



SPÓRT ÉIREANN
SPORT IRELAND

Sport Ireland Code of Governance and Business Conduct

(available on Sport Ireland's website www.sportireland.ie)

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Sport Ireland

Code of Governance and Business Conduct

PART A - PRELIMINARY

1 INTRODUCTION

- 1.1 This Code of Governance and Business Conduct (hereinafter referred to as the “**Code**”) is intended to provide clear guidance to Sport Ireland, its Members and its staff in relation to (i) the governance of Sport Ireland and (ii) the conduct by Sport Ireland Members and staff in their relations with the public, other public agencies, applicants for and recipients of Sport Ireland funding, contractors and other service providers or traders. Sport Ireland requires that this Code of Conduct should also bind the members of subsidiaries and committees, which it has established to assist and advise it on matters relating to its functions.
- 1.2 Part B of the Code describes the governance of Sport Ireland, including its principal objects, those functions that are reserved to the Board itself and procedures for audit and risk management. It addresses a number of the matters required to be included in a briefing for each new Member of Sport Ireland.
- 1.3 Part C of the Code sets out Sport Ireland’s Code of Business Conduct in accordance with the requirements of the Code of Practice for the Governance of State Bodies (2016 version). This establishes an agreed set of ethical principles guiding Sport Ireland in its work, to ensure that Members and staff meet or exceed the standards of public service performance required by law and by best practice.

2 DEFINITIONS

2.1 Unless the contrary intention appears from the context:

- “**Act**” means the Sport Ireland Act 2015;
- “**Audit & Risk Committee**” means the Audit & Risk Committee established pursuant to paragraph 11 of this Code;
- “**Board**” means the Board of Sport Ireland;
- “**Chairperson**” means the Chairperson of Sport Ireland from time to time;
- “**Chief Executive**” means the Chief Executive Officer of Sport Ireland as appointed under paragraph 8 of this Code;
- “**Code**” means this Code of Governance and Business Conduct;
- “**Committee**” means any committee that may be established by Sport Ireland from time to time to carry out particular delegated functions;

“Members”	means board members of Sport Ireland as appointed pursuant to <i>paragraph 2 of Schedule 1</i> of the Act and “Member” shall mean any one of them;
“Minister”	means the Minister for Transport, Tourism and Sport;
“NGB”	means a national governing body of sport recognised by Sport Ireland;
“Secretary”	means the secretary of Sport Ireland;
“Staff”	means persons working for Sport Ireland from time to time, whether as employees or under contracts for services;
“Responsible Person”	means the responsible person on Sport Ireland’s Internal Audit team as defined in Sport Ireland’s ‘Procedures for making Protected Disclosures in the Workplace’
“Site”	means (a) the National Aquatic Centre, (b) the land which, immediately before the establishment day of Sport Ireland, was owned by the National Sports Campus Development Authority, and (c) any land acquired by Sport Ireland;
“sports campus”	means a campus of facilities for sporting activities, whether indoor or outdoor, and facilities and services to support such activities, which includes the National Aquatic Centre, the National Indoor Arena and may include playing pitches, sports training facilities, a stadium, a velodrome, administrative facilities for sport and medical and research facilities for sport.

PART B - GOVERNANCE

3 OBJECTS AND STANDARDS

3.1 The objects of Sport Ireland are:

- (a) to develop strategies for increasing participation in recreational sport at national and local level and to co-ordinate the implementation of those strategies by all bodies (including public authorities and bodies funded from moneys provided by the Oireachtas) involved in promoting recreational sport and providing recreational facilities;
- (b) to encourage the promotion, development and co-ordination of, and the achievement of excellence in, competitive sport;
- (c) to support elite athletes in achieving excellence in sport;
- (d) to facilitate, through the promulgation of guidelines and codes of practice, standards of good conduct, fair play and the elimination of doping in sport;
- (e) to take such action as Sport Ireland considers appropriate, including testing, to combat doping in sport;
- (f) to plan, implement, evaluate and monitor education and information programmes for good conduct, fair play and the elimination of doping in sport;

- (g) in its capacity as the national anti-doping organisation in the State, to direct the collection of samples, to manage the testing and test results of samples and attend hearings, as required;
 - (h) to develop, or to continue the development of, a sports campus on the site;
 - (i) to manage, operate and maintain the sports campus referred to in *paragraph (h)*;
 - (j) to manage, operate and maintain any other facilities as may be approved by the Minister;
 - (k) to develop and disseminate guidelines and codes of practice promoting best practice for the protection of children in sport consistent with child protection legislation;
 - (l) to develop coaches and tutors at all levels in sport and, in co-operation with sporting bodies, to ensure that—
 - (i) quality-assured coach and tutor education programmes and qualifications are established and maintained to meet national requirements, and
 - (ii) those qualifications are recognised, where appropriate, within the National Framework of Qualifications;
 - (m) where the Minister so directs, to arrange for research to be conducted concerning competitive sport or recreational sport;
 - (n) to disseminate information concerning competitive sport or recreational sport;
 - (o) to encourage individuals and the private sector to contribute to the development of sport;
 - (p) to furnish and equip the sports campus, referred to in *paragraph (h)*, with such plant, machinery, equipment and apparatus as Sport Ireland considers appropriate;
 - (q) to encourage and promote the use of the sports campus, referred to in *paragraph (h)*, by—
 - (i) persons participating in sport at professional and amateur levels, and
 - (ii) members of the public generally.
 - (r) to perform any additional functions assigned to Sport Ireland under *section 9* of the Act.
- 3.2 Sport Ireland is responsible for determining the functions and resources required for the delivery of its objects and for organising itself accordingly.
- 3.3 As a public body, Sport Ireland is committed to realising the highest standards in the conduct of its business with the public and accordingly it will:
- (a) promote high quality standards of service;
 - (b) promote equality and diversity;

