



**Tailte  
Éireann**

Clárúchán, Luacháil,  
Suirbhéireacht  
Registration, Valuation,  
Surveying

# Tailte Éireann

## Corporate Governance Framework

### September 2024



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## 1.1 Document Control

Version	Date	Author	Comments
1.0	30/09/2023	Aileen McHugh, Aidan Timmins	Agreed by Management Board for publication
1.1	25/09/2024	Aidan Timmins, David Doyle	Updated version, including with input from Chief Corporate Affairs Officer

## Chapter 1 Corporate Governance – an Overview

### **Relevant Governance Principles:**

Good governance supports a culture and ethos which ensures behaviour with integrity, a commitment to ethical values, and 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 be reflected in the Tailte Éireann (TÉ) Governance Framework:**

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

In addition, TÉ 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

### 1.2 Introduction

Tailte Éireann (TÉ) is a Civil Service body established on 1<sup>st</sup> March 2023 pursuant to the Tailte Éireann Act 2022 (the Act)<sup>1</sup>. As a State body operating under the aegis of the Department of Housing, Local Government and Heritage (the Department) and the Act, TÉ is independent in the performance of its functions and has its own legal, operational, internal management and governance structures.

### 1.3 Senior Management Structures

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

### 1.4 Governance Requirements in TÉ

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)<sup>2</sup>. This document now sets out, as required, the framework of Corporate Governance within TÉ. Underpinning the framework are the high-level principles outlined in Appendix 1 which are representative of international best practices for Civil Service organisations<sup>3</sup>.

Corporate governance measures in a Civil Service body must be applied within an authorising environment, which includes constitutional and statutory provisions. Compliance is required 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.

Because TÉ 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)<sup>4</sup>. In Chapter 2 of this Framework, therefore, the role and responsibilities of the Accounting Officer are fully differentiated from the

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

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

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

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

Board's responsibilities. Where appropriate, TÉ 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 TÉ.

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

#### ***1.4.1 Governance Effectiveness Review***

The ongoing implementation, review and improvement of TÉ's Corporate Governance Framework is a priority of TÉ'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 of a newly merged organisation's mandate.

TÉ will develop an action plan in tandem with this Governance Framework, and will maintain it 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 TÉ's overall governance infrastructure.

#### ***1.4.2 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 allows for an objective assessment of management and organisational performance. As indicated, TÉ applies corporate governance measures in TÉ within an established authorising regime comprising constitutional and legislative enactments, policies and authoritative guidance. In this regard, a list of key legislative measures and reference documents is provided in Appendix 2.

## 1.5 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**

TÉ is fully committed to the values of the Civil Service which were most recently articulated in the Civil Service Renewal 2030 Strategy<sup>5</sup> as follows:

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

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

- Integrity
- Professionalism
- Innovation
- Respect
- Accountability
- Transparency

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

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

## 1.6 Standards, Behaviours and Ethics

### 1.6.1 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 standards<sup>6</sup> 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.

### 1.6.2 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.)<sup>7</sup>. These guidelines provide information on the disclosure of interests and on the steps that public servants need to take 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 a 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 designated officers (as prescribed under the Act) in TÉ are required through the HR function to complete a statement of interests annually. All such statements must be submitted to the Chief Executive Officer of TÉ 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.

## 1.7 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.

TÉ has its own policy<sup>8</sup> 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.

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<sup>6</sup> <https://www.sipo.ie/acts-and-codes/codes-of-conduct/civil-servants/Civil-Service-Code-of-Standards.pdf>

<sup>7</sup> <https://www.sipo.ie/documents/english/Code-of-Conduct-for-Office-Holders-.pdf>

<sup>8</sup> <https://tailte-eireann-protected-disclosures-policy.pdf>

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 TÉ Management Board. The Chairperson of the TÉ Audit and Risk Committee is listed as a potential recipient of protected disclosures and will, therefore, be fully briefed on the policy.

TÉ recognises the importance of developing an ethical workplace and the valuable contribution of those who raise concerns about wrongdoing. TÉ 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 TÉ is committed to ensuring that all staff are informed and trained appropriately and are supported to do the right thing at all times.

### **1.8 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.

TÉ 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 TÉ. In annual reports, TÉ provides clear and accessible information on TÉ'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.

#### **1.8.1 Equality, Diversity and Inclusion Employee Resource Group**

The TÉ Equality, Diversity and Inclusion (EDI) Employee Resource Group will be facilitated under the auspices of the HR function, in part fulfilment of the obligations of TÉ 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, facilitate integration through the emergence of supportive networks across the merged workforce and ensure that the contribution, presence and perspectives of all individuals and groups are valued and integrated into TÉ's cultural environment.

TÉ 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, TÉ can meet more effectively its strategic objectives and deliver the best possible service to all citizens.

### **1.9 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 basis<sup>9</sup>.

## **B. Strategic Planning and Performance Management**

### **1.10 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 TÉ must publish a Strategy Statement, initially within six months of the date of its establishment and every three years thereafter, setting out key objectives, outputs and strategies to be achieved. The Department of the Taoiseach issued guidelines

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<sup>9</sup> The Operation of Department Councils, Letter dated 19 July 2012, issued by DPER

on the preparation of such statements in 2011<sup>10</sup>. Guidance on Integrated Strategic Business Planning was also published by the Department of Public Expenditure and Reform in 2015<sup>11</sup>.

