



TAX APPEALS COMMISSION

CODE OF GOVERNANCE

August 2017





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FOREWORD

The Tax Appeals Commission's Governance Framework has been formulated with the principles of good governance, as articulated in the "Corporate Governance Standard for the Civil Service", to the fore. Corporate Governance is the system by which organisations are directed and controlled and in the case of the Tax Appeals Commission, it involves the set of relationships between the Commission, its staff and wider stakeholders.

This Framework provides a clear and comprehensive summary of the principal aspects and elements of corporate governance within the Tax Appeals Commission and clarifies governance, legal and other requirements for the benefit of Commissioners, management, staff, key stakeholders and the wider public. The Framework also provides Commissioners, management and staff with basic information needed, to understand their duties, roles and responsibilities.

However, with particular reference to the forthcoming public consultation in 2017, in relation to the Commission's rules and procedures and our aspirations to recruit more staff to enhance our operations, it is anticipated that the Framework set out herein will be adjusted over time, in accordance with the needs and interests of the Commission, as it evolves. The Framework will be subject to periodic review, to ensure its effectiveness and in doing this, we will be guided by internal audit and risk reports, audit of the Appropriation Account by the Comptroller & Auditor General, our oversight of internal financial controls and any current and emerging best practice to the fore, in other public sector bodies, at the time of review.

This Framework was approved by the Commission on 3 August, 2017.

Mark O'Mahony
Lorna Gallagher

August 2017





CHAPTER 1

TAC GOVERNANCE FRAMEWORK

The TAC

The Tax Appeal Commission (“TAC”) is an independent, statutory body corporate, established on 21 March, 2016, tasked with providing a modern and efficient appeals process in relation to the hearing and adjudication of tax disputes, in accordance with the provisions of relevant legislation, largely the Finance (Tax Appeals) Act 2015 (“the 2015 Act”). Section 10 of the 2015 Act provides that the Commission and its members shall be independent in the performance of their functions. The Appeal Commissioners are appointed by the Minister for Finance, to adjudicate, hear and determine appeals against decisions and determinations of the Revenue Commissioners, concerning taxes and duties. They hold office for seven years and are accountable to the Minister for Finance and through the Minister, to the Oireachtas, in relation to the performance of their functions.

Governance Principles

In line with the “Corporate Governance Standard for the Civil Service”, the TAC ensures the following core governance principles are integral to its overall framework of operations:

- Good governance supports a culture and ethos which ensures behavior with integrity, a strong 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 the determination of policies and interventions necessary to optimize 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 developing the TAC’s capacity, including the capability of the leadership team, management and staff;
- Good governance means managing risks and performance through robust, internal control systems and effective performance management practices;
- Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders.





TAC Culture, Ethos and Values

In order to deliver on its Statement of Strategy and ensure fair and accountable outcomes for its stakeholders, as well as a positive working environment for its staff, the TAC fosters a culture of ethical behaviour and effective governance. The TAC has a Statement of Strategy, Rules & Procedures, a Customer Charter and an Employee Guide to the TAC Principles and Policies, with which staff are obliged to familiarize themselves. Many of these documents are posted on the TAC's website – www.taxappeals.ie. To assist in this, regular Governance Workshops are convened, which staff are obliged to attend, in order to update and inform themselves of appropriate principles and policies applicable to all Civil Servants, as well as particular policies of the TAC, designed to ensure effective and efficient work practice in an organization of this nature. The principles and workshops are designed to ensure staff:

- have strong leadership, openness and transparency;
- can perform their duties effectively and in the knowledge they can seek guidance at any time, from line management;
- act with integrity, honesty and consistency, in the performance of their duties;
- provide confidentiality and protect data and information;
- maximize the use of data and risk analysis;
- innovate to improve our effectiveness and performance;
- ensure impartiality, equality, fairness and respect.

TAC Governance Framework

The TAC's Governance Framework advises on the systems, policies and procedures by which it is controlled and managed, both in terms of self-regulation and, as it is a public sector body, with respect to its duties and responsibilities in relation to the Minister for Finance and the Government. The principles, practices and procedures it adopts subscribe to those set out in the Corporate Governance Standard for the Civil Service. The TAC recognizes that its primary duty is to the taxpayer, for whom it must ensure a cost-efficient and effective system for the independent and fair adjudication of tax appeals. The TAC strives to ensure that proceedings before its Commissioners are accessible and fair and conducted as expeditiously as possible. Its governance framework is intended to be a living document, which will evolve with time and cognizance of best practice.





CHAPTER 2

TAC MANAGEMENT STRUCTURE

TAC Management and Accountability

The Commissioners have ultimate accountability for the TAC and are responsible to the Oireachtas for all elements of the exercise of their duties. They are also responsible to the Minister for Finance in relation to production of the TAC's Annual Report and, by virtue of section 21 of the 2015 Act, any specific matters in relation to which the Minister requests information.