- (c) facilitate physical access;
- (d) provide the public with information;
- (e) serve the public in a timely and courteous way;
- (f) deal effectively with complaints and complainants;
- (g) deal fairly and equitably with appeals in respect of any of its decisions;
- (h) ensure that service delivery meets the needs of the public; and
- (i) promote co-ordination and coherence in service delivery.

4 MEMBERSHIP

- 4.1 Membership of Sport Ireland shall be determined in accordance with *paragraph 2 of Schedule 1* of the Act.
- 4.2 The Members will meet regularly, exercise full and effective control over the activities of Sport Ireland and monitor executive management and performance.
- 4.3 The Members will take steps to ensure that the Chairperson keeps the Minister advised of important matters arising in respect of Sport Ireland.
- 4.4 All Members will have access to the advice and services of the Secretary of Sport Ireland, who is responsible to the Board for ensuring that Sport Ireland procedures are followed and that applicable rules and regulations are complied with. The appointment, removal or replacement of the Secretary will be a matter for the Board as a whole.
- 4.5 The Members are responsible for compliance with all statutory obligations applicable to Sport Ireland that may be set out in the Act or in other relevant legislation. The Members should satisfy themselves that all such obligations are identified by or made known to them.
- 4.6 The Members are required to confirm annually to the Minister that Sport Ireland has a system of internal control in place.
- 4.7 The Members shall bring their independent judgement to bear on issues of strategy, performance, resources, key appointments, and standards of conduct. Any business or other interests that could affect a Member's independence are to be dealt with in accordance with Part C of the Code.

5 THE BOARD

- 5.1 The Board is collectively responsible for leading and directing Sport Ireland's activities. While the Board may delegate particular functions to management the exercise of the power of delegation does not absolve the Board from the duty to supervise the discharge of the delegated functions.
- 5.2 The Board should fulfil key functions, including: reviewing and guiding strategic direction and major plans of action, risk management policies and procedures, annual budgets and business plans, setting performance objectives, monitoring implementation and Sport Ireland's performance, and overseeing major capital expenditure and investment decisions.
- 5.3 The Board shall conduct its business in accordance with this Code and any procedures reference herein. The primary role of the Board in plenary session shall be to decide matters of policy, finance and procedure, to analyse and review the various activities of

Sport Ireland and its Staff, to consider recommendations from Committees or other delegated authorities concerning the criteria for awarding financial assistance and to consider applications for financial assistance.

- 5.4 When the Board has determined the overall allocation of funds between different programmes of expenditure, decisions on applications for financial assistance normally shall be made by (i) Committees set up from time to time in accordance with the Code and any relevant procedures or (ii) by the Chief Executive, subject always to any directions of the Board from time to time.
- 5.5 The Board will at all times comply with the principle of the collective responsibility and authority of Sport Ireland as a body corporate. It will act to prevent individual Members from exercising excessive influence on Board decision-making, while allowing each Member every opportunity to contribute fully to Board deliberations.
- 5.6 The Board will take appropriate steps to ensure that it is supplied in a timely fashion with such information as is necessary or desirable to enable Members to discharge their duties satisfactorily.
- 5.7 The Board may, by Board resolution, lay down formal procedures whereby Members, in the furtherance of their duties, may take independent professional advice at the reasonable expense of Sport Ireland.
- 5.8 The Board shall ensure that decisions on major items of expenditure, as set out at paragraph 6.4 below, shall be aligned with medium and long-term strategies so as to ensure that such expenditure is focused on clearly defined objectives and outcomes.
- 5.9 The Board shall adopt a statement of strategy for a period of five years ahead. Implementation of the strategy by Sport Ireland shall be supported through an annual planning and budgeting cycle. The Board will review the annual plan and budget and should formally consider an evaluation of performance by reference to the plan and budget on an annual basis and reflect this, as appropriate, in the annual report.
- 5.10 The Board shall implement appropriate performance measurement systems to assess the effectiveness/outcome of major items of expenditure, as set out at paragraph 6.4 below, and ensure that these measurement systems are monitored on an ongoing basis by the Board.
- 5.11 The Board will annually consult with the Minister to:
 - (a) define the expectations that the Minister has of Sport Ireland (and Sport Ireland's own expectations);
 - (b) clarify Sport Ireland's role in relation to policy development in the area of sport; and
 - (c) define the parameters surrounding Sport Ireland's resources/income.
- 5.12 The Board shall undertake an annual self-assessment evaluation of its own performance and that of its committees. An external evaluation will be carried out at least every three years.

