Accounting Officer of the Department of Justice and Equality that the appropriate controls are exercised in the provision of shared services to TE.

5.4.6 Internal Financial Control Questionnaires

As part of the annual assurance process, the TE Accounting Officer engages the use of the Internal Audit Function to assist TE in reviewing its internal financial controls through a series of questionnaires, which are completed by management and reviewed on an independent basis. This process seeks to ensure that the necessary policies and procedures are being adhered to the fullest extent possible. The outcome of this review provides evidence and assurances to the Accounting Officer in the signing of the annual statement.

5.4.7 Risk Management Process

As set out in Section 5.1, TE has implemented a risk management system. The Accounting Officer, in signing the SIFC, reviews the risk register and related mitigating actions, and may highlight key risks in the Statement.

5.4.8 Internal Audit Findings

The Internal Audit Function is described in detail in Section 5.5. The primary role of the Internal Audit function is to provide the Accounting Officer with reasonable assurance as to the adequacy of TE's internal control system. To that end, significant reliance is therefore placed upon the level of assurance provided from the audits performed by the Internal Audit Function.

A review of Internal Financial Controls is conducted by the Internal Audit function on an annual basis.

5.4.9 Annual Report of the Audit and Risk Committee

The Accounting Officer places reliance on the work carried out by the Audit and Risk Committee who act as an independent source of advice. The Annual Report of the Audit and Risk Committee is addressed to the Accounting Officer and the members of the Authority, and summarises the work of the Committee for the year.

5.4.10 Comptroller and Auditor General's Management Letter and Reports

Audits performed by the Comptroller and Auditor General represent independent scrutiny of the effectiveness of the financial control environment including financial reporting, internal control, risk management and value for money (VFM). Control improvements are highlighted in Statutory Audit Reports and the annual Management Letter addressed to the Accounting Officer.

5.4.11 Compliance Framework

TE's compliance framework, as set out in Section 5.2, is a key component of the organisation's internal control.

5.5 Internal Audit Function and Audit and Risk Committee

5.5.1 Role of Internal Audit

The primary role of the Internal Audit Function is to give assurance to the Chief Executive Officer as Accounting Officer and to the Audit and Risk Committee on the adequacy and effectiveness of TE's system of internal controls. The Internal Audit Function discharges this responsibility by critically and objectively examining, on a risk focused basis, the:

- adequacy and reliability of systems (including the relevant technology) and procedures;
- compliance with management controls;
- compliance with corporate objectives and strategies;
- compliance with laws and regulations;
- reliability and integrity of management information;
- arrangements for the acquisition, custody and disposal of assets and for verifying their existence;
- deficiencies or weaknesses in systems and making appropriate recommendations.

Comprehensive records are maintained to demonstrate that audit work has been performed to best practice standards. Internal Audit is responsible for ensuring the confidentiality and safekeeping of all records and information accessed in the course of internal audit work. If, during the course of its work, the internal audit function discovers evidence of fraud, it may bring this to the attention of the Chief Executive Officer, as Accounting Officer, and the Audit and risk Committee. The internal audit function may also, at the request of Chief Executive Officer as Accounting Officer and with the agreement of the Audit and Risk Committee, engage in specific fraud investigation work.

5.5.2 Charter for Internal Audit

The Internal Audit Function has a formal charter, including terms of reference, which has been approved by the Accounting Officer and the Audit and Risk Committee. The charter deals with *inter alia* the independence of the audit function, its reporting responsibilities, and proposed audit methodologies.

5.5.3 Internal Audit Methodology

The Internal Audit Function carries out audit work in accordance with standards and guidelines issued by DPENDPDR, and has regard to best practice recommendations of organisations such as the Institute of Internal Auditors.

In carrying out its duties, the Internal Audit Function works constructively with management and staff. During the course of an audit, management and staff are required to co-operate fully with the internal audit team's requirements. Internal Audit notifies line management at least two weeks prior to the commencement of an audit. In the course of each audit, the audit team discuss its findings with the line management concerned. Usually, an exit meeting is held with the appropriate Head of Function.

