



Valuation Office
Oifig Luachála

Corporate Governance Framework

MAY 2018

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FOREWORD BY THE COMMISSIONER OF VALUATION

This Governance Framework has been prepared in accordance with the principles and requirements set out in the *Corporate Governance Standard for the Civil Service*, taking into account the particular requirements of the Valuation Office.

The effective operation of these procedures and governance practices is essential for the proper management and control of the functions delivered by the Office.



Adherence to documented procedures and controls is essential in supporting the staff of the Valuation Office in carrying out their work in an open and transparent manner. This Framework is an important enabler in building and demonstrating trust with key stakeholders such as ratepayers and their professional agents, rating authorities, members and Committees of the Oireachtas, the Department of Housing, Planning and Local Government, the Department of Public Expenditure and Reform, the Comptroller and Auditor General and other Departments and Offices that interact with the Valuation Office.

The Framework is intended to act as a supplement to, and has drawn upon material from, other official content which sets out a wide range of governance requirements - Public Financial Procedures, various Department of Finance and Department of Public Expenditure and Reform Circulars and, of course, a range of internal practices, procedures and controls.

Good governance is not the sole concern of designated Senior Managers, but must be pervasive throughout an organisation. This document, therefore, seeks to provide a key support to the management and staff of the Valuation Office in pursuit of ongoing best practice in relation to good corporate governance.

John O'Sullivan
30th May 2018

Introduction – What is Corporate Governance?

Corporate Governance is a system by which organisations are directed and managed to serve the best interests of all its stakeholders so that they can be assured that the organisation is operating effectively and efficiently in accordance with law and satisfactory standards.

Good Corporate Governance is a key factor in underpinning the integrity and efficiency of an organisation and applies the core principles of good governance, fairness, accountability, responsibility and transparency.

In the Civil Service, good governance is critical in ensuring that Departments and Offices effectively deliver statutory and policy obligations. It ensures that a framework of structures, policies and processes are in place to deliver on these obligations and it also allows for an objective assessment of management and corporate performance.

Purpose and Scope of this Document

This document is intended as a guide to the staff of the Valuation Office and to our customers on how we do our work and why we do it in the way we do. The purpose of this Governance Framework is to provide a clear and comprehensive summary of the principal aspects of corporate governance within the Valuation Office and has been prepared against the backdrop of the Office's impending merger into Tailte Éireann. This document sets out a framework for the governance of the Office so that it can best deliver on its objectives in a professional, fair and balanced manner.

The Governance Framework focuses on key areas of governance and it also points to sources of more detailed guidance and includes key governance documents addressing assurance, compliance, planning and oversight arrangements.

It is envisaged that this Governance Framework will be developed further over time as the governance agenda and needs of the Office and its stakeholders evolve in line with ongoing best practice. The Management Board will review this Governance Framework on an annual basis or as necessary to ensure its effectiveness.

CHAPTER 1 – OVERVIEW OF THE VALUATION OFFICE

The purpose of this chapter is to provide an overview of the work of the Valuation Office, the mission of the Office, senior management and organisational structures, to briefly outline the strategic and business planning process and our core values.

1.1 Background

The Valuation Office is the State property valuation organisation. The core function of the Office is the establishment and maintenance of a uniform and equitable valuation base on which commercial rates are raised by local authorities, as provided by the Valuation Acts 2001 to 2015. These valuations are integral to the commercial rating system in Ireland and form the basis for approximately €1.5 billion of Local Government funding each year. The Office also provides a valuation and consultancy service to Government Departments and Offices and to other State Agencies.

In conducting its business, the Valuation Office interacts with a wide range of customers and other stakeholders, including ratepayers and other members of the public, Local Authorities, professional agents acting on behalf of ratepayers or other clients, genealogical researchers/agents and staff of other Government Departments and Offices.

As part of its programme of rationalisation of State bodies, the Government is proceeding with a merger of the Valuation Office, Property Registration Authority (PRA) and Ordnance Survey Ireland (OSi). The new organisation arising from the merger, known as Tailte Éireann, will have responsibility for several important functions, including:

- The State property registration system
- The State mapping and surveying infrastructure
- The State property valuation service
- The development and maintenance of State geospatial information
- Dealing with applications for purchase of ground rents and
- Ensuring the proper functioning of the Valuation Tribunal

This chapter describes the values that we strive to embody as officials of the Valuation Office. It also sets out the standards that are generally incumbent on members of the Civil Service which they would be expected to observe in their professional duties. Finally, the chapter sets out the specific

ethical requirements that must be complied with by prescribed levels of officials in the Valuation Office.

1.2 Mission

Our mission, as set out in the Valuation Office Strategic Plan –2017 2019, is to support Government policy by delivering an effective and impartial property valuation service for citizens and other stakeholders. Arising from this, the core function of the Office is the production and maintenance of fair and equitable valuation lists of commercial and industrial properties under the provisions of the Valuation Acts 2001 to 2015.

1.3 Values, Behaviours, and Culture

As set out in our Strategic Plan, each member of staff is committed to the successful delivery of our mission and the ongoing development of our Office. The following are the core values to which we subscribe:

Integrity and Respect

We carry out our work with integrity and respect for our customers and for each other. We recognise that the success of our organisation is based on strong and committed leadership, individual contributions and co-ordinated team efforts.