6 RESERVED FUNCTIONS

The Board will determine from time to time a formal schedule of matters specifically reserved to it for decision to ensure that the direction and control of the organisation is firmly in hands of the Board. The functions reserved to the Board shall include (save to the extent otherwise determined by the Board) the following matters:

- 6.1 establishing the processes whereby it recruits a Chief Executive (including succession planning), sets his/her job description, determines the terms of his/her contract (having regard to applicable Government guidelines) and reviews his/her performance;
- 6.2 delegation of authority to the Chief Executive to perform the functions and assessment of his/her performance;
- 6.3 receiving and considering regular reports from the Chief Executive on all major elements of Sport Ireland's activities;
- 6.4 approval of expenditure where such expenditure in any one year is expected to be more than:
 - (a) €10,000 in the case of an individual grantee, or
 - (b) €100,000 in the case of an NGB or other organisation in receipt of a grant, or
 - (c) €25,000 on the purchase of goods or equipment from, or in respect of the provision of professional services by, any single supplier;
- 6.5 approval of all capital projects and expenditures above a threshold of €100,000 including professional fees (e.g. project management, design fees) both in terms of selection of the provider and the budget to be assigned to the provider, in accordance with Sport Ireland's Gated Approval Process.

Note: Capital Projects and expenditures above the €25,000 but below the €100,000, and for which total expenditure can be met from within the current year's capital budget, will require the approval of the National Sports Campus Committee only (with the Board notified of the decision). All projects above this €100,000 threshold, and all projects which will lead to multi-annual contractual commitments, will require full Board approval.
- 6.6 approval of strategic priorities and the terms of the strategy, business and implementation plans prepared by Staff and designed to deliver such priorities, including criteria for evaluating performance;
- 6.7 adoption of an annual budget and corporate plan on notification of the actual level of available income, setting guidelines for budget variance and monitoring expenditure on a quarterly basis;
- 6.8 adoption of audit and risk management policies and monitoring and reporting as required on their implementation;
- 6.9 approval of annual reports and financial statements prepared by Sport Ireland's Staff;
- 6.10 approval of all major contracts, leases and arrangements in excess of the limits set out in Sport Ireland's financial procedures;
- 6.11 approval of significant amendments to the pension benefits of the CEO and staff;
- 6.12 establishing a policy on senior management remuneration in line with Government guidelines, to include the pension benefits of the Chief Executive and other Staff (which may require Ministerial approval), and monitoring the implementation of that policy;
- 6.13 determining the procedures to be followed at the Board's meetings (and exceptionally when decisions are required between Board meetings) in the form of standing orders.

Such standing orders will be reviewed from time to time, but in all events not less than once every three years, and when adopted shall be deemed to form part of the Code;

- 6.14 approval of significant acquisitions, disposals and retirement of assets of Sport Ireland and its subsidiaries above a threshold of €25,000;
- 6.15 review, on an annual basis, the implementation of arrangements set out in this Code and propose and approve, if appropriate, any changes to the Code.

7 THE CHAIRPERSON

- 7.1 The Chairperson is responsible for leadership of the Board and ensuring its effectiveness on all aspects of its role.
- 7.2 The Chairperson shall display high standards of integrity and probity and set expectations regarding culture, values, and behaviours for Sport Ireland and the tone of discussions at Board level.
- 7.3 The Chairperson shall keep the Minister advised of important matters arising in respect of Sport Ireland.
- 7.4 The Chairperson shall manage meetings of Sport Ireland effectively, and in accordance with the Standing Orders as the Board may approve from time to time.
- 7.5 The Chairperson and the Chief Executive are responsible for the effective management of the Board's agenda and ensuring that adequate time is available for discussion of all agenda items, in particular strategic issues. The Chairperson and the Chief Executive will meet in advance of the Board meeting to agree the agenda.
- 7.6 The Chairperson will promote a culture of openness and debate by facilitating the effective contribution of key staff and all Board members. Dialogue which is both constructive and challenging is essential to the effective functioning of the Board.
- 7.7 The Chairperson is responsible for ensuring that the Board receive accurate, timely and clear information. The Chairperson will ensure effective communication with all relevant stakeholders.
- 7.8 Where the Chairperson is of the view that specific skills are required on the Board, he/she will advise the Minister of this view for his/her consideration sufficiently in advance of a time when Board vacancies are due to arise.
- 7.9 Under the direction of the Chairperson, the responsibilities of the Secretary of the Board include good information flows within the Board and its committees and between senior staff and Board Members, as well as facilitating induction, mentoring and assisting with ongoing professional development as required.
- 7.10 The Chairperson of Sport Ireland will furnish to the Minister in conjunction with the annual report and financial statements of Sport Ireland, a comprehensive report to the Minister covering Sport Ireland, in accordance with paragraph 1.9 of the Business and Financial Reporting Requirements in the Code of Practice for the Governance of State Bodies.
- 7.11 The Chairperson's report to the relevant Minister regarding the system of internal control will be included in the annual report of Sport Ireland. This statement will be reviewed by the external auditors to confirm that it reflects Sport Ireland's compliance with the Code of Practice for the Governance of State Bodies specifically paragraph 1.9(iv) and is consistent with the information of which they are aware from their audit of the financial statements. The external auditor will include their report on this matter in their audit report on the financial statements.
- 7.12 An individual being proposed by the Minister for appointment as Chairperson of Sport Ireland is required to make themselves available to the Oireachtas Committee on Transport, Tourism and Sport (or equivalent) to discuss the approach they will take to their role as Chairperson and their views about the future contribution of Sport Ireland or the Board.

