



**Tailte
Éireann**

Tailte Éireann Board Terms of Reference

5 December 2025

Introduction

Tailte Éireann was established under the Tailte Éireann Act, 2022 (“the Act”) and came into operation on the 1st March 2023. As a Civil Service Body with its own Vote and Accounting Officer, Tailte Éireann operates under, and adopts a corporate governance regime in accordance with, the Corporate Governance Standard for the Civil Service.

The purpose of this document is to set out the terms of reference of the Board of Tailte Éireann (“the Board”) as provided for in Sections 9 and 10 of the Act, as authorised under paragraph 4(7) of Schedule 1 thereto; and in alignment, as is appropriate to a non-commercial State Body, with the Code of Practice for the Governance of State Bodies.

The Board’s primary statutory function is to guide the strategic direction of Tailte Éireann. The role of the Board is separate and distinct from that of the Chief Executive Officer of Tailte Éireann who is the Accounting Officer of the State Body. Section 10 of the Act, which sets out the functions of the Board, states that:

- (1) The Board shall have the following statutory functions:
 - (a) to guide generally the strategic direction of Tailte Éireann;
 - (b) to guide and advise the chief executive in relation to the performance by Tailte Éireann of its functions where the Board is consulted by, or such advice and guidance is requested by, the chief executive in accordance with section 15;
 - (c) to oversee the implementation by the chief executive of the strategy statement;
 - (d) to advise or make recommendations to the Minister in relation to policies of the Government or a Minister of the Government affecting the functions of Tailte Éireann.
- (2) The Board may do anything which it considers necessary or expedient to enable it to perform its functions.
- (3) The Board, in the performance of its functions under this Act, shall have regard to any policy or objective of the Government or a Minister of the Government in so far as it may affect or relate to the functions of Tailte Éireann.
- (4) The Minister may inform the Board of any policy or objective of the Government or of a Minister of the Government referred to in subsection (3).

- (5) Nothing in this section shall be construed as enabling the Board to exercise any power or control in relation to the performance, in a particular case or in particular circumstances, of functions conferred on Tailte Éireann by or under this Act.

The terms of reference contained herein were approved by the Board of Tailte Éireann on 5th December 2025 and are effective as from that date.

Terms of Reference

1. Membership

- 1.1 The Chairperson and members of the Board are appointed by the Minister for Housing, Local Government and Heritage in accordance with paragraph 1, subparagraphs (3) and (4) of Schedule 1 of the Act.
- 1.2 The Board consists of a Chairperson and six (6) ordinary members, all of whom shall be independent non-executive Board members (herein collectively called “the Members of the Board”).
- 1.3 The Minister may, by order, increase the number of Board members to not more than twelve (12) for a period of up to two (2) years from the date on which the order comes into operation.

2. Board Appointments

- 2.1 Under the provisions of the Act, a member of the Board shall hold office for the period of five (5) years from the date of his or her appointment.
- 2.2 A member of the Board whose term of office expires by the efflux of time shall be eligible for reappointment to the Board but shall not hold office for periods the aggregate of which exceeds ten (10) years.
- 2.3 Where the Chairperson is of the view that specific skills are required on the Board or where such gaps have been identified through the evaluation process, these gaps shall be brought to the attention of the Minister sufficiently far in advance of the date on which one or more Board vacancies are due to arise.
- 2.4 When writing to the Minister in advance of the date on which one or more vacancies on the Board are due to arise, the Chairperson shall draw attention to the current gender balance on the Board.

3. Secretary of the Board

- 3.1 The Chief Executive Officer shall be responsible for providing the Secretary to the Board.
- 3.2 The Secretary shall ensure that on appointment to the Board, each Board member(s) shall receive a formal letter of appointment setting out clearly what is expected of them in terms of time commitment, committee service and involvement outside Board meetings.
- 3.3 The Secretary shall be responsible for the formal induction of new members of the Board and for organising the mentoring of Board members where required.
- 3.4 The Secretary shall inform the Board members of the option to waive their fees as members of the Board, on a discretionary basis.
- 3.5 The Secretary shall ensure that each Board member will, on appointment be provided with, and shall sign, the Code of Conduct for the Board.
- 3.6 The Secretary shall ensure that each Board member shall provide a written statement of interests, as detailed in the Code of Conduct, on appointment to the Board and annually (January) thereafter.
- 3.7 The Secretary shall ensure that the Members of the Board receive all relevant information and papers relating to the matters on the Agenda at each Board meeting in a timely manner to enable full and proper consideration to be given to the issues at the Board meeting. Where possible, outside of exceptional circumstances, this shall be a minimum of five (5) working days before a meeting, as outlined at 5.3 below.
- 3.8 The Secretary shall monitor the compliance of the Board with its terms of reference and good governance and shall advise the Chairperson of any issues arising.
- 3.9 The Secretary shall inform the Members of the Board of the procedures to be followed when, exceptionally, incorporeal decisions are required between Board Meetings (see Section 7.5).