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 TÉ, this means the Chief Executive Officer, who under the Tailte Éireann Act 2022, is obliged to consult with and request the guidance of the TÉ 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, TÉ, in preparing strategic plans will assess and identify the human rights and equality issues that are relevant to its functions as a policy influencer, employer and service provider. The relevant policies and practices in place, or planned to address these issues, will also be outlined.

### **1.10.1 Strategy Statement 2023-2026**

The Statement of Strategy 2023–2026 for Tailte Éireann has been published, and is available to view here: [tailte-eireann-statement-of-strategy-2023-2026.pdf](#).

### **1.10.2 Annual Report**

In accordance with Section 23 of 2022 Act, TÉ, not later than the 30<sup>th</sup> 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 TÉ during the period to which it relates, including in relation to the implementation of the Strategy Statement;

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<sup>10</sup> 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.

<sup>11</sup> Integrated Strategic Business Planning Department of Finance Guidelines 06 January 2015.

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

### **1.10.3 Other Reports to the Minister**

TÉ may prepare and submit to the Minister other reports on its activities as it considers appropriate<sup>12</sup>. The Minister may also give a direction in writing to TÉ to prepare and submit a report by a given date, on any particular matter related to the functions of TÉ, as the Minister considers appropriate<sup>13</sup>.

## **1.11 Workforce Planning**

In accordance with the *Workforce, Workplace and Organisation of the Future* pillar in the Civil Service Renewal 2030 Strategy<sup>14</sup> and the Strategic Workforce Planning Guide published by DPER in 2020<sup>15</sup>, strategic workforce planning (SWFP) will be fully embedded in TÉ, aligned with the annual business planning process and underpinned by the project management discipline in terms of business case requirements. An evidence-based approach 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.

## **1.12 Learning and Development**

TÉ will prioritise organisational learning as a part of the HR Strategy. As such, it will provide a roadmap for talent management in TÉ by giving full visibility to the functions, skills requirements and learning

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<sup>12</sup> [S 23\(6\) Tailte Éireann Act 2022](#)

<sup>13</sup> [S 23\(7\) Tailte Éireann Act 2022](#)

<sup>14</sup> Civil Service Renewal 2030 Strategy: *Building on our Strengths* 2021 Prepared by the Department of Public Expenditure and Reform [gov.ie](http://gov.ie) - [Civil Service Renewal 2030 \(www.gov.ie\)](http://www.gov.ie)

<sup>15</sup> Our Public Service 2020: Strategic Workforce Planning Guide Prepared by the Department of Public Expenditure and Reform: [OPS2020-Strategic-Workforce-Planning-Guide.pdf](#)

opportunities available through continuing professional development, mobility, secondment etc. Organisational learning in TÉ will aim 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.

### **1.13 Performance Management**

Another key element of the Corporate Governance Framework within TÉ 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 TÉ. Goal Setting under PMDS will be aligned with TÉ's annual business planning process.

It is the responsibility of 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 proactively 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 TÉ 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

### 1.14 Role of Communications Manager

The Communications Manager is part of the Office of the Chief Executive Officer, reporting to the T  Chief of Staff. The main functions of the role include enhancing awareness of T '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 related to their areas of responsibility. The Communications Manager also plays a key role in T 's social media engagement and meeting its obligations to Members of the Oireachtas.

The Communications Manager will develop a Communications and External Engagement Strategy for T  and Brand guidelines in line with the *Government of Ireland Unified Visual Identity Guidelines* to provide clarity for staff when presenting to the public.

#### 1.14.1 Social Media

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

#### 1.14.2 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*, T  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 T  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 T 's website.

The designated person in T   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 T  . The Department publishes a report annually on its website regarding compliance with those standards.

### 1.15 T   Stakeholder Engagement

In common with all public sector bodies, T   has a multi-stakeholder base. Stakeholders in both the internal operational and external authorising environment of T   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 - T   Stakeholder Categorisation

Constitutional	Governance	Core	Other
<ul style="list-style-type: none"> <li>Oireachtas</li> <li>Committee of Public Accounts</li> <li>Other Oireachtas committees</li> <li>Comptroller and Auditor General</li> <li>Courts</li> </ul>	<ul style="list-style-type: none"> <li>Chairperson and T�� Board Members</li> <li>Minister DHLGH</li> <li>Department of Public Expenditure, National Development Plan Delivery and Reform</li> <li>Office of the Government Chief Information Officer</li> <li>Audit &amp; Risk Committee</li> <li>Registration of Deeds and Titles Rules Committee</li> </ul>	<ul style="list-style-type: none"> <li>T�� Workforce</li> <li>Staff representative bodies</li> <li>Customer base incl. lodging parties and applicants for registration, public sector bodies. Government Departments and Local Authorities</li> <li>Online service users</li> <li>Rate payers</li> <li>General public</li> <li>Interested bodies e.g. Society of Chartered Surveyors (SCSI), Law Society of Ireland,</li> <li>Genealogists, family historians, academic researchers</li> <li>Social media followers</li> <li>International Affiliations</li> </ul>	<ul style="list-style-type: none"> <li>Data Protection Commission (DPC)</li> <li>Commission for Public Service Appointments (CPSA)</li> <li>Office of the Ombudsman</li> <li>Office of the Information Commissioner</li> <li>Protected Disclosures Commissioner (DPC)</li> <li>Standards in Public Office (SIPO) Commission</li> </ul>

#### 1.15.1 Engagement with External Stakeholders

The external stakeholders of T   include its customer or service user base and other stakeholders including Public Service bodies in its authorising environment. In common with other Civil Service

organisations, there is sometimes an indirect relationship with service users. For example, TÉ 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 significant element of local government revenue each year.

