



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH  
TAX APPEALS COMMISSION

# CHILD SAFEGUARDING STATEMENT AUGUST 2020

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## 1. INTRODUCTION

This Child Safeguarding Statement is prepared in accordance with the Children First Act 2015, and the Children First: National Guidance. It sets out the principles and procedures to be observed to ensure, as far as possible that a child, availing of the Commission's relevant services, is safe from harm.

## 2. RELEVANT SERVICES PROVIDED

The Tax Appeals Commission (TAC) does not provide services directly to children but it may employ staff who are under the age of 18. In addition, the Commission supports the development of the potential of children and young people and may facilitate the placement of Transition Year students for short unpaid periods of work experience within the TAC. These Transition Year students are usually under 18 years of age. The TAC is committed to safeguarding all those under 18 years old working or training in the Commission, in line with Children First legislation and best practice.

The main role of the TAC is to adjudicate, hear and determine appeals against decisions and determinations of the Revenue Commissioners concerning taxes and duties. In carrying out this function, the TAC provides a public service where it is technically possible that a child may be present with a customer who attends the office. Children attending the Commission with a customer must be accompanied by the customer at all times during the visit. Consequently, such events are not covered by this plan.

## 3. OBLIGATIONS UNDER THE CHILDREN FIRST ACT 2015 IN RELATION TO RELEVANT SERVICES

Where a Transition Year student is supported by the TAC through work experience, the Transition Year student is assigned to a unit or units and is the responsibility of the manager of the unit or a delegated manager for the duration of the placement.

As the placement of Transition Year students in the Commission is considered to be a relevant service to children under the Act [paragraph S(a) of Schedule 1 in relation to the provision of training opportunities to children], the following principles and obligations apply:

- a) To keep the child safe from harm<sup>1</sup> while receiving the service [i.e. on the placement];

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<sup>1</sup> Harm includes Sexual Abuse and is defined under Part 1(2) and Schedule 3 of the Children First Act 2015 respectively. In January 2019, there was an addendum on online safety to the Children First: National Guidance. It clarified that organisations providing relevant services to children should consider the specific issue of online safety when carrying out their risk assessment and preparing their Child Safeguarding Statement.

- b) To assess the risks; and
- c) To address those risks, as required by the Act, in the TAC's Child Safeguarding Statement.

The nature of Transition Year student work placement and in particular, the aim to provide the broadest working experience to the Transition Year student mean that these students may come into contact with a range of people including staff, colleagues from other departments, public representatives, suppliers, members of the public, and interest groups etc.

#### 4. RELEVANT PERSON

The TAC has appointed as relevant persons for the purposes of the Children First Act a Designated Liaison Person (DLP) and Deputy Designated Liaison Person (Deputy DLP). They are the resource persons for any child protection concerns within the Commission. They are responsible for ensuring that reporting procedures within the organisation are followed, so that child welfare and protection concerns are referred promptly to Tusla. They will act as a point of contact for reporting child protection concerns and will liaise with outside agencies, as required.

The Designated Liaison Person (DLP) and Deputy Designated Liaison Person (Deputy OLP) are appointed by the Chairperson.

1. The Designated Liaison Person (DLP) is Paddy O'Keeffe, Corporate Services –  
Phone: 01 663 0729 or Email: [paddy.okeeffe@taxappeals.ie](mailto:paddy.okeeffe@taxappeals.ie)
2. The Deputy Designated Liaison Person (Deputy DLP) is Maria O'Keeffe, HR Unit –  
Phone: 01 663 0723 or Email: [maria.okeeffe@taxappeals.ie](mailto:maria.okeeffe@taxappeals.ie)

## 5. RISKS ATTACHING TO TRANSITION YEAR STUDENTS

The risks identified in relation to Transition Year students are as follows:

	<b>Risk identified</b>	<b>Procedure in place to manage risk identified</b>
1	Risk of harm to a child from a member of staff	<ul style="list-style-type: none"> <li>• Risk assessment prior to placement</li> <li>• The Transition Year student should not be left unsupervised by a member of the unit in which they are working.</li> <li>• The student should not have access to any information, physical or digital which would not be suitable for viewing by a minor.</li> <li>• IT internet access policies</li> </ul>
2	That the student may be harmed by a non-staff member in the course of their work placement	<ul style="list-style-type: none"> <li>• Supervision/ accompaniment/ admission/ public access policies as relevant to the placement or employment of the person under 18.</li> </ul>
3	Risk of non-compliance with the Children First Act 2015 and National Guidance	<ul style="list-style-type: none"> <li>• Sectoral Implementation Plan</li> <li>• Compliance assurance process</li> <li>• Designated Liaison Persons</li> </ul>
4	Risk of harm or concern not being recognised or reported	<ul style="list-style-type: none"> <li>• Staff information, supervision and training</li> <li>• Reporting Procedure</li> <li>• Legal and Administrative consequences for non-reporting</li> <li>• Consultation with service users - TY students; Provision of Child Safeguarding Statement,</li> <li>• Information for managers and staff on child safeguarding in the workplace.</li> </ul>

