Tailte Éireann

Tailte Éireann Compliance Framework

May 2026

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Document Control	
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Contents

1. INTRODUCTION

This Compliance Framework forms the basis for compliance in Tailte Éireann ('TÉ') as part of its overall Corporate Governance Framework and its statutory, policy and administrative obligations. It is based on the requirements set out in the Corporate Governance Standard for the Civil Service (see Section 2 below) and is intended to ensure that the organisation takes a proactive and transparent approach to identifying standards and requirements, monitoring compliance and reporting to TÉ senior management on that compliance. This is underpinned by concepts of risk, quality and knowledge management, as well as integrity and a focus on communication and continual improvement. The TÉ Compliance Framework also aligns corporate compliance with functional compliance reporting and assurance.

2. CORPORATE GOVERNANCE STANDARD FOR THE CIVIL SERVICE

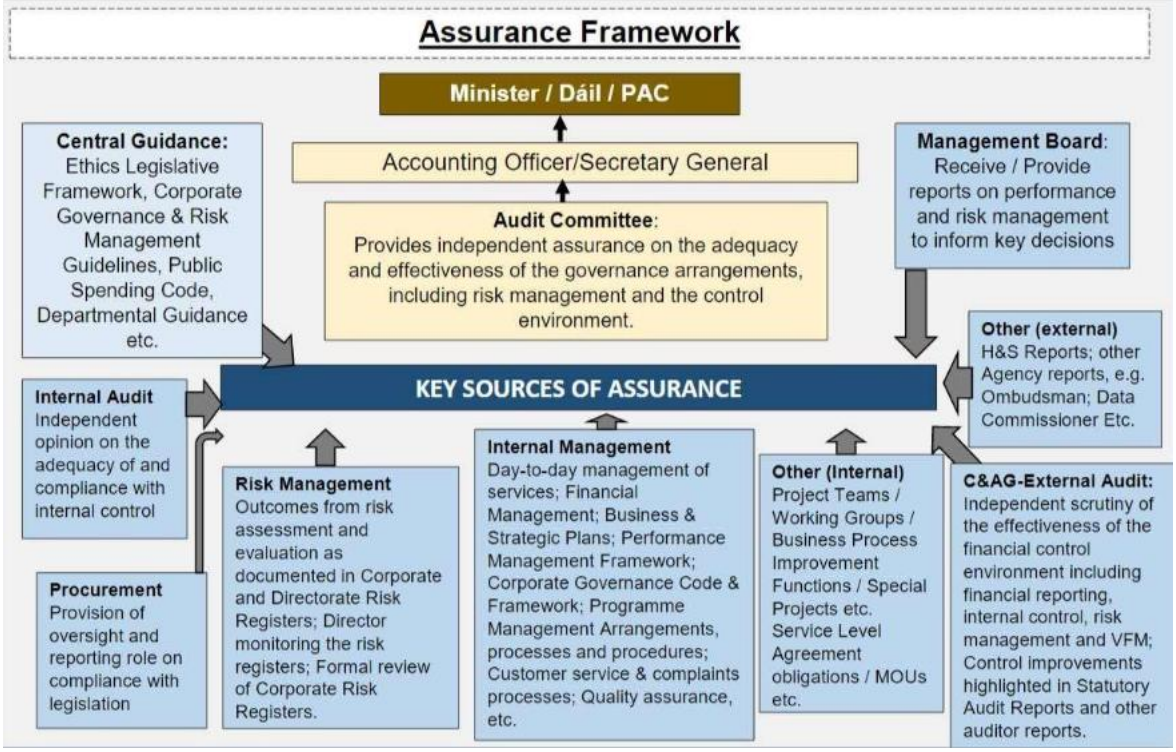
The Corporate Governance Standard for the Civil Service ('the Standard') provides that all Government Departments and Vote-holding Offices should document and publish their governance arrangements in accordance with the principles outlined in the Standard.[1] The Standard further provides that governance arrangements should be communicated to all staff and stakeholders.

