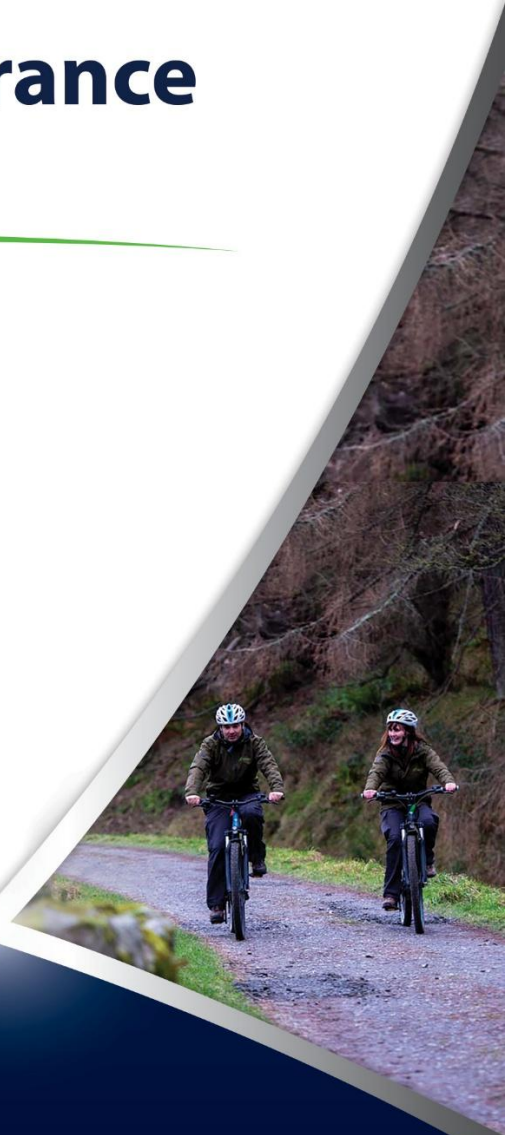


# Governance Assurance Framework

February 2025

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Iascach Intíre Éireann  
Inland Fisheries Ireland

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# 1. Introduction

## 1.1. About Inland Fisheries Ireland (IFI)

Inland Fisheries Ireland (IFI) is the state environmental agency established by the [Inland Fisheries Act 2010](#) . It operates under the aegis the Department of the Environment, Climate and Communications (DECC).

The general functions of our organisation are to:

- (a) Promote, support, facilitate and advise the Minister on the conservation, protection, management, marketing, development and improvement of Ireland's inland fisheries, including its sea angling resources.
- (b) Develop and advise the Minister on policy and national strategies relating to inland fisheries and sea angling.
- (c) Ensure implementation and delivery of policy and strategies developed under (b) as agreed with the Minister.

## 1.2. IFI's Legislative Mandate

The Code of Practice for the Governance of State Bodies 2016 expressly acknowledges that State bodies have governing legislation that provides for the appointment by the relevant Minister of the Board and the Chairperson, for the approval of the form of Annual Report and Financial Statements, for the appointment of auditors and for the furnishing of information that the Minister may require. The Code also expands the provisions dealing with the boards of State bodies. Members of the boards of State bodies (whether commercial or non-commercial) have fiduciary duties to the State which are identical to the directors' fiduciary duties as set out in the Companies Act 2014.

As a State body, IFI's governing legislation is the Inland Fisheries Act 2010 as amended by the Inland Fisheries (Amendment) Act 2017 which sets out IFI's statutory functions and powers.

Other legislation with which IFI is required to comply includes, inter alia, the Ethics in Public Office legislation, Official Language Acts, Climate Action and Low Carbon Development ( Amendment Act) 2021, Energy Efficiency Directive, Energy Performance of Building Directive, Clean Vehicles Directive, Water Framework Directive, Nature Restoration Law, Habitats Directive, Water Environment ( Abstractions and Associated Impoundments) Act , various environmental regulations, equality and employment legislation.

### **1.3. How IFI is funded**

IFI is primarily funded by the exchequer, receiving grants from its parent Department, DECC, and the Department of Housing, Local Government and Heritage (DHLGH). It also generates funds from own resources such as the sale of licences and permits, contract works and fishery rates.

### **1.4. IFI Board**

The Board of IFI was established under Section 6 of the Inland Fisheries Act 2010. The makeup of the IFI Board is set out in Section 12 of the Inland Fisheries Act 2010 and consists of 10 members. There is a staff member of IFI appointed following an election. The CEO is an ex-officio member of the Board.

The Board is accountable to the Minister for the Environment, Climate and Communications and is responsible for ensuring good governance and that the principal functions of the Board as set out under Section 7 of the Act, are performed.

### **1.5. The Executive Leadership Team (ELT)**

The Chief Executive Officer (CEO) is the accounting officer and is accountable to the Board of IFI. Section 28 of the Act makes the CEO of IFI accountable to the PAC of the Oireachtas as the financial statements are audited by the Comptroller and Auditor General (C&AG). Other ELT members are accountable to the CEO.

### **1.6. The Senior Leadership Team (SLT)**

The Senior Leadership Team (SLT) form the next level of accountability within IFI and report to the ELT. Members have responsibility to implement work programmes (effectively operationalising the work of IFI annually).

### **1.7. IFI Corporate Plan 2021 to 2025**

IFI developed the 2021 to 2025 Corporate Plan following extensive consultation, consideration and experience and reflects the Board's determination that it will be meaningful, understandable and clearly focused on the core functions and objectives of IFI.

As part of the development of the Corporate Plan, the values and mission statement of IFI were redefined and are the guiding principle and foundation of the document.

IFI is currently drafting its next corporate plan 2026 – 2030.

## 1.8. Inland Fisheries Ireland – Governance Framework

IFI has a comprehensive set of structures and processes for directing and managing the organisation. Together with its culture and values, these ensure that the organisation is operating effectively and efficiently in accordance with its legal obligations as well as adhering to standards of best practice in all aspects of its governance.

This Governance Framework ('framework') provides the Board, management, staff and external stakeholders with a comprehensive guide to IFI's governance arrangements. This facilitates all individuals within or working with IFI to readily locate the relevant arrangements to follow or apply. Together with regular reinforcement of these arrangements through demonstrated adherence from the top of the organisation, this framework is a key factor in achieving the high governance standards that the organisation aspires to.

This framework aims to provide stakeholders, notably the public and the bodies with oversight of IFI including Government, with evidence of the robust governance arrangements in place and adhered to. It is IFI's intention to periodically review and update this framework to ensure continuous improvement.

The content of this framework is primarily informed by the underlying statutory provisions that establish and govern IFI, the Code of Practice for the Governance of State Bodies ('the Code of Practice') as well as reflecting IFI's internal codes, policies and standards of ethics and behaviour. The development of this framework was also informed by reference to the recommendations included in the EY Governance Review of IFI<sup>1</sup>.

As a comprehensive framework, this document provides the required level of detail to be definitive and unambiguous. The different sections of this framework are structured to allow for the relevant governance arrangements to be located. If for any reason it is unclear which governance arrangements apply, or how to interpret these, then Board members should consult the Board Secretary .

The IFI Governance Assurance framework is structured as follows:

1. [The Board of IFI, it's role and processes](#)
2. [Codes, Standards and Disclosures for Individuals](#)
3. [IFI Business, Financial and related reporting](#)
4. [Remuneration and Superannuation](#)
5. [Risk Management, Internal Controls and Audit](#)
6. [Accountability and Oversight](#)
7. [Environmental, Social and Governance \(ESG\)](#)

<sup>1</sup> EY Governance Review of IFI – [published on DECC website](#) which was carried out by EY, was commissioned, at Minister Ryan's instruction, by the Section 18 appointees carrying out the functions of IFI pending the appointment of the new IFI Board.

## 2.The Board of IFI, its role and processes

The Board of IFI is collectively responsible for leading and directing the organisation's activities. The Board must fulfil key functions including: defining, reviewing and guiding strategic direction and major plans of action, risk management policies and procedures, annual budgets and business plans, overseeing major capital expenditure and investment decisions, setting organisational objectives and monitoring performance on key areas. The Board is required to act on a fully informed and ethical basis, in good faith, with due diligence and care, and in the best interests of the organisation, having due regard to its legal responsibilities, compliance and the objectives set by Government. The Board is responsible for holding the CEO and senior management to account for the effective performance of their responsibilities.

### 2.1.2.1 Leadership

The role of the Board is to guide the corporate direction and strategy of IFI ensuring that IFI fulfils its statutory responsibilities in an efficient and effective manner.

### 2.2. Ethical Standards

The Board has a key role in setting the ethical standards within the organisation. The Board leads by example and ensures that ethical behaviours are implemented throughout the organisation. In support of this, the Board has a [Code of Business Conduct](#)

### 2.3. Guiding Principles

This Code of Business Conduct is intended to steer the conduct of Board members as they carry out their duties as Board members, both internally and externally to IFI. This code is instrumental in promoting the organisation's reputation and inspiring public confidence in how IFI conducts its affairs, while also helping to create a culture of excellence through a continuous demonstration by IFI of its commitment to ethical behaviour.

### 2.4. Compliance

The Board recognises that it has responsibilities to review the controls and procedures within the organisation, in order to be sufficiently assured that these measures are adequate to ensure that IFI is in compliance with its statutory and governance obligations.

### 2.5. Collective Responsibility

The collective responsibility and authority of the Board is safeguarded. The Chair's role includes overseeing Board deliberations to ensure that all members can fully contribute and provide constructive challenge. The Board's self-assessment process provides members with an opportunity to raise any issues that may arise in relation to participation in Board deliberations.

## **2.6. Board Oversight Role**

The Executive Leadership Team of IFI has a duty to provide the Board with all necessary information to enable the Board to perform its duties to a high standard. The Board must take all necessary steps to make itself aware of any relevant information and seek out all information necessary for its deliberations.

## **2.7. Advice to Minister**

The Board and Chair ensure that the Minister is *advised* of matters arising in line with the annual Oversight Agreement [updated 2023] between IFI and DECC and an agreed protocol on the timely exchange of information. Quarterly meetings also take place between IFI management and DECC officials.

## **2.8. Matters for Decision of the Board**

The IFI Board meets on a regular schedule. As required, the Board meets in session without the CEO or management present. There is a formal schedule of matters reserved for consideration and decision by the Board.

## **2.9. Responsibilities of the IFI Board**

The Board has overall responsibility for IFI systems of internal control and for reviewing their effectiveness. To discharge this responsibility, the Board oversees an internal control framework and conducts an annual review of its effectiveness. In order to provide assurance that the systems of internal control, risk management and other areas of compliance are operating effectively, the Chair of the Board provides a comprehensive report to the Minister of the Environment, Climate and Communications. As provided at Section 3.6 of the Oversight Agreement, this report addresses the governance requirements of the Code of Practice as set out in section 1.9 (Business and Financial Reporting Requirements).

- Report on governance practices and procedures in IFI through completion of the compliance checklist provided by the DECC.
- Report on process for identifying, evaluating and managing IFIs significant risks as operated throughout the year and up to the date of approval of the Financial Statements
- Report on the financial and business reporting requirements in the Code of Practice. The process is overseen by the Audit and Risk Committee. The external auditors ( Comptroller and Auditor General), as part of their normal procedures, evaluate aspects of the systems of internal control and report any significant weaknesses to the Audit and Risk Committee. Controls are reviewed systematically by Internal Audit, on a risk-based approach.

## **2.10. Expenditure and Performance**

As part of the system of internal controls, the Financial Authority Limits reserved for IFI Board Authorisation [updated 2024] sets out a list of financial limits, by category of expenditure, above which Board approval is required. IFI submits detailed management accounts to DECC which provide a regular update on the organisations financial position, these support grant draw downs and quarterly governance meetings.

## **2.11. Post Resignation/Retirement**

The Chair is responsible for keeping the Department informed of the resignation of Board members and engaging in advance with regard to any scheduled expiry of terms on the Board. The Chair engages with the Department on the range of skills and experience required in order to serve on the Board.

## **2.12. Conflict of Interest**

The Code of Business Conduct for Board Members sets out the standards and processes for the monitoring and management of conflicts of interest and addresses the return of documents and other matters relating to conflicts of interest and employment. The Staff Code of Business Conduct sets out the related principles and policies for staff. The Board records conflicts of interest as they arise in relevant Board minutes and in the Register of Declarations of Interest, which is managed via the Board Secretary.