## 6. MITIGATION OF RISKS

The procedures in place to mitigate the risks outlined earlier are as follows:

1. On induction to the Commission, all Transition Year (TY) students will:
  - a) Be given a copy of the TAC's Child Safeguarding Statement, which will be explained to them in detail in relation to TY placements;
  - b) Be given the name and contact details of, and be introduced personally to, the Designated or Deputy Designated officer who will be a contact person for them, accessible at all reasonable hours, to raise any issues/concerns around abuse, bullying, inappropriate behaviour, or any issue of concern to the TY;
  - c) Be given a copy of the Commission's Internet access policy;
  - d) Be given a copy of the Dignity at Work policy.
2. The roles of Designated Liaison Person and Deputy Designated Liaison Person will be based in the Human Resources Unit.
3. The DLP or Deputy DLP will be obliged to make contact with the TY half way through their placement, and again on its conclusion.
4. All staff in the unit(s) to which the TY is assigned will have received and signed a copy of the TAC's Child Safeguarding Statement, to be kept on their file. Note that the CSS will be issued to all staff electronically as part of the Commission's information and training for Children First.
5. In determining placements of TYs, care will be taken to ensure placement in units where the nature of the work is appropriate for children.
6. The relevant AP, PO and TY's line manager (if different) of each section accepting a transition year placement shall, in advance of accepting the placement, undertake Ireland's National Child Protection and Welfare Guidance E-Learning training to assist them with the identification of risks and possible harm.
7. The TAC's Designated Liaison Person and Deputy Designated Liaison Person shall undertake Ireland's National Child Protection and Welfare Guidance E-Learning annually. All successful applicants to the Civil Service are vetted through a process operated by the Public Appointment Service with existing officers being subject to the Civil Service Code of Standards and Behaviour.

8. TAC staff under investigation by TUSLA in relation to a case under the Act, should advise HR so that the staff member can have their role risk assessed for the duration of an investigation.
9. Reporting Protocol
  - The TAC has developed a Children First Reporting Protocol for staff for the reporting of child welfare and protection concerns.
  - The AP of the unit(s) to which the Transition Year student is assigned will confirm and forward to HR, in advance of the placement, a signed copy of the Children First Reporting Protocol from themselves and the HEO, in the placement unit(s).
10. The TAC will issue this Child Safeguarding Statement to the parents / guardians of any Transition Year student undertaking work experience in the Commission.

## 7. PROCEDURES

This Child Safeguarding Statement has been developed in line with requirements under the Children First Act 2015, Children First: National Guidance for the Protection and Welfare of Children (2017), and Tusla's Child Safeguarding: A Guide for Policy, Procedure and Practice. In addition to the procedures listed in our risk assessment, the following procedures support our intention to safeguard children while they are availing of our service:

- Procedure for the management of allegations of abuse or misconduct against workers/volunteers of a child availing of our service;
- Procedure for the safe recruitment and selection of workers and volunteers to work with children;
- Procedure for provision of and access to child safeguarding training and information, including the identification of the occurrence of harm;
- Procedure in respect of any member of staff who is the subject of any investigation (howsoever described) in respect of any act, omission or circumstance in respect of a child availing of the relevant service in accordance with Section 11 (3) (b) of the Children First Act 2015.
- Procedure for the reporting of child protection or welfare concerns to Tusla - the Children First Reporting Protocol;

- Procedure for maintaining a list of the persons (if any) in the relevant service who are mandated persons;
- Procedure for appointing a relevant person.

## 8. EMPLOYEES UNDER THE AGE OF 18 YEARS

The employment of staff does not fall within the definition of the provision of relevant services to children as set out in Schedule 1 of the Children First Act 2015.

However, in the case of staff who may be under the age of 18, the TAC is committed to best practice in relation to child safeguarding.

The risks to underage staff are considered to be identical to those applying to Transition Year students, as set out in paragraph (5) above, and in that context, the mitigations set out at paragraph (6) and the procedures set out at paragraph (7) will be adapted as appropriate to be applied to staff under the age of 18.

In the case of (5), (6) and (7) above, the reporting of any concerns will be made in accordance with the Commission's Children First Reporting Protocol. This provides a framework for reporting to the DLP or Deputy DLP of any incidents/reports that arise.

## 9. IMPLEMENTATION

The implementation of this policy is primarily the responsibility of the Designated and Deputy Designated Liaison Persons, along with the Officer responsible for overall Children First Implementation.

However, it is also the responsibility of all TAC staff, particularly those who are providing relevant services to children.

## 10. REVIEW

This Child Safeguarding Statement will be reviewed every two years, or sooner if there has been a material change in any of the issues to which it refers.



Signed: \_\_\_\_\_  
Marie-Claire Maney, Chairperson

Date: \_\_\_\_\_ 25<sup>th</sup> August 2020 \_\_\_\_\_