- 7.13 The Chairperson shall advise the Minister of his/her views in relation to the appointment of chairpersons of Sport Ireland committees, in accordance with paragraph 6 of Schedule 1 of the Act.
- 7.14 The Chairperson shall address any Members' reports of a serious weakness in controls, or Members' concerns about possible illegality or fraud occurring in Sport Ireland, in a timely and appropriate manner.
- 7.15 The Chairperson shall have authority to approve the Chief Executive's allocation or expenditure of Sport Ireland funds in cases of emergency, in accordance with the provisions of paragraph 8.3.
- 7.16 The Chairperson shall advise the Chief Executive of his views prior to the nomination of a member of staff to act as Chief Executive due to an absence from the office for prolonged periods, in accordance with the provisions of paragraph 8.7.
- 7.17 The Chairperson will implement Government pay policy as determined from time to time in relation to Sport Ireland Staff including, as appropriate, the Chief Executive, in accordance with the provisions of paragraph 14.2.
- 7.18 The Chairperson shall have the authority to formally disclose Sport Ireland's position on any matter to the media, in accordance with the provisions of paragraph 16.
- 7.19 The Chairperson shall have authority to approve the release of proprietary or confidential information to third parties by Members, in accordance with the provisions of paragraph 19.1.
- 7.20 The Chairperson shall have authority to determine questions relating to the interests of a Member, in accordance with the provision of paragraph 21.7.
- 7.21 The Chairperson shall have authority, in consultation with the Chief Executive, to determine whether exceptional circumstances exist surrounding the purchase of goods or services from any Member or company with which any Member is employed or otherwise interested, in accordance with the provision of paragraph 21.14.

8 THE CHIEF EXECUTIVE

- 8.1 The Board is responsible for appointing the Chief Executive in accordance with *section 22* of the Act. The Chief Executive is responsible for:
 - (a) carrying on, managing and generally controlling the administration and business of Sport Ireland;
 - (b) supplying the Minister with such information relating to the performance of his or her functions and the implementation of the Minister's policies and priorities as the Minister may require;
 - (c) performing such other functions as the Board may determine from time to time.
- 8.2 The Chief Executive shall be employed under a written contract of employment incorporating such terms and conditions as may be approved by the Minister and the Minister for Public Expenditure and Reform.
- 8.3 Notwithstanding the provisions of paragraph 6, the Chief Executive shall have authority to sanction the allocation or expenditure of Sport Ireland funds in cases of emergency, subject always to the Chairperson having approved each such allocation. Each such allocation must be consistent in any event with the objects of Sport Ireland as set out in paragraph 3 above. In the event of any such emergency allocation or expenditure of funds the Board will be fully informed of all relevant details, including the recipient and the amount thereof and the circumstances which constituted the emergency, at its next meeting.
- 8.4 Notwithstanding the provisions of paragraph 6 the Chief Executive shall have the authority to pay to those NGBs and other organisations that operate on an ongoing

basis up to 50% of their previous year's allocation in advance of formal approval by the Board.

- 8.5 The Chief Executive shall have the power to authorise expenditure below the limits set out in paragraph 6.4 above and where the expenditure clearly falls within existing policy guidelines and funding criteria. The Board shall be subsequently informed of such decisions.
- 8.6 The appointment of Staff other than the Chief Executive will be delegated to the Chief Executive under the terms of a recruitment policy to be approved by the Board. The Chief Executive will assure the Board of compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading, and conditions of all staff, including remuneration and superannuation.
- 8.7 The Chief Executive, whenever absent from the office for prolonged periods because of illness or otherwise, shall nominate, in consultation with the Chairperson, a member of Staff to act as Chief Executive for the duration of any such period. The person so nominated shall be subject to the same terms and conditions applicable to the Chief Executive for the duration of the substitution period, save to the extent otherwise determined by the Board.

9 BRIEFING FOR NEW MEMBERS

- 9.1 On the appointment of a new Member, the Secretary of Sport Ireland will provide him or her with the following information:
- (a) a copy of this Code;
 - (b) procedures for obtaining information on relevant legislation and public regulations;
 - (c) copies of the standing orders then in force pursuant to paragraph 6.13 above;
 - (d) a schedule detailing the composition of all Committees and working groups and their terms of reference;
 - (e) a statement explaining the Member's responsibilities in relation to the preparation of the financial statements, Sport Ireland's system of internal control and audit and for reporting on Sport Ireland as a going concern with supporting assumptions or qualifications as necessary;
 - (f) a statement informing the Member that they have access to the advice and services of the Secretary, who is responsible to the Board for ensuring that its procedures are followed and that applicable rules and regulations are complied with;
 - (g) such further information about Sport Ireland and its work as the Board may stipulate from time to time; and
 - (h) a copy of Sport Ireland's Risk Management Policy and Risk Register
 - (i) a copy of the most up to date version of the "Code of Practice for the Governance of State Bodies" together with any relevant circulars and/or guidance notes.

10 FORMER MEMBERS AND EMPLOYEES

- 10.1 Former Members will treat commercial information received while acting in that capacity as confidential.
- 10.2 Former employees and former Members have obligations to Sport Ireland regarding the non-disclosure of privileged or confidential information that extend beyond the cessation of membership or employment with Sport Ireland. Those obligations may arise pursuant to a staff member's terms and conditions of employment or otherwise (including by operation of law).
- 10.3 Former Members should not retain documentation obtained during their terms as a Board member and should return such documentation to the Secretary or otherwise indicate to the Secretary that all such documentation in their possession has been disposed of in an appropriate manner.
- 10.4 Sport Ireland may consider in appropriate cases prohibiting, during a reasonable period of time after leaving Sport Ireland, the acceptance by former members and employees of subsequent employment which gives rise to the potential for conflicts of interest.