## **2.13. External Auditors**

IFI's external auditor is the C&AG. The Audit and Risk Committee has put in place safeguards to ensure that the independence and objectivity of the external audit function are not compromised. These safeguards are reviewed at regular intervals. In addition, the external auditor has confirmed their independence to Inland Fisheries Ireland in the Audit Certificate.

## **2.14. Written Charters**

There are nine committees of the IFI Board. A number of these are standing committees and others are time bound.

There are written terms of reference for each committee, all of which are available on IFI's intranet. These are reviewed and updated on a schedule determined by the Board:

Standing Committees

- Audit and Risk Committee [updated 2024] – [LINK](#)
- Human Resources Sub- Committee[updated 2024] – [LINK](#)
- Property Sub- Committee [updated 2024] - [LINK](#)
- ICT Sub-Committee[updated 2024] – insert link

Time Bound Committees

- Joint Fish Farm Working Group – TOR due for review – [LINK](#)
- Fish Farm Project Steering Group – for closure – [LINK](#)
- Corporate Plan Steering Group – Established 2024 – [LINK](#)
- Governance Review Steering Group – Established 2024 – [LINK](#)
- Salmon Policy Working Group – Established 2024 – insert link

In addition, there is a written [Internal Audit Charter](#) [to be updated in early 2025].

The IFI Board Secretary acts as Secretary of the ARC, while other IFI staff provide the secretariat for the other committees under the guidance of the Board Secretary. The Chair of each committee is available to report and answer any questions on the committee's proceedings at Board meetings, as required. Temporary committees may be formed from time to time to deal with specific matters under defined terms of reference. The membership of each committee, key matters considered, and details of attendance at committee meetings held in the past year are set out in the Annual Report.

## **2.15. Corporate Plan**

Pursuant to Section 41 of the Act the Board submits to the Minister a Corporate Plan for a period of 5 years following the date of its submission. The Corporate Plan outlines how IFI will achieve its objects, having regard to resources available, for each five-year period. The Plan contains the purpose, mission and vision together with the goals and objectives.

The development of the Corporate Plan is facilitated by the Board Corporate Plan Steering Group, which engages with the Executive Leadership Team and the Staff Strategy Steering Group.

## **2.16. Ministerial Views**

The preparation of the Corporate Plan must have regard to the functions of IFI, and in a form and manner in accordance with any directions issued by the Minister, to the policies of the Government or a Minister of the Government to the extent that those policies may affect or relate to IFI.

The Act specifies that the Minister shall, within 3 months after receiving the plan, approve the plan or if the plan is not amended in accordance with any direction that may be issued by the Minister to IFI, refuse to approve the plan. The Code suggests that views that the Minister may wish to see reflected in the final business and financial plan should be made known within 12 weeks of submission.

## **2.17. Implementation**

The responsibility for implementation of the plan rests with IFI's Executive Leadership Team, the management and staff of the organisation. This is supported by the creation of an annual budget,

and business plan which also specifies key strategic objectives for the year. The Board must formally approve this plan and budget, and also evaluate performance against this plan, at least annually.

## **2.18. Annual Report and Financial Statements**

IFI is required to publish its Financial Statements and Annual Report. These are important elements of IFIs provision of a full and transparent account of its financial expenditure and activities.

The Annual Report and Financial Statements includes a statement on governance which refers to Board Responsibilities. The Board approves the financial statements prepared on the basis of a Going Concern.

Once complete and approved by the IFI Board, the draft unaudited Financial Statements are submitted to DECC by end of February, to the C&AG by the end of March following the year end. The Annual Report is submitted to the Minister, no later than 30 April of the subsequent year. Once the financial statements are audited, approved by the Board and the Audit Cert received and reviewed, the Financial Statements are submitted to DECC within 30 days of receipt of the audit certificate. These are ultimately laid before the Houses of the Oireachtas by the Minister and, subject to this review, the Annual Report and Financial Statements are published at [www.fisheriesireland.ie/](http://www.fisheriesireland.ie/).

The Comptroller and Auditor General's Report to the Members of the Board of IFI is also included in the Annual Report and Financial Statements.

## **2.19. Board Secretary**

Subject to the necessary assurances, the Board is ultimately responsible for the appointment and removal of the Board Secretary. This requires the approval of the Board as a whole.

## **2.20. Role of the Board Secretary**

The Board Secretary is a support to the Board, and they can be assigned functions and duties that are delegated by the Board. The Board will ensure that they are properly facilitated in the execution of their responsibilities.

The duties can be classified as follows:

- Statutory duties
- Duty of disclosure
- Duty to exercise due care, skill and diligence
- Administrative duties.

The Board Secretary serves as Secretary to the Board.

The role of the Board Secretary includes advising the Board through the Chair on all governance matters, and the execution of the statutory obligations and regulations with which the Board must

comply. The Board Secretary attends all Board meetings, circulates minutes to Board Members, serves as Secretary of the ARC and provides guidance to the appointed secretary of the other committees .

### **2.21. Role of the Chair**

The Chair is responsible for leadership of the Board and ensuring its effectiveness in all aspects of its role. The Chair must display high standards of integrity and probity and set expectations regarding culture, values and behaviours for the State body and for the tone of discussions at Board level.

### **2.22. Board's Agenda**

The Agenda for each Board meeting is coordinated by the Board Secretary in consultation with the Chair and the CEO and will involve meetings between the Chair and the CEO. It incorporates matters for approval that have come through the Executive Leadership Team. It also includes a written report from the CEO/ELT which makes the minutes of the Executive Leadership Team meetings available for review if required.

### **2.23. Openness and Debate**

Board meetings must enable both constructive and challenging contributions to be made. The Chair will ensure that a range of views are heard, and that one voice or view does not dominate.

The Chair's role includes overseeing Board deliberations in order that all members can fully contribute and provide constructive challenge.

The Board will strive to speak with one voice, allowing for constructive and challenging dialogue. Where agreement is not possible, the Chair will facilitate the recording of dissenting views.

### **2.24. Timely Information**

The Chair is responsible for ensuring that the Board receives accurate, timely and clear information. The Chair will ensure effective communication with all relevant stakeholders.

### **2.25. Board Skills**

Where the Chair is of the view that specific skills are required on the Board, the Chair will advise the relevant Minister of this view for their consideration sufficiently in advance of a time when Board vacancies are due to arise. This is in order to ensure that the process undertaken under the Guidelines for Appointments to State Boards identifies candidates with those skills and that the Minister may take the Chair's views into consideration when making appointments from qualified candidates from the stateboards.ie process.

## **2.26. Information Flows**

Under the direction of the Chair, the responsibilities of the Board Secretary include ensuring good information flows within the Board and its committees and between senior management and non-executive Board members, as well as facilitating induction and mentoring, and assisting with ongoing professional development as required.

The Board meets in accordance with a regular schedule of meetings and may also meet on other occasions as deemed necessary. All Board members have full and timely access to the information necessary to enable them to discharge their duties. Board papers are sent to each Board member in sufficient time before Board meetings and any further papers or information are readily available to all Board members on request. The Board papers sent to Board members include the minutes of committee meetings that have been held since the previous Board meeting or, if minutes or draft minutes are not available at the time the papers are circulated, a verbal update is provided at the Board meeting.

Board members use a secure software platform to access standing documents, Board papers and related items.

## **2.27. Comprehensive Report to the Minister**

The Chair provides a Comprehensive report to the Minister for the Environment, Climate and Communication in conjunction with the Annual Report and Financial Statement which includes an update on significant developments as well as other assurances such as systems of internal control, risk management and other areas of compliance.

## **2.28. Statement on Internal Control**

A statement on the system of internal control is included in the Chair's Report to the Minister and in the Annual Report. The statement is provided to the C&AG during the audit fieldwork for review as part of the audit process.

## **2.29. Oireachtas Committee**

Persons being proposed by Ministers for appointment as Chair are required to make themselves available to the appropriate Oireachtas Committee to discuss the approach they will take to this role and their views about the future contribution of the body or Board in question.

The Chair must make themselves available to the appropriate Oireachtas Committee to discuss the approach they are taking in their role and their views about the future direction of the organisation.

## **2.30. Role of Board Members**

This encompasses:

- Duties of Board Members
- Briefing for New Board Members
- Fees.

The Board is collectively responsible for the long-term sustainability of the organisation. Board members must bring an independent judgement to bear on issues of strategy, performance, resources, key appointments and standards of conduct.

## **2.31. Duties of Board Members**

Each Board member has a duty and obligation to act in good faith in the interests of the organisation in accordance with the provisions of the Code of Business Conduct for IFI Board Members.

Membership of IFI is set out at Section 12 of the Act. Members shall be appointed with a view to representing the public interest in respect of inland fisheries and sea angling matters.

## **2.32. Companies Act 2014**

The Code of Business Conduct for Board Members sets out the duties and obligations of Board members and relevant requirements under the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001. Members of the boards of State bodies (whether commercial or non-commercial) have fiduciary duties to the State which are identical to the directors' fiduciary duties as set out in the Companies Act 2014.

The Companies Act 2014 includes a number of general duties for directors:

- Directors must ensure compliance with the Companies Act and the various tax acts
- Directors must ensure that the company secretary is suitably qualified
- Directors must acknowledge the existence of their duties by signing a declaration to that effect
- Directors must take into account the interests of the members of the company and have regard to the interests of the employees
- Restrictions on loans, quasi-loans, credit transactions and certain guarantees and security exist for directors, but will be subject to the new summary approval procedure
- Directors must disclose any interests in contracts made by the company
- Directors must notify the company of any interests in shares in the company, its parent or subsidiary but no obligation arises if the shares held represent less than 1% of the share capital of the company or the shares do not have voting rights.

### **2.33. Compliance**

The Board is responsible for compliance with all statutory obligations applicable to IFI. The Board shall ensure that appropriate policies and procedures are in place to deal with issues of non-compliance, which will include, where necessary, the Chair bringing the matter to the attention of the Minister, indicating (i) the consequences of such noncompliance, and (ii) the steps that have been, or will be, taken to rectify the position.

Board members, as part of their duties, may take independent professional advice, if necessary, at the reasonable expense of IFI .

### **2.34. Briefing for New Board Members**

On the appointment of new Board members, the Board Secretary provides them with the following information:

- a formal schedule of matters reserved to the Board for decision can be found [here](#)
- procedures for obtaining information on relevant new laws and regulations
- procedures to be followed when, exceptionally, decisions are required between Board meetings
- a schedule detailing the composition of all Board committees and their terms of reference
- a statement explaining the Board members' responsibilities in relation to the preparation of the Financial Statements, the State body's system of internal control and audit and for reporting on the business as a going concern with supporting assumptions or qualifications as necessary
- a statement informing Board members that they have access to the advice and services of the Board Secretary, who is responsible to the Board for ensuring that Board procedures are followed and that these procedures comply with the applicable rules and regulations
- a copy of the code of ethics/conduct for Board members (the [Code of Business Conduct for IFI Board Members](#)), including requirements for disclosure of Board members' interests and procedures for dealing with conflict of interest situations; specific information on the role and responsibilities of the State body
- a copy of relevant legislation (or excerpts thereof) together with the most up-to-date version of this Code and any relevant circulars and/or guidance notes
- a listing of the statutory requirements relating to the State body.

In addition to the documents provided, the Board Secretary will also conduct a formal induction for all new Board members, which includes briefing documents on IFI, its operations and related governance matters.

### **2.35. Independent Judgement**

Board members are expected to bring independent judgement to all decisions on issues of strategy, performance, resources, key appointments and standards of conduct.

### **2.36. Attendance Requirement**

Board members are appointed as they bring specific knowledge, skills, experiences and expertise to the deliberations of the Board and its committees and this is only possible if members attend all Board meetings and contribute as appropriate. The Board should clarify an expectation of 100% attendance at all Board meetings and as part of the assignment of a new Board member evaluate attendance when the member is due to be reappointed. Attendance is recorded in the Annual Report.

### **2.37. Access to Board Secretary**

Board members have access to advice and the services of the IFI Board Secretary, who is responsible for ensuring that the Board procedures are followed, and that applicable rules and regulations are complied with.