Public Interest First

We are committed to meeting the needs of our stakeholders through the provision of high quality services carried out in the public interest. We strive to ensure that our systems and processes are flexible, adaptable and innovative and are capable of responding continuously to the demands of our stakeholders.

Accountability

We promote a working environment in which each member of staff takes personal ownership of, responsibility and accountability for their actions, behaviours, decisions and results.

Commitment to Excellence

We foster an environment where everyone is encouraged to reach his/her full personal potential and where everyone's contribution is recognised.

The values outlined above are closely aligned with the Civil Service Code of Standards and Behaviours, the Code of Ethics and the Civil Service Renewal Plan. Please refer to the following links for further information.

<http://www.sipo.gov.ie/en/Codes-of-Conduct/Civil-Servants/>

<http://www.per.gov.ie/en/civil-service-renewal/>

The Civil Service Renewal Plan describes the values of the Civil Service as encompassing:

- A deep-rooted public service ethos of independence, integrity, impartiality, equality, fairness and respect
- A culture of accountability, efficiency and value for money
- The highest standards of professionalism, leadership and rigour.

1.4 Standards of Conduct

The Standards in Public Office Commission (www.sipo.gov.ie) oversees the Civil Service Code of Standards and Behaviour. The Valuation Office is committed to having a strong and effective framework for the management of conflicts of interest and standards of conduct of public officials so as to provide assurance as to the quality and efficacy of its governance standards. The Management Board of the Valuation Office, therefore, expects all staff members to meet the objectives of the Ethics in Public Office Acts which provide for disclosure of interests that could materially influence a designated person in relation to the performance of their functions. The Acts cover senior civil servants working in the Office as well as other designated persons, designated directorships and designated positions of employment in public bodies.

1.5 Ethics in Public Office

The Standards in Public Office Commission publishes guidelines under the Ethics in Public Office Acts, 1995 and 2001 for [prescribed public servants](#) as well as [office holders](#) (i.e., Ministers, Ministers of State, etc.) to ensure compliance by them with the requirements of the legislation. The guidelines provide information on the steps that public servants need to take in order to comply with the requirements of the legislation. Public servants may seek advice from the Commission concerning any provision of the legislation or the application of any such provision in any particular case.

The key requirements of the Ethics Acts are set out hereunder.

1.6 Annual Returns of Statements of Interest

Staff of the Valuation Office occupying designated positions are required to furnish a statement of registerable interests to the Commissioner of Valuation, who is the relevant authority for the Office for the purposes of the Ethics in Public Office legislation.

1.7 Statements of a Material Interest

Where an official function of a designated position of employment falls to be performed and a person who occupies that position, or a 'connected' person (e.g. a relative, civil partner or a business associate) has a material interest in the matter, the person must not perform the function and must furnish a statement of the facts to the Commissioner of Valuation. If the person intends to perform the function, because there are compelling reasons to do so, he / she must furnish a statement of the compelling reasons to the Commissioner of Valuation. Statements of persons who occupy designated positions of employment are not furnished to the Standards Commission.

1.8 Codes of Conduct

The Civil Service Code of Standards and Behaviour forms a part of the terms and conditions of service of all civil servants including Ministerial appointees. The Code underpins the rules in many areas including in relation to impartiality and confidentiality, civil servants and politics, behaviour at work, improper use of influence, and the acceptance of gifts, hospitality, payment for outside work and appointments outside the Civil Service. A copy of the Code is given to every appointee who must certify in writing that they have read it.

1.9 Protected Disclosures

Section 21 (1) 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.

Section 21(3) provides that the Minister for Public Expenditure and Reform may issue guidance for the purpose of assisting public bodies in the performance of their functions under subsection (1).

Section 21(4) requires that Public bodies shall have regard to any guidance issued under subsection (3) in the performance of their functions under subsection (1).

In accordance with the Protected Disclosures Act, 2014, the Valuation Office operates a policy on Protected Disclosures in the workplace. The objective of the policy is to encourage a culture of 'speaking up' whereby staff with concerns about possible wrongdoing in the workplace are encouraged to raise their concerns internally so that they can be investigated and addressed in an appropriate manner.

1.10 Regulation of Lobbying

The Regulation of Lobbying Act 2015 commenced operation on 1st September 2015. This means that lobbying activity must be registered on Lobbying.ie.

Section 6(4) of the Act requires each public body to publish a list of designated public officials of the body. The purpose of the list is to:

- Allow members of the public identify those persons who are designated public officials; and
- Act as a resource for lobbyists filing a return to the Register who may need to source a designated public official's details.

The Commissioner of Valuation is the Designated Person in the Valuation Office under the provisions of Section 6 of the Act. Further information on the Regulation of Lobbying can be found on our website www.valoff.ie

1.11 Organisational Structure

The organisational structure of the Valuation Office derives from its core function which is the provision of accurate up-to-date valuations of commercial and industrial properties to ratepayers and rating authorities, as provided by the Valuation Acts 2001 to 2015.

The Office is currently engaged in a national programme to revalue all commercial and industrial properties in Ireland. The purpose of these revaluations is to bring more equity, fairness and transparency into the local authority rating system for non domestic property.