Draft internal audit reports are subsequently issued to management for response. While management are afforded an opportunity to address findings, they not amend draft internal audit reports or cause them to be amended. Where Internal Audit and management fail to reach agreement on issues/recommendations considered to be of material importance by the Internal Audit Function, the final audit report reflects the positions of both.

The attention of the Chief Executive Officer as Accounting Officer and the Audit and Risk Committee is drawn specifically to these issues/recommendations, so that appropriate action may be taken by senior management.

TE will collate and track implementation, or otherwise, of recommendations emerging from Internal Audit reports.

5.5.4 Audit and Risk Committee

TE's Audit and Risk Committee:

1. Operates under a written charter, updated on a regular basis;
2. Has significant external representation (at least 2 members), including, in the normal course, representatives from the private sector with appropriate expertise;
3. Prepares an annual report to the Accounting Officer reviewing its operations;
4. Invites the C&AG, or their nominee, to meet the Committee at least once a year.

The key functions of this Committee are to:

- Act as a source of independent advice to the Chief Executive Officer, as Accounting Officer;
- Oversee the Internal Audit Function and advise the Chief Executive Officer as Accounting Officer in relation to the operation and development of that function;
- Assess whether appropriate action is taken to deal with key issues identified by the Internal Audit Function and by external audit;
- Examine and monitor the implementation of TE's risk management strategy;
- Review and advise on the programme of work for Internal Audit within TE;
- Facilitate improvements in internal audit and internal control through the exchange of information;
- Approve and periodically review the Charter for Internal Audit which clearly defines the purpose, authority, role, responsibility and reporting relationships with the Audit and Risk Committee, Internal Audit Function and relevant management of TE;
- Assess the results of completed internal audit reports and advise the Chief Executive Officer as Accounting Officer of its conclusions thereon;
- Review the results of external audits;
- Request special reports from the Internal Audit Function as considered appropriate;
- Foster the development of best practice in the Internal Audit Function;
- Review the external audit management letter and the organisational response;
- In the event that a member of the Audit and Risk Committee receives a protected disclosure, it will refer the protected disclosures made to it to the Chair of the Audit and Risk Committee, in line with the TE Protected Disclosures Policy;
- Confirm that all functions outlined in the written charter have been carried out;
- Evaluate its own performance on a regular basis.

5.5.5 Delivery of Internal Audit Function

TE relies upon an external delivery model for the provision of Internal Audit Services. Amongst the typical key areas which can be subject to internal audit reviews are:

1. Financial Control;
2. Compliance with Corporate Governance requirements;

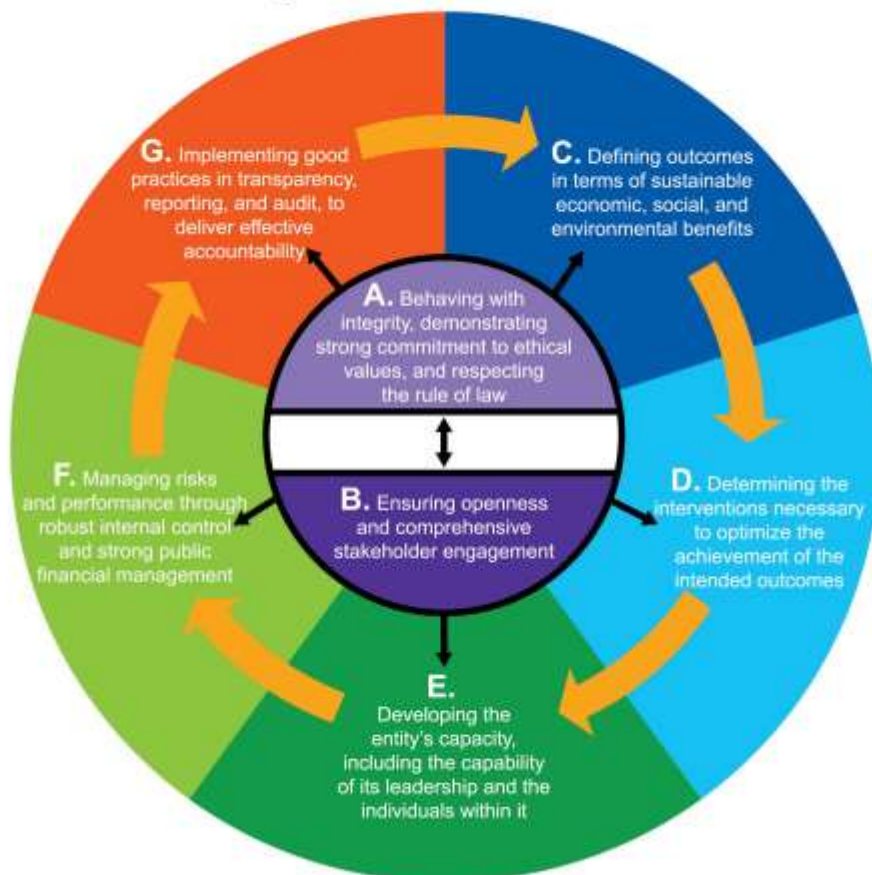
3. Core work – compliance with procedures;
4. Cyber Security;
5. Human Resources: compliance with legislation and DPER circulars;
6. Risk Management;
7. Data Management.