11 FINANCE AND INTERNAL AUDIT

- 11.1 Sport Ireland will maintain an internal audit function which, through the Audit & Risk Committee, will report to the Board on its activities.
- 11.2 While the Board establishes the Audit & Risk Committee to assist with its consideration of issues relating to audit, governance and risk management, the Board maintains responsibility for and makes the final decisions on all of these areas.
- 11.3 The Audit & Risk Committee will consist of at least three Members of the Board to be nominated by the Board and to be chaired by a Member other than the Chairperson, with written terms of reference that deal clearly with its authority and duties. The Board will satisfy itself that at least one member of the Audit & Risk Committee has recent and relevant financial experience.
- 11.4 The Audit & Risk Committee from time to time may invite members from outside Sport Ireland to augment its range of backgrounds and experience and may also appoint suitably qualified specialists as advisors.
- 11.5 The constitution and terms of reference of the Audit & Risk Committee will be reviewed periodically by the Board and updated as appropriate.
- 11.6 The Members will review annually the effectiveness of Sport Ireland's systems of internal controls, including financial, operational and compliance controls and risk management.
- 11.7 The Audit & Risk Committee has explicit authority to investigate any matters within the Audit & Risk Committee's terms of reference and will be provided with any resources which it needs to do so and full access to information.
- 11.8 The Audit & Risk Committee may obtain outside professional advice and, if necessary, invite external persons with relevant experience to attend meetings.
- 11.9 The Board is responsible for compliance with all statutory obligations applicable to Sport Ireland including the Protected Disclosures Act 2014. Sport Ireland has

established procedures for the making of protected disclosures by workers who are or were employed by Sport Ireland and for dealing with such disclosures.

- 11.10 A worker should make a disclosure to the “Responsible Person” if, in their reasonable belief, any of the wrongdoings outlined in section 5 of Sport Ireland’s “Procedures for making Protected Disclosures in the Workplace” has occurred, is occurring or is likely to occur or there has been a breach of Sport Ireland’s guidance such that harm may be arising to others or to Sport Ireland.
- 11.11 Any reports to the “Responsible Person” shall be treated in accordance with Procedures for making protected disclosures in the workplace, as approved by the Board.

12 RISK MANAGEMENT

- 12.1 Key elements of the Board’s oversight of risk management include:
- (a) Establishing an Audit & Risk Committee to give an independent view in relation to risks and risk management systems;
 - (b) making risk management a standing meeting on the Board agenda item;
 - (c) advising the relevant Minister of the need to include risk management experience/expertise in the competencies of at least one Board member. Where composition of the Board does not allow for this, expert advice should be sought externally;
 - (d) appointing a Chief Risk Officer, and providing for a direct reporting line to the Board to identify, measure and manage risk and promote a risk management culture in the organisation;
 - (e) approving the risk management policy, set Sport Ireland’s risk appetite, and approve the risk management plan and risk register at least annually;
 - (f) review management reporting on risk management and note or approve actions as appropriate;
 - (g) requiring external review of effectiveness of risk management framework on a periodic basis;
 - (h) confirm in the annual report that the Board has carried out an assessment of Sport Ireland’s principal risks, including a description of these risks, where appropriate, and associated mitigation measures or strategies.
- 12.2 The Audit & Risk Committee will provide an independent and objective appraisal service to the Board and particularly to the Chief Executive Officer by evaluating the effectiveness of risk management, internal control and governance arrangements within Sport Ireland (including any subsidiaries of Sport Ireland) and within those organisations funded and supported by Sport Ireland.
- 12.3 The Audit & Risk Committee will make risk management a standing meeting agenda item and will include risk management in the Internal Audit Charter.

13 EXTERNAL AUDIT

- 13.1 The Board is responsible for ensuring that a balanced and understandable assessment of Sport Ireland’s position is made in presenting its annual report and financial statements to the Minister.

- 13.2 The Members will state in Sport Ireland's annual report that they are responsible for preparing the financial statements. They will report that Sport Ireland is a going concern, with such supporting assumptions or qualifications as may be necessary. The annual report will also include a statement by the external auditors about their reporting responsibilities. The Board will ensure that appropriate procedures are in place for maintaining an effective relationship between Sport Ireland and its external auditors.
- 13.3 The Audit & Risk Committee will meet with Sport Ireland's auditors at least once a year, without staff of Sport Ireland present, to ensure that there are no unresolved issues of concern.

14 REMUNERATION

- 14.1 The Board will ensure that any fees paid to the Chairperson or Members are at the applicable rate authorised by the Minister.
- 14.2 The Chairperson and the Board are required to implement Government pay policy as determined from time to time in relation to its Staff including, as appropriate, the Chief Executive.
- 14.3 The Minister should be consulted in a timely manner on any pay proposals or likely developments which could have significant implications for:
- (a) general Government pay policy;
 - (b) Sport Ireland's finances;
 - (c) charges for goods or services provided; and/or
 - (d) other areas of the public sector.
- 14.4 No more than one fee will be payable to a person in respect of service on the Board of Sport Ireland, any subsidiary, and one or more Committees.
- 14.5 The Board will adhere strictly to the arrangements recommended by the Review Body on Higher Remuneration in relation to the retention or surrender by the Chief Executive of fees for directorships payable to him/her.
- 14.6 As part of the reporting arrangement put in place under the Code of Practice for the Governance of State Bodies, the Chairperson of Sport Ireland will each year submit a report affirming that the above guidelines are being complied with.