4. Frequency of Meetings

- 4.1 The Board shall hold such and so many meetings as may be necessary for the due fulfilment of its functions but not less than four (4) meetings per annum.
- 4.2 The dates on which Board meetings will be held each year shall be agreed by the Members of the Board prior to the commencement of the year and, save in exceptional circumstances, all Board meetings throughout the year shall be held in accordance with the agreed schedule.

- 4.3 All Members of the Board are expected to attend all Board meetings.
- 4.4 The frequency of meetings of the Board and of its committees and the attendance of each Board Member at Board meetings shall be included in the Annual Report of Tailte Éireann.

5 Notice of Meetings

- 5.1 Meetings of the Board shall be convened by the Secretary of the Board at the request of the Chairperson of the Board, and in line with the agreed programme of meetings.
- 5.2 At the conclusion of each Board meeting, the Secretary of the Board shall confirm the date and time of the next Board meeting.
- 5.3 Unless otherwise agreed, notice of each meeting stating the venue, time and date of the meeting together with an agenda of items to be discussed, shall be forwarded to the Members of the Board and any other person who has been invited to attend the meeting no later than five (5) working days before the date of the meeting. Supporting papers shall be sent to the Members of the Board and may be sent to any other individual or individuals who have been invited to attend the meeting as the Chairperson considers appropriate, at the same time.

6 Quorum

- 6.1 The quorum necessary for the transaction of business shall be five (5) members, which includes the Chairperson. A duly convened meeting of the Board at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Board.

7 Conduct of Meetings

- 7.1 Only Members of the Board and the Board Secretary have the right to attend Board meetings. However, the Chief Executive Officer, other officers of Tailte Éireann and external individuals may be invited to attend and participate in all or part of any meeting, as the Chairperson may consider appropriate. Such invitations shall be issued at least 10 days in advance of the meeting.
- 7.2 In the absence of the Chairperson at any Board meeting, the remaining members of the Board present at the meeting shall elect (through the Board Secretary) one of their number to chair the meeting.
- 7.3 The Board shall aim to reach consensus in making decisions. In the absence of consensus, a majority vote shall determine the decision on a particular matter (with the Chairperson holding a second or casting vote in a case of an equal

division of votes). Where a vote takes place, the minutes shall record the number of dissenting members on a decision, and subsequent to that, the minutes shall record where a consensus is not reached.

- 7.4 Meetings of the Board shall be held in person and, where necessary, may be held online, at the discretion of the Chairperson. A blended approach, with members attending a meeting in person or online, may also be accommodated at the discretion of the Chairperson.
- 7.5 Where the Chairperson considers that decisions are required to be made by the Board between meetings of the Board, the Secretary shall arrange to contact Members of the Board individually, on instruction of the Chairperson. Any decision made between Board meetings shall be documented; circulated to all Members of the Board; and confirmed at the next meeting of the Board and if not so confirmed, such decision shall be deemed not to have been made by the Board. Unanimity on decisions is required for any such incorporeal decision-making.

8 Minutes of Meetings

- 8.1 The Secretary of the Board shall minute the proceedings and resolutions of all meetings of the Board, including recording the names of the Board members and any other individual or individuals who were in attendance at the meeting and of the Board members who were absent from the meeting.
- 8.2 Draft minutes of Board meetings shall be circulated to all members of the Board not more than five (5) working days after the meeting.
- 8.3 Minutes of the non-executive sessions shall be taken by the Chairman and subsequently shared with the Secretary.