Audit reports and their recommendations, when implemented, play a critical role in enhancing the overall control environment within an organisation. The Internal Audit function is the ‘third line of defence’ within the overall Risk Management Framework. Sitting outside the risk management processes of the first two lines of defence (the first line being Management, and the second line being the risk management and compliance functions), the role of the Internal Audit function is to ensure that the first two lines are operating effectively and advise how they could be improved. Tasked by, and reporting to the Accounting Officer and Audit and Risk Committee, it provides an evaluation, through a risk-based approach, on the effectiveness of governance, risk management, and internal control. It can also give assurance to external auditors that appropriate controls and processes are in place and are operating effectively.

APPENDIX 1 - Principles for Good Governance in the Public Sector

International Framework: Good Governance in the Public Sector

Achieving the Intended Outcomes While Acting in the Public Interest at all Times



APPENDIX 2 - Key Legislative Measures and Reference Documents

The legislation referenced below can be accessed through <https://www.irishstatutebook.ie/>

Relevant Legislation

Merger

Tailte Éireann Act 2022	SI 50/2022
Ordnance Survey Ireland, (Transfer of Departmental Administration and Ministerial functions) Order 2017	SI 573/2017
Property Registration Authority (Transfer of Departmental Administration and Ministerial functions) Order 2017	SI 574/2017
Valuation Office and Valuation Tribunal (Transfer of Departmental Administration and Ministerial Functions) Orders 2017	SI 575/2017

Valuation

Valuation Act 2001	SI 13/2001
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Surveying

Ordnance Survey Ireland Act 2001	SI 43/2001
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Boundaries

Boundary Survey (Ireland) Acts 1825 to 1872 (Interpretation Act 2005)	
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Registration

Registration of Title Act 1964	SI 16/1964
Land Registry and Registry of Deeds Hours of Business) Order 1964	SI 164/1964
Land Registry and Registry of Deeds (Hours of Business) (Amendment) Order 1967	SI 75/1967
Land Registry and Registry of Deeds (Hours of Business) (Amendment) Order 1973	SI 358/1973
Landlord and Tenant (Ground Rents) (No. 2) Act 1978	SI 219/1978
Registration of Deeds and Title Act 2006	SI 2/2006
Registry of Deed Fees Order 2008	SI 51/2008
Land and Conveyancing Law Reform Act 2009	SI 27/2009
Land Registration (Fees) Order 2012	SI 380/2012
Land Registration (Fees) (Amendment) Order 2013	SI 21/2013
Land and Conveyancing Law Reform Act 2013	SI 30 /2013

Registration Rules

Registry of Deeds Rules 2008	SI 52/2008
Registry of Deeds Rules 2009	SI 350/2009
Registry of Deeds Rules (No. 2) 2009	SI 457/2009
Land Registration Rules 2012	SI 483/2012
Registry of Deeds Rules 2013	SI 387/2013
Land Registration Rules 2013	SI 389/2013