Generally, solicitors are lodging parties for applications to register properties and financial transactions on behalf of their clients, who are mostly 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.

### **1.15.2 Customer Engagement**

An outline of the customer base for TÉ services is shown in Figure 2 below. TÉ 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<sup>16</sup>. The TÉ Customer Charter and TÉ's Policy on Customer Complaints have been published on the TÉ website.<sup>17</sup>

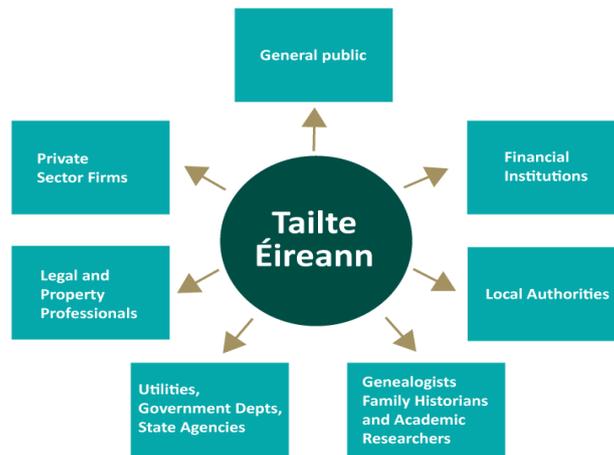
TÉ is represented on the Civil Service Quality Customer Service Network, which offers a platform for identifying best practices and sharing learning across the Public Service.

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<sup>16</sup> [12 Principles of Quality Customer Service - DETE \(enterprise.gov.ie\)](https://www.enterprise.gov.ie/en/12-principles-of-quality-customer-service)

<sup>17</sup> [tailte-eireann-customer-charter-and-action-plan.pdf](#)

Figure 2 - T   Customer Base



### 1.15.3 T   Customer Support

The primary T   Customer Support Unit (CSU), located in Waterford, provides a first point of contact for customers who telephone or email enquiries for all T   functions. Colleagues in the CSU are trained to provide a responsive and direct service for customers where possible and respond to enquiries without the need to transfer the customer to another colleague in the organisation.

Queries which may be more complex or case-specific may be transferred to colleagues with more specialist skills or casework experience, but most queries received by telephone are dealt with directly by the CSU. Where required, emails and calls are transferred to the relevant function or section within T   for a response.

Similarly, the Service Delivery Team (within the Valuation function) and Customer Service Team (within the Surveying function) provide a direct point of contact for customers and a responsive service for customer support within their respective functions.

The T   Customer Charter & Action Plan 2024 – 2026 sets out T  ’s commitment to quality customer service and has been published on the T   website.<sup>18</sup>

<sup>18</sup> [Customer Charter & Action Plan 2024-2026 - Tailte   ireann](#)

#### **1.15.4 Rateable Valuation Forum**

The Rateable Valuation Forum is a joint TÉ and Society of Chartered Surveyors Ireland (SCSI) grouping. The Forum comprises TÉ and private sector chartered valuation surveyors specialising in rateable valuations and the TÉ Communications Team. The Valuation function in TÉ and the SCSI nominate members of the Forum. 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.

#### **1.15.5 Valuation Function Engagement with Customers**

During a revaluation programme (which typically comprises 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 report on progress to the elected members of each local authority being revalued. This happens at key intervals of the project and will also involve presentations to various trade representative bodies such as Chambers Ireland, the Irish Hotel Federation, IBEC, the Vintners Federation of Ireland and Nursing Homes. The Valuation Function also organises 'walk-in clinics' held in the municipal districts of each local authority being revalued, where ratepayers can engage with the Valuers working on the revaluation project.

### **1.16 Public Outreach**

TÉ 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 TÉ external stakeholder engagement strategy.

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

#### **1.16.1 Archives: Outreach Activities**

TÉ Archive Services, working with the TÉ Communications team, will manage and develop an extensive outreach programme to promote collections and history across TÉ. 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 TÉ's archives, reach new audiences, and enhance public awareness of our functions. This public interaction also 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. TÉ is a partner with Dublin City Culture Company, whose mission is to remove barriers to access and empower participants to access cultural venues across Dublin. As part of the partnership, regular Culture Club tours are hosted by TÉ in the Registry of Deeds, Henrietta Street, and the Valuation Public Office in the Irish Life Centre.

### **1.17 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 is a single point of contact for all public sector bodies and 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 their properties.

TÉ 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.

### **1.18 Internal Communications Arrangements**

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

## **D. International Affiliations**

### **1.19 Developing International Affiliations**

TÉ is fully committed to participating in 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 the progress being achieved both within the EU and the wider international community.

#### ***1.19.1 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 using trusted geospatial information from official national sources. EuroGeographics has three fundamental activity pillars – Knowledge Exchange, Representation, and Data Access and Integration.