The Commissioners share responsibility for the overall management and direction of the Commission and at any one time, one of them holds responsibility for the Accounting Officer for the Vote of the Tax Appeals Commission (Vote 10). The Accounting Officer is personally responsible for and accountable to the Oireachtas for regularity and propriety in the TAC's accounts, the efficient and economical use of the TAC's resources and for the control of assets held by the TAC, in accordance with the C&AG Acts 1886 to 1998.

Accounting Officer

As Accounting Officer, a Commissioner may be required to appear before the Committee of Public Accounts ("PAC") to deal with issues arising from Reports by the Comptroller & Auditor General and other matters relating to the activities of the TAC that the PAC may wish to discuss. The Commissioner undertaking the role of Accounting Officer at any given time is responsible for safeguarding public funds and property under his/her control; for the regularity and propriety of all the transactions in each Appropriation Account bearing his/her signature; and for the efficiency and economy of administration in the TAC. The Accounting Officer must ensure arrangements that assist with aspects of governance obligations and is accountable for same. Accountability for the following cannot be delegated:

- preparation and presentation of Appropriation Accounts;
- supplying a Statement of Internal Financial Control to the C&AG, with the Annual Appropriation Accounts;
- appearance before the PAC;
- putting in place an internal audit function.

Commissioners

The role of Accounting Officer is shared, on rotation, by the two permanent Commissioners. The TAC is independent in its functions and coupled with the responsibilities in relation to Accounting Officer, borne by one Commissioner at any time, the Commissioners generally have responsibility for:

- defining and implementing its rules and procedures, in relation to the hearing of appeals, but taking account of statutory requirements as provided for in the 2015 Act;
- leading the TAC in the delivery of high performance, including the formulation, adoption and monitoring of its strategic plan;





- ensuring that the TAC's procedures and values align with the vision set out in its Statement of Strategy;
- determining and reviewing priority objectives for the TAC;
- managing, with the Head of Administration, key external relationships;
- ensuring effective accounting, internal controls and risk management;
- approval and review of annual budgets;
- accounting for all aspects of the management of the TAC, the achievement of results and the implementation of Government policy, as appropriate;
- managing, with the Head of Administration, matters relating to appointments and performance;
- maximizing efficiency;
- ensuring compliance with regulatory and/or Civil Service requirements;
- determination of the TAC's overall organizational strategy;
- ensuring management of the internal audit and risk management functions;
- annual reports and financial statements;
- significant acquisitions, disposals and retirement of assets;
- delegated authority levels;
- compliance with statutory and administrative requirements in relation to the approval of the number, grading and conditions of appointment of all staff; and,
- monitoring and management of potential conflicts of interest of management and staff, as well as potential conflicts of interest as between staff members and appellants.

Head of Administration

The Commissioners delegate responsibility for the day-to-day management of the office and its staff to a Head of Administration, who reports to the Commissioners. This Head of Administration's key responsibilities are:

- delivery of all tasks delegated by the Commissioners;
- providing up to date and relevant advice to the Commissioners on appropriate administrative procedures and necessary governance systems, specifically in relation to implementation of Government policies appropriate to the TAC, in accordance with the Public Service Management Act 1997;
- assistance to Commissioners in making and implementing decisions in relation to the TAC's function as a whole;
- management and delivery of all the TAC's operations, including communications with appellants and information and reports to the Minister for Finance and/or Government and/or the Oireachtas;
- achievement of relevant objectives as set out in the Statement of Strategy and Annual Report;
- ensuring effective governance, assurance and risk management arrangements and structures are in place and kept under review;
- oversight of the effective and efficient management of all the TAC's resources;
- development and support of the TAC's ability and capacity to meet current and future business needs;





- ensuring effective and appropriate liaison with the Department of Finance and with the Revenue Commissioners, in the context of the respective MoU and SLA in place;
- supporting the development, capability and capacity of staff;
- working with internal audit on identified and potential emerging risks;
- developing and implement an effective risk management plan; and,
- in year one of this Framework, effecting and implementing any permissible amendments arising from a Public Consultation.

Senior Management Roles and Responsibilities

Good governance is integral to the culture and to strategic and operational policies and practices of any organization. All employees of the TAC have an important role to play in committing to the good governance of the organization, through the application of this Framework in the performance of their duties. To that end, all employees are expected to familiarize themselves with the TAC's "Principles and Policies", which is the practical application of the Governance Framework.

The Head of Administration, Assistant Principal and Commissioners, who together comprise the Senior Management Team ("SMT"), together with other staff as required, meet monthly – or more frequently, depending on issues - to review, discuss and agree on measures going forward, in relation to current systems and procedures and any perceived risks or inability to operate effectively, where this is arising.