The TÉ Compliance Framework is based on the compliance requirements set out in the Standard, in which it is stated that: *"Good governance is central to the effective operation of Government Departments; it is vitally important in effectively discharging their statutory and policy obligations. It ensures that a framework of structures, policies and processes are in place to deliver on these obligations and it allows for an objective assessment of management and corporate performance."*

The Standard identifies a requirement for a Compliance Framework "[as] *an accompaniment to a Department's Governance Framework*." This framework should provide *"an overview of all compliance assurance activity in a Department, and identifies who within the Department is responsible for each activity."* This should build on centrally identified compliance requirements, together with requirements identified in an organisation's Corporate Governance Framework, acting as an important element of risk management.

The Assurance Framework from the Standard is reproduced below for reference. It provides a structured means of identifying and mapping the main sources of assurance in a typical government Department/Office and coordinating them to best effect.

[1] Corporate Governance Standard for the Civil Service.



3. CODE OF PRACTICE FOR THE GOVERNANCE OF STATE BODIES

It should also be noted that TÉ has certain compliance requirements under the Code of Practice for the Governance of State Bodies.[2] It is the Accounting Officer of TÉ's parent Department of Housing, Local Government and Heritage that should satisfy themselves that the requirements of the Code of Practice are being implemented and, if reports indicate that problems exist, ensure appropriate actions are taken as soon as possible.

[2] Code of Practice for the Governance of State Bodies.

4. AIMS OF THE TAILTE ÉIREANN COMPLIANCE FRAMEWORK

Based on the Standard, the purpose of this document is to outline the structures and processes associated with compliance management in TÉ. With this in mind, the TÉ Compliance Framework has an important role to play in:

- Ensuring that compliance at the most appropriate maturity level is in place for TÉ;
- Providing appropriate assurances as sought by the Chief Executive/Accounting Officer, (Executive) Management Board and other relevant stakeholders (see Appendix A);
- Underpinning the effective implementation of the governance principles set out in the TÉ Corporate Governance Framework;
- Supporting the Internal Control Systems of the organisation;
- Supporting the management and mitigation of risk in the organisation;
- Providing evidence of organisational compliance status with statutory requirements, governance requirements, government decisions, administrative and policy initiatives and organisational policy on a regular basis;
- Embedding a culture of appropriate internal controls and compliance throughout the organisation.

In addition to the suggested compliance requirements set out in the Standard (see Appendix B), possible additional TÉ requirements (and other key policies) are set out in Appendix C.

The current list of agreed TÉ compliance obligations can be seen in Appendix D. This list of requirements is subject to ongoing revision, as necessary.

There is also a requirement on senior management in the organisation to ensure appropriate support to the Governance, Compliance and Excellence function (GCE). This extends to the provision of accurate and timely information as necessary and the appropriate allocation of staff and other required resources, subject to budgetary constraints, workforce planning imperatives and any recruitment delays outside of the control of TÉ.