In addition to rolling out the national revaluation programme the Office provides valuation services for rating purposes to all rating authorities whereby existing and new properties have their valuations entered in the Valuation List as part of a process known as "Revision" of valuation. Applications for Revision of valuations arise from a material change to an existing commercial

property such as an extension, a subdivision or an amalgamation of two or more properties or the completion of a new commercial property.

The Office also provides a valuation and consultancy service to Government Departments and other state bodies and agencies.

The work of the Office is largely project based and its structure may change to meet operational needs and emerging priorities. It is, however, key to the effective operation of the organisation that there is clarity about individual roles and responsibilities within each project. This clarity is provided through the proper operation of the governance arrangements and application of management procedures within this Framework.

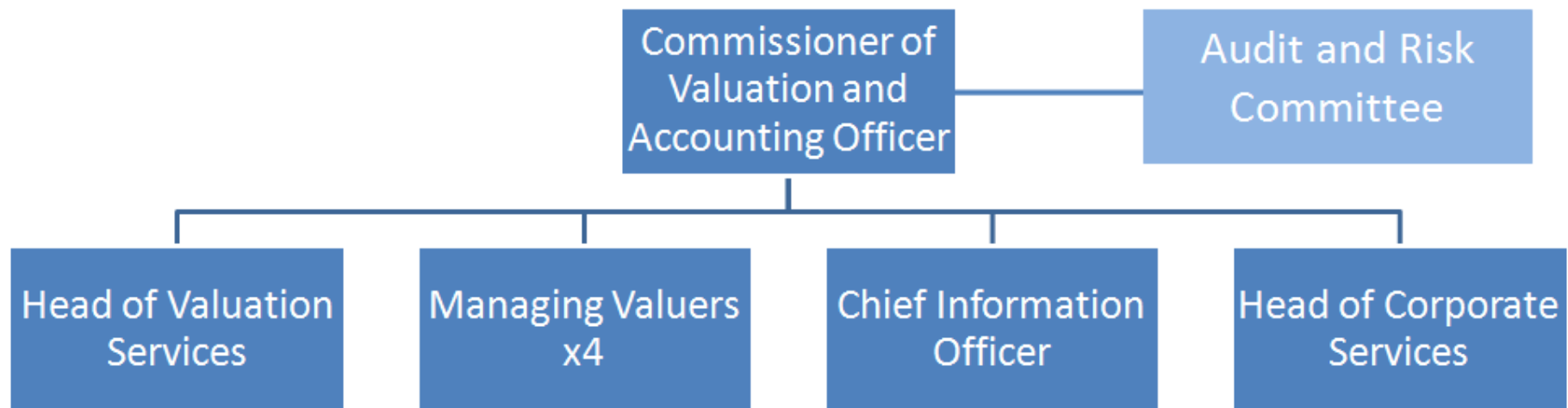
The Commissioner of Valuation, who is also Chief Boundary Surveyor and Accounting Officer for the Valuation Office (Vote 16), has responsibility for the overall effective management of the Valuation Office including management of staff; delivery on the core remit of the Office of the provision of up to date valuations of commercial and industrial properties to ratepayers and to rating authorities; delivery of the national revaluation programme; delivery of a programme for revision of existing valuations; provision of a valuation consultancy service to Government organisations and, as Chief Boundary Surveyor, advising on the fixing of maritime and statutory boundaries.

The Commissioner of Valuation is also the Chief Executive (Designate) of Tailte Éireann, the new organisation being established from the merger of the Property Registration Authority (PRA), Valuation Office (VO) and Ordnance Survey Ireland (OSi), www.tailte.ie

The Commissioner of Valuation is the Chairperson of the Management Board of the Valuation Office.

The role of the Management Board is to support the Commissioner in reaching decisions on the strategic direction of the Valuation Office, the development and implementation of appropriate strategies and in meeting the corporate governance responsibilities of the Office. Membership of the Board consists of Commissioner of Valuation, the Head of Valuation Services, the Head of Corporate Services, the Chief Information Officer and the Managing Valuers. A Higher Executive Officer acts as Secretary to the Management Board. Further information on the roles of the members of the Management Board are available at <http://whodoeswhat.gov.ie/root/valuation/>

Management Board Structure



More information about the specific roles of the members of the Management Board can be found in Chapter 2 of this document

1.13 Strategic Planning & Decision Making

The Valuation Office *Strategic Plan 2017 - 2019 "Valuing our Potential"* outlines the strategic direction which the Valuation Office is taking in the period leading up to the establishment of Tailte Éireann. The Public Services Management Act 1997 prescribes that the Office must secure the approval of the Minister for a three year Statement, which defines the objectives of the Office and the way in which it will achieve those objectives.

In addition, a corporate *Business Plan* is prepared on an annual basis. This Business Plan provides a structured planning approach at all levels of activity across the organisation. It aims to be flexible in order to respond to changing priorities. This Plan details the overall sets of projects at hand for the year ahead. Individual plans are put in place for each particular project, detailing the sponsors and managers, staff and other resources allocated, objectives, assumptions, milestones to be reached, completion target dates and the relevant reference in the Strategic Plan which each project aims to meet. These documents bring clarity to the roles and responsibilities of each staff member in delivering projects.