15 PROTOCOL FOR MEMBERS TO REPORT TO THE MINISTER

- 15.1 Where a Member has concerns that a serious issue is not being addressed to his or her satisfaction by the Chairperson, he or she should take the following steps:
- (a) In the first instance request that the area of concern be noted in the minutes and action requested to address the matter;
 - (b) Where appropriate consult with the Chairperson of the Audit & Risk Committee and/or seek their support in addressing the matter with the Chairperson;
 - (c) If, following such approaches, the Chairperson will not agree to go to the Minister, the Member should advise the Chairperson that he/she plans to brief the Secretary General of the Department of Transport, Tourism and Sport in the matter with a view to informing the Minister;

(d) Where it is decided to proceed directly to the Minister, the Chairperson should be notified of this.

15.2 Occasions when information must be conveyed directly to the relevant Minister without delay

The Minister must be notified without delay where:

- (a) There are serious weakness in controls that have not been addressed despite being drawn to the attention of the Board or the Chairperson;
- (b) There is a significant strategic or reputational risk to Sport Ireland that is not being addressed;
- (c) There are serious concerns about possible illegality or fraud occurring in Sport Ireland. A Member may have obligations under company law (if it applies) in situations where a company is not being conducted in accordance with law - this may require that action be taken in addition to reporting matters to the Minister.

16 COMMUNICATIONS POLICY

16.1 Except as agreed otherwise by the Board, decisions of the Board shall normally be communicated to interested parties (such as recipients of funding) by Sport Ireland's staff. The formal position on any matter may be disclosed to the media only by the Chairperson, the Chief Executive or a member of the Board or its staff so authorised by either of them (except as provided for by the Freedom of Information Act, 2014).

16.2 All Members and Staff are required to comply with Sport Ireland's policy on use of social media/social networking sites.

17 DISPOSAL OF STATE ASSETS & ACCESS TO ASSETS BY THIRD PARTIES

17.1 The Board should ensure that arrangements are in place such that the disposal of assets of Sport Ireland or the granting of access to property or infrastructure for commercial arrangements are at a fair market-related price.

17.2 Disposals or grants of access with an anticipated value at or above a threshold level of €150,000 should be by auction or competitive tendering process, other than in exceptional circumstances.

17.3 If an auction or competitive tendering process takes place and the highest bid is not accepted, then specific Board approval is required before the disposal of the asset or granting of access to property or infrastructure for commercial arrangements with third parties can be completed.

17.4 Where an auction or competitive tendering process is not used and the agreed price is €150,000 or more, then specific Board approval is required before negotiations start and also before the disposal of the asset or granting of access to property or infrastructure for commercial joint venture arrangement with third parties can be completed.

17.5 No disposal of an asset 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) Board approval is not necessary, with the reasons, or (ii) Board approval, where necessary, has been obtained.

- 17.6 Disposal of assets to Members, employees and staff, or their families or connected persons should, as with all disposals, be at a fair market-related price. A record of all such disposals to such persons should be noted in a register kept for this purpose (minor disposals below €5,000, may be omitted from the register). This register shall be available for inspection, if requested, by the Board or by any Member.
- 17.7 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 which is dealt with in paragraph 17.6) below the threshold of €150,000 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.
- 17.8 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 Chairperson's comprehensive report to the Minister.

PART C – CODE OF BUSINESS CONDUCT

18 CORE PRINCIPLES

- 18.1 This part of the Code constitutes Sport Ireland's Code of Business Conduct for the purposes of the Code of Practice for the Governance of State Bodies (2016 version). It describes the conduct expected of Members, employees and all other Staff, whether they are engaged as employees or independent contractors and whether they are employed by Sport Ireland directly or through corporate entities.
- 18.2 All Members and Staff, whether or not direct employees, are expected to be familiar with all Sport Ireland's policies and procedures governing its activities and its internal administration.
- 18.3 Members and Staff in all categories have a general duty of care to Sport Ireland. That duty encompasses the diligent performance of duties and appropriate conduct in all dealings with third parties on Sport Ireland's behalf.
- 18.4 All Members and Staff are obliged to comply with all laws and regulations applicable to Sport Ireland's activities and its places of business. In particular, each Member and staff member is required to comply with the relevant provisions of the Ethics in Public Office Act 1995 and of the Standards in Public Office Act 2001.
- 18.5 All Members and Staff are required to act with integrity at all times and must never engage in fraudulent or dishonest activity of any kind.
- 18.6 If any Member or Staff member has concerns about suspected irregularities involving the functions, property or services of Sport Ireland they should immediately bring those concerns to the attention of the Secretary so that the matter may be appropriately investigated. Members and Staff in all categories are required to cooperate fully with any enquiries or investigations in relation to suspected irregularities.

