

Dublin Docklands Development Authority

Code of Conduct for the Dublin Docklands Development Authority

Adopted by the Executive Board of the
Dublin Docklands Development Authority
at its meeting on the 8th of September 2005
(and amended at its meeting on the 14th of November 2007)

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Dublin Docklands Development Authority

CODE OF CONDUCT

FOR THE DUBLIN DOCKLANDS DEVELOPMENT AUTHORITY

Mission Statement

“To develop Dublin Docklands into a world-class city quarter – a paragon of sustainable inner city regeneration – one in which a whole community enjoys the highest standards of access to education, housing, employment and social amenities and which delivers a major contribution to the social and economic prosperity of Dublin and the whole of Ireland.”

1. Preamble

The Dublin Docklands Development Authority was established by the Minister for the Environment on 1st May 1997 pursuant to the provisions of the Dublin Docklands Development Authority Act, 1997, to perform in relation to the Dublin Docklands Area the functions assigned to the Authority under the Act, and in general to secure –

- (i) the social and economic regeneration of the Dublin Docklands Area, on a sustainable basis,
- (ii) improvements in the physical environment of the Dublin Docklands Area, and
- (iii) the continued development in the Custom House Docks Area of services of, for, in support of, or ancillary to, the financial sector of the economy.

To assist towards the efficient management of the Authority and to ensure that there are effective arrangements in place to provide for the accountability of the Authority to the Minister for the Environment, Heritage and Local Government, **the Authority has adopted and will implement the following Code of Conduct which is based on the Code of Practice for Governance of State bodies and reflects the most up-to-date corporate governance proposals nationally and internationally.**

2. Definitions

In this Code of Conduct the following expressions shall mean:-

“Act” means the Dublin Docklands Development Authority Act, 1997.

“Authority” means the body known as the Dublin Docklands Development Authority established under the Act including the Board Members, the Council Members and the Staff.

“**Board Member**” means the Chairperson appointed by the Minister under Section 15 of the Act and the seven Ordinary Directors of the Executive Board as appointed by the Minister under Section 15 of the Act.

“**CEO**” means the person from time to time appointed by the Authority to such position.

“**Chairperson**” means the person appointed by the Minister under Section 15 of the Act.

“**Council Members**” means the Chairperson and 25 Ordinary Members appointed by the Minister under the provisions of Section 16 of the Act.

“**Department**” means the Department of the Environment, Heritage and Local Government.

“**Designated Directors**” and “**Designated Positions**” mean positions as defined in Sections 17 and 18 of the Ethics Act.

“**Ethics Act**” means the Ethics in Public Office Acts, 1995 and 2001.

“**Minister**” means the Minister for the Environment, Heritage and Local Government.

“**Ethics Statements**” means the Statement of Interest to be made annually in accordance with the provisions of the Ethics Act by holders of Designated Directorships (Section 17 of the Ethics Act) and Designated Positions (Section 18 of the Ethics Act).

“**Staff**” means employees of the Authority appointed by the Authority in accordance with Section 34 of the Act or provided to the Authority under Section 37 of the Act.

3. General Code of Conduct

- 3.1 The Authority, the Council Members, the Board Members and the Staff shall conduct business at all times in compliance with the Authority’s statutory duties and obligations under the Act, and in a manner of probity and honesty which is in accordance with the highest business standards including (but not limited to) the following general principles:
- 3.2 **Integrity** – including disclosure of outside employments and avoidance of involvement in any outside employment or business interests which conflict with the business of the Authority; avoidance of giving or receiving of disproportionate corporate gifts, hospitality or other forms of preferential treatment from customers of the Authority; avoidance of the use of the Authority’s resources for personal gain or the benefit of persons or organisations unconnected with the Authority.
- 3.3 **Information** – including the provision of access to general information relating to the Authority’s activities in a way which is open and enhances accountability to the general public; respecting the confidentiality of sensitive information held by the Authority; prior consultation with affected third parties where it is proposed to release sensitive information in the public interest; and compliance with all relevant statutory provisions.
- 3.4 **Obligations** – to comply with all regulatory and statutory obligations imposed on State bodies in respect of tendering, purchasing and disposal of property.

3.5 **Loyalty and Fairness** – to be fully committed to securing the Authority’s statutory objectives while at all times conforming to the highest standards of business ethics; to comply with all employment equality and equal status legislation; to promote and preserve the health and safety of employees and to respect the concerns of persons living in the Docklands area.

3.6 **Responsibility and Review** – to ensure that all Council Members, Board Members and Staff Members are fully familiar with this Code of Conduct; and to review and amend this Code as appropriate from time to time but at least once every five years.