The Board Secretary provides all members with a formal induction.

### **2.38. Fees to Board Members**

IFI complies with Government policy on the payment of fees to Board members, as determined by the Minister for Public Expenditure and Reform and the Minister for Environment, Climate and Communications

The Board Members' Fees section of the Corporate Governance report in the Annual Report sets out details of the payments to Board members.

In addition, in accordance with the 'one person one salary' principle, public servants who sit on State boards are not entitled to additional board fees. Similarly, the CEO receives no additional compensation for their role as a Board member.

### **2.39. Board Effectiveness**

This encompasses:

- Board Appointments
- Terms of Appointment
- Frequency of Board Meetings.

In order to discharge their respective roles and responsibilities effectively, the Board and its committees should have the appropriate balance of skills and knowledge. Board members should receive formal induction on joining the Board and should regularly update and refresh

their skills and knowledge. The Board should be supplied in a timely manner with information in a form and of a quality appropriate to enable it to discharge its duties.

Board members need to be able to allocate sufficient time to discharge their responsibilities effectively.

The Board should undertake a self-assessment annual evaluation of its own performance and that of its Board committees. In addition, an external evaluation should take place every three years. Evaluation of the Board should consider the balance of skills, experience, independence and knowledge of IFI on the Board, its diversity, including gender, how the Board works together as a unit, and other factors relevant to its effectiveness.

The Chair should act on the results of the performance evaluation by addressing any weaknesses identified through the Board self-assessment evaluation.

## **2.40. Board Appointments**

Members of the Board of IFI are appointed under Section 14 of the Act for a period not exceeding five years. These appointments are underpinned by the published [D/PER Guidelines on Appointments to State Boards](#) and managed by the Public Appointments Service which has responsibility for managing an open, accessible and transparent system to support Ministers in making State board appointments and it is open to the public to apply for relevant positions advertised on the [stateboards.ie](#) website.

The Act provides for a 10 - member Board, to be appointed by the Government as follows:

- Three members are appointed on the nomination of the Joint Oireachtas Committee
- One member shall be appointed on the nomination of Minister for Housing, Local Government and Heritage
- One member shall be appointed on the nomination of the Minister for Community and Rural Development
- Two shall be appointed by the Minister of Environment, Climate and Communications own nomination.
- The CEO of IFI is an ex-officio member, and one member of IFI staff is appointed following election (election requirements are set out in Section 13 of the Act)
- The Minister shall appoint one of the members to act as Chair.

## **2.41. Skills and Knowledge**

The criteria for Board membership are set out in Section 12 of the Act. The criteria include matters such as agriculture or riparian land ownership, aquaculture, business or commercial fishing, environmental/ biodiversity matters, fish processing, fisheries ownership, legal or

regulatory affairs, matters pertaining to disability, recreational fisheries including river and sea angling, regional development and tourism .

In the event that a skills gap on the Board is identified, this will be brought to the attention of the Minister by the Chair, sufficiently in advance of a time when Board vacancies are due to arise, as outlined in paragraph 2.4 of the Code.

#### **2.42. Specific Skills**

In compliance with the Guidelines on Appointments to State Boards, in preparing a specification for a role on the IFI Board the Minister will consult with the Chair of the Board to seek their view on the specific skills that are required on the Board.

#### **2.43. Diversity**

The Act does not provide guidance on gender. The Annual Report includes an analysis of Board diversity by gender. Diversity of the Board is considered as part of the self-evaluation process and is discussed as part of the review of this self-evaluation.

#### **2.44. Performance Review**

In line with best practice, IFI will conduct an external evaluation at least every three years. This review and evaluation process will be led by the Chair and will allow each Board member to give constructive feedback, both individually and for the Board as a whole.

#### **2.45. Statement of How the Board Operates**

The work and responsibilities of the Board are set out in its 'Statement of Board Responsibilities'. Matters specifically reserved for Board decision are under a 'Schedule of Decisions Reserved to the IFI Board of Directors'. Standing items considered by the board include: Declaration of Interests; Climate Action Plan, Setting Board Strategy and agreement with the Minister; Reports from committees; Financial reports/Management accounts; Performance reports; Reserved matters and Risk.

#### **2.46. Distinct Roles of CEO and Chair**

Section 12 of the Act states that the CEO of IFI shall be an ex-officio member of the Board. The Board has distinct roles set out for the Chair and CEO in a document approved on June 27, 2024.

#### **2.47. Frequency of Board Meetings**

The Board meets in accordance with a regular schedule of meetings and may also meet on other occasions as deemed necessary. The number of meetings and the attendance record of members at Board and relevant committee meetings are published in the Annual Report. The Board meets at least twice a year without the CEO or management present. The quorum for a meeting of the Board is five.

## 3. Codes, Standards and Disclosures for Individuals

### 3.1. Principles

To ensure continued integrity and transparency, and to avoid public concern or loss of confidence, the Board must ensure that appropriate policies are in place so that members and staff take decisions objectively and steps are taken to avoid or deal with any potential conflicts of interest, whether actual or perceived. These policies should ensure that any potential or actual conflicts of interest arising in the case of decision making by Board members and employees of IFI are addressed. The Ethics in Public Office Acts 1995 to 2001 also sets out statutory obligations that apply to Board members and employees

### 3.2. IFI Codes of Standards, Ethics and Behaviour

As addressed above, IFI has a Code of Business Conduct for Board Members. It is available to read [here](#).

The objectives of this Code of Business Conduct are to:

- Establish an agreed set of ethical principles
- Promote and maintain confidence and trust in IFI,
- Assist in preventing the development or acceptance of unethical practices.

### 3.3. IFI Conflicts of Interest Policy

The Code of Conduct for Board Members contains details as to expectations regarding the declaration of gifts, raising any conflicts of interests, and registering external interests where appropriate.

Board members are required to declare any private, voluntary, charitable or political interest that might be material or relevant to the business of IFI. The Ethics in Public Office Act 1995 requires all Board members to furnish a statement in writing of: 'The interests of the director and the interests of his or her spouse, or a child of the director or his or her spouse, of which he has actual knowledge, which could materially influence the person in or in relation to the performance of the functions of the directorship. This statement is required for each year or part of a year he or she holds or held the directorship.'

**Register of Interests:** In alignment [IFI policy](#), staff are required to disclose interests as appropriate.

It is a condition of employment for all staff and contractors to understand and comply with IFI's internal guidelines and codes of conduct. The most relevant codes can be found on IFI's intranet.

- [Employee Handbook](#)
- [Code of Business Conduct \(Staff\)](#).

### **3.4. Ethical Compliance for Staff and Board Members**

It is expected that all Board members and each person in a Designated Position of Employment at IFI will comply with the relevant provision of the Ethics in Public Office Acts 1995 and 2001.

All requirements for staff are outlined in the [IFI Code of Business Conduct \(Staff\)](#).

All requirements for Board members are outlined in the [IFI Code of Business Conduct for Board Members](#).

### **3.5. Conflicts of Interest**

Section 5.8 of the IFI Code of Business Conduct for Board Members addresses procedures regarding a Board member who experiences a potential conflict of interest. The Terms of Reference for the Board of IFI notes actions to be taken in Section 10.1.

### **3.6. Gifts Policy/Hospitality**

[A gifts and Hospitality Policy](#) is in place for both Board members and staff. The Code of Business Conduct for Board Members outlines all the considerations and processes involved in relation to the acceptance of a gift by an IFI Board member.

The basic principle is that where there is any risk that the acceptance of an offer of hospitality could reasonably be perceived as influencing a staff or Board member in the exercise of his/her official duties, it must be refused. All Board and Staff members handling offers of hospitality are required to exercise careful judgement.

IFI is required to keep a record of gifts and hospitality received by Board members and staff where the **value exceeds €25**. Staff and Board members are required to enter the incidence in the gifts and Hospitality register as soon as a gift or hospitality is offered or received.

### **3.7. Non-Disclosure of Information**

Section 36 of the Act states that particular classes of persons shall not disclose confidential information obtained while performing functions. The obligations of the non-disclosure of privileged or confidential information do not cease when Board membership or employment has come to an end. It is expected that former Board members should respect the confidentiality of sensitive information held by IFI. This would constitute material such as commercially sensitive, personal and information received in confidence by IFI.

### **3.8. Document Retention**

IFI Board members must not retain documentation obtained during their term and should return such documentation to the Board Secretary or otherwise indicate to the Board Secretary that all such documentation in their possession has been disposed of in an appropriate manner. In the event that former Board members require access to Board papers from the time of their term on the Board, this can be facilitated by the Board Secretary.

### **3.9. Disclosure of Interests by Board Members**

For the purposes of this disclosure, 'interests' has the same meaning as that contained in the Ethics in Public Office Act 1995. The statement of interests' form used for annual statements under the 1995 Act could be utilised for this purpose on an administrative basis. Where the Board member is also a designated director for the purposes of the Ethics Acts, the annual statement of interests furnished in January each year under section 17 of the Ethics in Public Office Act 1995 will suffice for the purposes of the annual disclosure of interests under this Code.

#### **3.10. Periodic Disclosure of Interests**

On appointment and annually thereafter, each Board member must furnish to the Board Secretary or other nominated person a statement in writing of:

- (a) the interests of the Board member;
- (b) the interests, of which the Board member has actual knowledge, of their spouse or civil partner, child, or child of their spouse or civil partner; which could materially influence the Board member in, or in relation to, the performance of their official functions by reason of the fact that such performance could so affect those interests as to confer on, or withhold from, the Board member, or the spouse or civil partner or child, a substantial benefit.

#### **3.11. Disclosure of Interest Relevant to a Matter Which Arises**

In addition to the periodic statements of interest required under 3.9 above, Board members are required to furnish a statement of interest at the time where an official function falls to be performed by the Board member and he/she has actual knowledge that he/she, or a connected person as defined in the Ethics Acts, has a material interest in a matter to which the function relates. For the purposes of this disclosure, 'material interests' has the same meaning as that contained in the Ethics in Public Office Act 1995.

#### **3.12. Doubt**

If a Board member has a doubt as to whether an interest should be disclosed pursuant to this Code, the Board member should consult with the Chair of the Board and/or the nominated person in IFI dealing with such queries.

### **3.13. Confidential Register**

Details of interests disclosed under this Code should be kept by the Board Secretary or other nominated person in a special confidential register. Access to the register should be restricted to the Chair and Board Secretary and other members of the State body on a strictly need-to-know basis.

### **3.14. Chair's Interests**

Where a matter relating to the interests of the Chair arises, the Chair of the ARC (Deputy Board Chair) shall chair the meeting. The Chair should absent themselves when the Board is deliberating or deciding on a matter in which the Chair or their connected person has an interest.

### **3.15. Documents Withheld**

Board or State body documents on any deliberations regarding any matter in which a member of the Board has disclosed a material interest should not be made available to the Board member concerned.

### **3.16. Early Return of Documents**

As it is recognised that the interests of a Board member and persons connected with them can change at short notice, a Board member should, in cases where they receive documents relating to their interests or the interests of those connected with them, return the documents to the Board Secretary at the earliest opportunity.

### **3.17. Absent**

A Board member should absent themselves when the Board is deliberating or deciding on matters in which that Board member (other than in their capacity as a member of the Board) has declared a material interest. In such cases consideration should be given to whether a separate record (to which the Board member would not have access) should be maintained. (NB. Board members who are designated directors should note the separate requirements under the Ethics in Public Office Acts 1995 and 2001 regarding a 'material interest').

### **3.18. Uncertainty**

Where a question arises as to whether or not an interest declared by a Board member is a material interest, the Chair of the Board should determine the question as to whether the provisions of this Code apply. Where a Board member is in doubt as to whether he or she has an obligation under the Ethics in Public Office Acts 1995 and 2001, he or she should seek advice from the Standards in Public Office Commission under section 25 of the Ethics in Public Office Act 1995.

### **3.19. Protected Disclosures Act 2014**

Section 21 of the Protected Disclosures Act 2014 requires that every public body shall establish and maintain procedures for the making of protected disclosures by workers who are, or were, employed by the public body, and for dealing with such disclosures. Written information in relation to those procedures must be provided to workers employed by that public body.