Organisation Structure

The TAC structure is designed to ensure that appeals from Revenue decisions can be heard as expeditiously as possible and with the least formality, whilst ensuring that the administrative and governance systems needed to ensure efficiency, propriety and transparency of process, coupled with financial management, are to the fore at all times.

To that end, the Commission comprises, broadly, three divisions (See Appendix II), which are:

- Commissioners and staff assigned to "Current Cases"
- Commissioner (temporary) and staff assigned to "Legacy Cases"
- Head of Administration and staff assigned to administrative, governance and project management matters

The Assistant Principal conducts weekly Governance Workshops with staff, to discuss and advise on various aspects of the Governance Framework. The topic(s) to be covered each week is discussed, in advance, with the Head of Administration and priority is given to matters about which staff have raised queries, or about which the SMT feels staff require clarity or assistance.





CHAPTER 3

RISK AND INTERNAL CONTROLS

Risk Management

The TAC is responsible for developing and maintaining an appropriate risk management programme. All staff are tasked with aspects of the TAC's risk register, but oversight of the risk management function rests with a Risk Management Group comprised of the Head of Administration, the Assistant Principal, the Internal Auditor and the Project Manager. Day to day management of the risk register – ensuring it is up to date and valid and that controls are monitored - is assigned to the Assistant Principal.

The Group's role is to identify, prioritise and rank all corporate risks and to ensure that appropriate mitigation actions are implemented to address these risks. Key to the Group's role is the embedding of the risk management function in all staff, in that they are made aware of the risks in their areas of responsibility, what strategies they should adopt, individually, to mitigate in relation to same and what considerations they should apply when deciding there is escalated risk that warrants further examination. The Group formally reviews, on an annual basis, the effectiveness of the risk management structure, processes and policies and reports periodically to the Commissioners on its findings, specifically highlighting areas of potential major risk.

The key objectives of the TAC's risk management policy, are to:

- integrate risk management into the culture of the organization;
- manage risks in accordance with best practice;
- anticipate and respond to changing social, environmental, legislative, political, economical, technological, competitive and customer requirements;
- prevent injury, damage and losses and reduce the cost of risk; and,
- raise awareness of the need for risk management, by all those connected with the delivery of services to or within the TAC.

Internal Audit and Assurance Arrangements

The internal audit function is key in the TAC's corporate governance arrangements. The TAC has outsourced internal audit to a private service provider, following a competitive tendering process. The function is managed by the Head of Internal Audit (the designated Internal Audit lead from the service provider) and operates independently of the TAC's management structures, under the general guidance and supervision of an Audit and Risk Committee, which the TAC is endeavouring to establish. An internal audit charter has been approved by the Commissioners and Internal Audit operates in accordance with the Internal Audit Plan, which will be reviewed and independently approved by the Audit and Risk Committee, once established. The Committee's approved plan will be re-submitted to the Commissioners, for final approval.





Internal Audit is authorized to audit all systems and processes within the TAC and has unrestricted access to all records, personnel, IT systems and assets, for audit purposes, subject to its external member's contractual obligation to maintain strictest confidentiality in relation to the files of individual appellants. It provides a systematic and disciplined approach to the evaluation of the internal control environment and identifies and reports on weaknesses. It makes recommendations for improvement, as appropriate. It offers independent assurance on the adequacy, effectiveness and efficiency of the system of internal control in place to manage risk.

The internal audit function also provides support to senior management of the TAC, in providing assurance to the Commissioners that effective arrangements are in place to ensure compliance with all statutory, regulatory, financial and Civil Service/Government Accounting obligations. The assurance is provided primarily through the audit function, but also its associated role with risk management.

External oversight is primarily provided by the Comptroller & Auditor General and the Oireachtas Committee of Public Accounts. Additionally, the Department of Finance, as the parent Department, scrutinizes overall performance of the TAC, in respect of its administration and the implementation of its Statement of Strategy.

Audit and Risk Committee

The Audit and Risk Committee will be responsible for review and oversight of financial reporting processes, internal controls and all other matters pertaining to the internal audit and risk management function in the TAC. The TAC proposes to establish the Committee with majority external representation and the appropriate expertise, together with an internal representative.

The Committee will oversee the internal audit and risk management function and assess governance arrangements, including internal controls. It will report to the Commissioners, providing advice and assurance in relation to the TAC's operations and resource management. Members will meet four to six times per annum, or more frequently, if particular issues arise.