#### ***1.19.2 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 forum for discussion and information exchange on developments in land registry systems across Europe.

#### ***1.19.3 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 applied research in spatial data provision, management and delivery.

#### ***1.19.4 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.

#### ***1.19.5 Five Registers***

The Five Registers Forum meets twice yearly; it comprises Registrars and Chief Executive Officers of the Land Registries of Ireland, England and Wales, Scotland, Northern Ireland and the Isle of Man. At the Forum, the participants discuss issues of common interest and exchange information on a range of matters pertinent to property registration.

#### ***1.19.6 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 ICA aims to ensure that cartography and GIScience are employed to maximum effect and full potential for the benefit of society and science through the promotion and representation of the disciplines and professions of cartography and GIScience internationally.

#### ***1.19.7 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. TÉ 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.

#### ***1.19.8 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.

#### ***1.19.9 United Nations Economic Commission for Europe (UNECE) - Working Party on Land Administration (WPLA)<sup>19</sup>***

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 the 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 practices 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 practices and improved data collection.

The WPLA, of which the TÉ 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.

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<sup>19</sup> [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 be reflected in the TÉ 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 TÉ
- 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 TÉ, and the role of all staff
- How TÉ assigns responsibility to officers 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*<sup>20</sup>, 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 (TÉ). 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 TÉ, the role of the Minister is set out in the Tailte Éireann Act 2022, and includes the following provisions:

- Following consultation with TÉ, the Minister may by Order confer additional functions on TÉ, or services or activities that TÉ 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

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<sup>20</sup> 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 TÉ, and likewise, the Board of TÉ of any policy or objective of Government **[Sections 8 and 10]**;
- The Chairperson and ordinary members of the TÉ 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 TÉ for its services **[Section 25]**;
- Expenses incurred by TÉ 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. TÉ, 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 2021-2025<sup>21</sup> 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 TÉ. Appropriate distance and autonomy is allowed to TÉ 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 Department<sup>22</sup> which clarifies *inter alia* that:

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<sup>21</sup> <https://www.gov.ie/en/publication/9a047-statement-of-strategy-2021-2025/>

<sup>22</sup> [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 Bodies<sup>23</sup>.”*

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, TÉ, 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*. 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 TÉ in working with the Department of Housing, Local Government and Heritage is the Planning Governance and Oversight Division. 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 of the Code of Practice.

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<sup>23</sup> [Revised Code of Practice for the Governance of State Bodies](#)

The Division will also work with TÉ and provide input into the finalisation of TÉ'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*<sup>24</sup>, 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 aim to define roles, responsibilities and lines of accountability between the Department and the relevant body, including agreed performance targets.

The agreements, based on strategic priorities, targets and performance indicators, will be put in place between TÉ and the Department. Under the Oversight and Performance Delivery Agreements, TÉ 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.

TÉ 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 TÉ strategy and will be sought by TÉ, as appropriate. This exchange of information and views is supported by the creation and nurturing of effective relationships and points of contact between TÉ and the Department.

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<sup>24</sup> [Corporate Governance Standard for the Civil Service](#)

## **2.3 Board of TÉ**

Section 9(1) of the TÉ Act 2022 states that “*There shall be a Board of Tailte Éireann (in this Act referred to as “the Board”)*”. The TÉ 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 TÉ Board are set out in the *Guidelines on Appointments to State Boards 2014*<sup>25</sup>. 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](http://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 TÉ 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 TÉ. 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.

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<sup>25</sup> [Guidelines on Appointments to State Boards 2014](#)

## 2.4 Chief Executive Officer: Roles

The Chief Executive Officer is the 'principal officer' and Head of TÉ 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 TÉ 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 TÉ 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 TÉ. At the request of the Board, the Chief Executive Officer will provide information on their functions, the implementation of Government policy, TÉ'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 TÉ 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 TÉ, while delivering against key performance indicators;
- Preparing Statements of Strategy for submission to the Minister;
- Publishing Statement of Strategy on TÉ website;
- 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 TÉ'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 TÉ Act, while extensive, are not necessarily exhaustive and the CE may also be required to carry out other functions

on behalf of the Minister<sup>26</sup>. 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, 1993<sup>27</sup> 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 TÉ, to spend on the provision of public services. After the end of each year, TÉ 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 1<sup>st</sup> April of the year following that to which it relates<sup>28</sup>. The accountability of the Accounting Officer of TÉ is, therefore, to be distinguished from the TÉ 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 TÉ;
- economy and efficiency in the use of TÉ's resources;
- systems, practices and procedures used to evaluate the effectiveness of its operations.

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<sup>26</sup> Section 4(2) PSMA

<sup>27</sup> [Comptroller and Auditor General \(Amendment\) Act, 1993](#)

<sup>28</sup> 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 TÉ are adequate to enable the discharge of this accountability<sup>29</sup>. 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.

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<sup>29</sup> [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*<sup>30</sup>, 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;

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<sup>30</sup> [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 TÉ for the purposes of the Public Service Management Act 1997. They are therefore responsible for controlling generally the staff, administration and business of TÉ.

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 publicly available on [www.gov.ie](http://www.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;
- The responsibilities assigned to each role;
- A biography of the individual assigned to a role;
- A link to our website for further information.

The TÉ website<sup>31</sup> contains a link to its Framework of Assignments.