The Protected Disclosures Reporting Policy details the procedure for protected disclosures, and this policy is prominently displayed on the IFI intranet. In summary, staff members (or contractors) may make a report to one of the individuals named in the Policy or, alternatively, will shortly be able to contact an independent external hotline. Anonymous reports are permitted. The Policy sets out the procedure for dealing with the report together with further guidance. It is available to view here: [IFI protected disclosure policy](#).

Section 22(1) of the Protected Disclosures Act (as amended by the 2022 legislation) imposes new requirements on all public bodies to collect and publish statistics on the number of protected disclosures they have received each year. Bodies are also required to submit these statistics to the Minister for Public Expenditure, NDP Delivery and Reform by 1 March each year in respect of the immediately preceding calendar year. IFI submits the relevant form to the DECC to enable it to compile statistics for all the bodies under the aegis of the Department.

### **3.20. Guidance**

The IFI Protected Disclosures Policy takes due account of the guidance provided by the Department of Public Expenditure, NDP Delivery and Reform in this regard.

### **3.21. Annual Report**

IFI publishes a report on protected disclosures in its Annual Report in accordance with section 22 of the Protected Disclosures Act 2014.

## 4. IFI Business, Financial and Related Reporting

Sections 46 and 47 of the Act set out IFI specific statutory obligations in relation to accounts and audit. In addition, as a state body, it is expected and required that IFI has robust financial management systems in place, and an effective system of internal control over the use of its financial resources. This includes an obligation to ensure that IFI has appropriate efficient and effective procedures in place in relation to financial reporting.

A fundamental duty of the Board is to ensure that a balanced, true and fair view of IFI's financial performance and financial position is taken when preparing the Annual Report and Financial Statements. Taken as a whole, the Annual Report and Financial Statements must be fair, balanced and understandable. They must provide the information necessary for an assessment of IFI financial performance, business model and strategy.

### 4.1. Audited Financial Statements

IFI publishes audited Financial Statements, which represents a formal and public record of the financial performance and financial position of the organisation. The formal publication of the audited Financial Statements, included in the Annual Report, on the IFI fisheriesireland.ie website, in English and in Irish, takes place once it is laid before the Houses of the Oireachtas in accordance with Section 46(7) of the Act.

### 4.2. Preparation of Annual Report and Financial Statements

The Board of IFI is responsible for the preparation of the Annual Report and Financial Statements in accordance with relevant accounting standards. The Board is required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Ensure the preparation of the Financial Statements on a going concern basis unless it is inappropriate to presume that the entity will continue in operation for the foreseeable future and
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

Pursuant to Section 46 of the Act as amended, the Financial Statements are subject to external audit before inclusion in the Annual Report.

### 4.3. IFI Annual Report and Financial Statements

Disclosure requirements under the Code of Practice for the Governance of State Bodies 2016, applicable accounting standards and other specific disclosures are also made in respect of:

- How the Board operates, including a statement of types of decisions to be taken by the Board and which are to be delegated to management
- The names of the Chair, the CEO and members of the Board and Board committees
- Termination/Severance Payments and Agreements
- Travel and Subsistence
- Hospitality Expenditure
- Legal Costs/Settlements
- Consultancy Costs

While some disclosures are made in the Annual Report and Financial Statements, as agreed with Departmental officials, IFI may make disclosures via the Chair's comprehensive Report, as opposed to the IFI Annual Report, on grounds of commercial sensitivity/data protection. This approach is consistent with 'Guidance on the application of Code of Practice for the Governance of State Bodies', issued by the Corporate Governance Division of the then Department of Communications, Climate Action and Environment in 2017.

#### **4.4. Report Requirements - Draft Unaudited Financial Statements**

Draft unaudited Financial Statements are furnished to DECC not later than two months after the end of the relevant financial year.

#### **4.5. Publication of Annual Report and Financial Statements**

Section 47(1)) of the Act provides for a four-month time limit after the end of the relevant financial year for submitting the Annual Report to the Minister. Section 47(2) provides that the Minister shall, as soon as may be but not later than 6 months after the end of the year to which it relates, lay the report before the Oireachtas. The Code stipulates that publication of Annual Report and Financial Statements should be done not later than one month following completion of the audit of the financial statements. IFI provides its audited accounts to DECC within one month of receiving the audit certificate as stipulated by the C&AGs.

The publication of the document on the [fisceiresireland.ie](http://fisceiresireland.ie) website, in two languages, takes place at a later stage once the report is laid before the Houses of the Oireachtas.

#### **4.6. Board Fees**

In the interests of transparency and good governance, IFI publishes details of non-salary-related fees paid in respect of Board members, analysed by category of fees, and the salary of the CEO in the Annual Report and Financial Statements.

## **4.7. Board Meetings and Attendance**

The number of meetings of the Board and its committees and the attendance of each Board member at Board meetings are reported in the Annual Report.

## **4.8. Related Party Transactions**

The Related Party Transactions note is included in the Annual Report and Financial Statements discloses related party transactions ( if any).

IFI adopts procedures in accordance with the guidelines issued by DPENDR covering the personal interests of Board members. In the normal course of business, IFI may approve grants or enter into other contractual arrangements with entities in which Board members are employed or otherwise interested. In cases of potential conflicts of interest , board members do not receive Board documentation or otherwise partake in discussion regarding these transactions. A register is maintained and is available on request.

IFI Board , staff members or related parties may not purchase IFI Fixed Assets being disposed of.

As detailed at section 4.32, IFI may not enter into commercial arrangements with staff.

## **4.9. Short-term Benefits ( Pay)**

Details of the number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each pay band of €10,000 from €60,000 upwards are included in the Annual report and Financial Statements. The overall figure for total employer pension contributions is also contained in the Annual Report and Financial Statements.

In addition, the Annual Report discloses the total compensation paid to employees and the total number of employees and a separate note on CEO salary and benefits. The Chair's comprehensive report to the Minister contains disclosure of termination/severance pay agreements if any.

## **4.10. Pension Liabilities**

A comprehensive note on retirement benefit obligations is contained in the Annual Report and Financial Statements.

## **4.11. Consultancy Costs**

IFI discloses details of expenditure on external consultancy/adviser fees in the Annual Report and Financial statements.

#### **4.12. Statement on Internal Control**

The Chair's report to the Minister regarding the system of internal control (Code of Practice, paragraph 1.9(iv)) is included in the IFI Annual Report. This statement is reviewed by the C&AG (external auditors) to confirm that it reflects IFI's compliance with the requirements of paragraph 1.9(iv) and is consistent with the information of which the external auditors are aware from their audit work on the Financial Statements.

The C&AG include their report on this matter in their audit report on the Financial Statements.

#### **4.13. Deadlines**

In the event that an IFI audit has been unavoidably delayed and fulfilling the other requirements would cause unjustifiable difficulties, the Code of Practice permits that the relevant deadline can be extended, subject to the consent of the relevant Minister.

#### **4.14. Web Publication**

The Annual Report is published on [fisheriesireland.ie](http://fisheriesireland.ie) once the report is laid before the Houses of the Oireachtas in the usual manner, having been approved by the Board.

The Act provides that IFI shall, unless it considers that it is not in the public interest to do so, make the results of any research carried out in accordance with S7(7)(a) available, within 6 months after it has been fully completed.

#### **4.15. Chair's Comprehensive Report to Relevant Minister**

The Chair provides a comprehensive Annual Report to the Minister for the Environment, Climate and Communications which addresses all the elements outlined in subparagraphs (i) to (xvi) of paragraph 1.9 of the Code of Practice, including a statement on the system of internal control in the prescribed format (see Section 7).

This report is considered and approved by the Board prior to submission to the Minister in conjunction with the Annual Report.

#### **4.16. Commercially Sensitive Developments**

The Chair includes a statement in the Chairmans Comprehensive Report to the Minister of the Environment, Climate and Communications on significant commercially sensitive developments in the preceding six months and likely developments for the rest of the year.

This report is delivered on submission of the Annual Report ( April 30<sup>th</sup>, annually)

#### **4.17. Public Procurement**

It is the responsibility of the IFI Board (with the assistance of the Audit and Risk Committee) to satisfy itself that the requirements for public procurement are adhered to within the organisation.

IFI is committed to being outward looking, creative, respectful, sustainable and accountable, collaborative and transparent in its procurement policies. IFI seeks to treat suppliers and service providers equally and without discrimination, and to act in a transparent and proportionate manner while maximising value for money.

To assist in achieving these aims, where relevant to a tender, environmental impact and environmental criteria will be considered when developing such tender processes.

Financial commitments bind IFI and therefore must be authorised and executed entirely in accordance with IFI's Policies and Procedures (and with its system of internal financial control). IFI aims to ensure that sustainability and human rights are respected in the procurement process, as an essential step towards the IFI values of behaving in a respectful, sustainable and accountable manner.

A statement confirming overall procurement compliance is included in the Chair's Comprehensive Report and referenced in the Annual Report. Comprehensive procurement policies and procedures have been developed comprising the following documents, which are posted on the intranet page for staff.

- [IFI Procurement Policy](#)
- [IFI Procurement Thresholds](#)
- [IFI Sustainable Procurement Policy](#)

The IFI Procurement Policy complies with the EU procurement legislation and Irish Procurement Guidelines published by the Office of Government Procurement.

The dedicated Procurement function within IFI, reporting to the Head of Finance and Corporate Services, ensures that training is provided to staff and ensures policies and procedures are updated as required to minimise the risk of non-compliance.

#### **4.18. Acquisition or Disposal of Assets**

IFI has a number of policies and protocols regarding the acquisition or disposal of assets. These are [IFI Protocols for the acquisition and disposal of IFI property \( Mar 2023\)](#) ; the [IFI Governance Tracker for Property \( May 2023\)](#) , the [IFI Policy on Disposal, Transfer of & Access to Assets by Third Parties \(Oct 2023\)](#). These IFI documents align with Circulars 11/2015 and 17/2016 and the Code. Purchase of land or property should be conducted in as transparent a manner as possible without compromising the negotiating position of the State body.

#### **4.19. Acquisition of Land, Buildings or other Material Assets**

In addition, in the event that IFI should seek to acquire new material assets, in alignment with the Code, it will prepare a business case. IFI will firstly see if transfer or sharing the asset with another public body is feasible, if not it may dispose of on the open market . IFI shall seek an

independent valuation from a professional property valuation surveyor. These valuations should be obtained before any decision is taken by the Board to purchase or sell lands. The valuations should be obtained from professional property valuation surveyors. Property for sale must be on the OPW State Property Register for a period of three months and notified as available to the Land Development Agency in the event they have an interest in the property.

(ii) Board Resolutions

Any Board resolutions regarding the purchase or sale of an asset should state the price the asset has been purchased or sold for. Disposals at a value in excess of €100,000 and purchases in excess of €50,000 require the approval of the Board.

(iii) Approvals

Recommendations from the Board are notified to DECC seeking the approval of the Minister and the Minister of the DPENDR

(iv) Due Diligence

A full due diligence report should be prepared for land or property that is being considered for acquisition.

(v) Nominated Staff Member

A staff member is nominated to have responsibility for the acquisition, management and sale of land or property. This staff member should report directly to the CEO regarding property issues.

(vi) Legal Matters

When dealing with the acquisition or sale of land or property there should be an active engagement with the solicitors involved and the nominated staff member shall ensure that the commercial and technical aspects of the transaction are fully addressed.

(vii) Title Registration

There should be a planned follow-up with the solicitors involved to ensure that the title to any land or property acquired is properly registered with the Property Registration Authority.

(viii) Legal Obligations

There should be a planned follow-up to ensure that any undertakings, obligations and other matters are completed following the acquisition or sale of land or property. State bodies should instigate periodic (depending on the size of the property portfolio) reviews with their solicitors, and any internal staff dealing with property management, to audit the current status of title registration, way leave agreements, leases, bonds, planning permissions and any other matters that affect their property portfolios.

(ix) Recording on State Property Register: All land and property should be recorded on the online State Property Register managed by the Office of Public Works.

## 4.20. Capital Investment Appraisal

The IFI Board will ensure that effective systems are in place to ensure compliance with the Public Spending Code and will confirm same in the Chairmans Comprehensive Report to the Minister. IFI has a number of relevant processes in place to ensure compliance with this Code, which include:

- IFI's capital budgeting process
- Capital projects require a clearly set out proposal business case and risk assessment
- Formal capital approval process
- IFI Property Committee who assess project applications prior to full Board ratification depending on the size of the project
- Dedicated project financial reporting and project management structures aligned to the project size.