The Committee's terms of reference are:

- to advise and make recommendations to the Commissioners and senior management, on any matters pertaining to the TAC's internal audit and risk management functions, as it considers necessary, or appropriate, including its organization, resources, training and use of technology;
- consideration of the effectiveness of risk management arrangements;
- review of the draft annual internal audit plan, prior to its submission to Commissioners, for formal approval;
- review of the draft risk management plan, prior to its submission to Commissioners, for formal approval;
- to monitor implementation of the Plans, on a quarterly basis;
- assessment of audit outcomes – audit findings, recommendations and management responses;





- to plan for follow-up audits on specific matters, the subject of previous recommendations or management responses;
- to request special reports from staff and Commissioners, as appropriate;
- at agreed times, for the external member to meet with officers of the Office of the C&AG, to discuss any matters relevant to the TAC's operations;
- to assist with all responses to C&AG queries, as and when they arise; and,
- to assist with reports of any nature, to any 3rd party with authority to request same from the TAC, such as the C&AG, Department of Finance, or the Committee of Public Accounts.

Financial Management Arrangements

The TAC is committed to utilizing optimum financial management processes and procedures to ensure efficiency, effectiveness, confidentiality and security of its operations. The Commissioners, in rotation in relation to the role of Accounting Officer, maintain accountability but have put in place arrangements to facilitate effective and efficient administrative and governance obligations, particularly in relation to management of the TAC's financial resources.

The Head of Administration is responsible for and reports to the Commissioners on all aspects of financial management to ensure that a proper system of account exists, which includes:

- accounting and reporting of all expenditure;
- monitoring, organizing and controlling of monetary resources;
- supervision over receipts and expenditure; and,
- production of appropriate and timely business plans for additional or renewed financial resource allocation, to the Department of Finance.

The Commissioners also receive independent assurance by way of the work of the Internal Auditors and Audit & Risk Committee.

Due to its relatively small size and by way of a Service Level Agreement, the TAC is supported in aspects of this work, currently, by the Office of the Revenue Commissioners, as this is prudent for efficiency and effectiveness. Support is given in relation to payments and accounts, as well as aspects of the monitoring, analyzing and reporting on expenditure, against agreed budgets. The Office of the Revenue Commissioners also, currently, prepares end of year accounts, within three months of the close of every financial year, for audit by the Office of the Comptroller & Auditor General. It is anticipated that this will be done directly by the TAC, from 2018. It is proposed that the TAC will participate, from 2019, in the Financial Management Shared Service for the Civil Service, Defence and Justice sectors.





Asset Management and Disposal Policy

The TAC's policy on asset management follows best practice guidelines and takes account of Public Financial Procedures. Assets, in this context, have been defined as *"all durable, physical commodities, whether obtained by development, construction or acquisition, such as real property, equipment and stores"*.

The TAC has put in place systems of control to ensure that assets are appropriately acquired, registered, safeguarded, used, maintained and disposed of, when necessary.

Disposal of an asset will only take place when the asset has become redundant or obsolete. In circumstances where an asset has an anticipated high value, the issue will be discussed with the Department of Finance and agreement reached in relation to a transparent and cost effective disposal method, that might result in fair market price being achieved for the asset. Where an asset is not likely to be of high value, the TAC may dispose of it to employees at a fair market price. Prior to disposal, the TAC will ensure that all data stored on a device or piece of equipment, is removed, in accordance with Data Protection guidelines.

Disposals to an employee must be approved by the senior management or, where it is a member of senior management who may acquire the asset, approval must be sought of the Commissioners. Where the management or Commissioners are considering a proposed purchase by an employee, any member of management or a Commissioner who is connected with the disposal, must absent him or herself from the deliberations on the matter. A record of all such disposals is maintained in an asset register, which is available for inspection, when required, for example, in connection with audits undertaken by officials from the Office of the Comptroller & Auditor General; or in relation to internal audit exercises.

The asset register holds information such as the description, historical cost, date purchased, any warranties attaching, physical location of each asset and rate and method of charging for depreciation. Information regarding acquisitions and disposals is entered into the register on an ongoing basis. Assets disposal forms are also completed annually, or more frequently, currently, if requested by the Office of the Revenue Commissioners.

Procurement

The TAC discharges any procurement function it undertakes, in an open, fair and secure manner, that ensures best value for public money. This function is normally managed by the Head of Administration. The TAC participates fully in ongoing initiatives by the Office of Government Procurement, to achieve procurement savings and sourcing integration. The Commissioner with the current role of Accounting Officer, reports annually to the C&AG outlining details of any contracts awarded which exceed a value of 25,000 euro, exclusive of VAT and which were not subject to a competitive tendering process. Details of payments for all goods and services valued at 20,000 euro or more are published in the TAC's Annual Report.