4. **Board Members**

4.1 **The Ethics Act** - Every Board Member will comply with the provisions of the Ethics Act and will make the relevant annual Ethics Statement in respect of their Designated Directorship as required under the Ethics Act

4.2 **Provisions for Declarations of Interest** –

4.2.1 Board Members are appointed by the Minister on the basis of their business leadership skills and this often involves their business activities in property and related activities and this will inevitably result, from time to time, in a conflict of interest arising as between the personal, professional or business interest of a Board member and the objectives of the Authority. Recognising that these skills are intended to enable Board Members contribute in a positive and effective way towards securing the objectives of the Authority, the following procedures are designed to deal with such conflicts.

4.2.2 **Definition of Conflict of Interest**

A conflict of interest arises when a Board Member able to influence a decision, either by vote or involvement in the consideration of the matter, is liable to gain:-

- some personal advantage from the outcome of the decision in which they are involved; and/or
- some advantage for an organisation or person or body connected with the Board Member.

Also, a conflict of interest can arise from the avoidance of losses as well as gaining personal advantage whether financial or otherwise. A conflict of interest also arises when a Board Member’s outside interests, obligations or duties may, or do, differ fundamentally from their obligations as a Board Member.

4.2.3 Board Members will:-

- (i) on appointment furnish to the Secretary and Chairperson (and where the disclosure is being made by the Chairperson, such disclosure shall also be made to the Senior Non-Executive Director) details relating to his/her employment and all other business interests including shareholdings, professional

relationships etc. which could involve a conflict of interest or could materially influence or be perceived to materially influence such person in relation to the performance of functions as a Board Member and to update and revise such details as necessary at least once each year while a member of the Board.

- (ii) disclose and furnish details to the Secretary and Chairperson (and where the disclosure is being made by the Chairperson, such disclosure shall also be made to the Senior Non-Executive Director) any interests of a Board Member's family of which he/she could be expected to be reasonably aware or a person or body connected with the Board member which could involve a conflict of interest or could materially influence the Board Member in the performance of his/her functions and revise such details as and when necessary but at least once a year.
- (iii) as a general guideline disclose shareholdings with a market value of more than €13,000 or more than 5% of the issued capital of a company.
- (iv) if there is a doubt as to whether the Code requires the disclosure of an interest or the interest of a connected person the Board Member should consult with the Chairperson.
- (v) not give or receive disproportionate corporate gifts, hospitality or other forms of preferential treatment which are sought or proffered as a result of the Board Member's position within the Authority.
- (vi) avoid the use of the Authority's resources for personal benefit or for the benefit of persons or organisations unconnected with the Authority.

4.2.4 The responsibility remains at all times with individual Board Members to take steps to deal with any conflict of interest, or potential conflict of interest, as set out within this policy.

4.2.5 Details of interests shall be kept by confidential register and updated on an annual basis, only the Chairman, CEO and Secretary shall have access to the register.

4.3 **Declarations of Interest at Board Meetings** - where a Board Member has a conflict (or perceives a conflict may exist, now or in the future), the Member will make an oral declaration to the meeting of such conflict. Such declaration and the subsequent action taken must be recorded in the minutes of the meeting.

4.3.1 **Material Conflict** - where the conflict, or perceived conflict, is material (taking into account the circumstances of the Board member) or it could provide an incentive to a Member to act against the best interests of the Authority or there is a risk of negative public perception, then the Member, in every case, must:

- (i) in advance of any consideration of the matter, disclose to the meeting the matter and the nature of the interest.
- (ii) take no part or discussion in any consideration of the matter.
- (iii) neither influence nor seek to influence the decision to be made in relation to the matter.
- (iv) withdraw from the meeting of the Board, so long as the matter is being discussed and decided upon.

An example of a material conflict is where the discussions or decision of the Board could (or could be perceived to) confer on the Board Member (or on a connected person, as defined in Section 39(3) of the Act and in the Ethics Act) a pecuniary or other beneficial interest in, or material to, the matter which falls to be considered and decided upon at the meeting.

4.3.2 where any Member has a doubt as to whether, in relation to an item on the agenda, a conflict arises and/or whether such conflict is material, the Chairperson will determine the nature of the conflict and the process to be adopted by the declaree.

4.3.3 In the circumstances where the Chairperson declares a conflict of interest and any issue falls to be determined under this part of the Code, where the procedures refer to 'Chairperson', read instead 'the Senior Independent Director' being the Board Member designated as such in accordance with paragraph 7.2.13.

4.3.4 where a Board Member has declared a material conflict and withdrawn from the meeting and where the minutes of such meeting and papers being prepared for future meetings, contain information which is related to the ongoing consideration of the matter or which is actively price-sensitive or value-sensitive (as opposed to a record of a historical completed event) the Chairperson, with the Secretary, will ensure that while the matter is sensitive, the particular information will be excised from copies of minutes or documents circulated to the declaree. Once the sensitivity has passed then the declaree will be furnished with all relevant papers.

4.3.5 as the interests of Board Members (and their connected persons) can change at short notice, Board Members should, in cases where he/she receives documentation relating to any conflict of interests return the documents to the Secretary at the earliest opportunity.

