

Revenue

Corporate Governance



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Chapter 1: Revenue's Corporate Governance Framework

Revenue's Governance Framework

The document outlines the structures and working arrangements that comprise Revenue's corporate governance framework. The framework is based on a system of rules, practices and processes and the manner in which responsibilities and rights are shared at corporate level. Its purpose is to ensure the correct alignment of structures with business strategies and direction, increase accountability and mitigate risk, and provide assurance that the organisation is operating effectively and efficiently. These combined factors provide a framework of principles, structures and processes that governs and guides the way Revenue conducts its business. It dictates the shared values, philosophy, practices and culture of Revenue and its people. The key elements underpinning Revenue's Corporate Governance arrangements are as follows:-

- corporate structures, roles and responsibilities;
- strategic planning;
- business transparency and accountability;
- stakeholder relationships; and
- ethical behaviour.

The framework takes account of the Corporate Governance Standard for the Civil Service and is intended to be a living document, evolving in line with best practice.

Revenue Independence

Since the establishment of the Revenue Commissioners in 1923, successive Governments and the Oireachtas have reaffirmed the principle of the independence of the Revenue Commissioners in their dealings with the tax affairs of any individuals, business or other entity under tax and customs legislation. This independence is seen as critical to maintaining the integrity of the taxation system and forms a key pillar of Revenue's Governance framework. Legal effect in this matter is provided under Section 101 of the Ministers and Secretaries (Amendment) Act, 2011. This provision ensures that neither article 9 of the Revenue Commissioners Order 1923 nor section 9(3) of the Ministers and Secretaries Act 1924, which relate to Ministerial responsibilities and controls, can apply to the Revenue Commissioners when performing their functions under tax and customs legislation. Revenue's independence does not extend to the overall administration of taxation and customs systems or Civil Service regulations and in these respects, Revenue is accountable to the Minister for Finance.



Chapter 2: Revenue's Culture, Ethos and Values

This chapter describes the key elements of Revenue's culture, ethos and values, which together with Revenue's structures and arrangements, determines how the organisation is directed and managed to deliver on its Mission.

Mission

“To serve the Community by fairly and efficiently collecting taxes and duties and implementing customs controls”

In order to ensure quality outcomes, in delivering on its Mission, Revenue fosters a positive culture of ethical behaviour and effective governance. Revenue's values are reflected and are prominent in the [Statement of Strategy](#), [Code of Ethics](#), [Customer Service Charter](#) and [Employee Engagement Charter](#). Management and staff are routinely advised to familiarise¹ themselves with the relevant codes, rules and regulations that apply to them in the course of their work.

A number of core elements underpin Revenue's strategies, processes, and structures and are designed to:-

- provide strong leadership, openness and transparency;
- seek to collect no more than the correct amount of tax or duty;
- perform duties effectively;
- act with integrity honesty and consistency, and within the law, in all our dealings;
- minimise intrusion on compliant taxpayers;
- provide confidentiality and protect data and information;
- maximise the use of data, intelligence and risk analysis;
- innovate to improve our effectiveness and performance;
- ensure impartiality, equality, fairness and respect;
- further develop our capability and provide our people with development opportunities; and
- build partnership and engage with stakeholders.

¹ To assist staff there is an online course on “Ethics in public office”. This is accessible via the Revenue intranet system (RevNET)

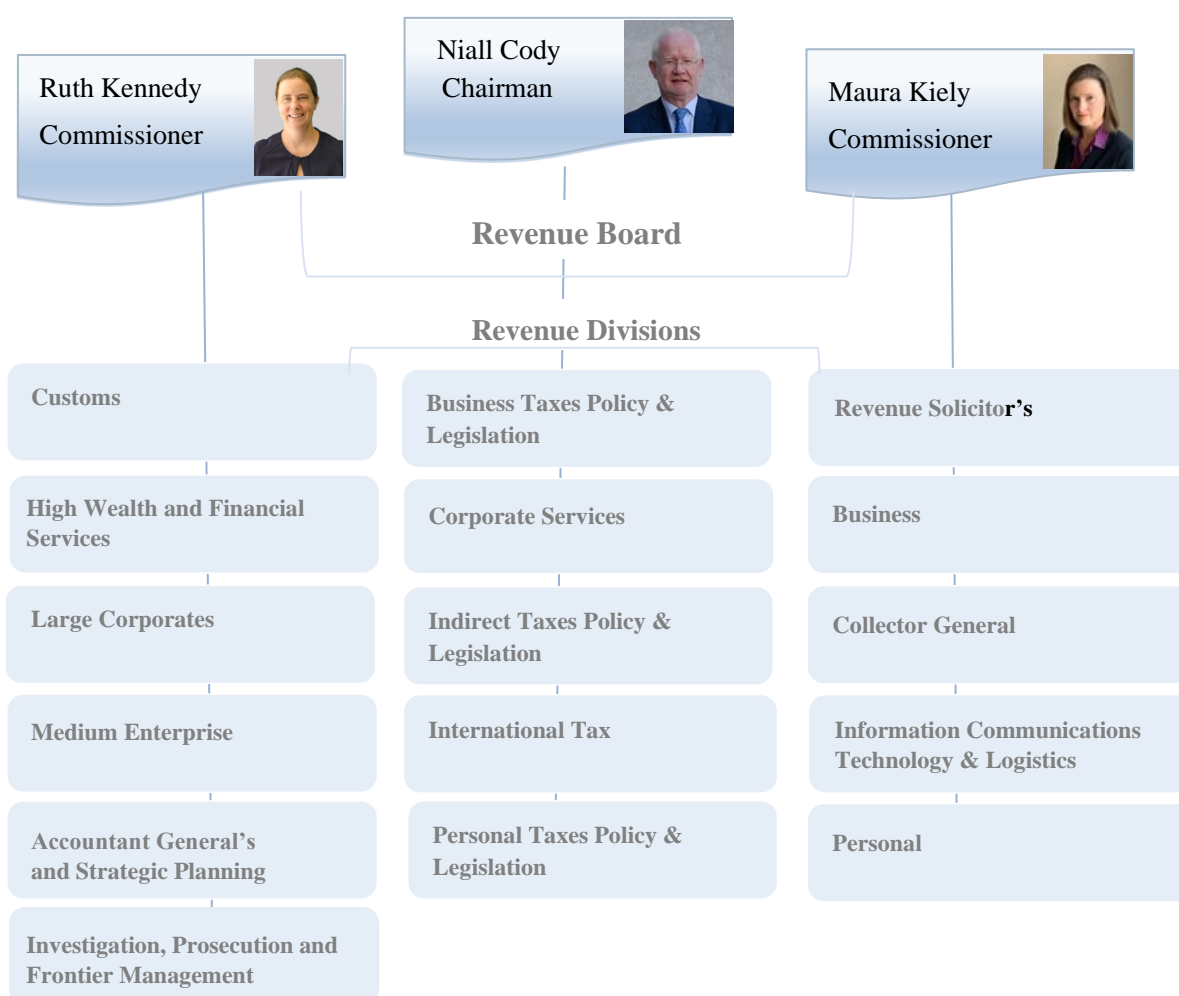
Chapter 3: Senior Management Roles and Responsibilities

This Chapter sets out Revenue's corporate structures and senior management roles and responsibilities.