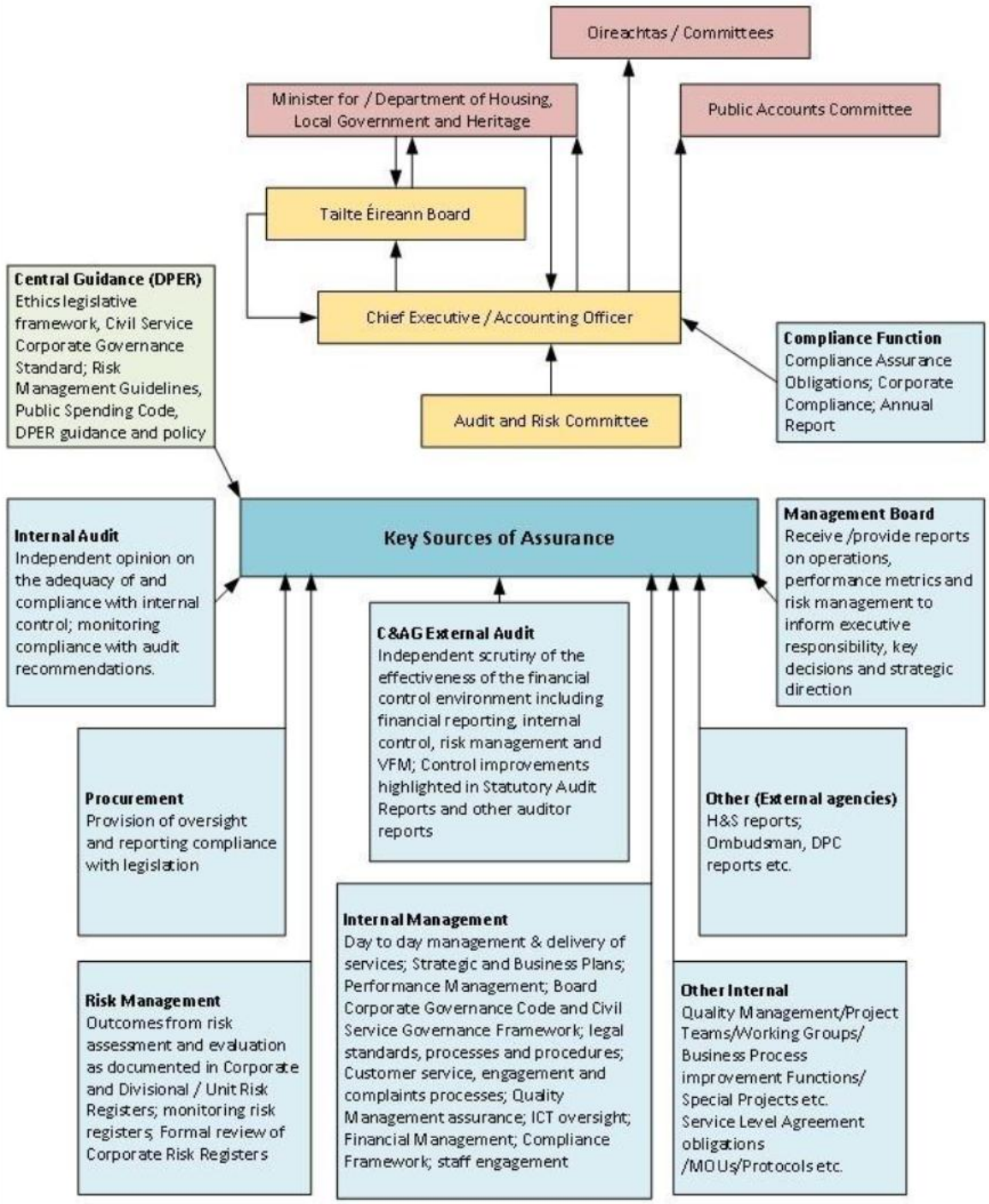
5. TÉ COMPLIANCE FRAMEWORK

The TÉ Compliance Framework is set out in the table below.

	What	When	Who
1	Review/maintenance of TÉ compliance list/database	May	Developed by GCE, and agreed with Chief Executive
2	Completion of annual status reports by SROs, based on Corporate Compliance Status Reporting template (see Appendix E)	October	Templates circulated by GCE, completed and returned by identified SROs
3	Updating of TÉ compliance list/database	November	Compliance list/database updated by GCE
4	Compliance assurance report to Chief Executive	December	Developed by GCE based on SRO and senior manager reports, presented to Chief Executive
5	Compliance assurance report presented to TÉ Management Board	January	Presented by GCE, including actions log
5	Update for Audit and Risk Committee	March	Audit and Risk Committee
6	Compliance reporting in TÉ Annual Report	April	Material drafted by GCE submitted to Chief of Staff, to be approved by Chief Executive and published on TÉ website (following Ministerial approval)
7	External Audit	As required	Scrutiny and audit by the Office of the Comptroller and Auditor General
8	Internal Audit	As scheduled	Internal Audit based on annual audit programme of Audit and Risk Committee
9	GCE Audit	As required	Audits to be agreed with Management Board
10	Compliance reviews of specific compliance/corporate issues	As required	Reviews of specific compliance issues, undertaken by GCE function, based on requests by Management Board

An overview of the Compliance Assurance within TÉ can be seen in the chart below.