The annual Business Plan enables employees to see exactly how their individual work contributes to their team's goals, to their division's goals and ultimately to the Office's corporate goals. It also shows how working towards these goals helps achieve the Office's overall priorities supported by the Performance Management and Development System (PMDS).

Sectoral Plans or Project Plans are available to meet the objectives/goals set out in the Business Plan.

The range of projects can typically include items such as:

- National Revaluation Programme by Local Authority Area
- A programme of ongoing Revision of Valuations
- Special Projects including Global and Asset Valuations
- Valuation support to Tenant Purchase Schemes
- ICT & Systems Development
- Appeals work
- Public Office & Archives
- Valuation Administration Unit
- Human Resources (HR)
- Corporate Services Unit
- Accounts Unit

- Internal Audit
- Training & Development and
- Procurement

Progress on each *Project Plan* is monitored by the Project Sponsor and Manager on an ongoing basis.

The Strategic Plan, annual corporate Business Plan and individual project plans are systematically managed, supported and directed by Line Managers and the Management Board.

1.14 Business Plans

Team Business Plans, which are generally the responsibility of Team Leaders/Line Managers, detail project work in each Team and are a core element of the Office's overall planning and delivery strategy. These plans are concise and set out how the elements of the annual Business Plan will be implemented as well as recording the essential elements of "*Business As Usual*" work and targets.

Progress on the annual corporate *Business Plan* is monitored by the Management Board on a regular basis.

1.15 Annual Report

An annual report is prepared by the Commissioner for the Minister for Housing, Planning and Local Government in accordance with section 41 of the Valuation Act 2001. The Annual Report outlines the main achievements and developments during the previous year which advanced the Office's objectives, as set out in the Strategic Plan.

1.16 Performance Management

The Performance Management and Development System (PMDS), which operates across the Civil Service, is a tool designed to help all managers and staff in the Valuation Office manage and improve performance. Performance Management centres on the role and effectiveness of line managers in setting goals and reviewing and strengthening the performance of their staff. The formal recording of this information is done through the PMDS. Meetings are generally held three times a year with each member of staff. Goals and tasks are set out at an individual level and agreed between the member of staff and their manager.

It is the responsibility of each and every member of staff to ensure that their goal setting form is current and complete. The central HR and Pensions Shared Service for the Civil Service operated by the National Shared Services Office has designed **ePMDS** to enable all employees and managers to complete, revise and submit their PMDS forms online. Managers at all levels are responsible for ensuring full adherence to the PMDS process. The Management Board collectively, and its members individually, are responsible for ensuring the effective operation of performance management across the Office as a whole.

PMDS, with the aid of work management systems, is designed to be a fair and effective way of measuring and developing performance and is a two-way collaborative process which encourages staff and managers to consider, discuss and agree on what needs to be done to strengthen individual performance, the performance of the Valuation Office as an organisation, and the services we deliver to the public and other stakeholders.

1.17 Responsibilities in relation to Business Planning

Commissioner of Valuation

- preparing Strategic Plans for submission to the Minister;
- overseeing and monitoring implementation of strategic priorities;
- providing progress reports to the Minister on the implementation of the Strategic Plan.

Senior Managers, as members of the Management Board

- overseeing the implementation of the Office's priorities through monthly monitoring by the Management Board;
- contributing to the Strategic Plan and associated progress reports for approval by the Management Board and the Minister;
- preparing Business Plans for their respective areas and agreeing the overall annual Business Plan for the Office;
- providing monthly status updates on the implementation of strategic objectives to the Management Board;

Team Leaders/ Line Managers

- managing implementation of the strategic priorities and business plans;
- planning for the Team in collaboration with staff and other stakeholders in line with the strategic objectives of the Office;
- acting to achieve the objectives relevant to the Team in accordance with the Office's Strategic Plan.

1.18 Internal Communication Arrangements

The Valuation Office values the views of all staff and recognises the importance of open communication throughout the organisation. The Office is committed to maintaining an environment where staff members are as fully informed as possible and are free to express their views within the Office.

The internal lines of communication include:

- 1) Project/ Team Meetings
- 2) Correspondence issued through electronic mail
- 3) Management Board Minutes
- 4) Staff Engagement Group
- 5) Briefings & Workshops on particular topics
- 6) Valuation Office Intranet

1.19 External Communication Arrangements

In conducting our business, we interact regularly with a wide range of customers including ratepayers and other members of the public, elected members of the Oireachtas, Rating Authorities, professional agents acting on behalf of ratepayers or other clients, genealogical researchers and genealogical agents, and staff of other Government Departments and Offices. Our Customer Charter sets out the standards that customers/stakeholders can expect in their dealings with the Office. The Valuation Office Customer Charter can be found on our website.

This Charter details the processes and the Office's commitment to the stakeholder when contact is made by telephone, email or in person. It also sets out how we treat information provided to us during the course of our valuation work.

The Office regularly liaises with customers and stakeholders through participation at relevant seminars and through briefing sessions on key developments of interest to individual customers and customer representative organisations. The Office also liaises with customers and stakeholders during the development of any new legislation.