4.3.6 Any Board Member concerned about another individual's potential or actual conflicts of interests should raise the matter as set out below.

- 4.3.6.1 Issues concerning a member of the Staff should be raised with the Chairperson.
- 4.3.6.2 Issues concerning the Chairperson should be raised with the Senior Independent Director.
- 4.3.6.3 Issues concerning a Board Member (other than the Chairperson) should be raised with the Chairperson.
- 4.3.6.4 If an individual is in doubt about how to raise a concern, he or she should seek advice from the Chairperson or CEO or the Secretary.

4.4 **Purchase of properties within Docklands** - Where Board Members or staff who hold Designated Positions under the Ethics Act propose in their private/personal capacity to acquire property in the Docklands Area they will:

- (i) not purchase properties or investments developed by the Authority itself or jointly with others;
- (ii) not acquire interests in lands where the Authority has formally decided to make, or is involved in the preparation of, a planning scheme under Section 25 of the Act;
- (iii) satisfy themselves that the transaction is at 'arms length' and is not unusual or preferential having regard to their position as a member of the Executive Board.

These rules apply only to the initial sale of the property and do not apply to the purchase of properties by Board Members or staff in Designated Positions if the properties are subsequently re-sold.

4.5 Each Board Member will provide to the Authority a written statement of their understanding of their obligations and duties under this Code of Conduct.

5. **Council Members**

5.1 The Council shall conduct its business at all times in compliance with the Authority's statutory duties and obligations under the Act and in a manner of probity and honesty in accordance with the highest business standards.

5.2 Where a Council Member has a personal pecuniary or other beneficial interest in, or material to, any matter which falls to be considered by the Council, then that Council Member shall

- (i) in advance of any discussion on the matter disclose to the Council, either prior to or at the beginning of the Council meeting the nature of the interest.
- (ii) neither influence nor seek to influence the Council in relation to the matter,
- (iii) take no part in the consideration of the matter.
- (iv) where the conflict is considered to be material (as defined in 4.2.2 above) to withdraw from the meeting for so long as the matter is being discussed by the Council.

- 5.3 Council Members will avoid the use of the Authority's resources for personal benefit or for the benefit of persons or organisations unconnected with the Authority.
- 5.4 Council Members will respect the confidentiality of sensitive information produced for or discussed at Council meetings and in particular will treat in total confidence the contribution of other members to Council meetings.
- 5.5 Council Members will actively avoid situations that could cause suspicion of improper conduct or create a conflict or potential conflict of interest that might influence judgement or give the impression that members were acting for personal motives. In particular Council Members will avoid the giving or receiving of disproportionate corporate gifts, hospitality or other forms of preferential treatment.
- 5.6 Each Council Member will provide to the Authority a written statement of their understanding of their obligations and duties under this Code of Conduct.

6. Staff

- 6.1 **Ethics Act** – Those members of the Staff who hold Designated Positions under the Ethics Act will comply with the provisions of the Ethics Act and make an Ethics Statement as appropriate.
- 6.2 Staff who hold Designated Positions who have a pecuniary or other beneficial interest in, or material to, any matter which falls to be considered by the Executive Board or Council shall:-
 - (i) in advance of any consideration of the matter, disclose to the CEO and, as the case may be, at any meeting of the Board or Council the matter and the nature of the interest.
 - (ii) neither influence nor seek to influence any decision to be made in relation to the matter.
 - (iii) if directed by the CEO or Chairperson of the meeting take no part in any consideration of the matter.
 - (iv) if directed by the CEO or Chairperson of the meeting to withdraw from the meeting so long as the matter is discussed or considered.
- 6.3 All Staff (other than those holding Designated Positions) shall comply with the provisions of Section 39 of the Act as set out in Appendix A.
- 6.4 Each member of Staff will provide to the Authority a written statement of their understanding of their obligations and duties under this Code of Conduct.

7. Board Meetings

- 7.1 Meetings of the Executive Board will be held in compliance with the provisions of Section 23 of the Act.

- 7.2 Procedures of the Executive Board** - The Executive Board will
- 7.2.1 meet regularly and shall conduct the business of the Authority and perform all of the functions assigned to the Authority by or under the Act.
 - 7.2.2 arrange for the provision of services to the Council of the Authority as may be required for the effective performance of the Council of the functions assigned to it by or under the Act.
 - 7.2.3 prepare a formal schedule of matters specifically reserved for the Board for decision to ensure the proper direction and control of the Authority.
 - 7.2.4 ensure the collective responsibility and authority of the Board is safeguarded by avoiding excessive influence on decision making by individual members and allowing all Board members to fully contribute to the deliberations.
 - 7.2.5 ensure that the Board Members have access to the advice and services of the Secretary of the Authority who is responsible to the Board for ensuring that the Board procedures are followed.
 - 7.2.6 lay down formal procedures whereby Board Members may take independent professional advice at the reasonable expense of the Authority.
 - 7.2.7 ensure a balanced and understandable assessment of the Authority's position is made in presenting their Annual Report and Accounts to the Minister.
 - 7.2.8 state in the Annual Report that the Board are responsible for preparing the accounts.
 - 7.2.9 review annually the effectiveness of the Authority's system of internal controls including financial, operational and compliance controls and risk management.
 - 7.2.10 ensure that the Chairperson advises the Minister of matters arising in respect of the Authority.
 - 7.2.11 review and report annually that the business of the Authority is being carried out in an effective and efficient manner and provide supporting assumptions or qualifications as necessary in such report.
 - 7.2.12 ensure that the Board is supplied in a timely fashion with information which is of sufficient quality, detail and adequacy to enable the Board Members satisfactorily discharge their duties.

