



An Ghníomhaireacht Forbartha Talún
The Land Development Agency

Employee Code of Business Conduct Policy

Owner: Operations (Compliance/Human Resources)

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Document review and approval

Revision history

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This document has been reviewed by

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1 Introduction

It is vital for the Land Development Agency (“the LDA” or “the Agency”) to build a reputation, among its numerous stakeholders, for transparency, fairness, and accountability and to carry out its duties with integrity and openness. This is a critical step in ensuring the overall success of the Agency. It is therefore essential that all employees conduct themselves in a manner that is consistent with the Agency’s strong ethical values.

The LDA’s Statement of Strategy sets out the LDA’s Purpose, Vision and Values that makes up a central part of the Employee Code of Business Conduct (“the Code”).

Purpose

The LDA is a commercial State body created with the purpose of maximising the supply of affordable and social homes through the management and development of land within public control in a financially sustainable manner, thereby supporting the creation of thriving communities and delivering ongoing positive social impact.

Vision

Our vision is to provide affordable and social housing to meet the needs of the nation, delivering a social return from the development and renewal of communities and a stable, national capacity to support sustainable, inclusive, and vibrant communities.

Values

Integrity

Our spirit of public service guides us to deliver a sustainable social return for the people of Ireland. We serve the public and hold ourselves accountable, adhering to the highest professional standards.

Results

We commit our energy, expertise and resources to achieving results that sustain the supply of quality affordable and social housing delivered in compliance with robust health and safety standards on public land now and over the longer term.

Collaboration

We build trust by displaying commitment and flexibility in equal measure. We engage and collaborate constructively with all our stakeholders to achieve better solutions.

Innovation

We have the courage to think differently, to learn and to be inventive and resourceful about the ways we deliver results. We embrace new ways of achieving our goals, adapting and evolving as we go along. We value diversity in all its forms.

Employee Code of Business Conduct *Sustainability*

Environmental, and all other forms of sustainability, are the cornerstones that inform the priorities we set, the ways we work, and the outcomes we deliver.

The Code of Practice for the Governance of State Bodies requires the LDA to develop and publish a Code of Business Conduct for both employees and the Board which provides guidance in complying with their respective responsibilities and obligations (including statutory) and the ethical behaviour required in conducting their duties. A separate Code of Business Conduct has been prepared for the Board.

The LDA is committed to being honest and ethical in all its activities and to adhere to the highest expected standards of corporate governance. The LDA places the highest priority on promoting and preserving the health, safety and welfare of its employees and the environment. Every employee is responsible for their own conduct and, while this code provides guidance on the conduct expected of employees, common sense, good judgment and 'doing the right thing' shall be applied to all situations.

Queries regarding business conduct should be directed to the Line Management and/or Head of Finance.

2 Scope

This policy applies to everyone working for the LDA including employees at all levels, as well as consultants/contractors, agency workers, casual workers, temporary employees and interns. This policy does not form part of any employee's contract of employment, or replace any obligations which currently exist, and the organisation may amend it at any time.

The Code sets out basic objectives such as the:

- Establishment of an agreed set of ethical principles.
- Guidance on what actions is acceptable/unacceptable and expected behaviour.
- Promotion and maintenance of confidence and trust, and
- Prevention of the development or acceptance of unethical practices.

This Code is based on obligations and principles that form part of the LDA's business objectives and outline the practices to be adhered to by all employees as set out in more detail in the following sections.

Non-compliance with this Code may be treated as a disciplinary matter.

3 Policy Requirements

3.1 Honesty and Integrity

The honesty and integrity of the LDA's employees are crucial to delivery of our objectives. The public, the suppliers and other organisations expect and rely on the LDA's employees to tell the truth. By acting with honesty and integrity, the Agency gains and maintains their trust.

The LDA's employees will conduct all business transactions in accordance with best practice. The principle of integrity is that each employee shall be open, truthful, honest, and respectful in their dealings connected with or acting on behalf of the LDA by adopting the following:

- To act with honesty and integrity.
- Not abuse their position and have the courage to oppose and report any such abuses by colleagues.
- Act in the public interest and not allow circumstances to arise that might compromise, or appear to compromise, employees or the LDA.
- Not be involved in outside employment/business interests in conflict, or in potential conflict, with the business of the LDA. Employees appropriately declare and manage any actual or potential conflict of interest that might impair their ability to carry out duty or weaken public confidence in the LDA. This includes any conflict that might arise from a personal or business relationship outside of work in the LDA.
- Commit to compete for business/resources vigorously and energetically but also ethically and honestly.
- Conduct purchasing activities of goods/services in accordance with LDA Procurement Policy.
- Claim expenses only as appropriate to business needs and in accordance with the LDA procedures and good practice in the public sector generally.
- Avoid the use of the LDA's resources or time for personal gain, for the benefit of persons/organisations unconnected with the body or its activities or for the benefit of competitors.
- Ensure that the LDA's annual report and financial statements accurately reflect business performance and are not misleading or designed to be misleading.
- Take care in dealings with public officials abroad and in Ireland to ensure that every interaction, at every level of the LDA (and within its subsidiaries), is ethical, honest, and lawful. Employees should be familiar with the policies and procedures the LDA has in place to prevent bribery and corruption. As an employee of the LDA you must never offer or accept a bribe and must not participate or facilitate corrupt or illegal activities. Refer to Anti- Bribery and Anti- Corruption Policy for further guidance.
- Complete training assigned from time-to-time by the deadline (if any) and in a timely manner.

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3.2 Conflicts of Interest

3.2.1 General

Employees should avoid external activities which could give rise to a conflict of interest by influencing their business decision making or the discharge of their duties

3.2.2 Employees holding “Designated Positions”¹

Disclosure is required of potential conflicts of interest between the duties of an employee in a designated position (or their connected interests) in connection with the LDA and any outside interest of the employee (or their connected interests).

In this context, a connected interest may be defined as:

- a) A spouse, parent, brother, sister, child or stepchild.
- b) A body corporate with which the employee is associated.
- c) A person acting as the trustee of any trust, the beneficiaries of which include the employee or the persons at (a) above or the body corporate at (b) above.
- d) A person acting as a partner of the employee or of any person or body who, by virtue of (a)– (c) above is connected with the employee.

Conflicts of interest may arise due to involvement in the decision-making associated with or authorisation of the purchase and sale of goods or services by or to the LDA and all aspects of each such transaction.

A conflict of interest may seem to exist in circumstances where the employee has a connected interest as defined in (a) – (d) above or:

- Himself/herself carries on a business relationship with that individual, company or firm.
- Holds shares or other ownership or proprietary interest in the company or firm.
- Is either a debtor or creditor of that individual, company or firm.
- Holds any office whether as a director or advisor or otherwise of such company, whether for remuneration or not.
- Is or has conducted transactions with the individual, company, or firm.
- Is aware that the LDA might itself have an interest in the acquisition of property, business or other assets from the connected individual or company.

Each employee shall

- On appointment to a designated position, in accordance with the provisions of the Ethics in Public Office Acts, furnish to the Secretary to the Board details (in the prescribed format) of any current or planned business interests meeting the

¹ It should be noted that the LDA has not yet been included in regulations prescribing designated directorships and designated positions of employment in public bodies. Whilst the disclosures of interests' provisions of the Ethics in Public Office Acts 1995 and 2001 does not apply to board members or employees of the Agency on a statutory basis, the LDA as a public body within the scope of the Act has applied the Provisions on an administrative basis.

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criteria set above.

- Immediately inform their line manager and the Senior Compliance Manager of any additional conflict of interest issues, as they arise or are envisaged during his/her employment.

The Senior Compliance Manager will maintain a confidential register of all such interests, which will be updated annually. Only the Chairperson, Chief Executive Officer and Senior Compliance Manager will have access to this register. Any queries regarding the appropriateness of disclosure should be directed by the employee to their line manager or the Senior Compliance Manager.

In circumstances where a conflict of interest is deemed to exist, the employee shall:

- Ensure that his/her conflict of interest has been appropriately declared and registered.
- Return any documents relating to the issue.
- Absent him/herself during deliberations pertaining to the area in which the employee has an interest.

3.3 Gifts and Entertainment

Refer to LDA Gifts and Hospitality Policy.

3.4 Expenses

Employees must ensure that expenses are claimed only as appropriate to the business needs, in accordance with best practice, and in line with the LDA Travel and Expenses policy.

3.5 Loyalty

Employees are required to be loyal and committed to the Agency and fully committed in all its business activities while mindful that the LDA must at all times take into account the interests of the primary stakeholder.

Employees shall not engage in, or support an outside activity or organisation, which is competing with the LDA.

This should not be read as precluding the right of LDA employees to:

- Join a union or otherwise act through one.
- Make a protected disclosure as detailed in the Protected Disclosure Policy.