As part of the above processes, IFI seeks to apply the best-practice financial and economic appraisal principles contained in the Public Spending Code for the appraisal and management of all investment proposals.

## 4.21. Establishment of Forums, Scientific Committees and Partnerships, additional functions requiring Ministerial agreement, approval, authorisation, direction or consent.

Pursuant to Section 7(9) of the Act, for the purpose of performing its functions, but subject to the direction, if any, of the Minister, IFI may enter into such partnerships or other arrangements with such persons as it thinks fit.

Pursuant to Section 7(12) of the Act the Minister may, if he or she thinks fit, authorise IFI to engage in activities relating to the processing and marketing of such species of fish as are specified in the authorisation.

Pursuant to Section 7(13) of the Act the Minister may by order assign such functions relating to fisheries (being functions additional to those assigned by this Act).

### 4.21.1 Partnerships

Memorandums of Understanding (MOUs) are our preferred way for partnering and collaborating. We have MOUs in place with the following organisations;

Name of organisation	Purpose
<u>Sea Fisheries Protection Authority</u>	Collaboration on patrols, enforcement actions and data sharing.

<u>Coillte</u>	Enhanced collaboration in the areas of environmental stewardship, sustainability, restoration and sharing of data.

#### 4.21.2 Schemes and Grants

Pursuant to S7(3)(j) of the Act, IFI shall administer such schemes, grants and other financial facilities requiring the disbursement of European Union and such other funds as may from time to time be authorised by the Minister with the consent of the Minister for Finance.

IFI adheres to Circular 13/2014 Management of and Accountability for Grants for Exchequer Funds. [The Policy for Grant Management \( March 2023\)](#) outlines the processes for such management.

#### 4.21.3 National Inland Fisheries Forum

Pursuant to S7(4)(a) IFI shall establish and manage a forum, the National Inland Fisheries Forum and pursuant to S7(5)(a). The terms of reference , including membership of the forum will be set by IFI with the consent of the Minister. The National Inland Fisheries Forum is operating and has [terms of reference](#) outlining inter alia its purpose and membership.

#### 4.21.4 Standing Scientific Committee

Pursuant to S7(5)(a) IFI may establish a Standing Scientific Committee to advise and assist it on all technical and scientific matters. The terms of reference , including membership of the committee will be set by IFI with the consent of the Minister.

### 4.22. Agreement and Consent Processes (Minister)

When seeking such agreement, approval or consent of the Minister, the Chair should supply the relevant Minister with complete details of the proposal and should do so at the earliest opportunity in order to avoid delays.

Such details should include the following (which is not an exhaustive list) together with such other information as may be requested:

- The full business case for the proposal
- Proposed terms of reference
- Proposed membership/partners
- Cash flows and projections
- Risk analysis of proposal

- Data on the financial commitment and exposure of the parent body
- Other potential liabilities that may have a negative impact on the organisation

#### **4.23. Borrowing Limits**

Section 43 of the Act addresses borrowings . IFI may, for the performance of its functions, borrow money but shall not do so without the consent of the Minister given with the consent of the Minister for Finance.

#### **4.24. Disposal of Assets, Transfer of and Access to Assets by Third Parties**

As noted in section 4.18 above, [IFI has a policy on Disposal, Transfer of and Access to Assets by Third Parties.](#)

The basic principle guiding a disposal decision is that any disposal, transfer of or access to IFI assets shall be both transparent, free of conflicts of interest and likely to achieve a fair, market-related price where applicable. .

Disposals of assets of IFI shall be by public auction or through an appointed auctioneer, other than in exceptional circumstances as approved by the Board. The anticipated value may be determined either by independent valuation, a reserve price recorded in advance in IFI's records or by a formal sign-off by the Members of the Board on the advice of the Chief Executive Officer (CEO) or a Member of IFI's Audit and Risk Committee if delegated by the Board, sign-off by the CFO, that, in its view, the anticipated value is likely to be less or greater than €100,000. In determining market value, regard should be had to accounting standards best practice in Ireland.

#### **4.25. Compliance with Use of Auction or Tendering Requirements**

##### **Board Approval for Use of Competitive Process**

In the event that the highest bidder withdraws then the item is placed back at auction.

Alternatives where sales are unsuccessful – Where items have failed to be disposed of through auction, management shall propose alternative means of disposal for approval subject to the threshold applying in the fixed asset policy. The following may be considered: Scrap – to a licenced dealer, Recycle – to an authorised agency, or transfer of ownership to another state agency with the approval of the Board.

##### **Approval in advance of material disposal**

The Chairperson shall seek the approval of the Minister for the Environment, Climate and Communications and the Minister for Public Expenditure, National Development and reform in advance of any material disposal.

## Formal Certification

No disposal of an asset, transfer or grant of access to property or infrastructure for commercial arrangements with third parties should be completed until the officer authorising the disposal or grant of access has certified formally that (i) Members approval is not necessary, with the reasons therefor, or (ii) Members approval, where necessary, has been obtained. Board minute is required as proof.

### **4.26. Disposal of Assets to Board Members, Employees or Their Families (Disposals to Connected Parties)**

IFI does not permit the disposal of assets to Board members, employees or connected persons.

### **4.27. Reporting Disposals to the Board**

Details of all disposals of assets or grants of access to property or infrastructure for commercial arrangements with third parties (save for connected third parties addressed above) below the threshold value of €100,000 without auction or competitive tendering process should be formally reported to the Board, including the paid price and the name of the buyer, on an annual basis.

### **4.28. Reporting Disposals to the Minister**

Details of and explanations for the disposals of assets or grants of access to property or infrastructure for commercial arrangements with third parties above the threshold of €150,000 which have not been subject to auction or competitive tendering process should be included in the Chair's comprehensive report to the relevant Minister.

### **4.29. Commercial Transactions with IFI Staff**

It is [IFI's policy](#) not to enter into any commercial transactions or arrangements with IFI Staff.

## 5. Remuneration and Superannuation

### 5.1. Principles

Chairs and Boards of all State bodies are required to implement Government policy in relation to:

- The total remuneration package and other provisions for superannuation and termination benefits of the CEOs/Managing Directors of the State bodies
- The remuneration of the Board and other staff
- The Board's role in this area is essential to maintaining public trust in, as well as the credibility and reputation of, IFI.
- The Board adheres to Government policy on the payment arrangements for CEOs and, where applicable, other staff as well as any conditions of approval issued by the Department of Public Expenditure, NDP Delivery and Reform and/or the relevant parent Department.

### 5.2. Reporting

IFI will publish in its Annual Report details of non-salary-related fees paid in respect of the Board, and the salary of the CEO.

IFI is fully compliant with all of these guidelines and includes all of these details in its Annual Report. Note 6c of the Financial Statements report the employee benefits for Key Management Personnel.

Given the policy underlying the Freedom of Information Acts, in concluding settlements IFI will devise a confidentiality clause subject to arriving at a draft agreement on an individual basis. This will allow for certain exceptions. These exceptions include any requirements where 'by law or by the rules of any authority to which the employer and, or employee is subject' it is permissible to disclose the details of an agreement. Furthermore, in a situation where 'the employer may need to reasonable disclose the terms of an agreement ... as a result of regulatory, financial, accounting or related reporting requirements, ' it is also permissible within the terms of an agreement to disclose such details. Legal advice should always be sought when drafting a settlement/compromise agreement to ensure that all requirements to disclose any settlement information is in line with up-to-date legislation, regulation etc.

When, in those circumstances, confidentiality agreements are entered into, parties to the agreements should be given prior notice that they may/will be subject to disclosure

### **5.3. Tax Compliance – General Principles**

IFI is required to be exemplary in its compliance with taxation laws and adheres to the following general principles in that regard:

- a) Comply with the tax rules applicable to IFI.
- b) Submit all taxation returns by the deadline in line with tax law and pay tax liabilities on or before the relevant due date.
- c) Follow the recommendations of the Code of Practice for the Governance of State Bodies (Tax Compliance, section 8.44 to 8.47 inclusive).
- d) Cooperate with the Tax Authorities and provide tax-related information and documents that may be requested by the Tax Authorities as soon as practicable and with the required scope.
- e) Engage professional taxation advisors on a timely basis, particularly in the case of the tax treatment of complex areas, or in the case of unique/non-standard contracts.
- f) Carry out prudent financial provisioning where an item is uncertain.
- g) Monitor changes in relevant tax law and practice and arrange training and briefing sessions as necessary.

### **5.4. Tax Avoidance**

IFI does not engage in unacceptable tax avoidance transactions. [In broad terms, tax avoidance is offensive if it involves the use of the tax code for a purpose other than that intended by the Oireachtas (including an unintended use of a tax incentive) with a view to reducing the amount of tax to be paid by the organisation or some other party to a transaction in which the organisation participates.]

However, this will not preclude IFI from availing of all legitimate taxation arrangements in the normal course of business.

The Board must take cognisance of any proposed corporate restructuring plans submitted for their approval and should ensure that they are being undertaken for sound economic/sustainable reasons and not as part of any tax avoidance scheme.

Where the approval of a Minister with the consent of the Minister for Public Expenditure, NDP Delivery and Reform is required under legislation for any financial transaction, the Chair should provide confirmation from the Revenue Commissioners that the tax treatment of the financial transaction is compliant with Irish tax law.

### **5.5. Tax Clearance**

IFI adheres to the Tax Clearance requirements in respect of contracts, payments of grants and similar type payments.

## **5.6. Tax Reporting**

A report on IFI's compliance with tax laws is furnished each year to its relevant parent Department. This is included as part of the Chair's comprehensive report to the Minister for the Environment, Climate and Communications.

## **5.7. Travel and Official Entertainment**

In line with the standards of the Code, a comprehensive IFI Travel Policy is in place and has been communicated to all staff. This includes rules on foreign business travel. The details of this are available on the intranet ([IFI Foreign and Domestic Travel Policy & Procedure](#)).

A new Travel Policy is currently under development .

Travel claims are approved by the individual's Line Manager. The Finance teams in each Division maintain oversight of the procedure and expenditure is monitored by budget holders on travel as compared to budget on a monthly basis, by cost centre.

## 6. Risk Management, Internal Controls and Audit

### 6.1. Risk Management

IFI is exposed to a number of threats and opportunities that could have a material impact on the achievement of business objectives. Risk management and internal control are important and crucial to the achievement of IFI's objectives.

The Board has overall responsibility and accountability for the organisation's systems of risk management and internal control. The Board ensures that an ongoing process for identifying, evaluating and managing IFI's significant risks is operated throughout the year. This process is in accordance with Code and is overseen by the Audit and Risk Committee. The Board must also ensure the adequate resourcing of Risk Function, and that an appropriate culture is embedded throughout the organisation to ensure that risks are identified, assessed and managed effectively.

The Board is assisted in the governance and oversight of the principal and emerging risks by the Board Committees in accordance with their respective terms of reference and their areas of expertise. The Chair of the committee reports on and briefs the Board on key developments and matters requiring further consideration. The Audit and Risk Committee supports the Board in carrying out its responsibilities for ensuring that risks are properly identified, assessed, reported and controlled, including advising the Board in its consideration of the organisation's overall risk appetite, risk tolerance and risk strategy.

It is the Board's responsibility to determine the nature and extent of the risks that the organisation is willing to take in achieving its strategic objectives. The Board has approved and formally adopted a Risk Management Policy and Framework for IFI to support its oversight of risk – see next section.

### 6.2. IFI Risk Management Policy

The Board is responsible for the approval and formal adoption of IFI's Risk Management Framework and procedures, Risk Management Policy and Risk Appetite, updated to reflect the recent Governance Review's recommendations.

IFI's Board-approved [Risk Management Policy](#) is a concise formal acknowledgement of the commitment of the organisation to the effective management of risk, setting out the overall strategy and procedures that are owned and executed by executives and divisional staff, and that can be assured by the Internal Audit function. These procedures will include the approach to divisional risk and control assessment and the maintenance of local and central risk registers. A consistent approach will be applied across the organisation.