## 2.7 TÉ Structure and Functional Areas

There are four main functions in TÉ, 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.

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

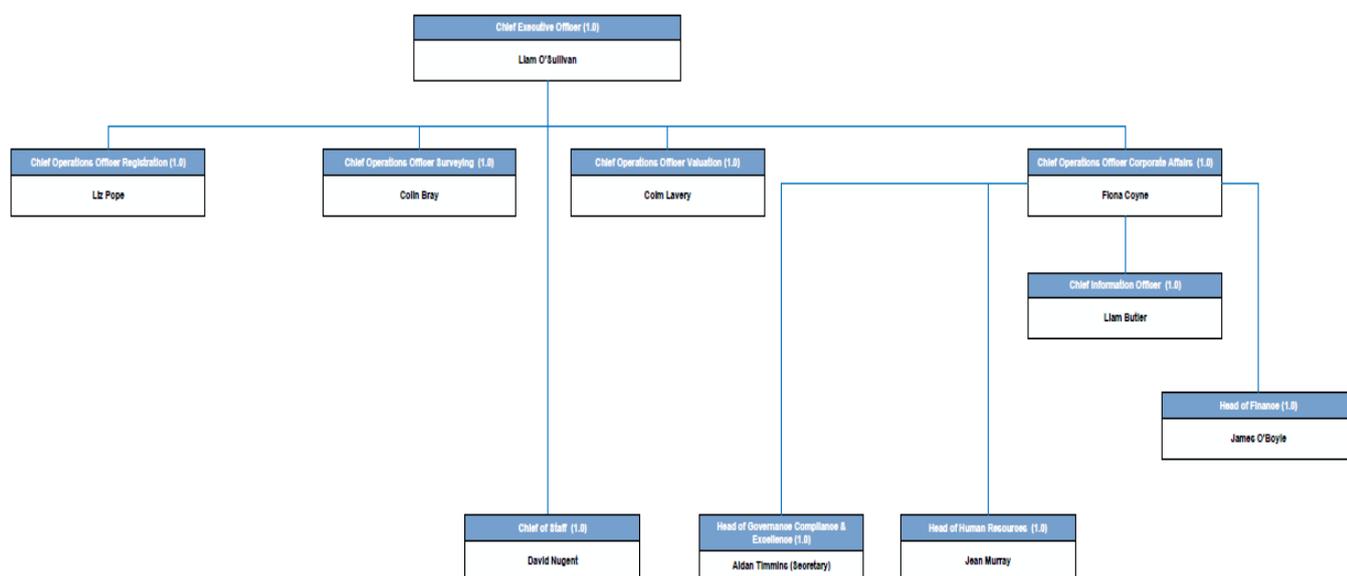
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<sup>31</sup> [www.tailte.ie](http://www.tailte.ie)

## 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 - TÉ High Level Organisational Governance (Management Board)**



## 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 (DPOs) must be reported by the lobbyists. The 2015 Act prescribes that TÉ 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. This information has been published on the TÉ website.<sup>32</sup>

The Standards in Public Office Commission (SIPO), which acts as regulator for lobbying, has published guidelines for persons carrying on lobbying activities<sup>33</sup>. In TÉ, the Chief Executive Officer and the Heads of Function are DPOs under the 2015 Act. SIPO has also published guidance for DPOs<sup>34</sup>, 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. TÉ adheres to the guidance from SIPO and is a member of Transparency International Ireland's *Integrity at Work Programme*<sup>35</sup>.

Amendments commenced in January 2024 under *The Regulation of Lobbying and Oireachtas (Allowance to Members) (Amendment Act) 2023* concerning the appointment to and departure from office of DPOs have been incorporated into TÉ's compliance with the Acts.

## 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 TÉ<sup>36</sup>;
4. A practising barrister nominated by the Bar Council;
5. A practising solicitor nominated by the Law Society.

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<sup>32</sup> [www.tailte.ie/lobbying](http://www.tailte.ie/lobbying)

<sup>33</sup> [www.lobbying.ie/help-resources/information-for-lobbyists/guidelines-for-people-carrying-on-lobbying-activities/](http://www.lobbying.ie/help-resources/information-for-lobbyists/guidelines-for-people-carrying-on-lobbying-activities/)

<sup>34</sup> Regulation of Lobbying Act 2015: Guidance for Designated Public Officials Revised January 2016

<sup>35</sup> <https://transparency.ie/integrity-work>

<sup>36</sup> [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 TÉ'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 TÉ's Corporate Governance Framework:**

- The purpose, role and terms of reference of TÉ'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 (TÉ) 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 TÉ 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 Strategy<sup>37</sup>. They must also adhere to and model the behaviours expected and delineated in the TÉ Behaviours Framework (to be developed), thereby setting the ethical tone from the highest levels in the organisation.

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<sup>37</sup> [tailte-eireann-statement-of-strategy-2023-2026.pdf](#)

In addition, key principles articulated in the T   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 T   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 T   and make recommendations to the MB. Such committees shall consist of selected members of the MB, together with other officers of T  , 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 T  '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 T   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:

- TÉ 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 TÉ'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*<sup>38</sup> and the *Toland Report*<sup>39</sup> on organisation structures and embedding clear lines of ownership of issues, responsibility and accountability. The questionnaire has been devised in-house in TÉ and tailored, as appropriate for a Civil Service (executive) Management Board setting, from the Audit Committee Institute checklist for assessment of non-executive (supervisory) boards<sup>40</sup>.