7.2.13 that where individual Board Members become aware of non-compliance with any of the obligations of the Authority, that there is opportunity provided to bring this to the attention of fellow Members and for this purpose the Board will nominate one of the Members as the Senior Independent Director who may be approached by any Member at any time.

7.2.14 establish procedures for maintaining an appropriate relationship with the external auditors.

7.3 **Standing Orders for meetings of the Executive Board -**

7.3.1 the Board shall hold such and so many meetings as may be necessary for the performance of its functions at any place approved by the Board.

7.3.2 the Chairperson or any three Board Members may convene a meeting of the Board.

7.3.3 notices of meetings and an indication of the business to be transacted thereat shall be given to each Board Member either orally or in writing except where this is not reasonably possible.

7.3.4 there shall be no minimum period of notice for meetings of the Board nor shall it be necessary for a copy of an agenda for a meeting to be furnished in advance of the meeting.

7.3.5 the chairperson of the meeting of the Board shall arrange for the minutes of the meeting to be kept and the minutes shall record every decision made by the Board at the meeting and the minutes shall be adopted at subsequent meetings and when agreed shall be signed by the presiding chairperson.

7.3.6 the Secretary of the Authority (or such other person as may be designated by the Authority) shall be responsible for the safe custody of the minutes of meetings of the Board).

7.4 **Briefing of New Directors on Appointment -**

New Members of the Board shall be briefed by the CEO of the Authority on their duties and responsibilities and shall be provided with all relevant documentation including a copy of this Code of Conduct to ensure that they are fully informed of the duties and responsibilities and procedures of the Board.

8. **Council Meetings**

8.1 Meetings of the Council shall be held in accordance with Section 22 of the Act.

9. Internal Audit Function

- 9.1 The Authority shall maintain an internal audit function under the supervision of the Audit Committee. The operations of the internal audit function will be undertaken in accordance with the **Internal Audit Charter** as set out in **Appendix ‘B’**.

10. Audit/Finance/Risk Committee

- 10.1 There shall be a Committee to be known as the **Audit/Finance/Risk Committee** to ensure that adequate internal audit arrangements are in place and to review the internal financial management of the Authority and further to evaluate operational exposures including but not limited to political, technological, legal, tax, treasury and insurance. The Committee shall comprise of three ordinary members of the Executive Board and will have power to investigate any matter within its terms of reference. The terms of reference of the Committee are as set out in **Appendix ‘C’**.

11. Acceptance of Gifts

- 11.1 Council Members, Board Members and Staff of the Authority will not encourage or solicit gifts of any type or nature from members of the public or any group, firm, company or consultant providing services to the Authority or dealing with the Authority in any way by virtue of their positions with the Authority. Where a Board Member or Council Member is offered a gift which they believe is of substantial value, then at the earliest relevant opportunity details of the offer should be reported to the Board and a record kept of the report. In any event where the value of such a gift exceeds €650, the Board Member or Council Member, before acceptance, must disclose the offer to the Chairman of the Authority, whose decision as to whether the gift should be accepted or not will be final. Where a member of Staff is offered a gift, the value of which is of substance and in any case exceeds €650, the member before acceptance must disclose the offer to the CEO, whose decision as to whether the gift should be accepted or not will be final.

12. Disposal of Assets

- 12.1 In the disposal of assets and the granting of access to property or infrastructure for commercial arrangements (where there is an anticipated value at or above €70,000) the Authority will, subject to its statutory obligations to secure the redevelopment of such lands, employ auction or competitive tendering process other than in exceptional circumstances. Exceptional circumstances will exist where the Authority is satisfied that the disposal or the giving of access to property or infrastructure by other means will be more advantageous financially to the Authority and/or will better secure the general duty of the Authority. If auction or competitive tendering is not being used then specific Board approval is required before negotiations are commenced for such disposal or granting of access to assets. Where there are exceptional circumstances, these must be considered by the Executive Board and noted in the minutes of the Board Meeting.