Office of the Revenue Commissioners

The Office was established by Government Order in 1923. The Order provided for a Board of Commissioners comprising three Commissioners, one of whom is appointed Chairman, and all of whom carry the rank of Secretary General.

In total, the organisation comprises 16 Divisions, each of which is headed by an Assistant Secretary. Heads of Divisions report to a specific Commissioner who is responsible for the organisational performance of areas reporting directly to them. The Chart below outlines the reporting arrangements for heads of Divisions. For more detail also see Appendix 1 and www.WhoDoesWhat.Gov.ie.





The Board

The Board of the Revenue Commissioners consists of three Commissioners², appointed by the Taoiseach, one of whom is appointed as Chairman by the Minister of Finance. Under the Commissioners Order 1923 (S.I. No. 2 of 1923), the Revenue Commissioners have statutory responsibility for performing their functions. Annually they report to the Minister for Finance on Revenue's Statement of Strategy in accordance with the Public Service Management Act (PSMA). The Chairman is the Accounting Officer for Revenue and the Head of Office under the PSMA.

The Board Role

The Board has overall responsibility for the leadership and management of Revenue and involves: -

- defining and articulating strategies that enable Revenue to fulfil its mission and mandate in a manner that responds effectively to the operational environment;
- leading the Office in the delivery of high performance;
- developing and promoting organisational culture, attitudes and values that align with the vision articulated in the Statement of Strategy;
- determining and reviewing corporate priority objectives;
- managing key external relationships;
- ensuring effective accounting, internal controls and risk management;
- accounting for all aspects of the management of the Office, the achievement of results and the implementation of Government policy as appropriate;
- managing matters relating to appointments, performance;
- maximising efficiency in cross-departmental matters;
- providing strategic direction for Assistant Secretaries reporting directly to them; • responsibility for the performance of Divisions reporting directly to them; and
- ensuring Revenue complies with regulatory requirements.

Reserved Functions


The Board reserves direct executive responsibility for the following functions: -

- senior management assignments to Divisions/Branches (Assistant Secretary/Principal Officer³);
- delegation of responsibilities to Heads of Division and the Management Advisory Committee (MAC⁴);

² senior appointments at or above Assistant Secretary level is conducted by a Top Level Appointments Commission (TLAC)

³ In general, the assignment of Principals to particular branches within Divisions is the responsibility of the relevant Assistant Secretary in consultation with the appropriate member of the Board

⁴ Given the statutory and executive roles and responsibilities of the Board, Revenue has a Management Advisory Committee (MAC) made up of the Board and the Assistant Secretaries, chaired by the Chairman.

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- review of performance in areas of responsibility delegated by the Board;
 - determination of organisational and governance structures;
 - approval of annual corporate and business plans;
 - allocation of resource levels to Divisions (staffing, budget allocations and material resources);
 - determination of overall organisational strategy;
 - management of the Internal Audit function; and
 - approval of major contracts, or contracts that effect significant change to Revenue policy/business.

Beyond these functions, the Board also reserves the right to engage directly in any matter of particular urgency, importance or sensitivity, e.g. decisions which may establish significant precedent or carry significant risk for Revenue.

Chairman and Accounting Officer

Chairman

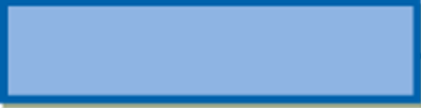
The Chairman of the Board of the Revenue Commissioners is appointed by the Minister of Finance. The Chairman, as the Accounting Officer and Administrative Head of Revenue, has overall management responsibility for Revenue including authority in some matters relating to disciplinary sanction, up to and including dismissal, for all staff below the grade of Principal Officer. In addition, the Chairman is a member of the Civil Service Management Board and is currently a member of the Civil Service Accountability Board.

Accounting Officer

As Accounting Officer, the Revenue Chairman each year provides a statement covering the effectiveness of the Revenue system of internal control maintained and operated by the office. As required under the provisions of Section 3 (7) of the Comptroller and Auditor General (Amendment) Act 1993 (the Act) the Chairman presents an audited account of the receipt of revenue of the State collected by the Revenue Commissioners annually. The account comprises of the: -

- account of the receipt and disposal of revenue collected;
- statement of balances; and
- related notes, including a summary of significant accounting policies.

Maintaining the system of internal financial controls is a continuous process and its effectiveness is kept under ongoing review. This responsibility is exercised in the context of the resources available to the Chairman and other obligations as Head of the Office.



Each year the Revenue Chairman appears before the Committee of Public Accounts to deal with issues arising from Reports by the Comptroller and Auditor General and other matters relating to the activities of the Office that the Committee may wish to discuss. The Chairman is responsible for safeguarding public funds and property under his control; for the regularity and propriety of all the transactions in each Appropriation Account bearing his signature; and for the efficiency and economy of administration in Revenue. The Chairman has put in place arrangements to assist with aspects of governance obligations. Accountability for the following cannot be delegated: -

- preparation and presentation of Appropriation Accounts;
- accounting for the Finance Vote, the Central Fund and for a number of other funds;
- supplying a Statement of Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Accounts;
- appearance before Committee of Public Accounts;
- putting in place an Internal Audit Unit; and
- establishing an Audit Committee.

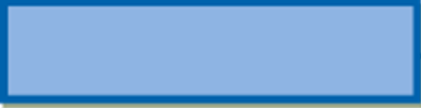
Assistant Secretaries

The Board delegates responsibility for the management of each Division to an Assistant Secretary as required under the PSMA framework of assignments. Each Assistant Secretary, as Head of Divisions, reports directly to either the Chairman or one of the other two Commissioners. Each Head of Division is accountable to the Board for matters delegated to him/her. The key responsibilities are as follows: -

- deliver on responsibilities delegated by the Board;
- active participation in MAC and other cross-Revenue management fora;
- support the effective management of the Revenue organisation as a whole;
- assist the Board in making and implementing policy decisions;
- develop and deliver Revenue's strategies;
- management, development and delivery of Divisional/ programmes and services, including specified national functions;
- manage Revenue's input into tax and customs policy and legislation;
- achieve relevant objectives set out in the Statement of Strategy and a Revenue Corporate Priorities;
- ensure effective governance, assurance and risk management arrangements/structures are in place;
- oversee the effective strategic management of resources;
- develop and support capability and capacity to meet current and future business needs; and
- ensure the effective management of high-level cross divisional and policy issues.

Principal Officers

Responsibility for the management of Branches is assigned to Principal Officers and are as follows: -

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- implement a comprehensive range of compliance programmes and strategies;
 - achieve relevant objectives;
 - deliver programmes and services;
 - contribute to Revenue's input into tax and customs policy and legislation;
 - ensure accurate and consistent interpretation of tax and customs legislation;
 - support the development, capability and capacity and wellbeing of staff; and
 - consider identified and emerging business risks.

Senior Management Group

The function of the Senior Management Group is to provide consistency in governance, leadership and management in Revenue. The Group membership comprises the MAC and Principal Officers and meets on an annual basis to develop and prioritise business objectives.