Data Protection

All staff are routinely advised of their responsibilities in relation to data to which they have access. Internal controls are in place to meet the TAC's requirements under data protection legislation. The Assistant Principal has been appointed Data Protection Officer for the TAC and as part of the weekly governance workshops programme, with staff, routinely places data protection on the agenda as an ongoing reminder regarding the handling of personal data. New staff are apprised from the outset, of the sensitivity of data in the possession of the TAC and of their duties and obligations under data protection legislation.





CHAPTER 4

PROJECT GOVERNANCE

Hearings and Case Management Governance

The diversity in the nature of cases – *inter alia* tax head(s), number of appellants, geographical location of appellants, nature of the appeal, volume of documents connected with the case, progression of time since the matter arose and/or since the appeal was made – as well as the electronic system of case and document management and the assignment of TAC staff to progress operations, requires effective project management and associated governance arrangements. Levels of authority and decision-making have been assigned, in order to provide clarity on roles and accountability. This ensures effective management of resources, costs and risks, when hearings or determinations of cases are being run in parallel processes across three Commissioners. The Project Manager will help to ensure that key decisions are made by the appropriate people at the appropriate time and determinations are delivered in an efficient and timely manner.

By necessity, the largest volume of e-systems in the TAC serve the processing of appeals by appellants. Therefore, project management of all e-systems is assigned to the individual with responsibility for case and hearings management, who reports to the Head of Administration in relation to governance, financial and human resource issues. The Project Manager is required to produce monthly reports on progress with settling cases and/or producing determinations of the TAC, together with production of business plans or proposals for resource re-structuring, based on evolving or emerging need. The Project Manager is also a member of the TAC's audit and risk group and is required to inform on potential risks and mitigation measures in relation to the integrity of the TAC's electronic systems and its ability to expeditiously progress hearings and cases towards determination. Proposals for significant change to scheduling or e-systems, or the resources associated with those processes, are agreed in advance with the Head of Administration, who advises and agrees any significant, revised measures with the Commissioners.





CHAPTER 5

STRATEGIC PLANNING AND PERFORMANCE REVIEW

Statement of Strategy

The TAC's Statement of Strategy, which is approved by the Commissioners, sets out its strategic and aspirational direction, identifies the main issues it faces, its priorities for a three-year period (2017-2020) and its principles. It provides a high-level framework of deliverables and maps strategic actions to key priorities and desired outcomes, noting the contingencies which can affect the achievements planned. It considers the challenges faced by the TAC and the impact that external decisions can have on its operations, such as failure to agree resource allocation with the parent Department, or changes to the tax system arising in any given year on foot of the Finance Act, which may warrant a change in strategy and resource planning by the TAC, depending on the impact of such legislative change on current or potential future appellants. The Statement of Strategy will be reviewed on a periodic basis during its lifetime and may be modified where necessary - for example, following the outcome of the public consultation.

The practical implementation of the Statement of Strategy will be supported on an annual basis by an Annual Operational Plan, approved by the Commissioners.

Performance Review and Oversight

Progress against the Statement of Strategy and Annual Operation Plan, is monitored by the SMT of the TAC and the Department of Finance on a regular basis.

Annual Report

The TAC publishes an annual report, as required by section 21 of the 2015 Act. The Report, which must be submitted to the Minister for Finance on or before 31 March each year, in respect of the preceding year. It highlights the TAC's main achievements and developments during the year and provides an outline analysis of the appeals received and those concluded during the year. It also provides information on the allocation of funds to the Commission from the Exchequer and an analysis of the administration expenditure in the year. It is presented to the Minister for Finance, noted by the Government and submitted to the Houses of the Oireachtas before publication.





CHAPTER 6

STAKEHOLDER RELATIONSHIPS

Stakeholder Relationships

Minister for Finance

The TAC's independence from Ministerial control in relation to the performance of its functions, is as set out in section 10 of the 2015 Act. For matters outside the scope of this independence, the Commissioners report to the Minister for Finance and are accountable for the TAC's overall performance in respect of the administration in place for its operations and implementation of the TAC's Statement of Strategy. The TAC reports annually to the Minister, by way of an Annual Report and may, at their own volition or by request from the Minister for Finance, under section 21 of the 2015 Act, prepare and submit such other reports in relation to the TAC's activities, as is considered appropriate.

The TAC also engages in formal, quarterly reporting to the Minister for Finance in respect of the TAC's functions and any requirements relating to increased resource allocation.

Office of the Revenue Commissioners

During the period subsequent to its establishment on a statutory basis (March 2016 onwards) and because of its relatively small allocation of resources, as well as the need to prioritise and focus those resources towards new operations, the TAC has relied on the Office of the Revenue Commissioners for much of its systems underpinning human resource, general asset and financial resource allocation. Specifically, this has included the HR function, IT function and monitoring of expenditure function. The TAC reports monthly to the Revenue Commissioners in respect of its expenditure and relies on the Revenue Commissioners for allocation of appropriate IT software and hardware, as well as maintenance of its IT systems.