### 6.3. Risk Management Framework

The implementation of risk management in IFI provides for an integrated Risk Management Framework to support the assessment, management, monitoring and reporting of risk across the organisation, ensuring that the risks and opportunities that impact IFI's strategies, objectives and operations are managed appropriately.

To support the implementation of this framework, IFI has an Executive Risk Committee (ERC) and will appoint a Chief Risk Officer who will have a dual reporting line to the Board/Audit and Risk Committee and the CEO. While the Board has overall responsibility and accountability for IFI's systems of risk management and internal controls, the CEO has overall responsibility for effective risk management and a duty to ensure that IFI complies with its statutory obligations. This will enhance IFI's existing risk-management framework, which consists of structures; the assignment of risk responsibilities, procedures and systems for risk identification, assessment, and reporting; and monitoring and review of the effectiveness of actions implemented by management.

Throughout the year, IFI operates a risk-management process designed to identify the principal risks facing the business and to report to the Audit and Risk Committee and the Board on how these risks are being managed on a quarterly basis, as part of its review of the effectiveness of internal control. The Chief Risk Officer, once appointed, will provide an update on the status of risks, changes in key risk indicators and updates on management actions. The Board focuses primarily on those risks capable of impacting IFI's strategy, or risks that could adversely affect the long-term viability or reputation of IFI. The risk management process comprises two phases – cross-divisional strategic risk assessments undertaken by the Leadership Team and local risk assessments carried out on a division-by-division basis by local line management. This two-way and across-IFI process will be facilitated and supported by the Chief Risk Officer and the ERC.

The members of the IFI's ELT play an important role in ensuring that managers and employees take responsibility for identifying, managing and escalating risks within their divisions. Those risks designated as key risks are assigned a Leadership Sponsor and Risk Owners and are subject to ongoing review and monitoring during the year. The Risk Owners track the drivers of each risk and document the controls in place to manage the risk. In addition, risk indicators are identified to assist in monitoring changes in the likelihood of the occurrence of a risk. The quarterly risk report from the Chief Risk Officer will be a standing item on the ELT meeting agenda after each quarter. In addition, a cross-divisional review of risk will be considered by the ELT on a monthly basis.

Aligned with the strategic risk-assessment process explained above, local risk registers are maintained by the divisional leadership teams to consider key risks, evaluate the probability of those risks occurring and assess the likely impact should the risks materialise. The actions taken

to manage each risk are recorded and monitored and reviewed, aligned with existing strategic and business planning processes.

#### **6.4. Principal Risks and Uncertainties**

As part of the risk identification process explained above, the principal areas of risk that could materially affect IFI's business, financial condition or results are identified. This is not intended to be an exhaustive analysis of all the risks that may arise in the ordinary course of business. These key risks are assessed on a continuous basis and management report significant changes in the risks identified, or the materiality of risks, to the Audit and Risk Committee.

IFI is committed to creating and maintaining a safe and positive working environment, ensuring that employees have the right skills and knowledge to undertake their roles to the required standard and minimise the risk to themselves, stakeholders and colleagues. Undertaking the required statutory and mandatory education and training will assist employees to carry out their duties safely, effectively and efficiently, ensuring that IFI meets the requirements of regulatory bodies, legislation and relevant IFI policies. Training needs will vary for groups of employees according to their role and area of work. Line managers will clearly identify the training requirements for employees under their supervision.

Statutory training is defined as training, which is explicitly required by law, or required on the instruction of a statutory body on the basis of specific legislation.

Mandatory training is essential training which is required by the employer and is compulsory for employees. It is essential to enable employees to carry out their duties effectively and efficiently and to maintain competencies to the required standard. This can include training required by a professional or regulatory body or that required as a result of an agree national policy.

IFI will develop a policy on Statutory and Mandatory training and will develop a register of per employee, per district to include renewal dates for certification if required by the end of Q2 2025.

#### **6.5. IFI's Internal Control**

The Board is responsible for ensuring that effective systems of internal control are instituted and implemented in IFI including financial, operational and compliance controls and risk management, and the Board must review the effectiveness of these systems annually.

The following are the key internal control procedures designed to provide effective internal control:

- A clearly defined organisation structure, with formally defined authority limits and reporting mechanisms to higher levels of management and to the Board
- A statement of decisions reserved to the Board for consideration and decision

- Codes of business conduct for Board members and employees, setting out the ethical standards expected in the conduct of business
- Established procedures to identify, control and report on key risks impacting the business
- Comprehensive budgeting systems, with annual financial budgets approved by the Board
- A planning process for each division, with long-term strategic plans approved by the Board
- Timely financial reporting systems, with actual results reported against budget and considered by the Board on a monthly basis
- A Protected Disclosures Policy, which provides staff with a confidential and, if required, anonymous means to report a matter of concern
- Comprehensive policies and procedures relating to operational and financial controls, including commitments and capital expenditure. Large capital projects are undertaken in accordance with the Public Spending Code and require the approval of the Board.

## **6.6. Effectiveness of Internal Control**

The existence of risk management policies and internal control systems does not on its own constitute effective risk management. Effective and ongoing monitoring and review are essential elements of sound systems of risk management and internal control. Reviewing the effectiveness of internal control is an essential part of the Board's responsibilities. As explained in 6.7 below, the Board forms its own view on the effectiveness of internal control systems based on the information and assurances provided.

## **6.7. Annual Review of Effectiveness of Internal Control**

The Board undertakes an annual review of the effectiveness of internal control systems to ensure that it has considered all aspects of risk management and internal control for the year under review and up to the date of approval of the Annual Report and Financial Statements.

The process adopted by the Board to undertake the review of the effectiveness of the system of internal controls included:

- Consideration of the authority, resources and coordination of those involved in the identification, assessment and management of significant risks faced by IFI
- Review and consideration of the output of the risk assessment and management process
- Monitoring of risk reports from management
- Review of the programme of internal audit and consideration of major findings

- Review of the report of the external auditors, who, as part of their normal procedures, test aspects of the systems of internal control and report any significant weaknesses to the Audit and Risk Committee
- A review of the risk oversight activities of other Board committees in relation to specific risk areas falling within their remit.

The annual review of effectiveness also takes into account the following:

- Changes since the last review in the nature and extent of significant risks and the ability of IFI to respond effectively to changes in its business and external environment
- The incidence of significant control failings or weaknesses that have been identified during the period and the extent to which they have resulted in, or may have, a material impact on the organisation's financial performance or condition
- The extent and frequency of the communication of the results of the monitoring to the Board, or Board committees, which enables it to build up a cumulative assessment of the state of control in IFI.
- The effectiveness of the public reporting process.

## **6.8. Timely Completion of Review**

The annual review of the effectiveness of internal control is conducted as soon as possible after the end of the financial period under review, and no later than three months after the period end.

## **6.9. IFI - Internal Audit**

The Board of IFI appoints a suitably qualified company to perform the Internal Audit function and approves the Internal Audit Charter (last updated in Mar 2024).

The aim of Internal Audit within IFI is to provide independent assurance and advice on the system of internal controls in IFI. Tasked by and reporting to the Audit and Risk Committee, the internal audit provider evaluates, through a risk-based approach, the effectiveness of governance, risk management and internal control. Further to this aim, the role of internal audit, as outlined in its Charter, is 'to provide assurance to the executive leadership team and board, via the audit and risk committee, guided by a philosophy of adding value to improve the operations of IFI . It assists IFI in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organisation's governance risk management and internal control.'

## **6.10. Independence**

The Internal Audit provider is external to IFI.

Independence is essential in ensuring the effectiveness of the internal audit programme of work. Internal Audit's independence is assured by direct reporting of the Internal Audit provider to the Chair of the Audit and Risk Committee. From a contractual performance perspective, the provider will also report to the CEO.

Internal Audit will remain independent by

- Remaining free from interference by any element of the organisation, including matters of audit selection, scope, procedure etc
- Having no direct operational responsibility or authority over any of the activities audited
- Develop or install procedures or systems, prepare records or engage in any activities that will impair the auditors judgement
- Managing any conflicts of interest should they arise ( whether real or perceived)
- The nominated Head of Internal Audit will confirm to the ARC , at least annually, the organisation independence of the internal audit activity. The Head of Internal Audit role is fulfilled by IFI's Internal Audit contractor.

### **6.11. Internal Audit Universe**

The internal audit undertakes work on the basis of an agreed internal audit plan and has the right to review all the management and control systems both financial and operational within scope. The Internal Audit has unrestricted access to all functional areas, records (both manual and electronic), property and personnel in the performance of its audits. No operational areas or levels within the organisation are precluded from internal audit review. This is mandated in the Internal Audit Charter.

The Internal Audit is responsible for the effective review of both internal control and risk management as agreed in the Internal Audit Plan or ad hoc requests from the Board/ARC.

### **6.12. Annual Programme of Audits**

The Head of the Internal Audit is responsible for drawing up an annual programme of audits in consultation with the Audit and Risk Committee. The existence of the Internal Audit programme does not relieve line management of its responsibility for effective control of the activities for which it is responsible.

### **6.13. Operation of Internal Audit**

The Internal Audit shall function professionally, adhering to the Code of Ethics and International Standards of the Institute of Internal Auditors or equivalent professional standards.

The operation of the internal audit follows the principles below:

- i) Charter: The internal audit operates with a formal charter, including terms of reference, which has been approved by the Board.
- ii) Head of Internal Audit: The Head of Internal Audit reports directly to the Audit and Risk Committee and has access to the Chair of the Board and the Chair of the Audit and Risk Committee. Functionally, the Head of Internal Audit reports to the CEO. The Head Of Internal Audit role is fulfilled by IFI's Internal Audit contractor.
- iii) Compliance Tests: In carrying out its ongoing work, the Internal Audit assesses, using a risk-based approach, the areas within its terms of reference (as set out in the audit charter), and reports its findings to the Audit and Risk Committee.
- iv) Resources: The internal audit should be appropriately resourced consistent with its responsibilities under the Code of Practice with the necessary skills including the ability to deal with non-financial aspects.
- v) External Auditors and Internal Audit: The Internal Audit should liaise with the external auditors so that the potential for co-operation between the two is maximised.
- vi) Value for Money Auditing: In planning, executing and reporting its work, Internal Audit should ensure that value-for-money auditing receives adequate attention based on the principles and provisions of the Public Spending Code, where relevant.
- vii) Procurement and Disposal: The Internal Audit Unit reviews compliance with procurement and disposal procedures as required by the Audit and Risk Committee, from time to time, and reports to the Audit and Risk Committee on these matters.

#### **6.14. Audit and Risk Committee**

The Board has established an Audit and Risk Committee of at least three independent non-executive Board members and having the requisite financial expertise. The Committee operates in line with, and its terms of reference and work programme are determined based on, the guidance contained in the Audit and Risk Committee Guidance document in the Code of Practice for the Governance of State Bodies.

## 7. IFIs Accountability and Oversight

The statutory basis for IFI, as provided for in its governing legislation, sets out the parameters for the level of operational autonomy and independence under which it operates in pursuit of its objectives. IFI is subject to detailed oversight from a range of external parties: the Minister for the Environment, Climate and Communications; its sponsoring Department, DECC; the Public Accounts Committee: Joint Oireachtas Committee; and others. It is required to comply with statutory regulations, legislation, inter alia, imposed/laid down by The Houses of the Oireachtas; The Department of Public Expenditure, NDP Delivery and Reform (DPENDR) and the Department of Finance.

Within this framework, the specifics of IFI's financial reporting requirements are set out in Section 46, while the broader oversight and accountability arrangements, including financial, are outlined below.

### 7.1. Oversight by the DECC

IFI is obliged to demonstrate compliance with the Code of Practice to its parent government department, i.e. the DECC. As provided for in the Code, the starting point of accountability is that Government Departments should have a written oversight agreement with State bodies under their aegis. As the parent department, the DECC must ensure that there are robust and effective governance arrangements in place.

In line with this, there is an Oversight Agreement between DECC and IFI for a three year period, It is reviewed annually and updated as required, it is signed by both parties . The Oversight Agreement, last reviewed in 2023, is published internally on IFIs intranet.

Oversight agreements reflect the:

- legal framework of the State body
- environment in which it operates (e.g. commercial, non-commercial, regulatory body)
- purpose and responsibilities of the State body • State body's level of compliance.