- 12.2 Where a bid or tender is accepted which is not the highest bid made then specific approval from the Board is required and details of the rationale why the lower bid is being accepted should be noted in the minutes of the Board.
- 12.3 Details of disposal of assets or grants of access to property or infrastructure below the value of €70,000 without auction or competitive tendering process should be formally reported to the Board.
- 12.4 Disposal of assets to Board Members, Council Members, Staff Members and their families or connected persons should be at a fair market-related price and a record of all such disposals (including details of the asset and the price paid) should be noted in a register and kept for this purpose. No such disposal may be made, irrespective of the value, without having been formally endorsed by the Board.
- 12.5 In disposing of or granting access to assets the Board must satisfy itself that the method used is both transparent and likely to achieve the most advantageous economic result for the Authority. In determining market value regard will be had by the Board to professional valuation advice; to accounting standards and best practice.
- 12.6 Where there has been a disposal of assets or access to property either (a) in exceptional circumstances where there has not been auction or competitive tender or (b) to a Board Member, Council Member or Staff then details of same will be included in the Chairperson's own report to the Minister.

13. Subsidiary Companies

- 13.1 Before establishing or acquiring any subsidiary company or acquiring shares in any company the Authority will seek the written approval of the Minister.

14. Remuneration allowances and expenses

- 14.1 Board Members and Council Members shall be paid such remuneration and allowances and expenses as the Minister (with the consent of the Minister for Finance), may determine.
- 14.2 **CEO's Remuneration** - A Remuneration Committee will be established by the Board for the purposes of reviewing the performance and remuneration of the CEO and will comprise up to four Board Members (to include a civil servant if one is a Board Member). The Remuneration Committee will submit a report on its findings to the Board each year.

15. Annual Report and Financial Statements

- 15.1 The Authority shall keep in such form as may be approved of by the Minister, with the consent of the Minister for Finance, all proper and usual accounts of all monies received or expended by it.

- 15.2 Accounts kept in pursuance of this section shall, at such time as the Minister may direct, be submitted annually for audit by the Authority to an auditor appointed by the Authority with the approval of the Minister given with the consent of the Minister for Finance to audit the accounts and when duly audited shall be presented by the Authority to the Minister. Draft unaudited annual accounts shall be furnished to the Department not later than two months after the end of the relevant financial year.
- 15.3 The Authority shall not later than the 30th of June in each year make a report to the Minister of its proceedings during the preceding year.
- 15.4 The Authority shall supply the Minister with such information relating to the performance of its function as the Minister shall from time to time request.
- 15.5 The Chairperson, in submitting the accounts to the Minister, shall furnish separately a report covering the following matters:-
- (i) outline all commercially significant developments affecting the Authority in the preceding year including the establishment of subsidiaries or joint ventures and share acquisitions, and major issues likely to arise in the short to medium term;
 - (ii) affirm that all appropriate procedures for financial reporting, internal audit, procurement and assets disposals have been dealt with in accordance with the provisions of this Code;
 - (iii) include an appropriate statement on the system of internal financial control;
 - (iv) details of the all-in cost of the total remuneration package and the performance of the CEO;
 - (v) a schedule of the fees and expenses paid to Board Members and Council Members;
 - (vi) the report (if necessary) in relation to the disposal of assets (see paragraph 12.6);
 - (vii) any significant post balance sheet events.

16. Procurement Policy

- 16.1 The Authority will in general where it is seeking services or offering contracts ensure that all relevant EU Directives and the detailed procedures, as set out in the Public Procurement Booklet, will be followed, a summary of these being –
- (i) Open tendering – open advertisement: all interested parties may tender
 - (ii) Restricted tendering
 - (a) invitation of tenders from firms on a list, or
 - (b) selective tendering – pre-qualification of firms for a particular project, followed by invitation to tender for the contract.
- 16.2 Where the value of a service or contract which the Authority is seeking is expected to exceed €25,000, tendering will be used by the Authority and in

every case where restricted tendering is proposed at least three suppliers or contractors will be invited to tender.

- 16.3 However, in exceptional cases (for example; in the case of uniqueness of a product or service) and subject to either the express consent of the Board or the CEO, depending on value in relation to the Authority's Delegated Approval of Expenditure (see 17 below), a contract or service may be awarded without tender.
- 16.4 In the case of services or contracts which are not expected to exceed €25,000 then the procurer must report to the CEO on the method of procurement proposed and get the express consent of the CEO before the contract is awarded.

17. Delegated Approvals of Expenditure

17.1 The Board reserves the right to approve in advance all proposed expenditure. The Board has delegated to the executive power of expenditure to the values identified in Table 1. All delegated expenditure is subject to the rules on procurement as set out in paragraph 16 above. Expenditure is classified as follows:-

- (i) Budgeted – (as identified in Annual Budget).
- (ii) Non-budgeted but with prior approval in principle*
- (iii) Non-budgeted and with no prior approval.

**where the intention to proceed with the particular project or service has been approved by the Board but the full quantum of expenditure remains to be ascertained*

Table 1

Capital & Revenue Expenditure	Finance Director (FD) + Responsible Director	CEO + FD + Responsible Director	Board
Budgeted	<= €30k	<= €260k	> €260k
Non-budgeted but with prior approval in principle	<= €30k		
Non-budgeted & with no prior approval	NIL	<= €25k	> €25k

Note:- No expenditure may be artificially disaggregated in order to permit lower authorization on the elements that would apply to the whole.