In the event that a stakeholder is dissatisfied with a service provided by the Valuation Office, they are encouraged to bring it to the attention of the staff member concerned, in the first instance. If necessary, the matter can be referred to a Complaints Officer at a later stage and to the Office of the Ombudsman thereafter.

The Valuation Office is committed to delivering a high quality service and continues to invest significantly in developing modern information systems to enhance the delivery of our services. We urge our customers to use our online services, available through our website www.valoff.ie, where possible, and we are committed to extending these services on an ongoing basis.

In the lead up to publication of a new Valuation List, the Office liaises with all stakeholders including professional agents (through a joint Rating Forum) and the local authorities who, in their capacity as rating authorities, will subsequently use that list as the basis for levying rates. The Office undertakes a publicity campaign, using its website, local radio stations and newspapers, to inform ratepayers and stakeholders on the various stages of a valuation of a particular rating authority area that it is carrying out. The Office also operates telephone helplines to support ratepayers. This is augmented by providing local “walk-in” clinics at key stages in the revaluation process which enable ratepayers to interact directly with Valuation Office officials.

1.20 Review of Effectiveness of Governance Framework

The Office’s Governance Framework will be reviewed by the Management Board on an annual basis or as necessary to ensure its effectiveness and that it is kept up to date. The Framework will also be monitored by the Head of Internal Audit.

CHAPTER 2 – SENIOR MANAGEMENT ROLES & ASSIGNMENTS OF RESPONSIBILITIES

The purpose of this chapter is to provide an overview of senior management governance roles and responsibilities, including those relating to the Commissioner of Valuation, Chief Boundary Surveyor and Accounting Officer, Head of Valuation Services, Principal Officer and Managing Valuers and the role of all staff.

2.1 Leadership and Organisational Capacity/Capability

The Valuation Office management team leads and manages the implementation of the systems, processes and behaviours necessary to promote good corporate governance across the organisation so that all staff work together as a high performing team.

It is crucial that all managers communicate effectively with staff and exercise their management, governance and leadership duties to create a working environment which facilitates high performance and fosters commitment, dedication, cooperation and active engagement of colleagues.

Ongoing and consistent communication at all levels of the Office, cascading from the Management Board to Team Leaders/Line Managers and their teams is the principal means through which the Office works to fulfil its mandate and to safeguard operational capacity. This ongoing interaction is formally supported by the process of business planning and monitoring and regular progress reviews at Management Board level.

To further enhance our organisational capacity, and reflecting the major dependence we have on our data and the delivery of services through electronic means, we have developed a new three year Information and Communications Technology (ICT) Strategy for the period 2017 – 2020 which is aligned with and supports our corporate Strategic Plan 2017 to 2020. The ICT Strategy is also fully aligned with the principles set out in the Government’s Public Service ICT Strategy.

2.2 Management Board

The Valuation Office Management Board meetings are held on a weekly basis and minutes are available to all staff members. Further details on the purpose and role of the Management Board are set out at Chapter 3.

2.3 Commissioner of Valuation, Chief Boundary Surveyor & Accounting Officer

The Commissioner of Valuation bears overall responsibility for the conduct and performance of the Valuation Office under the provisions of the Valuation Acts 2001 to 2015. The Commissioner is also the Accounting Officer for the Valuation Office Vote (Vote 16), which includes expenditure relating to the Valuation Tribunal. As such, he has responsibility for the overall effective management of the Valuation Office including management of staff, delivery on the core remit of the Office of the provision of up to date valuations of commercial and industrial properties to ratepayers and to rating authorities, delivery of the national revaluation programme, delivery of a programme for revision of existing valuations and provision of a valuation and consultancy service to Government organisations. In his capacity as Chief Boundary Surveyor, he is responsible for advising on the fixing of maritime and international boundaries.

The Commissioner of Valuation is also the Chief Executive (Designate) of Tailte Éireann, the new organisation being established from the merger of the Property Registration Authority (PRA), Valuation Office (VO) and Ordnance Survey Ireland (OSi), www.tailte.ie

The Public Service Management Act 1997 outlines the statutory responsibilities of the Commissioner. Under the 1997 Act, certain duties are assigned to the Commissioner under sections 4(1), 9(1) & 9(2), including, but not limited to:

- managing the Office;
- implementing Government policies appropriate to the Office;
- delivering outputs as determined with the Minister;
- providing advice to the Minister and using resources so as to meet the requirements of the Comptroller and Auditor General (Amendment) Act 1993 in relation to regularity and propriety as well as to economy, efficiency and effectiveness;
- preparing Strategic Plans for submission to the Minister;
- providing progress reports to the Minister on the implementation of the Strategic Plans;
- ensuring proper use of resources and the provision of cost-effective public services;
- making sure arrangements are in place to maximise efficiency in cross departmental matters
- preparing an outline of how specific responsibilities are to be assigned so as to ensure that the functions performed on behalf of the Minister are performed by an appropriate officer, or an officer at an appropriate grade or rank and

- managing matters relating to appointments, performance, discipline and dismissal of civil servants below the grade of Principal or its equivalent.

The list of duties specified in the Public Service Management Act 1997, while extensive, are not necessarily exhaustive, and the Commissioner may also be required, under the Act, to carry out other functions on behalf of the Minister.