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<sup>38</sup> [Strengthening the Capacity of the Department of Finance: Report of the Independent Review Panel December 2010](#)

<sup>39</sup> [Report of the Independent Review Group on the Department of Justice and Equality July 11<sup>th</sup> 2014](#)

<sup>40</sup> [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 governance<sup>41</sup>. 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 TÉ 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'*<sup>42</sup> 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 TÉ Statement of Strategy. To that end, there are a number of key strategies in place, including a *TÉ 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

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<sup>41</sup> OECD (2004) *Public Governance and the Role of the State*. Paris: OECD

<sup>42</sup> <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 T   is the primary responsibility of the Head of HR. In carrying out this role, the Head of HR 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*<sup>43</sup>.

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<sup>43</sup> 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*<sup>44</sup> 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 TÉ, many are of recent provenance due to such legislative change and evolving governance imperatives. In the Registration Function, the Anti-Money Laundering (AML) Protocol 2020 and developing the Quality Management Framework are two pertinent examples of emerging priorities.

TÉ 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 TÉ, 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.

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<sup>44</sup> <https://www.gov.ie/en/publication/f6667b-corporate-governance-standard-for-the-civil-service/>

IG has been labelled a ‘super-discipline’ encompassing a range of key concepts from a variety of 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 the TÉ Registration Function, 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 and Access to Information on the Environment (AIE) 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, TÉ 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, TÉ 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 TÉ records are open to requests under the Act. TÉ has made its FOI Publication Scheme readily accessible and prominently published on the FOI section of its website<sup>45</sup>.

Under the European Communities (Access to Information on the Environment) Regulations 2007 to 2018 (the AIE Regulations) information relating to the environment held by, or for, a public authority must be made available on request; subject to certain exceptions. The AIE regulations also oblige public authorities to proactively disseminate environmental information to the public. As with FOI requests, TÉ 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 or where non-disclosure is authorised by any enactment in certain circumstances. Information on AIE is available on the TÉ website.<sup>46</sup>

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<sup>45</sup> [tailte.ie/en/freedom-of-information](https://tailte.ie/en/freedom-of-information)

<sup>46</sup> [tailte.ie/en/access-to-information-on-the-environment/](https://tailte.ie/en/access-to-information-on-the-environment/)

### **4.2.3 Archives Management**

Tailte Éireann holds a significant body of records dating back to 1708 which have ongoing legal and administrative functions and that are of historical importance to the Irish State. Tailte Éireann is subject to the National Archives Act, 1986 and Regulations, 1988 and is fully cognisant of its custodian role in relation to the nationally and globally significant archives it holds. The collection of records held by TÉ is particularly significant in an Irish context due to the destruction of the Irish Public Records Office and the loss of other state records in 1922.

TÉ is committed to ensuring that the information contained in these records ultimately will be made more accessible, preferably online, to a broad range of users. To this end, it recognises the necessity of ensuring all digitisation activities relating to archives must follow a full lifecycle process of cataloguing, conservation, preservation, metadata creation, technical development, digital preservation, and platforming online.

### **4.2.4 Records Management**

Best practice and professional standards in records management are required to ensure organisational compliance with legislative, regulatory and audit requirements, and public expectations. Statutory responsibility for records management in the Civil Service rests with the Department of Public Expenditure, NDP Delivery and Reform (DPENDPDR). TÉ is compliant with the statutory provisions of the National Archives Act, 1986 and Regulations, 1988 and adheres to the guidance issued by The National Archives of Ireland concerning the preservation and disposal of departmental records.

In reviewing its records management, TÉ will consider best practice as outlined in ISO 15489, in that regardless of form or structure, records should possess the characteristics of authenticity, reliability, integrity and usability in order to fully meet business requirements.

## **4.3 ICT Governance and Data Security**

The core business of TÉ is the maintenance and dissemination of information relating to property and land in Ireland, in terms of surveying, registration and valuation. TÉ 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 TÉ, 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 business application, the TÉ website or an API.

#### **4.3.1 ICT Governance**

ICT governance is informed by the central government ICT strategy issued by DPENDPDR<sup>47</sup>, 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 TÉ's Chief Information Officer with internal oversight to be provided by the ICT Steering Committee and the TÉ Management Board, with external oversight provided by the OGCI0.

#### **4.3.2 ICT Security**

In order to meet the expectations of its customers, and to fulfil its legal and statutory obligations, TÉ 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 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 TÉ information security policy should be underpinned by the following mechanisms:

- Use of 'best-of-breed' security procedures and security technology;

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<sup>47</sup> <https://www.gov.ie/en/circular/fd285-142021-arrangements-for-oversight-of-digital-and-ict-related-initiatives-in-the-civil-and-public-service/>

- 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 TÉ's technical and infrastructural environment;
- An ongoing programme of cyber security training, information and awareness for the staff of TÉ;
- A comprehensive electronic set of data backup and disaster recovery processes and procedures.