Civil Service

Civil Service Regulations Acts 1956 to 2006	SI 46/1956
Comptroller and Auditor General (Amendment) Act, 1993	SI 8/1993
Ministers and Secretaries Acts 1924 to 2011	
Payment of Wages Act, 1991	SI 25/1991
Prompt Payments of Accounts Act 1997	SI 31 /1997
Public Service Management Act, 1997	SI 27/1997
Public Service Management (Recruitment and Appointments) Act 2004	SI 33/2004
Public Service Management (Recruitment and Appointments) (Amendment) Act 2013	SI 47/2013
Public Service Management (Sick Leave) Regulations 2014	SI 24/2014
Public Service Management (Sick Leave) (Amendment) Regulations 2015	SI 384/2014

Data / Information Governance

Data Protection Acts 1988 and 2003	
Data Protection Act 2018	SI 7/2018
General Data Protection Regulation (GDPR)	EU2016/679
Data Sharing and Governance Act 2019	SI 5/2019
INSPIRE Directive	
Open Data Directive	
EU Regulation 2016/679 General Data Protection Regulation	
Freedom of Information Act 2014	SI 30/2014
National Archives Act 1986	SI 11/1986
Official Secrets Act 1963	SI 11/86
Privacy and Electronic Communications Regulations (PECR) 2011	
The European Communities (Access to Information on the Environment) Regulations 2007 - 2018	

Lobbying

Regulation of Lobbying Act 2015	SI 5/2015
Regulation of Lobbying Act 2015 (Designation of Public Officials) Regulations 2015	SI 367/2015

Ethics

Standards in Public Office Acts 1995 and 2001 (the Ethics Acts)	
Ethics Act 1995	
Protected Disclosures Act 2014	SI 14/2014
Protected Disclosures (Amendment) Act 2022	SI 27/2022
Official Secrets Act 1963	SI 1/1963
Criminal Justice (Corruption Offences) Act 2018	SI 9/2018
Protection for Persons Reporting Child Abuse Act 1998	
Prevention of Corruption (Amendment) Act 2001	SI 27/2001

Freedom of Information

Freedom of Information Acts 1997- 2014	SI 30/2014
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Freedom of Information Act 2014 (Fees) (No. 2) Regulations 2014	SI 531/2014
Protected Disclosures	
Protected Disclosures Act 2014	SI 14/2014
Protected Disclosures Act 2014 (Disclosure to Prescribed Persons) Order 2015	SI 448/2015
Protected Disclosures (Amendment) Act 2022	
Employment and Equality	
Employment Equality Act 1977	SI 16/1977
Employment Equality Act 1998	SI 21/1998
Equality Act 2004	SI 24/2004
Equal Status Acts 2000 to 2012	
Disability Act 2005	SI 14/2005
Gender Recognition Act 2015	SI 25/2015
Irish Human Rights and Equality Commission Act, 2014	SI 25/2014
Organisation of Working Time Act 1997	SI 20/1997
Safety, Health and Welfare at Work Act 2005	SI 10/2005
Workplace Relations Act 2015	SI 16/2015
Unfair Dismissals Acts 1977 to 2015	
Carers Leave Act 2001	SI 19/2001
The Parental Leave Act, 1998 (as amended by the Parental Leave Act and the Parental Leave (Amendment) Act 2019)	
Maternity Protection Acts 1994 and 2004	
Adoptive Leave Act 1995 and 2005	
Finance	
Directive 2014/24 European Union (Award of Public Authority Contracts) Regulations 2016	
EU Remedies Directive 2007/66/EC amending Council Directives 89/665/EEC and 92/13/EEC with regard to improving the effectiveness of review procedures concerning the award of public contracts	