19 CONFIDENTIAL INFORMATION

- 19.1 All Members and Staff who have access to proprietary or confidential information (for example, financial reports, employee records and other confidential or sensitive data) must take every precaution to keep that information confidential. No such information may be provided to third parties without prior permission being given by (in the case of Members) the Chairperson or (in the case of Staff members) the Chief Executive.

- 19.2 All Members and Staff should be mindful of Sport Ireland's obligations under the General Data Protection Regulation given effect by the Data Protection Act 2018 and any requests for or regarding information held by Sport Ireland which is subject to the provisions of that Act should be referred, in the first instance, to (in the case of Members) the Secretary or (in the case of staff) the Data Protection Officer.
- 19.3 The duties of confidentiality set out above are subject to the provisions of the Freedom of Information Act 2014. Every person has a right of access to records (i.e. information in any form stored manually, mechanically or electronically) held by a public body subject to certain exceptions including exceptions relating to commercially sensitive information, confidential information or personal information. All requests for access relating to records of Sport Ireland should be referred to the Secretary.

20 CONFLICTS OF INTEREST

- 20.1 Sport Ireland accepts that its Staff members are free to engage in any activity outside normal working hours provided that this does not impair their ability to provide a satisfactory service to Sport Ireland in accordance with the relevant contract of employment or contract of service. Each such individual must avoid any situations in which performance of their duties to Sport Ireland may be compromised.
- 20.2 Sport Ireland may request Members or Staff members to discontinue their involvement in any activity or interest which could potentially be in conflict with the interests of Sport Ireland or impair the ability of employees to perform their work in a satisfactory manner. To avoid any uncertainty, all Staff members must inform the Chief Executive of their involvement in any activities or interests outside work where it is possible that the relevant individual's involvement in such activities could constitute a conflict of interest.

21 DISCLOSURE OF INTERESTS BY MEMBERS AND STAFF

- 21.1 Sport Ireland will seek to ensure the fairness of its processes by complying with this paragraph 21
- 21.2 All Members and Staff shall comply with the provisions of the Ethics in Public Office Act 1995, the Standards in Public Office Act 2001 and the Code of Practice for the Governance of State bodies issued by the Department of Public Expenditure and Reform, in each case as amended, extended or replaced from time to time.
- 21.3 Where a Member or Staff member has any pecuniary or other beneficial interest in or material to any matter under consideration by the Board or any Committee which could involve a conflict of interests or could materially influence the Member in the performance of his or her functions (a "**Conflicting Interest**") then he or she is required to disclose to the Board or such Committee (as appropriate) the nature of the Conflicting Interest in advance of the matter being considered. Such matters should be taken to include those relating to cases involving competitors to the above interests.
- 21.4 A person will be regarded as having a beneficial interest in a matter for the purposes of paragraph 21.3 if:
- (a) any person connected with him/her has a beneficial interest in the matter;
 - (b) he/she or any person connected with him/her is a party to any arrangement concerning land to which the matter relates;

- (c) he/she or any person connected with him/her is a shareholder in a company or other body which has a beneficial interest in the matter; or
- (d) he/she or any person connected with him/her is in partnership with, or is in the employment of, any person which has a beneficial interest in the matter.

21.5 A person is connected with a Member of Sport Ireland for the purposes of paragraph 21.4 in the following situations:

- (a) a person is connected with a Member where he or she is a spouse, civil partner, parent, bother, sister, child or step-child of the Member;
- (b) a person, in his or her capacity as a trustee of a trust is connected with a Member who or any of whose children is a beneficiary of a trust;
- (c) a person is connected with a Member with whom he or she is in partnership;
- (d) a company or other body corporate is connected with a Member if that Member has control of it or if that Member and persons connected with that Member together have control of it;
- (e) a Member and any one or more persons acting together to secure or exercise control of a company or other body corporate shall be treated as connected with one another and with any person acting on the directions of any of them to secure or exercise control of the company.

21.6 Where any beneficial interest of the kind referred to above is required to be disclosed to the Board or a Committee as a Conflicting Interest, then the Member shall:

- (a) neither influence nor seek to influence a decision relating to the matter;
- (b) take no part in any consideration of the matter;
- (c) not be entitled to receive any Board papers or documents relating to the matter;
- (d) withdraw from the meeting concerned for so long as the matter is being discussed or considered;
- (e) neither vote nor otherwise act as a member of the Board or committee in relation to the matter.

Particulars of each such disclosure shall be recorded in the minutes of the meeting concerned.

21.7 Where a question arises as to whether or not a case relates to the interests of a Member or a person or body connected with that Member and whether that interest constitutes a Conflicting Interest for the purposes of paragraph 21.3, paragraph 21.6 and/or paragraph 21.8, the Chairperson of Sport Ireland will determine the question.

21.8 It is recognised that a Member may from time to time be a member of or otherwise associated with an NGB or other sports body in receipt of or proposing to apply for grant funding from Sport Ireland and such an interest shall be regarded as a Conflicting Interest under this paragraph 21. For the purposes of this paragraph 21 a Member will be deemed to be associated with a sports body where he or she actively promotes the interests of such a body at a level other than grassroots, community or local level.