Accounting Officer: As Accounting Officer, the Commissioner of Valuation is personally responsible for the safeguarding of public funds and property under his control, for the regularity and propriety of all the transactions in the Appropriation Account bearing his signature and for the efficiency and economy of administration in the Valuation Office. The Civil Service head of the Department/Office administering the Vote is normally appointed Accounting Officer on the premise that he or she alone is in a position to discharge responsibility for the moneys entrusted to that Department/Office, for the use made of its resources and for control of the assets in its keeping, such as land, buildings, stores, equipment or other property.

While the Commissioner, as Accounting Officer, can put in place arrangements to assist with aspects of the following governance obligations, he cannot delegate accountability to other officers or members of staff. These obligations are as follows:

- Preparation and presentation of Appropriation Accounts
- Providing a Statement of Internal Financial Control to the Comptroller and Auditor General with the Annual Appropriation Accounts
- Appearance before Public Accounts Committee and other Oireachtas Committees
- Putting in place an Internal Audit Unit
- Establishing an Audit and Risk Committee
- Responsibility for expenditure relating to the Valuation Office
- Responsibility for expenditure relating to the Valuation Tribunal
- Approval of the award of major contracts.

2.4 Assignment of Senior Management Roles and Responsibilities

The assignment of responsibility for the performance of functions by individual officers is made on the basis of the personal (or team) work objectives identified under or associated with the Office's business plans. Assignments are amended from time to time by the Commissioner.

Under Action 21 of the Civil Service Renewal Plan, all Government Departments and Offices are obliged to publish a Framework of Assignments of responsibilities. This information in relation to the Valuation Office can be found at <http://whodoeswhat.gov.ie>.

2.5 Head of Valuation Services

The Head of Valuation Services has overall responsibility for the operational delivery of all valuation services, including the management of all valuation programmes undertaken by the Valuation Office. The major programmes involve valuations for rating purposes for local authorities, in their capacity as rating authorities, including:

- Revision of valuations – which is the carrying out of an assessment of the rateable valuation of a particular property between Revaluations of the entire rating authority area in which that property is located;
- Revaluations – which is the carrying out of a new valuation of every relevant property of a particular rating authority area by reference to a common valuation date;
- Valuation advice on the sale, purchase and letting of property to and by Government Departments and Public Bodies;
- Open market valuations for Government Departments, State agencies and Local Authorities in accordance with the Department of Public Expenditure and Reform *Circular 11/15: Protocols for the Transfer and Sharing of State Property Assets*
- Asset Valuation services to Local Authorities under Tenant Purchase Schemes;
- Providing valuation certificates for Land Registry and Registry of Deeds casework queries;
- Providing provisional valuation assessments for licensing purposes.

The Head of Valuation Services is also responsible for coordinating the drafting and implementation of relevant legislative changes, in conjunction with the Office of the Parliamentary Draftsman in the Office of the Attorney General.

2.6 Head of Corporate Services

The Head of Corporate Services has responsibility for the delivery of the following:

- Finance: the provision of the payroll and expenses services, financial and management accounting information, the preparation of the Office's annual appropriation accounts;
- HR: responsibility for the management of the Human Resource function, including Training, Learning & Development and Industrial Relations,
- Corporate Support Services: Accommodation and building maintenance matters at the Valuation Office, office supplies, Procurement, Disability/Equality responsibilities, Health & Safety compliance, Records Management, Public Office & Archives services to members of the public including the provision of extracts from the Office's public records and maps,
- Management and Organisation Support: in the coordination of Internal Audit, Ethics & Standards, legal advice and legislative proposals, coordinating the preparation of Strategic Plans, Business Planning, performance reporting, Data Protection, Freedom of Information (FOI) and operating the Office's media liaison service.
- Valuation Administration Unit – the provision of administrative services to the organisation in respect of Valuation Services, Market Valuations, Special Projects, Library, File and Records Management services.

2.7 Chief Information Officer

The Chief Information Officer is responsible for delivery of the following:

- Information and Communications Systems: responsibility for developing, supporting and maintaining all ICT systems in use in the Valuation Office,
- GIS: Development and implementation of enhancements to our systems which deploy Geographical Information and associated mapping and geo-spatial technologies,
- Data Management: responsibility for the management of information assets and data resources of the Office.

2. 8 Managing Valuers

Managing Valuers in the Valuation Office have responsibility for the following areas and activities:

Revaluation – the management of the carrying out by the Valuation Office of a new valuation of every relevant property in a particular rating authority area. The legal provisions which govern this are set out in Part 5 of the Valuation Act 2001, as amended by the Valuation (Amendment) Act 2015. The process commences when the Commissioner of Valuation makes a statutory order and the process results in the publication of a valuation list containing the valuations of all relevant properties therein.

Revision – the means through which the valuation of a particular property may be assessed between Revaluations of the entire rating authority area in which that property is located. The legislation governing revision of valuations is set out in Part 6 of the Valuation Act, 2001, as amended by the Valuation (Amendment) Act 2015. Requests to revise the valuation of properties may be made at any time, subject to fulfilling the conditions set out in the legislation. The occupier or interest holder of property, the rating authority, or an occupier of property appearing on the valuation list may initiate requests for revision. The Commissioner of Valuation may also initiate a revision request.