There are arrangements in place within the agreement for monitoring and reporting on compliance with the oversight agreement, including related oversight by the Minister and DECC. Many of these are set out below, as relevant, along with other oversight requirements. The Oversight Agreement is supported by the Performance Delivery Agreement as outlined in Section 7.5 below.

These include quarterly governance meetings, hosted by the Department with IFI representatives. The Chair of the Board remains in ongoing dialogue with the Minister and officials from the Department on a range of key issues relating to the management of the organisation.

## **7.2. IFI's Reporting Requirements**

A range of reporting obligations to the Minister apply to IFI as set out in the Act (as amended), and reports specifically outlined in IFI's Oversight Agreement. These are the provision of:

- Corporate Plan
- Annual Report and Accounts
- Code of Practice requirements and
- Annual report on its performance metrics

All are reviewed and formally approved by the IFI Board prior to their submission.

## **7.3. Corporate Plan**

Pursuant to Section 41 of the Act, IFI must prepare and present to the Minister a Corporate Plan every five years or within 6 months if requested following the appointment of a new Minister. The format of this statement is approved by the Minister. It sets out strategy of the IFI Board for achieving its objects under the Act, having regard to resources available to IFI. This is the anchor document which articulates what the organisation will commit to for the benefit of our inland fisheries and sea angling resources. The Minister publishes this statement, laying it before the Houses of the Oireachtas. IFI will soon publish its Statement of Strategy 2026–2030, which has been informed by a widescale consultation with the public, stakeholders and people who work at IFI.

## **7.4. Annual Report and Accounts**

Pursuant to Section 46 of the Act IFI must submit financial statements to the Comptroller and Auditor General ( March 30<sup>th</sup>) and the Minister ( February 28<sup>th</sup>) following adoption of the accounts by the Board. Pursuant to Section 47 of the Act IFI must submit, by end April every year, its Annual Report. IFI submits its audited financial statements to DECC within one month of receiving the C&AG certificate.

IFI publishes its Annual Report and Accounts on its website once same are laid before the houses of the Oireachtas.

## **7.5. Annual Report on its performance metrics**

IFIs reporting requirement under the Performance Delivery Agreement is an annual report on its performance metrics. These are reviewed by the Board pre-submission and used by DECC for the purpose of evaluation of performance.

## 7.6. Accountability to the Houses of the Oireachtas

Under the Act, the CEO is also accountable to the relevant Committee(s) of the Oireachtas. IFI primarily (but not exclusively) engages with the Joint Oireachtas Committee on Environment and Climate Action.

## 7.7. IFI's Accountability to the Public and Stakeholders

### Stakeholder Engagement

Given the many facets to IFI's role, it has connections with many different types of stakeholder, which include: regulatory and official; its staff and contractors; representatives from the creative economy and independent sector; commercial partnerships; and representatives from across civic society.

IFI aims to apply best-practice stakeholder engagement standards and has [a public consultation policy](#), to try to use stakeholder feedback as a critical input to strategic planning and management information systems. This helps to support:

- Alignment with strategy delivery – consistent and aligned, avoids ad-hoc and potentially conflicting engagements
- Measurement and evaluation – understand what does and doesn't work, and adapt accordingly
- Feedback – capture and use feedback and insights centrally
- Oversight and accountability – enable leadership to see full picture of risks and opportunities
- Being an enabler for collaboration – make linkages between stakeholder groups, share, convene and collaborate.

IFI conducts stakeholder engagement on a formal and informal basis. It will shortly engage via a public consultation seeking views on the crafting of its new Corporate Plan 2026-2030.

Where appropriate, IFI also contracts research agencies to facilitate independent insight gathering and analysis. When doing so, IFI takes all measures to ensure that proper professional research and data management standards are in operation.

Aspiring to operate best-practice standards, IFI will endeavour to engage with stakeholders in a manner that results in a continuous feedback loop between stakeholder priorities and operational and strategic decisions. This will include cross sectoral partnerships and engagement, both through external networks (such as IBEC) and through its own connections. IFI will utilise a range of channels to ensure this dialogue happens, and in a timely manner.

## **7.8. Accountability to Stakeholders**

Good communications between stakeholders and IFI are vital for the ongoing development of a truly relevant service. IFI is committed to being open and transparent, welcoming all contact, listening to all views, and responding promptly and appropriately. IFI is accountable to its stakeholders through a range of mechanisms, which are outlined below.

## **7.9. National Inland Fisheries Forum (NIFF)**

The NIFF is a requirement of the Act. It is a 26-member voluntary committee that IFI has established and manages to facilitate stakeholder input into policy. It consists of broad representation of stakeholders across the inland fisheries sector. The National Inland Fisheries has terms of reference of reference out lining inter alia its purpose and membership.

## **7.10. IFI Feedback & Complaints Process**

IFI strives to provide the best possible service at all times. However, there may be times when the public believe we can improve that service. Or there may be times when it may be appropriate to report on something we have done poorly. Any person who wishes to make a formal complaint may do so through any of our staff members, managers or IFI's Complaints Officer.

## **7.11. Enquiries, Queries and Feedback**

IFI exists to serve the best interests of the general public and our stakeholders regarding the natural resources we protect. We believe good communication is at the heart of that service, and we encourage feedback through face-to-face meetings, phone, post, [website](#), email and social media .

## **7.12. IFI's Process for Handling Complaints**

Inland Fisheries Ireland manages complaints and customer feedback through its website and by directly via the [customerfeedback@fisheriesireland.ie](mailto:customerfeedback@fisheriesireland.ie) email address. Complaints are considered to be either formal or informal complaints (whether regarding a member of staff or the delivery of a service). All complaints are triaged by IFI's Complaints Officer, and the process is outlined in IFI's Compliments, Comments and Complaints Policy.

## **7.13. Freedom of Information**

IFI is a prescribed public body for the purposes of the Freedom of Information Act 2014 (FOI Act). IFI has a dedicated FOI Officer as well as an independent review function. Information on IFI's FOI policy and procedures is outlined on the Who we are section of [fisheriesireland.ie](http://fisheriesireland.ie) . All FOI requests are dealt with in a timely manner and to the extent possible and practicable within the provisions of the FOI Act.

#### **7.14. Regulation of Lobbying Act 2015 (as amended)**

Effective January 1<sup>st</sup>, 2025, IFI has been included under the Lobbying Act 2015 with a number of staff identified as Designated Public Officials. IFI will comply with all reporting requirements in relation to lobbying activities that are undertaken for and/or on its behalf to ensure transparency and openness about its lobbying activities.

#### **7.15. Access to Information about the environment**

The AIE Regulations provide for access to both environmental information held by or for a public authority. IFI has a dedicated AIE Officer as well as an independent review function. Information on IFI's AIE policy and procedures is outlined on the 'Who we are' section of [fisheriesireland.ie](http://fisheriesireland.ie).

#### **7.16. Technology and Data**

IFI must be cognisant of the opportunities and risks that arise from the pace of technological change.

#### **7.17. Artificial Intelligence**

AI is already a matter of organisational importance for public service across the world, touching everything from policy and strategy to content production and talent management. AI has the potential to transform the way IFI does business, delivers services and engages with stakeholders. IFI will create an organisational AI policy outlining acceptable use of AI tools, informed by best-practice standards and guidance while ensuring that its application is in alignment with organisational purpose and values. An implementation of AI strategy within IFI will focus on safeguards, frameworks and guidelines.

Under our new strategy we will be more agile to meet evolving stakeholder needs and to deliver more efficiently. We plan to use AI to introduce more process automation and digital workflows and support the use of trustworthy AI tools.

#### **7.18. AI Principles**

The EU Artificial Intelligence (AI) Act has been endorsed by all EU member states. Obligations under the Act will be phased in gradually, with the key obligations in place within 24 months. The AI Act will introduce a risk-based classification where the level of AI regulatory scrutiny corresponds to the level of risk posed by an AI system. IFI will ensure compliance with the new and emerging regulatory framework, with appropriate risk management and governance framework (including accountability and human oversight).

#### **7.19. Data Strategy**

As organisations become more digitally focused, data becomes increasingly important. For IFI, high-quality data is essential for:

- Understanding the needs of our stakeholders better
- Making our research more discoverable on digital platforms
- Making informed management decisions to conserve, manage, protect and promote the inland fisheries and sea angling resources.
- Making informed business and operational decisions.

IFI is committed to ensuring that it has appropriate policies, procedures, technologies, people and skills so that it can maximise the usefulness of its data in a responsible and compliant manner.

## 8. Environmental, Social & Governance

### 8.1. Climate

IFI is not only focused on the sustainable management of Ireland's inland fisheries resources but is also fully committed to leading by example in the sustainable delivery of Ireland's public services. IFI has been working since 2009 on the consolidation of sustainable internal environmental management systems (EMS) to minimise IFI's impact on the environment.

The 2024 **Climate Action Plan (CAP 2024)** reaffirmed the two high-level targets for public bodies including IFI that had been originally introduced in previous iterations of the plan:

- IFI must improve its energy efficiency by 50% by 2030. This target builds on the previous 33%-by-2020 efficiency target and is based on public bodies' existing baselines, most of which are 2009 (or earlier).
- IFI must reduce its GHG emissions by 51% by 2030. IFI has been assigned a public-body-level emissions reduction target "based on an absolute tonnage of GHG emissions. The total tonnage target is a 51% reduction of direct energy-related emissions (thermal and transport consumption), plus projected supply side reductions in indirect energy-related emissions from electricity. The baseline for the methodology is the period 2016 to 2018.

### 8.2. Climate Action Mandate (2024)

A Climate Action Mandate applies to IFI (and all public bodies, except local authorities, commercial semi-state bodies and schools). The current mandate, which will be reviewed annually, includes the targets set out below which apply to IFI:

- Public bodies must embed climate action into their organisations, by establishing green teams and board-level climate & sustainability champions, and by providing training and staff workshops on climate issues. All senior management were required to complete a training course on climate action leadership in 2023.
- IFI and all public bodies must report on the following in their annual reports:
  - Implementation of the mandate
  - GHG emissions
  - Sustainability activities
  - Compliance with circular 01/2020 on offsetting emissions from air travel.
- IFI and all public bodies must evaluate the feasibility of digitising paper-based processes.
- Public bodies with energy spends >€2m must achieve ISO 50001 certification by the end of 2024. IFI and all other public bodies must implement energy management programmes in accordance with SEAI guidance and report on same to SEAI.
- IFI and all public bodies must implement green public procurement (GPP) in accordance with EPA guidance, must cease using disposable cups (etc.) and must specify low-carbon

construction methods and cement materials “as far as practicable for directly procured or supported construction projects from 2023”.

- IFI and all public bodies must promote the use of bicycles and shared mobility options “by creating and maintaining facilities...that support such options, including secure and accessible bicycle parking, shared mobility parking, and charging stations, as appropriate, with a view to achieving the Smarter Travel Mark.”
- From January 2023, IFI and all public bodies may only procure zero-emission vehicles unless the vehicle is exempt under via SI 381 of 2021.
- IFI and all public bodies must phase out the use of parking in buildings that have access to more sustainable alternatives.
- IFI and all public bodies may not install fossil-based heating systems after 2023 in new buildings or buildings undergoing major renovation.
- By the end of 2023, IFI and all public bodies were required to develop building stock plans, starting to develop the plan to decarbonise the portfolio through a combination of new buildings construction, retrofit of existing buildings, and the management of leased properties. As part of these plans, public bodies are required to “consider the long-term (to 2050) retrofit key performance indicators to upgrade all their building stock”.
- Public bodies that consume over 50 GWh per annum and sectoral groups defined within CAP 2024 as large public bodies “should commence a deep retrofit of at least one building in 2024.”
- SEAI will work with IFI as a part of a 'sectoral group' to develop renovation targets in 2025.

### 8.3. Climate Action Roadmap

IFI and every public body to which the mandate applies must prepare a Climate Action Roadmap in accordance with guidance developed by SEAI and the EPA. IFI's Climate Action Roadmap (2024) seeks to build on IFI's achievements to date in the area of Climate Action and Sustainability in line with Government policy. Public bodies are obliged to update their roadmaps each year, in line with annual updates to the mandate (following on from annual updates to the annual Climate Action Plan).