#### 4.4 Data Governance

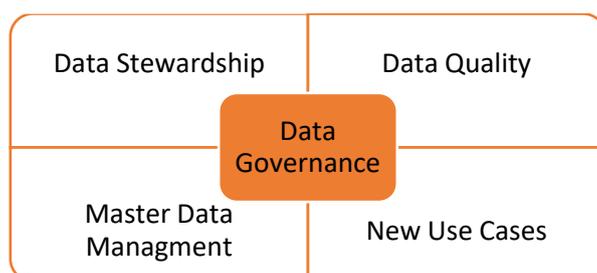
In many ways, data was a key part of the rationale for the TÉ merger, and the effective governance of that data will be critical to its success.

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 Officer (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 TÉ, 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 2019-2023<sup>48</sup>.

#### **4.4.1 Data Sharing and Governance Act, 2019**

The Data Sharing and Governance Act 2019<sup>49</sup> 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 TÉ.

<sup>48</sup> <https://www.gov.ie/en/publication/1d6bc7-public-service-data-strategy-2019-2023/>

<sup>49</sup> [https://data.oireachtas.ie/ie/oireachtas/bill/2018/55/eng/ver\\_a/b55a18s.pdf](https://data.oireachtas.ie/ie/oireachtas/bill/2018/55/eng/ver_a/b55a18s.pdf)

It is Government policy to encourage the release of all *appropriate* high-value government data as **'Open Data' by default**<sup>50</sup>. 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 any identifying data 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:

- 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.

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<sup>50</sup> [Open Data Strategy 2017-2022](#)

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 21<sup>st</sup> 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 INSPIRE<sup>51</sup> freehold and leasehold boundary data is available to view and download via [inspire.geohive.ie](https://inspire.geohive.ie), which is hosted by the Surveying function of TÉ. 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](https://www.landdirect.ie) in order to facilitate a link to the Folio;
2. A version of [www.landdirect.ie](https://www.landdirect.ie) was developed to meet the needs of the citizen.

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<sup>51</sup> The [INSPIRE Directive](#) is described in Chapter 1

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, TÉ 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.

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

TÉ, as the data controller and processor for the data it holds, acknowledges the requirement for compliance with the seven principles<sup>52</sup> associated with the GDPR and the Data Protection Acts.

TÉ 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 protection policy, personal data breach management policy, privacy notice, data protection impact assessment guide and subject

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<sup>52</sup> <https://www.dataprotection.ie/en/individuals/data-protection-basics/principles-data-protection>

rights documents have been put in place, and a new register of processing activities (RoPA) is being developed. A data protection strategy and action plan to drive compliance are being developed. In addition, a TÉ Data Protection Network has been 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 TÉ in compiling its RoPA.

Ongoing information and awareness raising in TÉ 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 TÉ staff bulletins.

TÉ 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 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. TÉ 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 TÉ 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 TÉ'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 TÉ 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 TÉ 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 TÉ provides. TÉ 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 Property Registration organisations in other jurisdictions, and businesses more generally, TÉ has put in place a Counter Fraud Unit and Counter Fraud Framework for its Registration Function. At the core of this framework is TÉ'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.

### 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 TÉ 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 in ....securing 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.

In addition to the statutory reporting obligation, TÉ is also obliged to assist in the proper investigation of offences. TÉ is committed to assisting such investigations and to providing information where requested, and is developing a policy for data disclosure to AGS.

## 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.

TÉ has established a Programme Management Office (PMO) under a Head of Programme Management, to oversee the management and operations of projects in TÉ, 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**

TÉ 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 TÉ's partnership with Transparency Internal Ireland, has been signed by the Chief Executive Officer and is now in place. Also, the TÉ Protected Disclosures Policy has been published on the TÉ website.<sup>53</sup>

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<sup>53</sup> [tailte-eireann-protected-disclosures-policy.pdf](#)

## 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 TÉ 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 (TÉ) failing to achieve its objectives, as set out in its Statement of Strategy, due to any internal or external event. TÉ is implementing a Risk Management Policy in line with guidance provided by the Department of Public Expenditure, National Development Plan Delivery and Reform (DPENDPDR)<sup>54</sup>. 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 TÉ 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 TÉ 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

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<sup>54</sup> <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 TÉ 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**

TÉ 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 TÉ 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, TÉ's Risk Management processes will be reviewed and assessed against best practice on an ongoing basis. TÉ 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 T  compliance function is the provision of appropriate assurances to the Accounting Officer / Chief Executive Officer that T  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 governance 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 nonconformities 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 T .

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

The T  Compliance Framework will provide an overview of each compliance assurance activity in the organisation and identify who within T  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 T  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 TÉ 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 TÉ;
- 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 TÉ. 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 T  '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. T   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**

<b>Value of contract (excl. VAT)</b>	<b>Procurement Procedure</b>
<b>Up to €500</b>	Purchase directly.
<b>Over €500 and less than €5,000</b>	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).
<b>Between €5,000 and €50,000</b>	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).
<b>Over €50,000 to EU threshold €140,000</b>	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).
<b>Over EU threshold €140,000</b>	Issue a formal RFT pursuant to a Notice in the Official Journal of the EU via the website: <a href="http://www.etenders.gov.ie">www.etenders.gov.ie</a> .

### **5.3.3 Fees**

Fees received in respect of TÉ 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 TÉ 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 TÉ 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** – TÉ 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** – TÉ 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 TÉ 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 TÉ 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 & Risk Committee Annual Report;
- C&AG's Management letter and reports;
- Compliance reports 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 TÉ 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 TÉ'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 TÉ 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 TÉ on an annual basis:

1. All financial transactions performed in the FSS, on direction of TÉ, 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 TÉ. 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 TÉ;
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 TÉ 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 TÉ.