Chapter 4 - Executive Management Committees

This Chapter sets out the management procedures and arrangements in place for the MAC and other Executive or equivalent bodies that support and report back to the Board as appropriate.

The Management Advisory Committee (MAC)

The MAC is an executive, communications and advisory forum that brings together the Board and Heads of Divisions to co-operate in the leadership and management of Revenue. By taking collegiate responsibility for cross- Revenue issues the MAC balances the individual divisional responsibilities of its members with their corporate responsibility as Revenue's senior management team. It meets at least 11 times a year.

MAC Role

The Board and Divisional Heads brief the MAC on developments in or affecting the organisation, strategic projects or other matters of mutual interest. The MAC is a central instrument of Revenue's [Employee Engagement Charter](#). Information circulated at the MAC is passed to Divisions by the Divisional Heads and a summary of proceedings is made available on the Revenue intranet (RevNet).

The MAC brings together the collective experience and wisdom of the senior management team. This allows for the exchange of views on issues affecting Divisions or the provision of advice to the Board by Divisional Heads on the formulation of strategy and the review of its implementation.

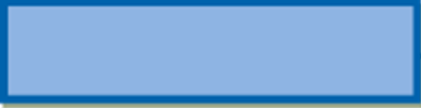
MAC Responsibility

Responsibility for high-level cross-organisational issues other than those reserved by the Board is delegated to the MAC. This includes the development of Statements of Strategy, Revenue Corporate Priorities and high-level business policy.

MAC Terms of Reference

The terms of reference of the MAC are as follows: -

- provide collegiate leadership to the achievement of Revenue's strategic and business objectives;
- develop and advise on strategies to ensure Revenue continues to fulfil its mission and mandate;
- develop and adopt high level policies governing the effective conduct of Revenue's business;
- monitor/review resource deployments to achieve the highest standards in the delivery of services;
- monitor and respond to progress on the achievement of business targets and strategic objectives;
- monitor, review and adapt strategy and policies;

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- ensure key risks to Revenue are identified and addressed in a timely and effective manner;
 - provide guidance and leadership in fostering a culture of excellence and staff development;
 - actively work to promote open and effective communications throughout the organisation; and actively seek opportunities for improvement or innovation.

Members advise the MAC on matters of material cross-organisational interest or impact, *inter alia*: -

- proposed establishment of cross-divisional groupings;
- initiation of projects with potential for significant cross-organisational impact; and
- business decisions with cross-organisational impact.

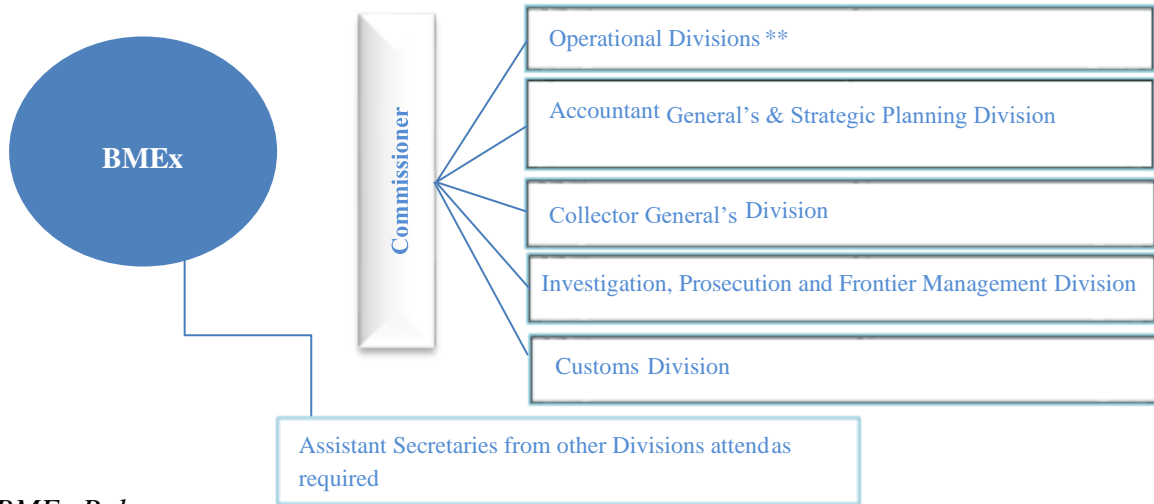
MAC Working Groups

To expedite Revenue business the MAC may appoint service boards, project boards, networks and senior management groups to address particular policy or organisational issues. Such groups are accountable to and report to the MAC and are chaired by a member of the MAC as nominated by the Board. Groups may, where necessary, include persons who are not members of the MAC. Briefings are provided to the Board and MAC in line with their terms of reference.



Business Management Executive (BME_x)

The BME_x oversees the implementation of national operational programmes and projects. It is a Commissioner led group, whose membership comprises Assistant Secretaries with operational responsibilities:



BME_x Role

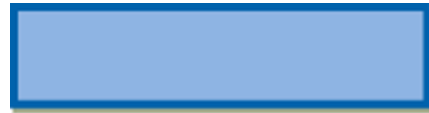
The role of the BME_x is to co-ordinate business functions and activities across Revenue Divisions, to recommend national projects and to oversee the implementation and benefits realisation of national programmes and projects.

BME_x Terms of Reference

The Terms of Reference for the BME_x are as follows: -

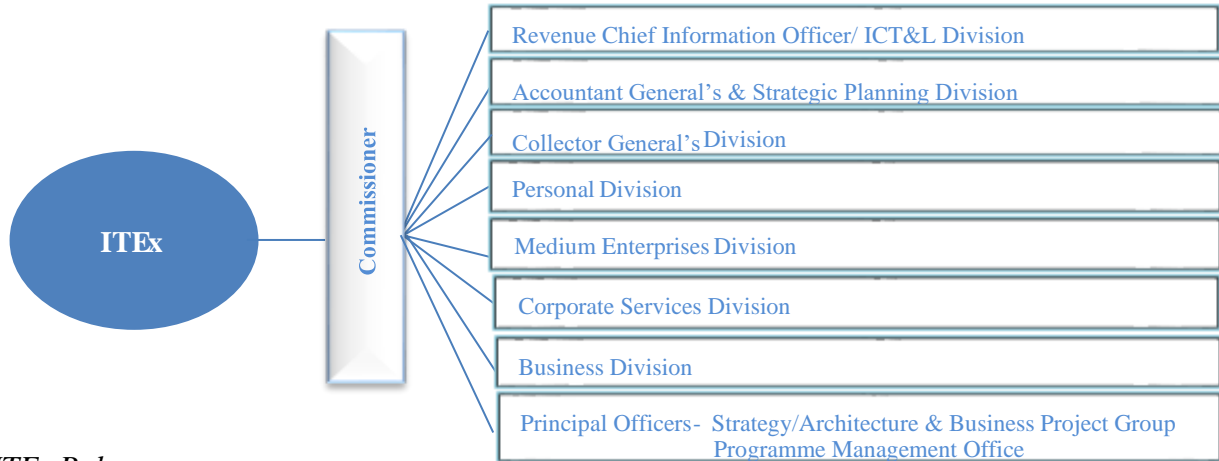
- co-ordinate business functions and activities in the context of Revenue's operational policy particularly those with cross-Divisional implications and impacts;
- optimise the coverage of areas of risk;
- monitor overall progress on collection and debt reduction against the targets set in the Statement of Strategy and annual corporate and business plans;
- encourage innovation and the piloting of new approaches;
- identify and share best practice and emerging risk information;
- develop proposals for national operational projects and programmes;
- direct implementation of national projects and programmes and ensure their objectives are achieved;
- provide a forum in which the Operational Divisions can work with National Office Divisions in the development of operational policy; and
- ensure effective communications between Operational Divisions and National Office Divisions.