3.6 Obligations

Each employee is required to ensure that individually and as a body the LDA discharges statutory and corporate governance obligations. This includes but is not limited to:

- Compliance with Terms and Conditions of Employment.
- Fulfil all regulatory and statutory obligations imposed on the LDA.

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- Comply with the Policies and Procedures established as part of the Governance Framework, which apply to their day-to-day responsibilities and in particular the following:
 - Detailed tendering and purchasing procedures based on the thresholds set out in the Procurement Policy and Procedure,
 - Prescribed levels of Delegated Authority for sanctioning any relevant expenditure,
 - Risk Management Policy and the reporting of incidents to the Chief Risk Officer, and
 - Observe controls to prevent fraud including adequate controls to ensure compliance with prescribed procedures in relation to claiming of expenses for business travel.
- All employees are required to co-operate with Internal and External auditors in the relevant audit process.
- Conform with all policies and procedures laid down by the LDA in relation to conflict-of-interest situations, including in regard to acceptance of positions following employment and/or engagement by a State body that may give rise to the potential for conflicts of interest and to confidentiality concerns.
- Acknowledge the duty of all to conform to highest standards of business ethics.
- All employees must maintain a reserve in political matters, in order to ensure confidence in the political impartiality of the Agency. Employees must not do anything that could give rise to a perception that his or her official actions are in any way influenced or capable of being influenced by party political motives. Employees must not speak in public on matters of local or national political controversy or express views on such matters in the media (including electronic media and the press) or in books, academic papers, articles or leaflets. Notwithstanding the above employees may engage in voluntary, local, community or sporting affairs, where that activity is not connected to, or does not conflict with, their official duties or is not connected to politics and the activity does not conflict with the need for employees of the LDA to behave, and to be seen to behave, in a politically impartial manner.

The onus is on the individual employee to ensure that they do not say or do anything that could give rise to a perception of being influenced by political motives.

3.7 Information and Confidentiality²

In the course of work employees will deal with confidential information, such information must be always treated as confidential including after the employee has concluded their employment with the Agency.

Each employee is required to:

- Maintain confidentiality around all information, which they obtain in the course of

² As prescribed for in section 24 of the Land Development Agency Act 2021

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duties, relating to the business of the LDA.

- Comply with relevant statutory provisions (e.g. Data Protection and Freedom of Information legislations).
- Undertake appropriate prior consultation with management, Senior Compliance Manager and/or third parties where, exceptionally, it is proposed to release sensitive information in the public interest.

Employees shall not disclose or appropriate for their own use, or to the use of any third party, at any time during or after employment by the LDA, any confidential information of the LDA. This includes, but is not limited to:

- Commercially sensitive information (including, but not limited to, future plans or details of major organisational or other changes such as restructuring).
- Personal information.
- Information received in confidence by the LDA.
- Information of the LDA or any of its subsidiaries, affiliates or associates, customers or clients or other stakeholders.

Employees are prohibited, during and after their period of employment, from:

- Using the LDA information for personal benefit.
- Disclosing information belonging to the LDA to third parties, including the media, without prior LDA approval except within the context of making a protected disclosure.
- Acquiring confidential information or business secrets by improper means.
- Disclosing any business or trade secrets of the LDA.
- Exercise caution when working from home or at another location to avoid accidental disclosure, loss or damage of the LDA's documents, property, records or information.

On termination of employment, each employee is required:

- To return to the LDA all of the following:
 - manuals, letters, notes, notebooks, reports, and other materials of a confidential nature, and
 - officially issued electronic equipment and peripherals.
- Not retain documentation secured during their term of employment. Such documentation shall be returned to the line management.

3.8 Accountability and Responsibility

Employees in the LDA are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this. Employees should perform duties to the best of their ability, for example by being prepared for work in challenging circumstances.

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Employees shall:

- Act with self-control, even when provoked or in volatile situations.
- Take responsibility for actions and omissions and they will be accountable for them.
- Support colleagues to the best of their ability as they carry out their duties and responsibilities.
- Not take any substance, such as alcohol or drugs, that will make them unfit for work.
- Report to their line manager if they are unfit for work for any reason.
- Use all information, training, equipment, and management support they are provided with to keep safe and up to date with their role and responsibilities.
- Endeavour to ensure the proper, effective, and efficient use of public money and resources.
- Not use social media and mobile communications in a manner that may be perceived as discriminatory, bullying, victimising or unprofessional.

3.9 Employee Attestations

To support the Employee's Obligations set out above, an annual attestation of their compliance with all policies and procedures that are essential in execution of their duties is sought. This will support the Statement of Internal Control Assessment required to be published in the Annual Report.