#### **5.4.6 Internal Financial Control Questionnaires**

As part of the annual assurance process, the TÉ Accounting Officer engages the use of the Internal Audit Function to assist TÉ 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, TÉ 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 TÉ'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 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**

TÉ's compliance framework, as set out in Section 5.2, is a key component of the organisation's internal control, and has been published on the TÉ website.<sup>55</sup>

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<sup>55</sup>[www.tailte.ie/en/document-library/corporate-governance-documents/tailte-eireann-corporate-governance-framework.pdf](http://www.tailte.ie/en/document-library/corporate-governance-documents/tailte-eireann-corporate-governance-framework.pdf).

## 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 TÉ'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 do 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.

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

### **5.5.4 Audit and Risk Committee**

TÉ'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 TÉ's risk management strategy;
- Review and advise on the programme of work for Internal Audit within TÉ;
- 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 TÉ;
- 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 TÉ 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**

TÉ 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;

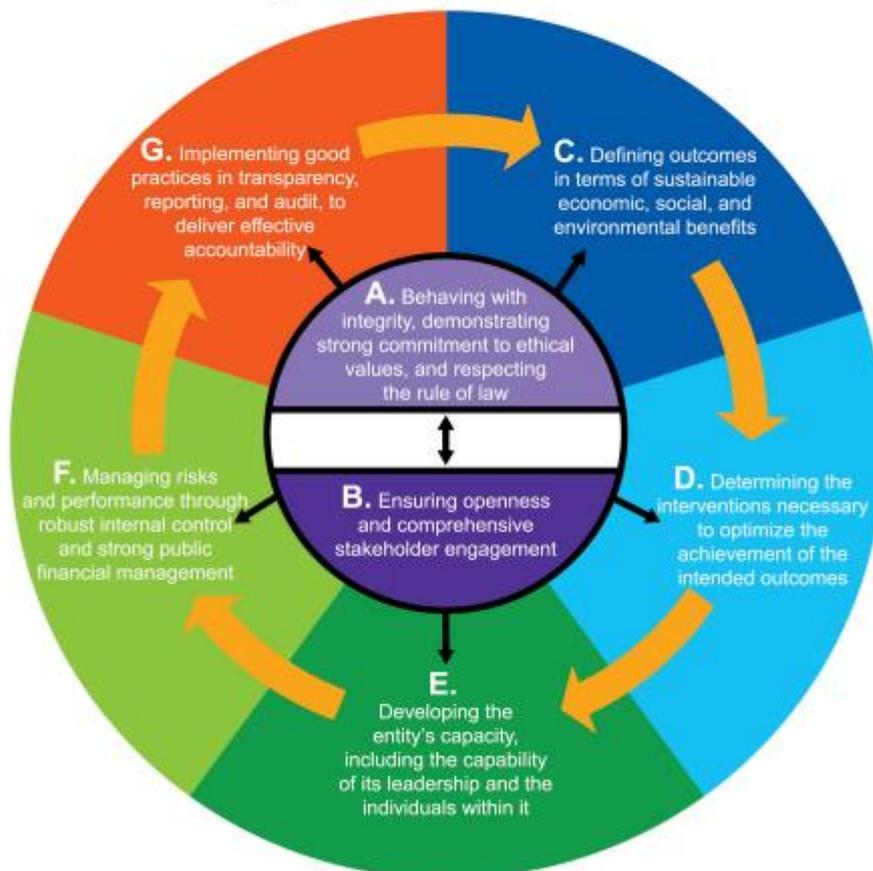
3. Core work – compliance with procedures;
4. Cyber Security;
5. Human Resources: compliance with legislation and DPER circulars;
6. Risk Management;
7. Data Management.

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)

#### 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
Freedom of Information Act 2014 (Fees) (No. 2) Regulations 2014	SI 531/2014

**Access to Information on the Environment**

European Communities (Access to Information on the Environment) Regulations 2007 SI 133/2007  
 European Communities (Access to Information on the Environment) (Amendment) Regulations 2011 SI 662/2011  
 European Communities (Access to Information on the Environment) (Amendment) Regulations 2014 SI 615/2014  
 European Communities (Access to Information on the Environment) (Amendment) Regulations 2018 SI 309/2018

**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](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](http://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
- TÉ Protected Disclosures Policy December 2023

## PMDS

- Performance Management and Development System 2013 Overview of Revised System Nov 2012 DPER  
<http://hr.per.gov.ie/pmids-2013/>
- PMDS 2013: Phase 2 Changes Overview of Revised System: Goal Auditing for HR Units: Guide for HR  
<http://hr.per.gov.ie/pmids-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](http://www.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](http://www.gov.ie) - Civil Service Renewal 2030 ([www.gov.ie](http://www.gov.ie))
- [Better Public Services - Public Service Transformation 2030 Strategy](#)

#### 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: [tailte-eireann-statement-of-strategy-2023-2026.pdf](#)
- Department of Housing, Local Government and Heritage Statement of Strategy 2021-2025 [gov.ie](http://www.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 \(ops.gov.ie\)](#)

**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 TÉ 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 TÉ?

### **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 TÉ'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 TÉ 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?