**Divisions:- (1) Business, (2) Large Corporates, (3) Personal, (4) High Wealth and Financial Services Division (5) Medium Enterprises



Information and Technology Executive (ITEx)

The ITEx develops Revenue’s Information and Communications Technology (ICT) strategy and oversees the implementation of major and significant ICT projects. This is a Commissioner led group whose membership comprises a number of Assistant Secretaries and Principal Officers that is rotated on a staggered five-yearly basis in such a way that rotation is achieved while maintaining continuity.



ITEx Role

The ITEx is a Sub-committee of the MAC. Its role is to develop Revenue’s Information and Communications Technology (ICT) strategy, to recommend significant ICT projects and to oversee their implementation. ITEx delegates authority for individual programmes to Project Boards, chaired by business managers at Assistant Secretary level. The Chairperson of each Project Board reports to ITEx. The Programme Management Office (PMO) supports ITEx and Project Boards in their roles. The PMO function is designed to support standardisation of processes and practices and acts both as “mentor” and “enforcer” to ensure on time delivery

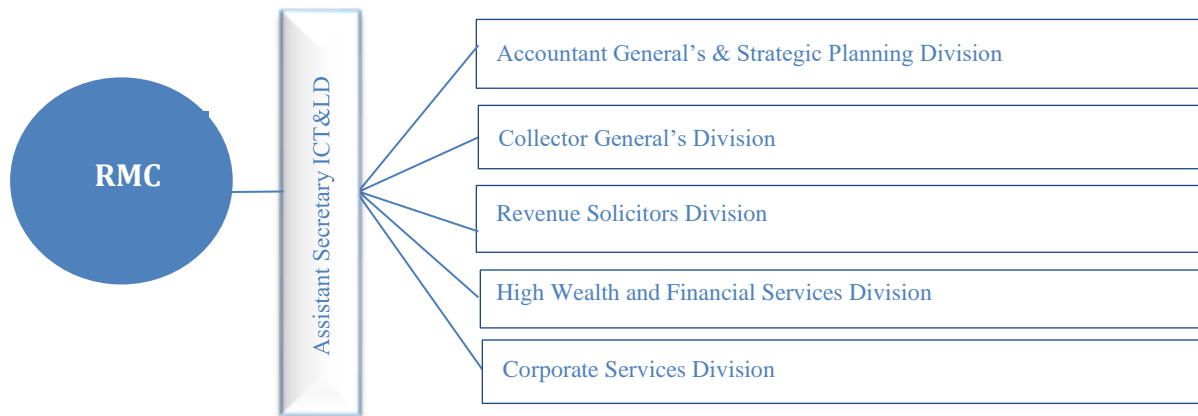
ITEx Terms of Reference

The Terms of Reference for the ITEx are as follows: -

- develop overall ICT strategy and policy;
- review/approve annual scope of ICT work and associated budgets and recommend to the Board;
- determine ICT programme and project priorities in the context of the Revenue Statement of Strategy; the ICT Strategy, the eGovernment strategy and broader government and EU initiatives;
- recommend as appropriate the initiation of new ICT based programmes or projects, ICT resource allocation and the appointment of project boards for ICT projects;
- monitor overall progress on ICT projects;
- provide advice and assurance to senior management and support effective risk management oversight;
- review ICT projects post implementation to assess whether objectives achieved;
- ensure effective processes for handover to business owners for long term benefits realisation; and
- monitor emerging technologies/business opportunities and evaluate their effectiveness for addressing Revenue’s priorities.

Risk Management Committee (RMC)

The RMC is responsible for developing and maintaining a structured corporate risk management programme in Revenue. The RMC membership comprises 6 Divisional Heads. The Assistant Secretary Information & Communications Technology and Logistics Division (ICT&LD) acts as chairman.



RMC Role

The role of the RMC is to identify, prioritise and rank high level corporate risks and the development and maintenance of a corporate risk register to ensure that appropriate mitigation actions are implemented to address these risks. The RMC also ensures that mitigation strategies and actions are integrated into Revenue's annual business planning process.

RMC Terms of Reference

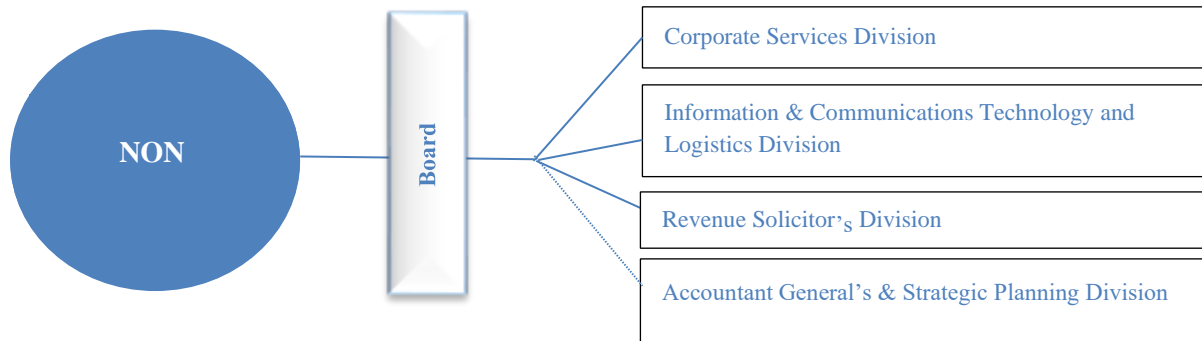
The terms of reference for the RMC are as follows: -

- define and maintain Revenue policy and standards for the management of corporate risk;
- propose actions and deliverables to mitigate or address identified risks;
- review periodic status reports on the basis of risk assessments;
- ensure that roles and responsibilities for risk management are clearly defined and communicated throughout Revenue;
- formally review, on an annual basis, the effectiveness of the risk management structure, processes and policies; and
- present periodic reports to the MAC/Board summarising the status of the Risk Management Programme and highlighting major areas of risk.



National Office Network (NON)

The NON oversees, guides and monitors the delivery of National Office functions in the achievement of Revenue's strategic objectives. The Network comprises the Chairman, Commissioners and 4 Assistant Secretaries. It meets on a bi-monthly basis.



NON Role

The role of the NON is to guide and monitor the delivery of National Office functions in the achievement of Revenue's goals and objectives.