Appendix A – Tailte Éireann Compliance Assurance Overview



Appendix B – Potential Compliance Requirements (Civil Service)

A. Statutory Requirements or Established Compliance Obligations

1. Ministerial and Departmental functions under the Ministers and Secretaries Acts 1924–2013
2. Comptroller and Auditor General (Amendment) Act 1993
3. Comptroller and Auditor General Acts 1866 to 1998
4. Public Service Management Act 1997
5. Civil Service Regulation Act 1956
6. Data Protection Acts
7. Freedom of Information Act
8. Ethics in Public Office Acts
9. Standards in Public Office obligations
10. Protected Disclosures Acts
11. National Archives Act
12. Compliance with Official Languages Legislation
13. Compliance with Employment Law and Civil Service HR circulars
14. Compliance with Disability Legislation
15. Appropriation Accounts
16. Compliance with Public Financial Procedures
17. Agreement of Strategy Statement with Minister
18. Submission of Annual Report to the Minister
19. Other Functions under the Public Service Management Act 1997
20. Safety, Health and Welfare at Work Act 2005
21. Compliance with Cabinet Guidelines
22. Compliance with Procurement Directives

B. Government Decisions

1. Input/Reports to Cabinet Committees, if requested
2. Input/Reports to Cabinet Committee on
3. Appointments to State Boards
4. Implementation of Programme for Government Commitments
5. Guidelines on the Preparation of Strategy Statements

C. Administrative & Policy Initiatives

1. Corporate Governance Standard for the Civil Service
2. Code of Practice for the Governance of State Bodies
3. Integrated Reform Delivery Plan Returns
4. Review of Legislation in Accordance with Statutory or Government Commitments
5. Effective Business Planning Process
6. Oversight of Robust Performance Management Arrangements
7. Adherence to Civil Service HR Guidelines/Circulars
8. Timely and Accurate Replies to PQs and other Oireachtas Requests for Information
9. PAC Appearances
10. Statement of Internal Financial Control
11. Internal Audit Function
12. VFM Reports
13. EU/IMF Programme
14. Compliance with CPSA Codes of Practice
15. Responses to Questionnaires from OECD
16. Record Management Guidelines March 2013
17. Risk Register

Appendix C – List of Possible Compliance Obligations for Tailte Éireann

Statutory Requirements (A)

1. Tailte Éireann Act 2022
2. Public Service Management Act 1997 (including Publication of Statement of Strategy and Framework of Assignments)
3. Oversight and Performance Delivery Agreement with DHLGH
4. Public Service Management Acts 2004 to 2013
5. Ministers and Secretaries Acts 1924- 2013
6. Civil Service Regulation Acts 1956-2005
7. Comptroller and Auditor General Acts 1866-2003
8. Prompt Payments Act 1997
9. Probation Act 1907
10. Regulation of Lobbying Act 2015
11. Protected Disclosures Act 2014 (Protected Disclosures Policy)
12. Whistleblowers Directive
13. Official Secrets Act 1963
14. Ethics in Public Office Act 1995
15. Standards in Public Office Act 2001
16. Irish Human Rights and Equality Commission Act 2014 (Public Sector Equality and Human Rights Duty)
17. National Archives Act
18. General Data Protection Regulation 2018
19. Data Protection Acts
20. Freedom of Information Act 2014
21. Data Sharing and Governance Act 2019
22. Open Data Directive
23. Re-Use of Public Sector Information Directive
24. European Convention on Human Rights Act 2003

25. Children First Act 2015
26. National Shared Services Office Act 2017
27. Official Languages Act 2003
28. Unfair Dismissals Acts 1977 to 2015
29. Workplace Relations Act 2015
30. Payment Card Industry Regulations
31. ePrivacy Regulation
32. Criminal Justice (Money Laundering and Terrorist Financing) Act 2010
33. Other Criminal Justice Acts
34. Disability Act 2005
35. Compliance with Employment Law and Civil Service HR Legislative Provisions
36. Employment Equality Acts
37. Safety, Health & Welfare at Work Act 2005
38. Organisation of Working Time Act 1997
39. Payment of Wages Act 1991
40. INSPIRE Directive 2001/2/EC
41. Electoral Acts
42. Interpretation Acts 1933-2005

Government Decisions/Policies (B)