17.2 The executive have the right to enter into contracts and to make payments of money in respect of expenditure within the maximum values and in accordance with the rules set out in paragraph 17.1 and Table 1 above.

18. Tax Clearance Procedure

18.1 In the granting of all contracts the Authority will insist on compliance with the tax clearance procedures set out in the relevant guidelines issued from time to time by the Department of Finance.

19. Diversification

19.1 Where the Authority proposes to extend or change significantly the nature, scope or scale of its operations, the Authority will first consider the financial consequences of such action and its consistency with the objectives under the Act and get the consent of the Minister.

20. The Irish Language Policy

20.1 **Statutory/Strategic Documents:** all newly printed statutory or strategic documents to be issued or published by the Authority will be made available in both the Irish and the English language.

20.2 **Statutory public notices:** from 1st January 2005 all statutory public notices issued or placed by the Authority will be in both the Irish and the English language.

20.3 **Authority's website:** from 1st January 2005 all new statutory or strategic documents published on the Authority's website will be in both the Irish and the English language.

20.4 Communications with the Public:

20.4.1 **Written Communications:** written communications received in Irish either by post or by electronic mail will be responded to in the Irish language.

20.4.2 **Callers and visitors:** telephone callers or visitors to the Authority's office who wish to communicate through the Irish language will be advised that there is no facility available at present and that they should submit their query in written format.

20.4.3 **Marketing and Promotional Literature:** promotional and marketing publications or advertising (including press releases, newsletters, etc.) may, at the discretion of the Authority, be confined to one language only.

20.4.4 **Training of staff:** the Authority will make arrangements for staff members who wish to take courses to learn the Irish language, or to take refresher courses, with the intention of such staff members will

be available to deal, as and when required, with telephone or personal callers who wish to do their business with the Authority using the Irish language.

- 20.4.5 **Certification:** certificates issued by the Authority pursuant to section 25 of the Dublin Docklands Development Authority Act, 1997 will only be in the English language. A translation of the certificate in the Irish language will be made available if requested by the applicant for the certificate but not otherwise.

21. Customer Charter

- 21.1 The Authority regards all those with whom it has a service relationship as customers and will, through a Customer Charter, promote the principles of quality customer service for public sector organisations as established by the Government.

**Code of Conduct for the
Dublin Docklands Development Authority**

APPENDIX A

**Extract from the Dublin Docklands
Development Authority Act, 1997**

Section 39.

- (1) A person to whom this section applies who has a pecuniary or other beneficial interest in, or material to, any matter which falls to be considered by the Council or Executive Board or by a person to whom this section applies shall -
 - (a) in advance of any consideration of the matter, disclose to the Authority and as the case may be to any meeting of the Council or Executive Board considering the matter the nature of the interest;
 - (b) neither influence nor seek to influence a decision to be made in relation to the matter;
 - (c) take no part in any consideration of the matter;
 - (d) withdraw from the meeting of the Council or the Executive Board for so long as the matter is being discussed or considered by the Council or Executive Board.

- (2) This section applies to -
 - (a) an employee of the Authority other than an employee holding a designated position within the meaning of the Ethics in Public Office Act, 1995,
 - (b) a person whose services are provided to the Authority under *section 37*, and
 - (c) a consultant or adviser engaged by the Authority under *section 36*.

- (3) A person to whom this section applies shall be regarded as having a beneficial interest in (but not confined to) each of the following cases -

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- (a) the person, any member of the person's household or any nominee of the person or the person's household is a member of a company or any other body which has a beneficial interest in, or material to, a matter referred to in *subsection (1)*;
 - (b) the person or any member of the person's household is in partnership with or is in the employment of a person who has a beneficial interest in, or material to, the matter;
 - (c) the person or any member of the person's household is a party to any arrangement or agreement (whether or not enforceable) concerning land to which that matter relates;
 - (d) any member of the person's household has a beneficial interest in, or material to, that matter.
- (4) A person to whom this section applies shall not be regarded as having a beneficial interest in, or material to, any matter by reason only of an interest of that person or of any company or of any other body or person mentioned in *subsection (3)* which is so remote or insignificant that it cannot reasonably be regarded as likely to influence a person in considering or discussing, or in voting on, any question with respect to the matter, or in performing any function in relation to that matter.
- (5) Where a question arises as to whether or not a course of conduct, if pursued by a person to whom this section applies, would be a failure by that person to comply with the requirements of *subsection (1)*, the question shall be determined by the Council or Executive Board, as the case may be, and particulars of the determination shall be recorded in the minutes of the meeting concerned.
- (6) Where at a meeting of the Council or Executive Board disclosure is made under this section, particulars of the disclosure shall be recorded in the minutes of the meeting concerned.
- (7) A person who contravenes or fails to comply with a requirement of this section shall be guilty of an offence.
- (8) In any proceedings for an offence under this section it shall be a defence for the defendant to prove that at the time of the

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alleged offence the defendant did not know and had no reason to believe that a matter in which, or in relation to which, the defendant had a beneficial interest had fallen to be considered by the defendant, by the Council or Executive Board, as the case may be, or that the beneficial interest to which the alleged offence relates was one in relation to which a requirement of this section applied.