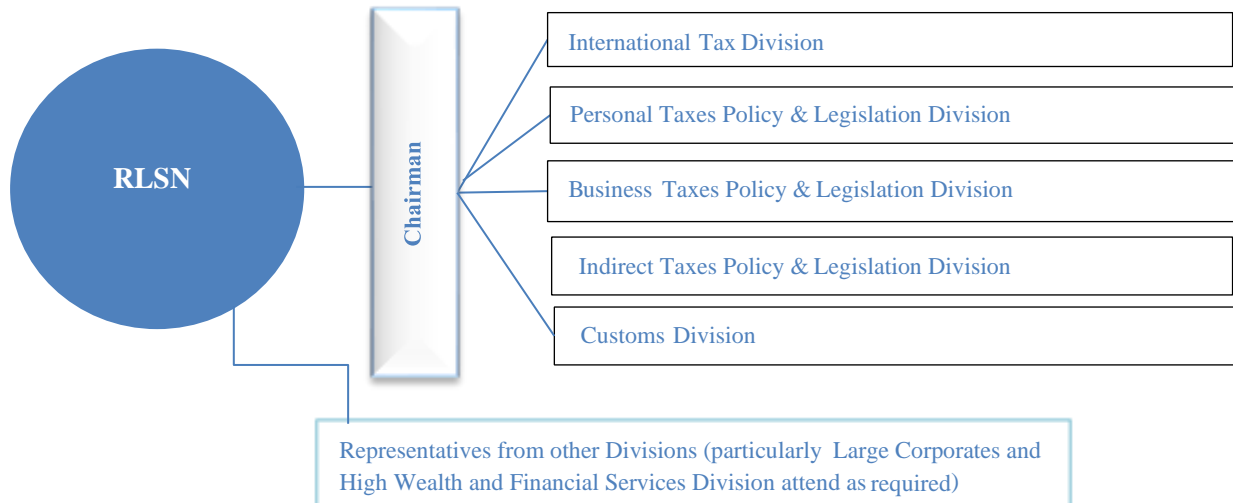
Terms of Reference

The Terms of Reference for the National Office Group are to:-

- oversee and discuss strategies to further enhance the effectiveness of National Office functions;
- optimise National Office structures and resources to support corporate priorities;
- ensure continued momentum and focus in delivering Revenue's commitments under Government renewal and reform programmes.

Revenue Legislative Service Network (RLSN)

The focus of the RLSN is to build RLS capability that adds the most value to business performance and to monitor the delivery and achievement of the capability development programme in the context of Revenue's strategic objectives. The Network comprises the Chairman and 5 Assistant Secretaries. It meets on a bi-monthly basis.



RLSN Role

The role of the Network is to advise, support and to make recommendations to the Chairman for setting the RLS capabilities agenda and development programme and to provide a forum for discussion of issues spanning the RLS Divisions.

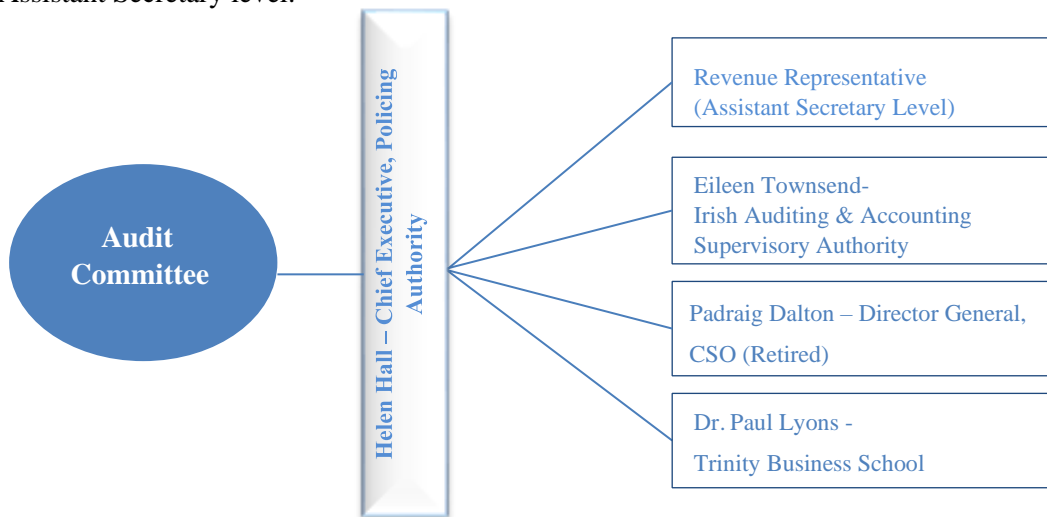
Terms of Reference

The Terms of Reference for the RLSN is:

- to co-ordinate, facilitate and support cross RLS capability development, processes, systems and other issues with a cross Revenue Legislation Service dimension.

Audit Committee

The committee is responsible for independent review and oversight of financial reporting processes, internal controls or any other matters pertaining to the internal audit function in Revenue. The Revenue Board appoints committee members, generally for a period of three years. The committee membership includes significant external representation with the appropriate expertise. The Revenue representative is at Assistant Secretary level.



Audit Committee Role

The Audit Committee oversees the internal audit function in Revenue and assesses governance arrangements including risk management and internal controls. The committee reports to the Board providing assurance and advice in relation to fostering best practice in the operation and development of this function. The committee meets at least four times annually.

Audit Committee Terms of Reference

The Audit Committee operates under the Audit Committee Charter as agreed between the Board and the Audit Committee. The functions of the Committee are to: -

- advise and make recommendations to the Board and senior management on any matters pertaining to Revenue's internal audit function, as the Committee considers necessary, or appropriate, including its organisation, resources, training, the use of technology, etc.;
- consider the effectiveness of risk management arrangements;
- monitor and review the Internal Audit Charter, as appropriate;
- review the draft Annual Internal Audit Plan, prior to its submission to the Board for formal approval;
- monitor implementation of the Plan on a quarterly basis;
- assess audit outcomes, with regard to audit findings, recommendations and management responses;
- assess implementation of agreed corrective actions by management, with regard to follow-up audits;
- request special reports/briefings from Internal Audit and Operational Management as appropriate; and
- foster the development of good practice in the internal audit function.



Chapter 5 Project Governance

The diverse nature of projects undertaken in Revenue requires effective project management and associated governance arrangements. The 'Project Framework' defines levels of authority and decisionmaking and provides clarity on roles and accountability. It enables effective management of project resources, costs and risks. The framework helps to ensure that key decisions are made by the appropriate people, at the appropriate time. As the scope and nature of business projects can vary considerably, the framework provides flexibility commensurate with project size while adhering to principles of good governance. Under this framework the responsibility for the governance of IT projects falls to ITEX (see page 11). Non-IT projects are governed by other MAC sub-groups as appropriate.

The governance framework outlined below is relevant to all projects, at Divisional or National levels from project initiation through to post-implementation review. The Commissioning Body is the Management Advisory Committee for major national projects and the relevant Assistant Secretary for Divisional Projects. The governance framework can be summarised as follows: -

- project sanctioned by appropriate commissioning body;
- business owner assigned to sanctioned projects;
- project progress overseen by appointed project manager;
- Project Board chaired by Business Sponsor (or Business Owner depending on size/scale/criticality of project), comprising key stakeholders and independent Governance and Project Management advisor;
 - project managed via progress reports against milestones, high-level plans and action point lists; and
- post Implementation Review signed off by Business Owner.