1. Corporate Governance Standard for the Civil Service
2. Code of Practice for the Governance of State Bodies
3. Public Spending Code 2019
4. Financial Procedures
5. Risk Management Guidance, DPER 2016
6. Statement of Internal Financial Control
7. Internal Control Requirements and Reports
8. Agreements and MOUs with other Bodies
9. Project Management Handbook for the Civil Service

10. Annual Compliance Reports to CEO and MB
11. National Disability Inclusion Strategy 2017-2021
12. Our Public Service 2020 Strategic Workforce Planning Guide
13. Our Public Service Initiative
14. Civil Service Renewal 2030 Strategy
15. Declaration on Public Service Innovation in Ireland
16. Public Service Data Strategy
17. Creative Ireland Programme 2023-2027
18. National Development Plan 2018-2027
19. DPER Circulars and Guidelines
20. Quality Customer Service and Customer Charter Initiatives
21. Payment Card Industry Regulations
22. Commission for Public Service Appointments (CPSA) Codes of Practice
23. National Cyber Security Strategy 2019-2024
24. Civil Service Code of Standards and Behaviour
25. Civil Service Disciplinary Code
26. National Mapping Agreements
27. Framework of Assignments
28. Strategic Planning, Business Planning and PMDS
29. Civil Service HR Circulars and Guidelines
30. CPSA Codes of Practice on Competitions
31. Circular 14/2021 - Arrangements for Oversight of Digital and ICT-related Initiatives in the Civil and Public Service
32. Circular 20/2019 - Promoting use of Environmental and Social Considerations in Public Procurement

Administration Decisions/Policies (C)

1. TÉ Corporate Governance Framework
2. TÉ Office Policies and Procedures
3. Memorandum of Understanding (MOU) Agreements

4. Standard Operating Procedures (SOPs), Quality Procedures, Work Instructions
5. Safety Statement
6. Risk Management Policy
7. Business Continuity / Disaster Recovery Policy
8. Corporate Social Responsibility Policy
9. Data Sharing Agreements
10. Data Protection Policies, RoPA, Privacy Notices, Data Protection Impact Assessment Policy, Breach Response Policy, Subject Access Request Policy
11. Accessibility Policy
12. Equality, Diversity & Inclusivity Policy
13. Integrity At Work Requirements
14. Blended Working Policy
15. PMDS; Management of Underperformance

Valuation

1. VO Act 2001 (as amended by Tailte Éireann Act 2022)
2. Local Government Act 2001 Section 227
3. Valuation Practice Guidance Notes and Protocols
4. Valuation Standard Operating Procedures

Surveying

1. OSI Act, 2001 (as amended by Tailte Éireann Act 2022)
2. Boundary Survey Acts
5. Surveying Standard Operating Procedures

Registration

1. Registration of Deeds and Title Act 2006 (as amended by Tailte Éireann Act 2022)
2. Registration of Title Act 1964
3. Land Registration Rules
4. Property Registration Practice Directions, Legal Office Notices, Office Notices
5. Counter Fraud Policy

6. Anti-Money Laundering Policy
7. Acceptable ICT Usage Policy
8. Registration Standard Operating Procedures

Appendix D – Tailte Éireann Compliance Obligations 2026

1. Tailte Éireann Act
2. Public Service Management Act 1997
3. Data Protection Act 2018 & GDPR
4. Corporate Governance Standard for the Civil Service
5. Code of Practice for the Governance of State Bodies 2019
6. Oversight Agreement with Department Housing, Local Government and Heritage (DHLGH)
7. Performance Delivery Agreement with DHLGH 2024
8. Regulation of Lobbying Act 2015
9. Data Sharing and Governance Act 2019
10. Open Data Directive & Re-use of Public Sector Information Directive 2019
11. Public Service Data Strategy 2021
12. Official Languages Acts 2003 & 2021
13. National Development Plan 2021–2030
14. Quality Customer Service & Customer Charter Initiative 2022
15. Irish Human Rights and Equality Commission Act 2014 – Customers
16. Valuation Act 2001
17. Public Financial Procedures 2021
18. Procurement Directives 2014
19. Prompt Payments Act 1997
20. Circular 17/2025 – Updated Green Public Procurement Instructions for Public Sector Bodies
21. Criminal Justice (Money Laundering and Terrorist Financing) Act 2010
22. Protected Disclosures Act 2014
23. Performance Management and Development System
24. Irish Human Rights and Equality Commission Act 2014 – Staff
25. Employment Equality Acts 1998–2015