The Office of the Revenue Commissioners provides a service that includes:

- operation of suspense accounts for the deduction and payover of withholding tax;
- preparation and submission of the Appropriation Account, for review and sign-off by the TAC's Accounting Officer;
- support and advice in relation to health and safety matters and in relation to drawdown of Government contracts that are in place, e.g., for the supply of stationery;
- hosting of ICT equipment in the Revenue Data Centre, for the TAC, coupled with IT helpdesk support and maintenance.

The TAC has begun the process of becoming independent in much or all of these functions and it is anticipated that it will become fully independent, from early 2018, at which time it will revise its governance framework accordingly.





The Oireachtas

As with all public bodies, the TAC is required to provide information to members of the Oireachtas, in a timely and helpful manner, in relation to queries by way of Parliamentary Question, Representations to a Government Minister, or via a dedicated e-mail service, established for the purpose, on foot of Departmental Circular 25/2016.

The Office of the Comptroller & Auditor General

The Office of the Comptroller & Auditor General has responsibility for audit of the TAC's public funds and resources, for the purposes of assurance, to the public, the Committee of Public Accounts and to the TAC, that the resources are used in accordance with the law, properly accounted for and managed to good effect.

The Office of Government Procurement

As far as possible, the TAC operates within the OGP's Procurement Framework, to achieve procurement savings and sourcing integration. In relation to any of its needs that fall outside the scope of the current Framework, the TAC engages actively with the OGP on all aspects of procurement projects and utilizes the OGP's e-tenders facility.

The Office of Public Works

The Office of Public Works assists the TAC by sourcing and leasing suitable office accommodation having regard to the present and future needs of the commission.

Public Consultation

The TAC will conduct a public consultation in respect of its current rules and procedures in September 2017, with a view to analyzing responses for the purpose of optimizing stakeholder engagement with the TAC's processes.





APPENDIX I – GOVERNANCE-RELATED ORDERS, ACTS, CODES AND REPORTS

The TAC must comply with and conform to the various rules imposed by statute and by Government. In the context of governance, regulatory compliance outlines the goal and objectives that the TAC undertakes to ensure that it adheres to relevant laws, regulations, guidelines and specifications in addition to its values and principles, many of which are contained in a staff handbook, which provides a practical tool for staff in relation to governance generally.

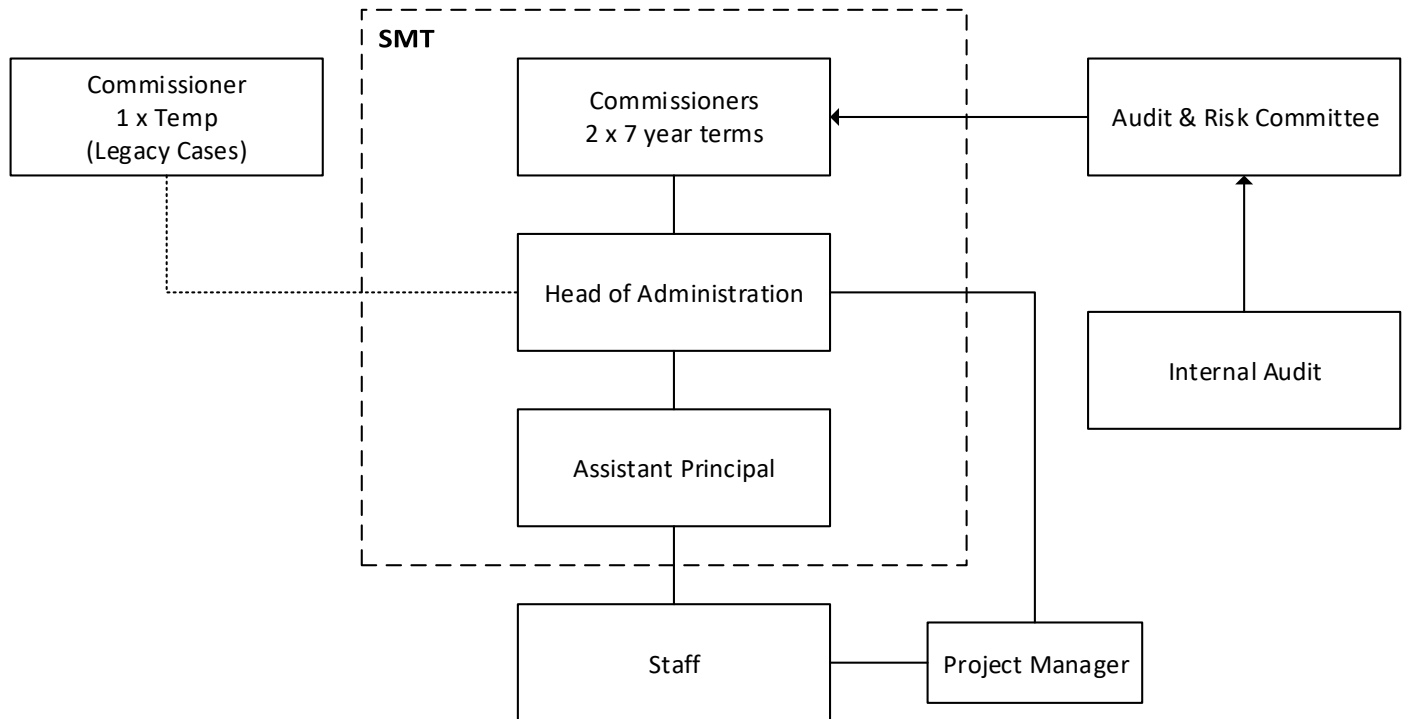
The key pieces of directly-related legislation are as follows:-