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**Code of Conduct for the
Dublin Docklands Development Authority**

APPENDIX B

Internal Audit Charter

1. **Internal Audit**

The Internal Audit function in the Dublin Docklands Development Authority (DDDA) will adopt suitable means to comply with the Standards for the Professional Practice of Internal Auditing as detailed by the Institute of Internal Auditors. It will subscribe to the updated definition of Internal Audit published by the Institute of Internal Auditors in mid 1999:

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

2. **Authorisation and Responsibility**

The Director of Finance in the DDDA, with the approval of the Board and the Audit Committee, will be responsible for the administration of the Internal Audit function including resource allocation and quality assurance.

Internal Audit is granted full and complete access to the Authority’s records (manual or electronic), physical properties, and personnel related to a review. Documents and information given to internal auditors will be handled with the same standard of confidentiality and prudence as that exercised by normally accountable employees.

Internal auditors will have no direct responsibility, authority or involvement in the activities they review. Internal audit staff will neither develop nor install procedures. Implementation of operational and control recommendations, whether generated singularly by Internal Audit or jointly by Internal Audit and operating management, will be the responsibility of the management of the area audited.

3. **Definition of Audit Scope**

3.1 Internal Audit will, by reference to the Risk Review Framework Document (RRFD) applied by the Authority, examine and evaluate the adequacy, efficiency and effectiveness of the organisation's management control structure. This includes, without limitation:

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- (i) Reviewing the reliability, timeliness and integrity of financial and operating information, and the processes used to identify, measure and report such information
- (ii) Reviewing the systems established to ensure compliance with policies, plans, procedures, laws and regulations
- (iii) Reviewing the means of safeguarding assets and verifying the existence of such assets
- (iv) Reviewing and appraising the effectiveness and efficiency with which operational, financial and administrative procedures are performed
- (v) Determining whether operational results are consistent with established objectives and standards
- (vi) Reviewing the quality of internal systems, policies and procedures.

3.2 In fulfilling its responsibilities, Internal Audit:

- (i) Will design and execute audit plans by reference to the RRFD that reflect both risk and cost effectiveness
- (ii) Will provide reports to management that identify control issues and make practical, cost effective recommendations for improvement
- (iii) Will follow up on audit issues with auditees to ensure that identified problems have been resolved
- (iv) Will ensure the effectiveness and quality of the internal auditing effort.

4. **Reporting and Accountability**

4.1 A written report, with an opinion on management controls, will be issued by Internal Audit for each audit and review. The report will address issues, recommendations and implementation plans relevant to the review.

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4.2 Meetings will be held with management of the Authority and line management in the area under review, prior to issuing any final report, in order to obtain agreement on the substance and tone of the report. The line manager of the activity, business unit/section or department to whom the report is addressed will respond in writing, within a reasonable timeframe, indicating what actions are being taken in support of the recommendations included in the report.

4.3 A final copy of the report, including the auditee's response, will be provided to the Director of Finance and by him/her to the Audit Committee. On a semi-annual basis, Internal Audit will submit a summary report of its activities and any issues highlighted during the course of the audit programme to the Audit Committee. This reporting arrangement will specifically address the audit coverage, risks and controls in terms of the RRFD and contribute to its ongoing development by updating any risk and control ratings where appropriate.

5. Relationship with the External Auditor

5.1 The Authority is subject to an independent external audit whose aim is to provide an opinion on the fairness of information included in the Authorities financial statements.

5.2 The objectives of Internal Audit are different and focus on the effectiveness of systems, and the accuracy of management information rather than on the certification of financial statements. There will however be some overlap between the work of the two parties and therefore the Director of Finance will co-ordinate the activities of both Internal and External Audit to ensure optimum audit coverage.

6. Fraud

6.1 Although it is the responsibility of management to ensure that appropriate arrangements are in place to minimise the potential for fraud, Internal Audit will take a proactive role in the prevention and detection of any irregularities. This will primarily take the form of an examination of the control environment applied by the Authority to mitigate against the risk of fraud and will be driven by the annual audit plan. Internal Audit will also carry out special investigations initiated by senior management or the Audit Committee.

6.2 All suspected irregularities or other serious matters discovered by Internal Audit, or brought to the Internal Audit's attention, will be promptly reported to management *in the first instance*.