Project Management

The framework ensures that the Business Owner (Assistant Secretary in typical projects) is positioned to make the critical "go / no-go" decision without a project incurring major unnecessary costs at any given point. Progress is generally monitored by means of regular reports from the Project Board.

The Project Board oversees the project and monitors its progress against agreed milestones by means of reports taken from high-level plans, risk mitigation and action point lists from their regular meetings. A key component of the model is the availability of independent advice/support in Governance and Project Management matters to the Business Owner, Project Board and Project Manager. For major projects support is provided by dedicated Project Management Units.



Chapter 6 – Strategic, Business Planning and Performance Review

Statement of Strategy

Revenue's Statement of Strategy, as required by Public Service Management Act 1997, is presented to the Minister for Finance, noted by the Government and submitted to the Houses of the Oireachtas before publication. The Statement of Strategy sets out Revenue's strategic direction, identifies the main issues facing Revenue, priorities, new directions and outcomes. The Statement also articulates Revenue's principles, values and vision on how work is carried out and how goals and objectives are achieved. It provides a high-level framework of deliverables and performance targets and maps strategies to business objectives and ultimately to desired outcomes.

Each Statement of Strategy is formulated following consideration of the environment impacting on Revenue, including challenges, risks and opportunities facing the organisation. It is aligned to the current Programme for Government and the possible impact on future Revenue priorities. The role of Revenue's stakeholders, particularly its people, is integral to the strategy formulation process.

Annual Planning Framework

A multi-tiered approach to business planning supports the achievement of strategic direction, as set down in the Statement of Strategy. Annual high-level priorities form the basis for the development of operational business plans which are further translated into Branch / District plans and later into individual role profiles under the Performance Management and Development System (PMDS).

Performance Review and Oversight

Progress against the Statement of Strategy and Corporate Priorities is monitored by the Board and the MAC on a regular basis.

Annual Report

The Board publish an annual report, as required by Public Service Management Act 1997, which outlines the main achievements and developments during the year to advance Revenue's strategies. The report is presented to the Minister for Finance, noted by the Government and submitted to the Houses of the Oireachtas before publication.



Chapter 7 Financial Management Arrangements

Financial Management

Revenue is committed to utilising optimum financial management processes and procedures to ensure the efficiency, effectiveness and security of its operations. The Chairman, while continuing to maintain accountability has put in place arrangements to facilitate good stewardship and governance obligations.

The Assistant Secretary of Accountant General's and Strategic Planning Division are responsible for all aspects of financial management and banking functions to ensure that a proper system of account exists.

This includes: -

- accounting and reporting of all taxes and duties;
- monitoring, organising and controlling of monetary resources; and
- supervision over receipts and expenditure.

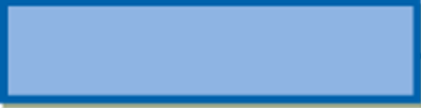
End of year accounts are submitted to the Comptroller and Auditor General (C&AG) within three months of the close of every financial year.

Revenue as a member of the cross-Civil Service Financial Management Shared Services Programme Board makes a significant contribution to the work of the group. A number of other staff in the area are involved in a variety of work-related and process-advisory groups.

Procurement

Revenue is committed to discharging its procurement function openly, fairly and in a manner that secures best value for public money. The procurement function is centrally managed by Information and Communications Technology and Logistics (ICT&L) Division and a nominated Procurement Officer, at Principal Officer Level, is responsible for ensuring that Revenue's procurement policy, procedures and practices comply with National and EU procurement rules. This material is published on RevNET and is available to all Divisions/staff. Each Division in Revenue has a Divisional Procurement Advisor who is supported and guided by ICT&L Division in relation to specific procurement requirements in different business areas. Each Division is responsible for its own procurement and must adhere to the Revenue Procurement Policy.

Revenue participates fully in ongoing initiatives by the Office of Government Procurement to achieve procurement savings and sourcing integration.



The Chairman, as Accounting Officer, reports annually to the C&AG outlining details of any contracts awarded which exceed a value of €25,000 exclusive of VAT and which were not subject to a competitive tendering process.

Details of payments for goods and services valued at €20,000 exclusive of VAT or more are published on the Revenue website on a quarterly basis.

Tax Compliance

The Assistant Secretary of Accountant General's and Strategic Planning Division is responsible for ensuring that appropriate procedures are in place to effectively manage Revenue's tax liabilities and to provide assurance to the Board that Revenue fully complies and conforms to statutory tax and duty obligations.



Chapter 8 Internal Audit and Assurance Arrangements

Internal Audit

Revenue's internal audit function plays a key role in corporate governance arrangements. It operates under charter, [Internal Audit Charter](#)); is managed by the Director of Internal Audit; and operates independently of Revenue management structures, under the general guidance and supervision of the Audit Committee. It is empowered to audit all systems and processes within Revenue and has unrestricted access to all records, personnel, IT systems, and assets, for audit purposes. It provides a systematic and disciplined approach to the evaluation of the internal control environment. It identifies and reports weaknesses and 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 Director of Internal Audit reports directly to the Chairman on the activities of Revenue's Internal Audit Branch; to the Audit Committee at its quarterly meetings; and to the Assistant Secretary, Corporate Services Division on administrative and budgetary matters.

The Internal Audit Branch is also subject to external audit.

Assurance Framework

Revenue's corporate governance framework is underpinned by an integrated and multilevel process that provides assurance and oversight on governance arrangements. It comprises both internal and external audit and scrutiny functions. This supports management in providing assurance to the Board that effective arrangements are in place to help ensure compliance with Revenue's statutory, regulatory and financial obligations. It also provides the means to uncover the presence of possible weaknesses in the internal control system.

Internal assurance oversight is provided primarily through the Audit Committee, the Risk Management Committee and relevant MAC subgroups. External oversight is primarily provided by the Comptroller and Auditor General and the Oireachtas Public Accounts Committee. Additionally, the EU Commission scrutinises Revenue with a particular focus in regard to customs functions, the collection of customs duties and management of Own Resources.



Protected Disclosures

The Protected Disclosures Act, 2014, provides a statutory framework within which workers can raise concerns regarding wrongdoing in the knowledge that they can avail of significant protections if they are penalised for doing so. The Act requires every public body to establish and maintain procedures for dealing with protected disclosures.

Revenue is committed to maintaining a culture and environment that encourages and supports staff in raising concerns relating to potential wrongdoing in the workplace, and to providing the necessary support for staff who raise genuine concerns.

Revenue has a Protected Disclosures policy and Staff Guidance on how to make a protected disclosure. In Revenue, all disclosures of potential wrongdoing are directed to the “Protected Disclosures Group”, and are the subject of assessment and investigation as appropriate. Our ‘Revenue Policy on Protected Disclosure Reporting in the Workplace’ is published on our website at www.revenue.ie/en/corporate/statutory-obligations/protected-disclosures/protected-disclosure.pdf

Regulation of Lobbying

In accordance with Section 6(4) of the Regulation of Lobbying Act 2015 the names of Revenue’s “Designated Public Officials” are published on the Revenue website together with a brief description of their functions see www.revenue.ie/en/corporate/statutory-obligations/regulation-of-lobbyingact/index.aspx.