Relevant Policy Documents

Ethics

- Civil Service Codes of Conduct 2008 Standards in Public Office Commission
<http://www.sipo.gov.ie/en/Codes-of-Conduct/Civil-Servants/Civil-Service-Code-of-Standards.pdf>
- Guidelines on Compliance with the Provisions of the Ethics in Public Office Acts 1995 and 2001 Public Servants (10th Edition) updated November 2015
<http://www.sipo.gov.ie/en/Guidelines/Guidelines-for-Public-Servants/>
- Introduction to the Irish Civil Service (Government of Ireland 2008)
http://hr.per.gov.ie/files/2011/05/14_Civil_Service_Induction_Manual_2008_En.pdf
- Guidance for Designated Public Officials on Lobbying (January 2016)
- <https://www.lobbying.ie/help-resources/information-for-public-bodies/guidance-for-designated-public-officials/>

Financial Procedures and Risk Management

- The Role and Responsibilities of Accounting Officers September 2011 published by Government Accounting Section, Department of Public Expenditure and Reform
<http://govacc.per.gov.ie/files/2014/06/Accounting-Officers-Memo.pdf>
- Statement of Internal Financial Control
<http://govacc.per.gov.ie/files/2014/06/Statement-on-Internal-Financial-Control-for-website.pdf>
- Public Financial Procedures Booklet
<http://govacc.per.gov.ie/public-financial-procedures-booklet-by-section/>
- Department of Finance Circular 01/2011 3 March 2011: Revised Instructions for Preparing Material for Inclusion in Minutes of the Minister for Finance on Reports of the Committee of Public Accounts (PAC) <http://circulars.gov.ie/pdf/circular/finance/2011/01.pdf> 68
- Internal Audit Standards revised 2012
<http://govacc.per.gov.ie/files/2012/11/Revised-Internal-Audit-Standards-2012-Final-Version-FOR-WEB.pdf>
- Risk Management Guidance for Government Departments and Offices published by Department of Public Expenditure and Reform February 2016
<http://govacc.per.gov.ie/files/2016/02/Risk-Management-Guidance-February-2016.pdf>
Public Spending Code : A Guide to Evaluating, Planning and Managing Public Investment
[c14c842b-2afc-41d6-8429-045548548ecc.pdf](http://www.gov.ie/c14c842b-2afc-41d6-8429-045548548ecc.pdf) (www.gov.ie)
Update of Public Spending Code capital Spending Requirements Circular 06/2023

FOI

- FOI Model Publication Scheme published by FOI Central Policy Unit DPER October 2015
<http://www.per.gov.ie/en/freedom-of-information-act-2014/>
- FOI Model Publication Scheme Guidance published Central Policy Unit DPER October 2015
<http://www.per.gov.ie/en/freedom-of-information-act-2014>
- PRA FOI Publication Scheme: <http://www.prai.ie/>

Governance

- Corporate Governance Standard for the Civil Service November 2015
<http://www.per.gov.ie/en/corporate-governance-standard/>
- Code of Practice for the Governance of State Bodies (August 2016): Audit & Risk committee Guidance; Board Self-Assessment Evaluation Questionnaire; Business & Financial Reporting; Remuneration & Superannuation
<https://www.per.gov.ie/en/revised-code-of-practice-for-the-governance-of-state-bodies/>
- Corporate Governance Framework for Department of Housing, Planning & Local Government (April 2016)
<https://www.housing.gov.ie/sites/default/files/publications/files/20171020-corp-gov-framework-publish.pdf>
- *Report of the Panel on Strengthening Civil Service Accountability and Performance* 30th May 2014 <http://www.per.gov.ie/en/civil-service-accountability-consultation-process/>

Protected Disclosures

- Draft guidance for public bodies on the performance of their functions under section 21(1) of the act 69
- Draft of Sample Protected Disclosures Procedures
- TE Protected Disclosures Policy December 2023

PMDS

- Performance Management and Development System 2013 Overview of Revised System Nov 2012 DPER
<http://hr.per.gov.ie/pmds-2013/>
- PMDS 2013: Phase 2 Changes Overview of Revised System: Goal Auditing for HR Units: Guide for HR
<http://hr.per.gov.ie/pmds-2013/>
- Guidelines for Managing Underperformance in the Civil Service, DPER May 2011
<http://hr.per.gov.ie/files/2011/04/Guidelines-Managing-Underperformance-in-Civil-Service1.pdf>