ACTS
Official Secrets Act 1963
National Archives Act 1986
Data Protection Acts 1998 & 2003
Comptroller & Auditor General (Amendment) Act 1993
Ethics in Public Office Acts 1995 & 2001
Employment Equality Act 1997
Organisation of Working Time Act 1997
Prompt Payment of Accounts Act 1997 as amended by S.I. No.580 of 2012
Public Service Management Act 1997
Taxes Consolidation Act 1997
Equal Status Acts 2000-2011
Standards in Public Office Act 2001
Official Languages Act 2003
Disability Act 2005
The Civil Service (Regulation) Act 2005 –
Safety, Health & Welfare at Work Act 2005
Freedom of Information Act 2014
Protected Disclosures Act 2014
Regulation of Lobbying Act 2015
Finance (Tax Appeals) Act 2015
CODES
Code of Practice for the Employment of People with a Disability in the Irish Civil Service
Civil Service Code of Standards and Behaviour
The Corporate Governance Standard for the Civil Service
Public Procurement Procedures
Provision of Information to Members of the Oireachtas by State Bodies under the Aegis of Government Departments/Offices – Circular 25/2016

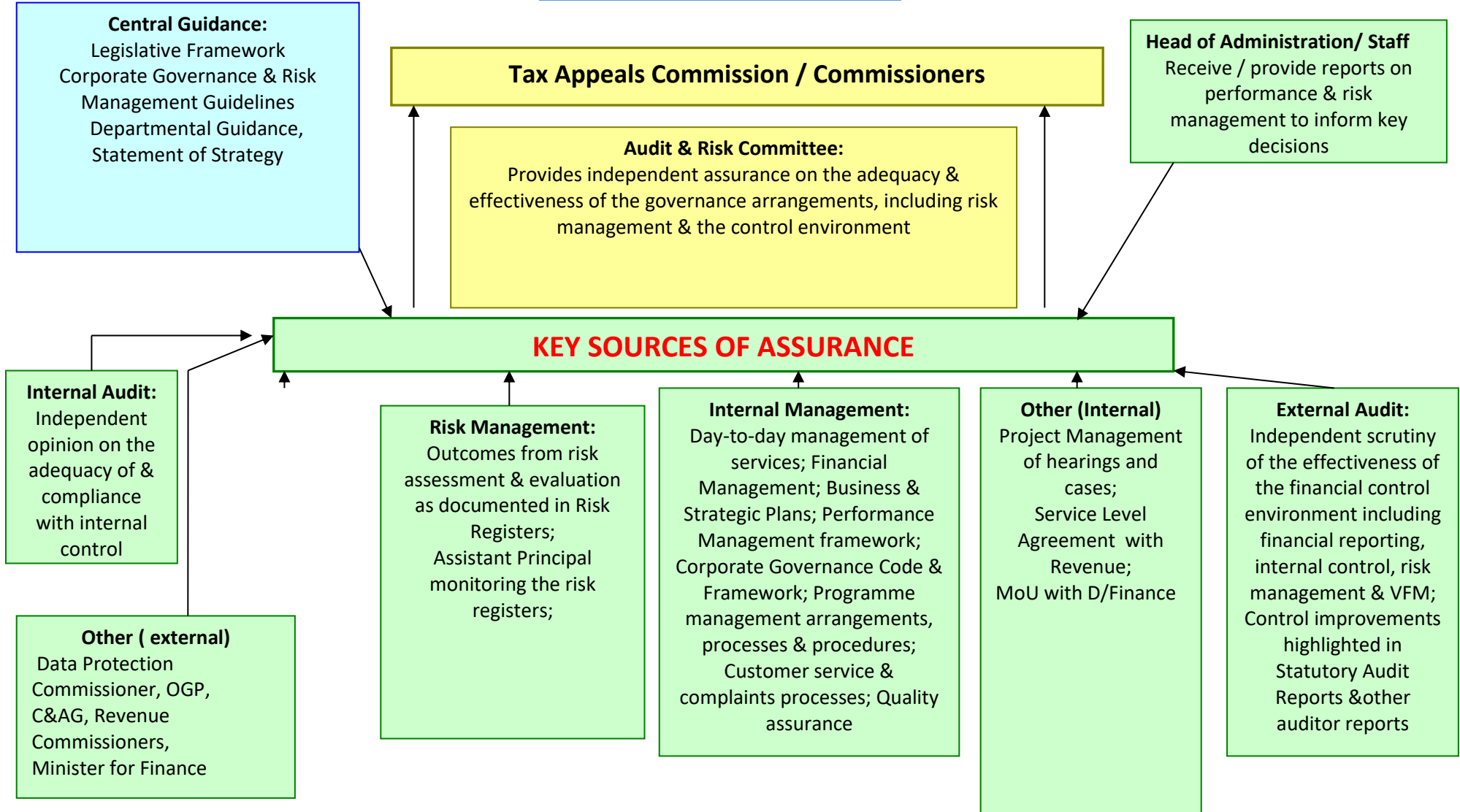




APPENDIX II – ORGANISATION CHART



Appendix III – ASSURANCE FRAMEWORK





APPENDIX IV – SUMMARY OF CIVIL SERVICE CODE OF STANDARDS AND BEHAVIOUR

The Standards in Public Office Commission – www.sipo.gov.ie – produces the Civil Service Code of Standards and Behaviour (“the Code”). A summary of the main features of the Code is set out below, with the section of the guidelines that deals with each feature identified.

Civil Servants must be impartial in the performance of their duties [Section 4]

Civil Servants are not permitted to stand for general or European elections. However, Civil Servants, in the craft and State industrial-related grades, are free to engage in political activity and stand for local elections [Section 5]

Civil Servants must respect the constraints of the law [Section 6]

Under the Freedom of Information Acts 1997 to 2014, members of the public have a legal right to information held by Government Departments and other public bodies. However, the requirement, under the Official Secrets Act 1963, that Civil Servants avoid improper disclosure of information gained in the course of their work, still applies [Section 7]

Civil Servants must maintain high standards of service in all of their dealings with the public [Section 8]

Civil Servants who are convicted of criminal offences, or given the benefit of the Probation Act when tried for a criminal offence, must report that fact to their Personnel Officer [Section 9]

Civil Servants are required to attend at work as directed and comply with the terms of sick leave regulations [Section 10]