- 21.9 A Member who is a member of or otherwise associated with an NGB or other sports body shall not be precluded from participation in the consideration by the Board of any grant funding application by, or any other matter relating to, any other sports body unless he or she has an interest in or is a member of or otherwise associated with that other sports body.
- 21.10 Members shall act in an objective manner in all respects when considering any applications for grant funding in accordance with any objective grant funding application process that Sport Ireland may have in place from time to time.
- 21.11 A Member shall in each year during any part of which he or she is a Member of the Board prepare and furnish to the Standards in Public Office Commission and to the Secretary a statement in writing of:
- (a) the interests of the Member, and
 - (b) the interests of which he or she has actual knowledge of his or her spouse, civil partner, child or child of his or her spouse,
- during the period from the last such statement or so furnished or (if it is the first such statement since the Member was first appointed) from the date of such appointment.
- 21.12 Details of the above interests are kept by the Secretary in a special confidential register and are updated on an annual basis. Changes in the interim should be notified to the Secretary as soon as possible. Only the Chairperson, Secretary and Chief Executive of Sport Ireland have access to the register.
- 21.13 In any case where a Member has actual knowledge that he/she or a connected person has a material interest in a matter to which the Member's function as a member of Sport Ireland relates, he or she shall:
- (a) as soon as may be, prepare and furnish to the other Members of the Board a statement in writing of those facts;
 - (b) not perform the function unless there are compelling reasons requiring him or her to do so; and
 - (c) if he or she proposes to perform the function, prepare and furnish to the other Members of the Board and to the Standards in Public Office Commission before or, if that is not reasonably practicable, as soon as may be after such performance, a statement in writing of the compelling reasons.
- 21.14 Unless the Chairperson and Chief Executive consider that exceptional circumstances exist Sport Ireland shall not purchase any goods or services from any Member or company with which any Member is employed or otherwise interested, including a company or other body corporate in which members have direct shareholdings above de minimis levels. So long as a person is a Member they shall be ineligible for an award or grant given by Sport Ireland.
- 21.15 Sport Ireland shall not nominate or appoint any of its own Members to the governing boards of organisations receiving or likely to seek grants from Sport Ireland.
- 21.16 Members who already are members of the board of management or governing body of an organisation in receipt of or seeking financial assistance from Sport Ireland shall not

be present at formal meetings between representatives of that organisation and Members and Staff of Sport Ireland, provided that this stipulation shall not be regarded as preventing a Member who is an executive director or staff member of an organisation from being present at such meetings.

- 21.17 If a Member has a doubt as to whether this Code requires the disclosure of an interest of his/her own or of a connected person, that Member should consult the Chairperson or the Standards in Public Office Commission.
- 21.18 If a matter relating to the interests of the Chairperson arises, he/she should depute another Member to chair the meeting and should absent himself/herself when the Board is deliberating or deciding on such a matter
- 21.19 As it is recognised that the interests of a Member and persons connected with him/her can change at short notice, Members will, in cases where he/she receives documents relating to his/her interests or of those connected with him/her, return the documents to the Secretary at the earliest opportunity.

22 GIFTS AND HOSPITALITY

- 22.1 It is customary for many suppliers to offer gifts, hospitality or entertainment to Staff members which whom they have contact as a result of business dealings. However, Members and Staff members should, subject to the procedures outlined below, avoid the giving or receiving of corporate gifts, hospitality, preferential treatment or benefits which might affect or appear to affect the ability of the donor or the recipient to make an independent judgement on business transactions.
- 22.2 It is recognised that due to the nature of Sport Ireland's functions it is frequently necessary or appropriate for Members and staff members to attend sporting events and/or sports-related functions on the invitation of the organisers and/or promoters of such events or functions. In such cases a Member or staff member may accept such invitations and any associated hospitality after determining in his or her reasonable judgement that it would be appropriate and in Sport Ireland's interest for him or her to do so, notwithstanding that the value of such hospitality may exceed the gift threshold set out in paragraph 22.3. If a staff member is in doubt about whether or not it would be appropriate to accept such hospitality he or she will refer the question to the Chief Executive for determination, and in any event all staff members will comply with the Chief Executive's directions from time to time in relation to the acceptance of gifts and hospitality.
- 22.3 Subject to paragraph 22.2 above Members or employees may accept gifts from suppliers or contractors who have worked for Sport Ireland provided that:
- (a) the gift is unsolicited,
 - (b) the gift is one of very small intrinsic value (for example, diary, calendar, bottle of wine or spirits),
 - (c) the value of such gifts accepted in a year from any one source should not exceed €120, and
 - (d) individual gifts with a value exceeding €65 are disclosed to the Board (in the case of the Chairperson), to the Chairperson (in the case of any other Members of Sport Ireland) or to a Staff member's immediate superior.

- 22.4 In all cases other than as provided in paragraph 22.2 or 22.3, any gift should be returned to the sender, with a note advising that acceptance would be contrary to Sport Ireland policy. Details of returned gifts must be notified at once to the Chairperson (in the case of a Member) or to the recipient's superior (in the case of Staff members).

23 DEALING IN SHARES, PROPERTY OR OTHERWISE

- 23.1 Sport Ireland notes that it is a criminal and a civil offence, with serious penalties, for a person who is connected with a public company (including a person that might reasonably be expected to have price sensitive information by virtue of business dealings or other relationships with the company) to deal in securities when he/she is in possession of price sensitive information.
- 23.2 In addition to obligations under law, Members voluntarily agree not to use any information obtained by virtue of their position for the purpose of dealing (direct or indirect) in shares, property or otherwise.