Public Sector Reform

- Our Public Service 2020: Development and Innovation
<https://ops2020.gov.ie/resources/Our-Public-Service-2020-WEB.pdf>
- People Strategy for the civil Service 2017-2020, Developing our People; Building for the future
<https://hr.per.gov.ie/wp-content/uploads/People-Strategy-for-the-Civil-Service-2017-2020.pdf>
- Civil Service Renewal 2024: Action Plan
[gov.ie - Civil Service Renewal 2024 Action Plan \(www.gov.ie\)](http://www.gov.ie)
- Civil Service Renewal 2030 Strategy : Building on our Strengths
[gov.ie - Civil Service Renewal 2030 \(www.gov.ie\)](http://www.gov.ie)

ICT

- Public Service ICT Strategy January 2015: <http://ictstrategy.per.gov.ie/>
- Statement of Common Purpose: Programme for Government (February 2011)<http://per.gov.ie/wp-content/uploads/ProgrammeforGovernmentFinal.pdf>
- Circular 14/2021: Arrangements for Oversight of Digital and ICT-related Initiatives in the Civil and Public Service

Conciliation and Arbitration Scheme

- Date: 01/06/50 01/06/1950 G: - Scheme of Conciliation and Arbitration for the Civil Service <http://circulars.gov.ie/pdf/letter/finance/1950/1.pdf>
- Reference No: E157/9/9; Date: 08/08/83 Circular 17/1983:- Conciliation and Arbitration for Certain Highers Grades <http://circulars.gov.ie/pdf/circular/finance/1983/17.pdf>
- Reference No: E138/1/83; Date: 13/04/84 Circular 10/1984:- Conciliation and arbitration scheme for certain higher grades <http://circulars.gov.ie/pdf/circular/finance/1984/10.pdf>

Strategic Plans

- Tailte Éireann Statement of Strategy (forthcoming)
- Department of Housing, Local Government and Heritage Statement of Strategy 2021-2025 gov.ie - [Statement of Strategy 2021-2025 \(www.gov.ie\)](http://www.gov.ie)
- Guidelines for Ministers on the Preparation of Strategy Statements, DPER 2011

Workforce Planning

- A Workplace Planning Framework for the Civil Service and Non-Commercial State Bodies: Guidelines March 2012 <http://hr.per.gov.ie/files/2012/03/A-Workforce-Planning-Framework-for-the-Civil-Service-and-Non-Commercial-State-Bodies1.doc>
- A Workforce Planning Framework for the Civil Service and Non-Commercial State Bodies: Guidelines 2015-2017, Workforce Planning Unit, Civil Service Directorate, Department of Public Expenditure and Reform
- Our Public Service 2020 Strategic Workforce Planning Guide prepared by Department of Public Expenditure and Reform [Strategic Workforce Planning Guide for Public Servants - Our Public Service \(ops.gov.ie\)](http://ops.gov.ie)

Internal Documents

A range of Tailte Éireann documents, policies and strategies are currently in development, following the establishment of the organisation in March, 2023. A list of these documents will be added when they have been completed and approved.

APPENDIX 3 - Sample Questions for Annual Management Board Evaluation

A. Creating an Effective Management Board

- What could the Management Board do better or differently?
- Are you satisfied that the Management Board has clearly documented its role and responsibilities in the TE Corporate Governance Framework?
- Are you satisfied that Management Board members both individually and collectively understand what is expected of them?
- Are you satisfied with the succession plans in place?
- Are you satisfied that Management Board members, as a whole, have sufficient skills experience, time and resources to undertake their duties?
- Are you satisfied with the level of secretarial support at the Management Board's disposal?