Civil Servants are required to have due regard for State resources, to ensure proper, effective and efficient use of public money [Section 11]

Civil Servants should show due respect to their colleagues, including their beliefs and values [Section 12]

The use of their official positions, by Civil Servants, to benefit themselves or others with whom they have personal or business ties, is not allowed. Civil Servants are also forbidden to seek to influence decisions on matters pertaining to their official positions, other than through established procedures [Section 13]

Civil Servants may not engage in outside business or activity which would in any way conflict with the interests of their Departments/Offices [Section 14]

Civil Servants who occupy “designated positions” for the purposes of the Ethics in Public Office Acts 1995-2001, have certain statutory obligations in relation to disclosure of interests. These obligations are additional to any obligations imposed by the Code [Section 15]





Civil Servants should not receive benefits of any kind, from a third party, which might reasonably be seen to compromise their personal judgement or integrity. Departments are required to apply the rules contained in the Code, on the receipt of gifts, or to make local rules deriving from them [Section 16]

The same principle applies to any acceptance of hospitality. Within the general framework of guidelines set out in the Code, every care must be taken to ensure that (a) any acceptance of hospitality does not influence, or be seen to influence the discharging of official functions [Section 17]; and (b) that there are clear and appropriate standards in place which have been notified to all staff, in relation to payment for work on behalf of outside bodies [Section 18]

Civil Servants must not seek contracts with Government Departments or Offices, for supply of goods or services, whether for their own benefit or for the benefit of any company with which they have an involvement in a private capacity [Section 19]

Civil Servants shall not, within 12 months of resigning or retiring from the Civil Service, accept an appointment, or particular consultancy project, where the nature and terms of such appointment could lead to a conflict of interest, or the perception of such, without first obtaining the approval of the Outside Appointments Board, or the Secretary General or Head of Office, as appropriate. Additionally, Civil Servants who hold positions which are “designated positions” for the purposes of the Ethics in Public Office Acts must, within 12 months of resigning or retiring, obtain the approval of the Outside Appointments Board, or the Secretary General or Head of Office, as appropriate, before taking up any outside appointment [Sections 20 & 21]