9 Statutory Functions

- 9.1 Section 10 of the Act, which sets out the functions of the Board, states that:
- (1) The Board shall have the following statutory functions: (a) to guide generally the strategic direction of Tailte Éireann;
- (b) to guide and advise the chief executive in relation to the performance by Tailte Éireann of its functions where the Board is consulted by, or such advice and guidance is requested by, the chief executive in accordance with section 15;
- (c) to oversee the implementation by the chief executive of the strategy statement;

- (d) to advise or make recommendations to the Minister in relation to policies of the Government or a Minister of the Government affecting the functions of Tailte Éireann.
 - (2) The Board may do anything which it considers necessary or expedient to enable it to perform its functions.
 - (3) The Board, in the performance of its functions under this Act, shall have regard to any policy or objective of the Government or a Minister of the Government in so far as it may affect or relate to the functions of Tailte Éireann.
 - (4) The Minister may inform the Board of any policy or objective of the Government or of a Minister of the Government referred to in subsection (3).
 - (5) Nothing in this section shall be construed as enabling the Board to exercise any power or control in relation to the performance, in a particular case or in particular circumstances, of functions conferred on Tailte Éireann by or under this Act.
- 9.2 As set out in paragraphs 5 and 6 of Schedule 1 of the Act, the Board may establish committees consisting in whole or in part of persons who are members of the Board to assist and advise it in relation to the performance of any or all of its statutory functions. The Board may, with the consent of the Minister, delegate such one or more of its functions as it considers appropriate to a committee established by it.

10 Other Functions

- 10.1 The Board shall keep itself up to date and fully informed about strategic issues and changes affecting Tailte Éireann and the environment in which it operates.
- 10.2 The annual report of Tailte Éireann shall be presented to the Board.
- 10.3 The Board shall require any committee that it establishes to provide it with regular reports in respect of its activities
- 10.4 All protocols concerning the operation of the Board shall be applied to any committee established by the Board.

11 Reporting Responsibilities

- 11.1 As Tailte Éireann is a Civil Service Body with its own Vote and Accounting Officer, the Board is exempt from the provisions of the Code of Practice for the Governance of State Bodies that relate to business and financial reporting and

internal controls, save and except those matters referred to in paragraphs 9 and 10 above.

- 11.2 The Tailte Éireann Annual Report shall include an account of the Board's compliance with the governance provisions of the Tailte Éireann Act, 2022 and the Code of Practice for the Governance of State Bodies, as they pertain to the Board.

12 Evaluation

- 12.1 The Board shall undertake a self-assessment annual evaluation of its own performance in accordance with the Code of Practice for the Governance of State Bodies. Such evaluation shall consider the balance of skills, experience, independence and knowledge of Tailte Éireann amongst the Members of the Board; the diversity of the Board, including gender; the cohesion of the Board; and other factors that may be relevant to the effectiveness of the Board.
- 12.2 The Board evaluation process shall incorporate a detailed analysis of the gender, diversity and skills mix within the Board including, where relevant, a critical assessment of the reasons why gender balance in the membership of the Board has not yet been achieved, if that is the case.
- 12.3 Under the Code of Practice for the Governance of State Bodies, the Chairperson is obliged to act on the results of the performance evaluation by addressing any weaknesses that may have been identified.
- 12.4 An external evaluation of the Board, proportionate to its size and requirements, shall be carried out at least every three (3) years.

13 Statutory Authority

- 13.1 Section 13 of the Tailte Éireann Act, 2022, which sets out the functions of the Chief Executive, provides that:

- (1) The Chief Executive shall be the accounting officer, for the purposes of the Comptroller and Auditor General Acts 1866 to 1998, in relation to the appropriation accounts of Tailte Éireann.
- (2) The Chief Executive shall be the principal officer and the Head of Tailte Éireann for the purposes of the Act of 1997.
- (3) Tailte Éireann shall act through, and its functions shall be performed in the name of Tailte Éireann by the Chief Executive or another member of staff of Tailte Éireann duly authorised in that behalf by the Chief Executive.
- (4) The Chief Executive shall:

- (a) carry out and manage and control generally the staff, administration and business of Tailte Éireann;
- (b) at the request of the Board, promptly provide it with such information (including financial information) as the Board may require, in particular in relation to:
 - (i) the functions of the Chief Executive and the implementation by him or her of the policies of the Government or a Minister of the Government affecting the functions of Tailte Éireann,
 - (ii) the strategic direction of Tailte Éireann, and
 - (iii) the implementation by the Chief Executive of the strategy statement; and
- (c) provide the Minister with such information relating to the performance of the functions of the Chief Executive as the Minister may require.

14 Collective Responsibility

- 14.1 The collective responsibility and authority of the Board shall be safeguarded.
- 14.2 The Chairperson shall ensure that each Member of the Board shall be afforded the opportunity at every Board meeting to fully contribute to Board deliberations and where appropriate, to provide constructive challenge. The Chairperson shall at the same time ensure that no member of the Board exercises excessive influence on the decision-making of the Board.