Also, all new joiners will be required to attest they have familiarised themselves within 2 weeks of joining the Policies and Procedures that were referred to in the Induction Programme.

This process will be managed by HR using the attestation forms to be found in the Appendix.

3.10 Fairness

The LDA values and treats all employees, clients, stakeholders, suppliers, potential suppliers and associates equally and is committed to fairness in its business dealings. All employees are required to uphold this policy on fairness in their individual dealings in connection with their office as employees of the LDA.

3.11 Respect for Human Rights

The LDA is committed to maintaining a workplace that is free from discrimination or harassment on the basis of race, gender, colour, national, ethnic or social origin, creed, age, disability, sexual orientation, political opinion or any other status protected by applicable law.

3.12 Equality, Diversity and Inclusion

The LDA values the diversity of the people and communities with whom it works and the contributions they make. The Agency is committed to equality of opportunity and will not tolerate of discrimination or harassment of our employees and/or stakeholders in the course of their duties.

3.13 Speaking Up and Reporting Wrongdoing

The LDA promotes the development of a culture of 'speaking up' whereby employees can raise issues regarding serious wrongdoing in the workplace without fear of reprisal. Speaking up against wrongdoing or poor practice identifies or prevents harm, fraud, corruption, and injustice. It reassures the public that the LDA holds itself to the highest standards in all its work. A culture that promotes speaking-up also protects and reassures those within the agency. Every employee in the LDA is responsible for challenging and reporting wrongdoing. It is the responsibility of senior managers and the Board to set the example for how the LDA deals with wrongdoing, at whatever level, and to respond to matters raised by staff. All managers must support, encourage and facilitate speaking up at every level in the organisation and ensure that everyone involved is treated fairly.

Where an employee has concerns that someone within the organisation or connected to it may be involved in illegal or improper activity and practices, they should bring such concerns to the attention of their line management or Chief Executive Officer as soon as possible or alternatively raise the matter within the LDA procedures under the Protected Disclosures Policy and Procedure.

Employees shall:

- Never ignore unprofessional, unethical, illegal, or corrupt behaviour, regardless of the person's identity, role or seniority.
- Protect the integrity of the LDA by rigorously opposing unprofessional, unethical, illegal, or corrupt behaviour. Where the seriousness of the issue warrants it, they should report, challenge or take action against such behaviour.
- Support any employee who speaks up in accordance with the law and this Code and challenge anyone who victimises a person for speaking up.

4 Related Policies and Procedures

This document exists alongside and should be read with the other policies and procedures. These include:

- Access Control Policy.
- Alcohol and Drugs in the Workplace Policy.
- Anti-Bribery and Corruption Policy.
- Anti-Fraud Policy.
- Data Protection Policy.
- Dignity at Work Policy and Procedure.
- End User Computing Policy.
- Equal Opportunities, Diversity and Inclusion Policy.
- Freedom of Information Policy.
- Gifts and Hospitality Policy.
- Incident Reporting Policy and Procedure.

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- Information Classification and Handling Policy.
- Information Security Policy.
- Internet, Email & Social Media Policy.
- Mobile Device & Teleworking Policy.
- Procurement Policy.
- Protected Disclosures Policy and Procedure.
- Visitor Management Policy.

5 Data Protection

Personal Data & GDPR

The Land Development Agency (“LDA”) is subject to the requirements of the General Data Protection Regulation (“GDPR”) and the related Data Protection Act 2018 (together “Data Protection Law”). All LDA Staff are responsible for processing and managing Personal Data in accordance with Data Protection Law and in accordance with LDA’s Data Protection Policy. Queries in this regard should be addressed to the LDA’s Senior Compliance Manager.

6 Feedback

The LDA welcomes employee feedback on the provision of this Code. Any comments or queries relating to the Code of Conduct can be directed to the owner.

Appendix 1: Attestation Forms

Acknowledgements (New joiner and Annual) – refer to “[Templates & Forms](#)” on bamboo HR.

Appendix 2: Definitions

Term	Definition
Data Protection Procedures	All procedure and process documents relating to the implementation of LDA's Data Protection Policy, including the LDA Data Subject Rights Requests Procedure, LDA Data Breach Procedure, LDA Records Management Policy and any other documents that may be introduced in this regard.
Personal Data	Any information relating to an identified or identifiable living individual ("Data Subject") which allows the identification, directly or conjunction with other information, of that individual.
LDA Officer	All LDA Board Members and the Executive Management Team
LDA Staff	Any employee of the LDA
Land Development Agency	LDA DAC and other related legal entities