Appeals Unit – overseeing the processing of cases and preparation of material for appeals made to the independent Valuation Tribunal.

Special Projects and Global Valuations Unit – Global Valuations are valuations of the various properties of particular public utility undertakings which together make up a regional or national network. Section 53 of the Valuation Act, 2001 makes provision for the valuation of the relevant property of certain public utility undertakings on a global basis. The Unit also provides for the valuations of special projects, such as public assets and infrastructures and motorway tolls.

2.9 Responsibilities of all Staff

This Governance Framework applies to all staff in the Valuation Office who have a duty in assuring good governance by their adherence to the Civil Service Code of Standards and Behaviours in the performance of their duties, as well as adherence to and application of corporate policies, procedures, circulars and Office Notices.

All staff are made aware, as part of the induction process, of their obligations under the Civil Service Code of Standards and Behaviour, including obligations in relation to official secrecy, data protection, dignity at work, confidentiality of information etc. All of the relevant publications, circulars and Office Notices are available for consultation by staff.

In accordance with the Protected Disclosures Act 2014, the Valuation Office operates a policy on Protected Disclosures in the workplace. The objective of the policy is to encourage a culture of 'speaking up' whereby staff with concerns about possible wrongdoing in the workplace are encouraged to raise their concerns internally so that they can be investigated and addressed in an appropriate manner. The Office is a member of the ***Integrity at Work*** initiative, which is a membership based programme designed by Transparency International Ireland aimed at promoting supportive working environments for anyone reporting concerns about wrongdoing.

The Office's ***Customer Charter*** makes provision for procedures to deal with issues and complaints raised by the public. The purpose of the Customer Charter is to set out the standard of service our customers can expect to receive from the Valuation Office and the behaviour which our staff can expect from customers.

2.10 Freedom of Information

The Freedom of Information Act, 2014 enables members of the public to obtain access to official information in the possession of public bodies, to the greatest extent possible consistent with the public interest and the right to privacy of individuals, and, where appropriate, to enable persons to have personal information relating to them in possession of such bodies corrected.

The requests received in the Valuation Office are considered by a 'deciding officer'.

The Valuation Office is obliged under the Act to acknowledge a request within two weeks of the date of receipt and is obliged to respond to the request within four weeks.

2.11 Data Protection

It is the policy of the Valuation Office to be fully compliant at all times with its legal obligations under the Data Protection Acts and related legislation, including the General Data Protection Regulation (GDPR). This policy is achieved by providing documented assurance that:

- staff and management are fully aware of those requirements, and
- the way in which the Office obtains, holds, processes and disposes of personal data is systematically and regularly examined.

CHAPTER 3 – MANAGEMENT STRUCTURES

Whereas the previous chapter concentrated on governance roles and responsibilities, the purpose of this chapter is to set out the management structure and arrangements in place including the Management Board, and other senior management groups.

3.1 Management Board

The purpose of the Management Board is to provide strategic leadership, vision and direction to the Office and ensuring effective and robust governance.

The role of the Management Board is to support the Commissioner in reaching decisions on the strategic direction of the Valuation Office, the development and implementation of appropriate strategies and in meeting the corporate governance responsibilities of the Office.

The Management Board operates in accordance with its Terms of Reference which are reviewed annually by the Board and by the Internal Audit Unit as required. Management Board Terms of Reference can be found on our website.

Meetings are usually held on a weekly basis or more often if the need arises. The main items for consideration by the Board include:

- Reports from Committees;
- Progress against business plan milestones;
- Performance against key performance and efficiency measures;
- Key financial data, including performance against budget, monthly monitoring and consideration of future spending plans;
- Risk Management Policy – consideration of the Risk Register and ongoing management and mitigation of risk;
- Strategic Human Resource issues; and
- Progress and status of major projects.

Membership of the Board currently consists of the Commissioner of Valuation, the Head of Valuation Services, the Head of Corporate Services, the Chief Information Officer and all Managing Valuers. A Higher Executive Officer acts as Secretary to the Management Board.

The business conducted by the Board, the decisions reached and the further actions required are recorded in the approved minutes of the Board meetings which are made available to all staff.

3.2 Leadership Team

The Leadership team is drawn from all managers in the Valuation Office. Its role is to provide ongoing monitoring and oversight of the implementation of the Strategic Plan

CHAPTER 4 –AUDIT, ASSURANCE AND COMPLIANCE ARRANGEMENTS

This chapter contains an overview of the Compliance Framework encompassing Audit, Assurance and Compliance Arrangements.

4.1 Financial Control Environment - Audit and Risk Committee

The role of the Audit and Risk Committee, as part of the ongoing systematic review of the financial and budgetary control environment and governance procedures within the Office, is to oversee the internal audit function and advise the Accounting Officer on the maintenance and development of that function. It also reviews and offers advice on the Office's risk management procedures and comments on the Office's annual financial and performance reports. The Committee derives its authority from the Commissioner of Valuation as Accounting Officer and reports solely to him. It has an advisory role with no executive powers. The Audit and Risk Committee Charter can be found on our website.