26. Safety, Health and Welfare at Work Act 2005
27. Our Public Service 2020 Strategic Workforce Planning Guide 2019
28. Commission for Public Service Appointment Codes 2020
29. Blended Working Policy Framework for Civil Service Organisations March 2022
30. Ethics in Public Office Act 1995 & Standards in Public Office Act 2001
31. Circular 14/2021 Arrangements for Oversight of Digital and ICT-related Initiatives in the Civil and Public Service
32. Criminal Justice (Reporting Suspicious Activity) Act 2011
33. Registration of Title Act 1964
34. Registration of Deeds and Title Act 2006
35. Freedom of Information Act 2014
36. National Archives Act 1986
37. Disability Act 2005
38. Boundary Survey Acts 1854 to date
39. Comptroller and Auditor General Act 1993
40. Publication of Public Contracts in Excess of €25,000
41. Publication of Purchase Orders over €20,000
42. Risk Management and Risk Register
43. Circular 18/2025 – Value for Money Obligations
44. Payment Card Industry Regulations
45. Public Sector Energy Efficiency Performance (in accordance with public body reporting requirements into SEAI, per S.I. 426 of 2014)
46. Public Sector Climate Action Mandate
47. State advertising requirements, per the European Media Freedom Act
48. Guidelines for the Responsible Use of AI in the Public Service
49. Public Sector Cyber Security Baseline Standards (November 2022)
50. Registration Standard Operating Procedures
51. Registration Practice Directions
52. Registration Office Notices

53. Registration Legal Office Notices
54. Valuation Practice Guidance Notes
55. Valuation Protocols
56. Valuation Standard Operating Procedures
57. Surveying Standard Operating Procedures
58. Records Disposal Policy and Procedures
59. Records Management Policy and Retention Schedule
60. Archives Standard Operating Procedures

Appendix E – Tailte Éireann Corporate Compliance Status Template

<table>
<tr><td colspan="3">Compliance Status Report</td></tr>
<tr><td>Compliance Obligation Code</td><td>AXX</td><td>Compliance with:</td></tr>
<tr><td colspan="2">Senior Responsible Officer (SRO):</td><td></td></tr>
<tr><td colspan="2">Outline of Compliance Obligation:</td><td></td></tr>
<tr><td colspan="2">Who is the Auditor/Enforcer/Controller:</td><td></td></tr>
<tr><td colspan="2">Please detail how compliance is demonstrated:</td><td></td></tr>
<tr><td colspan="2">Who (within TÉ) is involved:</td><td></td></tr>
<tr><td colspan="2">Is the SRO satisfied their compliance obligations have been met?</td><td><table><tr><td>YES</td><td>NO</td></tr><tr><td>☐</td><td>☐</td></tr></table></td></tr>
<tr><td colspan="2">If “NO” above, please detail known departures from full compliance:</td><td></td></tr>
<tr><td colspan="2">Detail necessary actions to achieve compliance:</td><td></td></tr>
<tr><td colspan="2">Detail timeline/deadline for actions:</td><td></td></tr>
<tr><td colspan="2">Person(s) responsible for actions:</td><td></td></tr>
<tr><td colspan="2">When was the last audit (of this obligation)?</td><td><table><tr><td>Click here to enter a date.</td></tr><tr><td>Not Applicable ☐</td></tr></table></td></tr>
<tr><td colspan="2">Have all recommendations from that audit been implemented:</td><td><table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td>☐</td><td>☐</td><td>☐</td></tr></table></td></tr>
</table>

Note: Where a Senior Responsible Officer is aware of any other issues/non-compliances that currently exist outside of their designated Compliance obligations, it is their responsibility to ensure that these are highlighted using the above template. Any omissions regarding known issues with compliance are the sole responsibility of the respective declarants.