B. Running an Effective Board

- Are you satisfied that the Management Board has in place a set of objectives that seek to enhance its effectiveness?
- Are you satisfied with the Chair's leadership style (e.g. are they decisive, open-minded and courteous; do they set a good example, allow members to contribute and hold members to high standards; do they relate well to other members/attendees, deal effectively with dissent and work constructively towards consensus)?
- Are you satisfied that the Management Board's workload is dealt with effectively?
- Are you satisfied that Management Board members work together constructively as a team?
- Are you satisfied that Management Board meetings are conducted in a manner which encourages open discussion, healthy debate and allows each board member to clearly add value to discussion and decisions?
- Are Management Board meetings conducted in an atmosphere of creative tension?
- Are you satisfied that the Management Board's schedule of matters/ table of action items is up to date and regularly reviewed?
- Are you satisfied that the Management Board's meeting arrangements (e.g. frequency, timing, duration, venue and format) enhance its effectiveness?
- Are you satisfied that the Management Board's meeting agenda has sufficient input from all Board members?
- Are you satisfied that Management Board meetings allow sufficient time for discussion of substantive matters?
- Are you satisfied that Management Board meeting agendas and related background information are circulated in a timely manner to enable full and proper consideration to be given to the important issues?
- Are you satisfied that the Management Board's meeting minutes are clear, accurate, consistent, complete and timely?
- Are you satisfied that outstanding actions arising from the Management Board meetings are properly followed up?
- Are you satisfied that the Management Board has adequate and appropriate secretarial support?
- What is your view in respect of the wider publishing of the Management Board minutes in TE?

C. Professional Development

- Are you satisfied with timelines and appropriateness of ongoing professional development received by the Management Board?
- Are you satisfied with the Executive coaching programme delivery?
- Are you satisfied that all Management Board members are afforded equal opportunity to attend formal courses and conferences?

D. Strategic Foresight

- Are you satisfied that the Management board devotes significant time to determining the emerging issues that could affect the organisation in the future?
- Are you satisfied that the Management Board has a good understanding of the organisation's key drivers of performance?
- Are you satisfied that the majority of the Management Board's time is spent on issues relating to the strategic direction and not day-to-day management responsibilities?
- Are you satisfied that TE's organisational purpose (mission) and vision has been defined and clearly communicated to all levels within the organisation?

E. Stewardship

- Are you satisfied that the Management Board understands and fulfils its stewardship role?
- Are you satisfied that the Organisation's risk management processes provide a full understanding of the high risk issues that could impact the organisation?
- Are you satisfied that the Management Board appreciates the details of the control assurance framework including reporting scope and timelines?

F. Performance Evaluation

- Are you satisfied that our existing range of financial and non-financial performance measures are broad enough to monitor organisational performance?
- Are you satisfied that our existing performance measures are linked to the organisation's strategy?
- Are you satisfied that the organisation's performance is adequately benchmarked against its peers?
- Are you satisfied that the Management Board has in place an appropriate process for regular board, committee and individual board member evaluation?
- Are you satisfied that all actions arising from performance evaluation are followed up?
- Are you satisfied that the Management Board performance assessment process enhances Management Board effectiveness?

G. Managing Management

- Are you satisfied that the Management Board is appropriately engaged in succession planning?
- Are you satisfied that there is appropriate assignment of functions in place and that they are regularly reviewed?
- Are you satisfied that bad news is communicated to the Management Board as it arises?

H. Value Creation

- Are you satisfied that the Management Board has clearly identified the organisation's major stakeholders and the 'value' each requires?
- Are you satisfied that there are systems in place to allow the Management Board to measure whether the organisation is creating or destroying major stakeholder 'value'?
- Are financial and non-financial value drivers in place to focus on the enhancement of value?

- Is our existing decision making process (including the present structure of management proposals) adequate to properly assess whether proposals create major stakeholder value?
- Is TE creating major stakeholder value?
- Does the Management Board have adequate mechanisms for communicating with major stakeholders?

I. Corporate Culture

- Are you satisfied that the Management Board's comprehension of the organisation's purpose, vision and strategic plan is reflected in actions taken?
- Are you satisfied that the Management Board plays an appropriate pro-active role in communicating change?
- Are you satisfied that the Management Board members are accessible to staff?