IFI has shown leadership and ambition in resourcing and creating a *Sustainability and Climate Action Section* which is responsible for supporting delivery of various outputs and outcomes under IFI's Sustainability and Climate Action Programme including:

- The collective target to reduce CO<sub>2</sub>eq. by 51% and improve energy efficiency by 50% by 2030 with a view to achieving net zero by 2050.
- Maximised adoption of measures which will yield carbon abatement at no cost where entire lifetime costs are considered (Solar PV, EV fleet, EV Charging network, Building fabric upgrades, zero emissions approach to property portfolio development).

- Reporting of greenhouse gas emissions and sustainability activities in monthly, quarterly and annual reports (progress tracking and constant accountability).
- Expansion of IFI's Green Team network to engage and support staff in positive action.
- Support green / sustainable procurement - which incorporates carbon pricing (where applicable) and climate / sustainability criteria in public tenders.
- Energy certification of IFI's public buildings.
- Pursuing and reporting on resource efficiency actions across IFI public facilities, including measures to reduce food waste, promote water conservation, waste segregation, reuse and recycling practices.
- Ongoing digitisation of paper-based processes made the default approach.
- Guidance and influence to ensure policies and practices do not lock IFI into high carbon pathways and carbon-proofing of major decisions and programmes on a systematic basis, moving over time to a near-zero carbon investment strategy.
- Fostering collaboration, partnerships, and innovation to maximize the impact of IFI's sustainability programme.

#### **8.4. Other Social Initiatives**

IFI also aims to contribute to Irish life through a range of supports and partnerships. IFI's Education and Outreach programme along with its Sponsorship programmes aim to encourage a stewardship approach to Ireland inland fisheries and sea angling resources while deriving benefits across the social and economic lives of its stakeholders and their communities. Hundreds of thousands of people of all abilities, including the less able , engage in the pursuit of angling in Ireland. It is a gateway for a wide range of social and environmental activities and supports health and well-being. While it can be a competitive sport, it differs from competitive sport in a number of respects, particularly in enabling access to a sport/pastime people of all ages ( 3 to 103) and abilities.

#### **8.5. Education and Outreach**

Each year, IFI supports many local and regional events throughout Ireland through its Something Fishy Programme and other adhoc outreach events.

In addition, IFI supports events by offering promotion on IFI social media channels and online. This support has proven vital in allowing events to grow and develop from year to year.

Something Fishy

'Something Fishy' is the main educational programme within IFI. It is aimed at fifth and sixth classes, working through an established partnership with local Education Centres. Up to one hundred and four primary schools are visited annually and engage in field trips and classroom activities facilitated by IFI Staff. IFI provides learning support in Irish and English.

## **8.6. Dublin Angling Initiative**

Introduces young people to the pursuit of fishing, giving access to fishing equipment, guidance around how and where to fish and building awareness around the importance of protecting and conserving our fisheries resource and the broader aquatic environment.

## **8.7. IFI's Sponsorship Programme**

Inland Fisheries Ireland runs an annual Sponsorship Programme to fund projects and events that support novice and junior anglers, whilst also supporting those that help to grow angling tourism in Ireland which usually takes place in rural and peripheral locations.

## **8.8. Safeguarding**

IFI's Triple Lock System to Protect Children and Vulnerable Adults includes Garda Vetting, Tusla Safeguarding Training and IFI's workshop on Safeguarding is mandatory for staff engaging in these activities. IFI's safeguarding statement is available [online](#).

## **8.9. Gender Balance, Diversity and Inclusion**

Good corporate governance entails recognising the value of difference and being aware of the reputational, economic and societal benefits that arise from having effective and diverse Boards. Women and men working and governing as equals leads to outcomes that deliver positive benefits to society. Current guidelines on the selection of appointees to State Boards incorporate the longstanding target to achieve a 40% representation of women and men on State Boards. State bodies such as IFI are requested to demonstrate the progress made to date in relation to gender-balanced leadership. As at February 2025, the Board comprises five men and five women.

## **8.10. Equality, Diversity & Inclusion (ED&I)**

There is benefit to conducting an ED&I review, where all operations and policies are reviewed to identify strengths and weaknesses. Based on the results, it would then be possible to develop a charter, form targeted action plans, with clear metrics, to address any deficits identified. This is a significant piece of work and would take significant time, as well as input from across the organisation. Commitments regarding Equality, Diversity and Inclusion will be reflected in IFI's new Corporate Plan and will form part of the HR Business Plan on an annual basis from 2026.

We will also adapt systems and policies to ensure that the organisation is in good standing in terms of the implementation of the Corporate Sustainability Reporting Directive, and all related reporting.

IFI education programmes focus on equality, diversity and inclusion through the support of the Dormant Accounts Fund.

## 8.11. Environmental Governance

Environmental governance refers to the processes and structures used to manage and protect the environment and natural resources. It involves a range of stakeholders, including Government Departments, Statutory Authorities, Businesses, and Civil Society, working together to create and enforce policies, laws, and practices aimed at achieving sustainable development.

Some key principles of environmental governance which IFI adheres to include:

- Embedding environmental considerations in all levels of decision-making.
- Connecting people to ecosystems and emphasizing their interdependence.
- Promoting sustainable practices.

Inland Fisheries Ireland is the primary state body engaged in the regulation and governance (including the development, monitoring and enforcement of environmental legislation) in respect of the inland fisheries resource in Ireland. IFI aims to be an enabling environmental organisation which works with other agencies, sectors and stakeholders to ensure the sustainability of inland fisheries and the sea angling sector through delivery of IFI's High Level Objectives as described in IFI's Corporate Plan. IFI works with relevant partners, both in State Agencies and other organisations to focus on fish habitat development and restoration. Developing and maintaining a range of good quality habitats which support all stages of the fish life cycle is critical in ensuring that fish populations are sustainable into the future. This goal is also aligned to Ireland's requirements as outlined in the EU Water Framework and Habitats Directives (and other relevant legislation). IFI will promote an environment which empowers our stakeholders to assist in the delivery of sustainable fish populations and habitat. This involves balancing ecological, stakeholders and legislative requirements and relevant governance. IFI policy is aimed at maintaining a sustainable fisheries resource through preserving the productive capacity of fish habitat by avoiding habitat loss, and by mitigating harmful alteration to habitat.

Inland fisheries Ireland has obligations under national and EU legislation to ensure that any projects that it oversees and licenses that it may grant have due regard for the environment and environmental legislation. IFI has developed an environmental assessment process and procedure to facilitate fisheries development, and conservation works within Ireland's inland and coastal waters. This process supports internal and review / screening processes for environmental assessment of plans and projects and details the procedures that are in place to ensure that these works are carried out in compliance with the relevant environmental legislation.

## **8.12. Legislative Context – Environmental Considerations**

In developing environmental plans and programmes, IFI is focused on delivery of all its legislative obligations including national fisheries legislation, and the fisheries elements of European Directives and regulations. Notwithstanding this focus on fisheries legislation, IFI must also ensure, through consultation with appropriate bodies, State Agencies, inland fisheries sector stakeholders and other interest groups that any development works undertaken in delivery of IFI's remit are compliant with all relevant legislation. A non-exhaustive list of relevant environmental legislation can be found in [Appendix 1](#).

Various committees and processes are in place within IFI, often with external membership to review and approve IFI proposed works and grant awards for works affecting the environment. Grant Scheme documents are available on [fisheriesireland.ie](http://fisheriesireland.ie) and outline the governance requirements particular to each scheme.

## 9. Glossary

CEO	Chief Executive Officer
DECC	<a href="#">Department of the Environment, Climate and Communications</a>
DHLGH	<a href="#">Department of Housing, Local Government and Heritage</a>
DPENDR	<a href="#">Department of Public Expenditure, NDP Delivery and Reform</a>
ELT	Executive Leadership Team
ERC	Executive Risk Committee
IFI	<a href="#">Inland Fisheries Ireland</a>
The ACT	<a href="#">Inland Fisheries Act 2010</a>
The Code	<a href="#">Code of Practice for Governance of State Bodies</a>
The Minister	Minister for the Environment, Climate and Communications

## Appendix 1 – Legislative Context

Legislation	Sections	Environmental Governance Context	Additional Information
Fisheries Consolidation Act 1959 (as amended)	131	Proactive / Reactive Regulatory / compliance and enforcement role	Protection of Fishing Waters from Poisoning and Pollution
Fisheries Consolidation Act 1959 (as amended)	171/172	Proactive / Reactive Regulatory and enforcement / expert witness role	Protection of Fishing Waters from Poisoning and Pollution
Fisheries Consolidation Act 1959 (as amended)	173	Proactive / Reactive Regulatory and enforcement / expert witness role	Protection of young and breeding fish
Fisheries Consolidation Act 1959 (as amended)	14	Regulatory	Internal IFI Consultation
Inland Fisheries Act 2010	7	Proactive / Reactive Regulatory and enforcement / expert witness role	Provision for European Communities (Natural Habitats) Regulations 1997 (S.I. No. 94 of 1997) and the need for the sustainable development of the inland fisheries resource (including the conservation of fish and other species of fauna and flora, habitats and the biodiversity of inland water ecosystems)
Local Government (Water Pollution Amendment) Act (1990)	10	Proactive / Reactive Regulatory and enforcement / expert witness role	Section 10 of the Water Pollution Act 1977 (as amended by Section 7 of the Water Pollution Act 1990) is also of relevance
Local Government (Water Pollution Amendment) Act (1990)	11	Proactive / Reactive Regulatory and enforcement / expert witness role	Section 11 of the Water Pollution Act 1977 (as amended by Section 7 of the Water Pollution Act 1990) is also of relevance
Local Government (Water Pollution Amendment) Act (1990) / Water Services Act (2007)	4, 16	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
Planning and Development Act, 2024	11, 12, 13, 24, 28	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
Planning and Development Regulations 2000 S.I. 600 of 2001 as amended	13, 15, 28, 82, 121, 169, 179, 213	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
Environmental Protection Agency (Licensing) Regulations, 1994 S.I. 85 (1994)	Article 20	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
European Communities (Environmental Impact Assessment) (Amendment) Regulations 2001 (S.I. No. 538 of 2001)	Article 10(1)	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
Waste Management (Licensing) Regulations, S.I. No. 133 (1997)	Article 18	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
Waste Management (Licensing) Regulations 2004 (S.I. No. 395 of 2004)	Articles 18 and 42	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
European Communities (Birds and Natural Habitats Regulations 2011).	12	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
S.I. No. 558/2010 - European Communities (Forest Consent and Assessment) Regulations 2010.	2	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
European Communities (Aerial Fertilisation) (Forestry) Regulations 2012	5	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
Dumping at Sea Act 1996	6	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
Aquaculture (Licence Application) Regulations 1998 (S.I. No. 236 of 1998)	Reg. 10	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
Freedom of Information Act 1997 (Prescribed Bodies) (No. 2) Regulations 2002 (S.I. No. 530 of 2002)	Schedule	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body

<b>Legislation</b>	<b>Sections</b>	<b>Environmental Governance Context</b>	<b>Additional Information</b>
European Communities (Water Policy) Regulations 2003 (S.I. No. 722 of 2003)	Schedule 1	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
European Communities (Quality of Shellfish Waters) Regulations 2006 (S.I. No. 268 of 2006)	Schedule 1	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
Waste Water Discharge (Authorisation) Regulations 2007 (S.I. No. 684 of 2007)	Regulation 21 (1)	Planning / Licensing / Compliance	IFI core responsibilities as a Prescribed Authority / Notifiable body
Wildlife Acts, 1976-2018, wherever they occur, including species protected under the Flora Protection Order (S.I. 356 of 2015)	All	Regulatory	Consultation where required
Birds Directive - S.I. No. 293/2021 - European Union (Birds and Natural Habitats) (Amendment) Regulations 2021	All	Regulatory	Consultation where required
European Communities (Environmental Liability) Regulations, 2008.	All	Regulatory	Consultation where required
Ramsar Convention.	All	Regulatory	Consultation where required
S.I. No. 265/2017 - European Communities (Marine Strategy Framework) (Amendment) Regulations 2017.	All	Regulatory	Consultation where required
Climate Action and Low Carbon Development (Amendment) Act 2021	All	Regulatory	Climate Action Mandate and associated responsibilities.
Circular Economy and Miscellaneous Provisions Act 2022	All	Regulatory	Climate Action Mandate and associated responsibilities.