Specific Functions of the Audit and Risk Committee

- Advise the Commissioner, as Accounting Officer, on the adequacy and effectiveness of the Office's Internal Audit function.
- Approve the Charter for the Internal Audit (IA) Unit.
- Consider the nature and scope of any proposed internal audit of the Office's services and functions.
- Receive and consider the internal audit plan from the Head of Internal Audit and request the inclusion in the plan of specific internal audit reports as considered appropriate.
- Receive and consider each internal audit report from the IA Unit.
- Monitor progress against the plan through receipt of periodic progress reports
- Monitor management's response to Internal Audit findings and the implementation of its recommendations.
- Monitor the arrangements for the identification, management and control of strategic and operational risk within the Office.
- Meet with the Comptroller & Auditor General's staff once a year on matters of mutual interest and concern.
- Advise the Accounting Officer on the effectiveness of the prevailing system of internal controls.

- Advise the Accounting Officer on all matters relating to risk management, governance, performance measurement and external reporting and, generally foster the development of ongoing best practice in these areas.
- Consider any issues arising from the audit of the Appropriation Account by the Comptroller & Auditor General.

4.2 Internal Audit and Risk Unit

Internal Audit is an independent appraisal function established by management in order to review the system of internal control in the Valuation Office. Its role is to objectively examine, evaluate and report on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of resources.

The Office's internal control system comprises the whole system of controls, financial and otherwise, established by management in order to achieve its objectives, ensure adherence to policies, safeguard assets and secure, as far as possible, the completeness and accuracy of records.

An Internal Audit Charter, which can be found on our website, identifies the purpose, authority and responsibility of the Internal Audit Unit and of a person engaged to conduct a specific internal audit review of transactions processed or performance achieved by the office.

The Audit and Risk Committee, in consultation with the Internal Audit Unit, is responsible for determining the Internal Audit Unit's ongoing programme of work and this programme is subject to approval by the Commissioner.

4.3 Public Procurement

The Valuation Office has a well-established policy in relation to the acquisition of supplies and services, ranging from the purchase of routine supplies or services to the award of more major contracts. The policy outlines the procedures to be followed in relation to procurement and associated payment.

The Office policy covers all purchases, whether under formal contract or not; and it outlines the appropriate national and EU requirements depending on the value of the contract. While only a limited number of staff may be involved in procurement at any stage, it is important that all staff are generally aware of the procedures.

4.4 Risk Management

The Risk Management Policy is a key part of the Valuation Office's corporate governance arrangements. It outlines the Office's approach to risk management, and specifies the roles and responsibilities of the Management Board, other managers and Internal Audit. Risk management concerns the identification, evaluation and mitigation of risks that threaten the achievement of business objectives. Corporate risks are those risks that are either strategic in nature or have the significance to impact at a whole-of-office level. These risks may be due to either or both internal and external events. Risk is unavoidable and the objective of the risk management policy is the effective management, rather than absolute elimination, of risk.

Effective risk management offers a means of improving strategic, operational and financial management and helps to minimise financial losses, service disruption, reputational loss or adverse publicity. Risk management is the concern of everyone in the Valuation Office and is part of the normal day to day business including management processes such as planning, project and operational management, management reporting and internal audit.

CHAPTER 5 – VALUATION TRIBUNAL

This Chapter sets out the governance and accountability arrangements that are in place between the Valuation Office and the Valuation Tribunal.

5.1 Valuation Tribunal

The Valuation Tribunal is independent in carrying out its functions and is not a body under the aegis of the Valuation Office. However, the Tribunal is funded through a separate programme under Vote 16 and the Commissioner of Valuation is the Accounting Officer for all expenditure under that Vote.

Body	Accountable Person (Budget Holder)	Officer in the Dept. of Housing, Planning & Local Government liaising with the Body	Principal Functions of the Valuation Tribunal	Exchequer Funding Source	Governing Legislation
Valuation Tribunal	The Registrar of the Valuation Tribunal	Principal Officer, Tailte Éireann Governance Department of Housing, Planning & Local Government	Dealing with appeals against decisions of the Valuation Office in relation to the valuation of relevant property for rating purposes.	A separate programme under Vote 16	Valuation Acts 2001 to 2015

The Valuation Tribunal was set up under the Valuation Act 1988, and continued by the Valuation Acts 2001 to 2015, to deal with appeals against decisions of the Valuation Office on the valuation of relevant properties for rating purposes. The Valuation Tribunal and the Valuation Office are separate bodies, independent of each other.

The Tribunal also hears appeals made by owners of derelict sites against the determination by local authorities of the market values of those sites under the Derelict Sites Act 1990.

Information about the work of the Tribunal can be found [here](#). Decisions and determinations of the Tribunal are published and are available to the general public, relevant practitioners and other interested parties and can be found [here](#).

Subject to a right of appeal to the High Court on a point of law, the decision of the Tribunal is final.

5.2 Mandate

The mandate of the Valuation Tribunal is the fulfilment of its statutory obligations under the Valuation Acts 2001 to 2015 and the Derelict Sites Act 1990.

5.3 Membership and Administration Staff of the Valuation Tribunal

Members are appointed by the Minister for Housing, Planning & Local Government through the State Boards process www.stateboards.ie. Membership comprises a Chairperson, Deputy Chairpersons and Ordinary Members drawn mainly from the legal and property valuation professions.

Appointments are part time for a period not exceeding five years. Members are eligible for re-appointment.