Chapter 9 Data Management

Effective data management is central to the overall management and implementation of data protection across Revenue. The function includes the coordination of data access requests, data breaches and data exchange agreements.

Management and staff are routinely advised to familiarise themselves with the relevant codes, rules and regulations as they apply to them in the course of their work.

A list of other key governance legislation and regulations is listed in Appendix 2.

Data Sharing

Information and data is at the core of Revenue's business. Security measures and policies are in place to secure data and protect confidentiality. Data exchanges between Revenue and other bodies, including other tax administrations, can only be carried out in accordance with statutory requirements and in a manner which satisfies Revenue's information security and data protection standards.

Data Protection

All staff are routinely advised of their responsibilities in relation to data they access. To ensure access and usage of data is appropriate, system audits are undertaken to ensure access and usage complies with Revenue's data protection policy www.revenue.ie/en/corporate/statutory-obligations/dataprotection/dataprotection-policy-in-revenue/index.aspx.

In May 2018 the General Data Protection Regulation (**GDPR**) came into effect replacing the EU Data Protection Directive of 1995. **GDPR** is a regulation in EU law covering data protection and privacy rights of data subjects. The new regulation strengthens data governance giving individuals greater control over their personal data that is collected and maintained by data controllers including Revenue.

Freedom of Information (FOI)

The FOI Act enables members of the public to obtain access, to the greatest extent possible consistent with the public interest and the right to privacy, to information in the possession of public bodies see <https://www.revenue.ie/en/corporate/statutory-obligations/freedom-of-information/foi-inrevenue/index.aspx>.



Taxpayer Confidentiality

Safeguarding our taxpayers' confidentiality continues to be a priority. Section 851A, Taxes Consolidation Act 1997 formalises taxpayer confidentiality and provides a specific tax-related provision to reassure taxpayers that information disclosed to Revenue for tax purposes is protected against unauthorised disclosure to other persons.

Customer Complaints Procedure

Revenue has a formal Customer Complaints Procedure. Customers who are dissatisfied with Revenue's handling of their tax affairs can opt to have their case reviewed either internally by a senior Revenue officer, or by an External Reviewer, see

www.revenue.ie/en/corporate/documents/customerservice/cs4.pdf .



Chapter 10 Communications

Internal Communications

The principles and values underlining Revenue's internal communication policy are: -

- communicate in a timely and appropriate manner within Revenue on significant developments in, or affecting, the organisation;
- inform staff about developments, ask for information and participate actively in communication;
- foster the practices and norms that enable all staff to openly express our views and concerns;
- draw attention to issues that concern staff;
- listen, consider and respond in a timely manner to views and concerns expressed; and
- ensure that all internal communications are courteous and presented in clear, non-discriminatory language.

Revenue's [Employee Engagement Charter](#) outlines a series of commitments which supports a positive working environment and an engaged workforce.

Within Revenue the intranet is the main channel for internal dissemination of information. This effectively supports access to and sharing of information, news and ideas for both managers and staff.

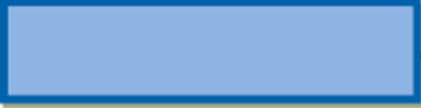
Internal Communication is also promoted through Revenue's Partnership structures, IR Forums and by undertaking internal communication surveys throughout the organisation at regular intervals. PMDS is also a key method for effective communication between managers and jobholders at all levels.

External Communications

Revenue places great importance on external communication and endeavours to foster good relations with all stakeholders. It nurtures and values the necessity of two-way communication and talks and listens with key external organisations, agencies, taxpayers and the public.

Revenue extends invitations to Government Departments, organisations, relevant agencies, associations and groups inviting them to submit their views and proposals that they consider appropriate for instance when shaping the Statement of Strategy. The general public may also be invited to participate in this process via the Revenue website, www.revenue.ie.

Revenue provides information on an ongoing basis. Technology is used as a key communications resource. Revenue's aim is to provide easy access to information and in doing so to increase knowledge and awareness of entitlements and obligations on tax and customs matters in general. For example, Twitter followers can opt to receive regular tweets relating to Irish tax and customs matters including



press releases, latest news, publications, tax updates, publicity campaigns, etc. In addition, Revenue's corporate governance framework recognises the need for effective 2-way external communication, and so provides a wide variety of contact channels to stakeholders. The key purpose of Revenue's external communications is to: -

- communicate clearly with our stakeholders;
- give our customers clear, timely and understandable information so that they can be voluntarily tax compliant; and
- communicate the consequences of non-compliance.



Chapter 11 Stakeholder Relationships

Relationship with the Minister for Finance and the Department of Finance

Revenue's independence from Ministerial control in relation to the performance of its functions under tax and customs legislation is outlined in Chapter 1. For matters outside of the scope of this independence the Chairman, in accordance with the PSMA 1997, reports to the Minister for Finance and is accountable for Revenue's overall performance in respect of the administration of taxation and customs and the implementation of Revenue's Statement of Strategy. In broad terms, the Minister for Finance: -

- presents legislation relating to Revenue to the Oireachtas;
- lays Revenue's Annual Report and accounts before the Houses of Oireachtas;
- presents estimates for Revenue expenditure in the Dáil;
- presents Revenue's views, positions and observations on proposals to Cabinet;
- represents Revenue at meetings of the Oireachtas Committee of Finance, Public Expenditure, Reform and Taoiseach's;
- appoints the Chairman of the Revenue Commissioners; and
- approves Revenue's Statements of Strategy.

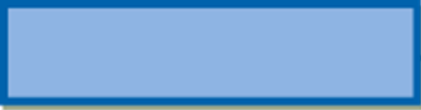
Tax policy is the responsibility of the Department of Finance and its officials consult and work closely with Revenue officials on related issues. The Finance Bill gives effect to the taxation provisions of the Budget and the Government's taxation policies. Due to the highly specialised and technical nature of taxation policy, Revenue plays a unique role in the formulation of the necessary legislation, on behalf of the Department of Finance. While drafting, in conjunction with the Office of the Parliamentary Counsel, the provisions of the Finance Bill each year Revenue works in collaboration with the Department of Finance on taxation policy issues. It also works with other Government Departments on issues such as, environmental and industrial policy that may contain tax implications.

In addition, the Secretary General and Second Secretary of the Department meet the Chairman and Commissioners on a regular basis. The purpose of these meetings is to discuss and consult, at a strategic level, developments in domestic and international tax and customs policies, legislation, administration and interpretation.

Relationships with other Departments and Agencies

In addition to engagement with the Department of Finance, Revenue also actively engages with other Government Departments, agencies and public bodies in regard to cross-departmental initiatives, and agency work carried out by Revenue on behalf of other bodies. In broad terms this work includes: -

- collection of PRSI on behalf of the Department of Employment Affairs and Social Protection;
- agency work for other Departments or bodies; and

- 
-
- participation in civil service renewal initiatives.