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7. Control

7.1 To ensure that Internal Audit provide the optimum service, in terms of both performance and value, the professional standards of the Institute of Internal Auditors will be applied on all engagements. To facilitate a regular performance review against these standards Internal Audit will:

- (i) Establish performance measures in conjunction with the Authority
- (ii) Have formal debriefs with senior management regarding the quality of specific audit work and reporting
- (iii) Have annual debriefs with the Audit Committee regarding the overall service being provided to the Authority.

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**Code of Conduct for the
Dublin Docklands Development Authority**

APPENDIX C

Terms of Reference for the Audit/Finance/Risk Committee

Terms of Reference for the Audit, Finance & Risk Committee

1. Constitution

The Board hereby resolves to establish a Committee of the Board known as the Audit, Finance & Risk Committee.

2. Membership

2.1 The Committee shall be appointed by the Board from amongst the Chairperson and Ordinary Directors of the Authority and shall consist of not less than three members;

2.2 A quorum shall be two members; and,

2.3 The Board shall nominate the Chairperson of the Committee, who cannot be the Chairperson of the Board, and in the absence of the Chairperson, the other Directors present shall choose one of their numbers to chair the meeting.

3. Attendance at Meetings

3.1 The Director of Finance and the Property Director shall attend these meetings;

3.2 The Chief Executive shall attend as required;

3.3 A representative of internal and external audit may be required as appropriate;

3.4 Other Ordinary Directors shall have the right of attendance or the obligation if their presence is requested; and,

3.5 A member of the Finance Department of the Authority shall act as the Secretary to the Committee.

4. Frequency of Meetings

Meetings shall be held not less than four times a year. The external and internal auditors may request a meeting if they consider one is necessary.

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5. Authority

- 5.1 The Committee is authorised by the Board to investigate any activity within its terms of reference;
- 5.2 The Committee is authorised to seek any information it requires from any employee and all employees are directed to cooperate with any request made by the Committee; and,
- 5.3 The Committee is authorised by the Board to obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

6. Responsibilities and Duties with regard to the system of Internal Control, Internal Audit and External Audit

The duties of the Committee shall be:

- 6.1 With regard to the external auditor:
- (i) to consider the appointment of the external auditor, the audit fee, and any questions of resignation or dismissal;
 - (ii) to discuss with the external auditor before the audit commences the nature and scope of the audit and ensure coordination where more than one audit firm is involved. The discussion should specifically focus on:
 - changes in accounting policy;
 - major judgmental areas;
 - compliance with accounting standards; and,
 - compliance with legal requirements.
 - (iii) to discuss problems and reservations arising from the final audit and any matters the auditor may wish to discuss specifically:
 - significant adjustments resulting from the audit; and,
 - the going concern assumption.

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- (iv) to review the external auditor's management letter and management's response;
 - (v) consult with the external auditor regarding the operation of the internal audit function;
 - (vi) review the performance of the external auditor; and,
 - (vii) consider the external auditors' independence.
- 6.2 With regard to the internal control systems and the duties of the internal auditor:
- (i) to review and make appropriate recommendations on the Authority's statement on internal control systems prior to endorsement by the Board;
 - (ii) to monitor and review the effectiveness of the internal audit programme, ensure coordination between the internal and external auditors and ensure that the internal audit function is adequately resourced and has appropriate standing within the Authority;
 - (iii) to encourage the content and process for communication by ensuring that:
 - timing of communications are clearly defined;
 - scope of the audit function is annually reviewed;
 - key issues are appropriately prioritised; and,
 - views are expressed to the Committee on the qualitative aspects of the Authority's accounting practices and statements.
 - (iv) to consider the major findings of internal investigations and management's response.
- 6.3 To consider other topics as defined.

7. Responsibilities and Duties with regard to Risk Management

The duties of the Committee shall be:

- 7.1 To identify and evaluate operational exposures including but not limited to political, technological, legal, tax, treasury, insurance;
- 7.2 Review the Authority's risk management process, with particular reference to the Risk Review Framework Document (RRFD) as prepared by the Executive, on how the Authority, internally, facilitates the communication of perceived risks;

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- 7.3 Review implementation of the RRFD;
- 7.4 Consider adequacy of resources to implement the RRFD;
- 7.5 Continuously monitor adequacy of overall risk strategy; and,
- 7.6 To consider other topics as defined.

8. Responsibilities and Duties with regard to Financial Control

The duties of the Committee shall be:

- 8.1 To consider the appropriateness of accounting policies, disclosure and significant accounting judgements;
- 8.2 To review the quarterly and annual financial statements before submission to the Board focusing on the operational analysis for projects and overheads;
- 8.3 To review the Authority's annual budget and longer term financial plan before submission to Board; and,

- 8.4 To consider other topics as appropriate.

9. Reporting Procedures

- 9.1 The Audit, Finance & Risk Committee shall brief the Board not less than four times a year;
- 9.2 The Secretary shall circulate the minutes of meetings of the Committee to all members of the Board.

10. General

The Terms of Reference will be reviewed each year by the Board.

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