The High-Level Revenue / Department of Employment Affairs and Social Protection Liaison Group works to strengthen co-operation between both organisations with a view to improving tax compliance and tackling taxation and welfare fraud. This group also strives to strengthen arrangements to ensure that information held in one organisation, and relevant to the other is shared where appropriate.

Revenue co-operates in the exchange of data with the Central Statistics Office through a High-Level Group, and also works together with the Department of the Environment and the Office of the Director of Corporate Enforcement with a view to reducing, where possible, duplication in data submission and the administrative burden on business. Regular contact is maintained between Revenue and these bodies to ensure the continued effectiveness of governance arrangements.

In combatting shadow economy activity at an operational level, Revenue's Joint Investigation Units work closely with the Department of Employment Affairs and Social Protection's Special Investigation Units and with the National Employment Rights Authority.

In the fight against illicit drugs, Revenue works in co-operation with An Garda Síochána, the Naval Service, Air Corps, Criminal Assets Bureau and other State Agencies and internationally with other law enforcement agencies, including Europol and the Maritime Analysis and Operations Centre – Narcotics.

Relationships with practitioners and business representatives

Revenue engages and consults regularly with practitioners and business representative bodies such as the Tax Administration Liaison Committee (TALC), the Customs Consultative Committee and the Hidden Economy Monitoring Group.

- The Taxes Administration Liaison Committee (TALC) comprises Revenue, the Irish Tax Institute, the Consultative Committee of Accountancy Bodies of Ireland (CCABI) and the Law Society of Ireland. TALC is a key forum for engagement between Revenue and practitioners on the administration of tax in Ireland;
- The Customs Consultative Committee is composed of representatives of trade organisations involved in the import/export business and Revenue. The Committee provides a forum for trade to discuss EU customs legislative initiatives and proposed procedures and offers trade representatives an opportunity to promote the advancement of simplification and facilitation of customs procedures and other matters of mutual interest; and
- The Hidden Economy Monitoring Group (HEMG) is a non-statutory group comprising of representatives from business groups, trade unions and State agencies, including Revenue, the Department of Employment Affairs and Social Protection and the National Employment Rights



Authority. The group provides a forum for the exchange of views and provides insights as well as proposing new initiatives and ideas to tackle the shadow economy.



Appendix 1 Revenue Divisions

Division	Role Description
Collector-General's	Responsible for the collection of taxes and for the implementation of debt management programmes, including appropriate interventions to maximise timely compliance. Also responsible for enforcement action against those who fail to comply
Corporate Services	Responsible for Revenue's human resource management strategies, including workforce planning, recruitment, training and capability development, organisational development, administrative budget management, internal audit, governance, information compliance and corporate reform
Customs	Responsible for the development of Customs legislation and systems and for ensuring the implementation of customs controls. Also responsible for influencing the development of EU policy on all customs related matters, including implementation of the EU Union Customs Code and representing Revenue's and Ireland's interests at various international fora
Information, Communications Technology and Logistics	Responsible for the provision of secure, reliable and quality information and communications technology services and innovation, adaptability and new advances in technology. Also responsible for the management and delivery of logistical services central to running Revenue
Investigation, Prosecution, And Frontier Management	Responsible for leading Revenue's criminal investigation function, for ensuring overall supply chain safety and security and for the management of EU external borders and the implementation of relevant national level prohibitions and restrictions.
Accountant General's and Strategic Planning	Responsible for overseeing the development and implementation of business policies, monitoring and evaluating national tax compliance risks. The Division is also responsible for performance measurement and reporting, statistics and economics research. Also responsible for financial and information management, banking functions, communications and knowledge management functions
Revenue Solicitors	Responsible for providing comprehensive legal support services for Revenue including in the conduct of litigation and appeals and in the prosecution of criminal offences
Business Taxes Policy and Legislation	Responsible for the policy, legislation and interpretation functions for capital gains tax (CGT), corporation tax, incentives, financial services and other business taxes
Indirect Taxes Policy and Legislation	Responsible for the development of indirect tax policy at national and EU level and for ensuring the efficient and effective administration of VAT, Excise and Vehicle Registration Tax
International Tax	Responsible for engagement with EU and OECD on direct taxation; for monitoring and updating Ireland's tax treaty network; for transfer pricing-related, and other case-specific, mutual agreement procedure (MAP) and advance pricing agreement (APA) negotiations with other tax authorities; and for exchange of information with other tax authorities.
Personal Taxes Policy and Legislation	Responsible for the development of personal tax and capital taxes policy at national and EU level and for managing policy, legislation and interpretation functions for personal and capital taxes (excluding capital gains tax)
Business	Responsible for the management and development of service, compliance and audit functions for entities registered for VAT, RCT, Customs and Excise. Also responsible for excise license entities with trade or professional income, Proprietary Directors and Subsidiaries/Parent of Business Division companies
High Wealth and Financial Services Division	Responsible for the management and development of service, compliance and audit functions for the wealthiest individuals in the State, Pension/Insurance schemes and Retirement funds. Also responsible for challenging tax avoidance transactions using the General Anti-Avoidance Rule
Large Corporates	Responsible for the management and development of service, compliance and audit functions for the largest business customers in the State. Also responsible for challenging tax avoidance transactions using the General Anti-Avoidance Rule
Medium Enterprises	Responsible for the management and development of service, compliance and audit functions for medium enterprises and Proprietary directors and Subsidiaries/Parent of Medium Enterprises Division companies
Personal	Responsible for the management and development of service, compliance and functions for LPT, CAT, VRT and Individuals with PAYE income only and individual/entities with no trade or professional income including trusts, charities, sporting bodies. Also responsible for the co-ordination of Irish Language services and Stamp Duties.

Appendix 2 - Governance Regulatory Requirements

Revenue must comply with and conform to the various rules imposed by statute and by Government. This encompasses a wide range of legislation not only covering the administration of taxes and duties but also codes of practice and security related issues etc. In the context of governance, regulatory compliance outlines the goal and objectives that Revenue undertakes to ensure that it adheres to relevant laws, regulations, guidelines, specifications in addition to its values and principles. The key pieces of directly related legislation are as follows:-

Employment
Employment Equality Act 1998
Equal Status Acts 2000-2011
Disability Act 2005
Organisation of Working Time Act 1997
Safety, Health and Welfare at Work Act 2005
Official Languages Act 2003
Public Sector Duty
Ethics
Ethics in Public Office Act 1995 and 2001 (CSD only)
Revenue Code of Ethics 2015
Code of Ethics Integrity Framework
Revenue's Security and Confidentiality Policy
Data/Information
Freedom of Information Act 2014
Data Protection Act 2018
Ombudsman Act 1980 (as amended)
National Archives Act 1986 (CSD only)
Procurement
Prompt Payment of Accounts Act 1997 (as amended by S.I. 580/12)
Compliance with procurement procedures
Administrative Policies and Procedures
Dignity at Work policy 2015
Employee Engagement Strategy
Underperformance Policy/Revised Discipline Code 2018
Integrated Business Planning and Risk Management Procedures
Attendance Management Procedures
Delegated Budget Management Procedures (including T&S and Overtime)
PMDS Requirements
Implementation of relevant Internal Audit Report Recommendations