

Employee Code of Business Conduct



Note to Board:

This is the Employee Code of Business Conduct Agency that considers the provisions of the Code of Practice for the Governance of State Bodies.

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1. Intent and Scope of Code

It is vital for the Land Development Agency (LDA) 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 Code of Practice for the Governance of State Bodies requires the LDA to develop and publish a Code of Conduct for both employees and the Board which provides guidance in complying with their respective responsibilities and obligations (including legal) 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 of 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. Objectives and Principles

The Employee Code of Business Conduct (the "Code") sets out basic objectives such as the:

- establishment of an agreed set of ethical principles.
- guidance on what actions are acceptable/unacceptable and expected behaviour.
- promotion and maintenance of confidence and trust.
- prevention of the development or acceptance of unethical practices.

For the purpose of the Code, the term "LDA" should be construed as including LDA and its subsidiary companies in any geographic region, notwithstanding that such subsidiaries may not yet be in existence at the time of this Code's approval and distribution.

This Code is based on obligations and principles that form part of 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.

3. Integrity and Honesty

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

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.

Employees shall:

- Be honest and act with 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 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 best business practice.
- Claim expenses only as appropriate to business needs and in accordance with LDA procedures and good practice in the public sector generally.
- Avoid the use of 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 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 LDA has in place to prevent bribery and corruption. As an employee of 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.

4. Conflicts of Interest

4.1 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.

4.2 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 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 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:

¹ It should be noted that LDA has not yet been included in regulations prescribing designated directorships and designated positions of employment in public bodies. Accordingly, the disclosure of interests provisions of the Ethics in Public Office Acts 1995 and 2001 do not apply to board members or employees of the Agency on a statutory basis. However, LDA is a public body within the scope of the Act and some act provisions are already in place on administrative basis.

- 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.
- 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 criteria set above
- Immediately inform their line manager and Secretary to the Board of any additional conflict of interest issues, as they arise or are envisaged during the course of his/her employment.

The Secretary to the Board will maintain a confidential register of all such interests, which will be updated annually. Only the Chairperson, Chief Executive Officer and Secretary to the Board 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 Secretary to the Board.

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.

5. Gifts and Entertainment

Giving or receiving corporate gifts, hospitality, preferential treatment or benefits which might affect or appear to affect the ability of the donor or the recipient to make independent judgement on business transactions shall be avoided. Gifts or hospitality with a value greater than of €50 should not be accepted.,

Particular attention is drawn to persons who occupy designated positions of employment in LDA (as defined under the Ethics in Public Office Acts 1995 and 2001) to the requirements regarding the disclosure of gifts and hospitality under the Ethics in Public Office Acts.

Employees should be aware that by virtue of the Criminal Justice (Corruption Offences) Act 2018, it is an offence for any employee to solicit or accept a gift, consideration or “advantage” from any person for himself, herself or another person, as an inducement or reward, in return for any employee doing, or omitting to do, any act in relation to his or her position or LDA’s business.

This does not mean that receiving gifts or accepting modest hospitality is inappropriate in all circumstances. Reasonable, appropriate and bona fide gifts, modest hospitality or entertainment extended or received from third parties is generally acceptable under the following circumstances:

- acceptance of the gift/hospitality has been approved in writing by your manager.
- the gift/hospitality is unsolicited.
- the gift/hospitality is appropriate in the circumstances, taking account of the reason for the gift, its timing and value i.e., it is customary for gifts to be given at Christmas.
- the gift/hospitality is given openly, not secretly.
- the gift/hospitality is not given or could not be perceived to be given, with the intention of unethically influencing decision making. Extreme care must be taken where the gift/hospitality is being extended by a party who is seeking or is likely to seek to do business with LDA.
- it does not include cash or a cash equivalents (i.e., gift vouchers).
- the frequency and scale of the hospitality is not more than LDA might be expected to give in return.
- the number of employees availing of the hospitality is kept to a minimum.
- it does not include the provision of travel or overnight accommodation.
- accepting the gift or availing of the hospitality does not identify LDA in a public way with any supplier or contractor; and
- details of the gift/hospitality are disclosed as part of the gifts and hospitality notification process.

In all other cases, gifts, etc. should be returned to the sender, with a note advising that acceptance would be contrary to LDA policy. In no circumstances may cash or cash vouchers be accepted.

In circumstances where employees are unsure as to whether it is appropriate to accept a gift or benefit, even after consulting this Code, they should discuss the matter with their relevant line manager.

6. Expenses

Employees must ensure that expenses are claimed only as appropriate to the business needs, in accordance with best practice, the governing regulations / guidelines issued by the Department of Finance and in line with the LDA Travel and Expenses policy.

7. 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 LDA.

8. Obligations

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

- Fulfil all regulatory and statutory obligations imposed on LDA.
- Comply with detailed tendering and purchasing procedures, as well as complying with prescribed levels of authority for sanctioning any relevant expenditure.
- 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 audit in the internal audit process.
- Conform with 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.

8.1 Legality and Ethics²

LDA is obliged to comply with all relevant Statutory and Regulatory requirements governing its operations and employees shall adhere to this requirement when discharging their duties.

All those who hold designated positions of employment in public bodies, prescribed by regulation for the purposes of the Ethics legislation (i.e., the Ethics in Public Office Acts 1995 and 2001), must comply with the relevant provisions of the legislation.

8.2 Information and Confidentiality

Each employee is required to:

- Maintain confidentiality around all information, which they obtain in the course of duties, relating to the business of LDA.
- Comply with relevant statutory provisions (e.g., Data Protection and Freedom of Information legislations).
- Undertake appropriate prior consultation with management, 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 to their own use, or to the use of any third party, at any time during or after employment by LDA, any confidential information of 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 LDA.

² It should be noted that LDA has not yet been included in regulations prescribing designated directorships and designated positions of employment in public bodies. Accordingly, the disclosure of interests provisions of the Ethics in Public Office Acts 1995 and 2001 do not apply to board members or employees of the Agency on a statutory basis. However, LDA is a public body within the scope of the Act and some act provisions are already in place on administrative basis.

- Information of LDA or any of its affiliates or associates, customers or clients or other stakeholders.

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

- Using LDA information for personal benefit
- Disclosing LDA information to third parties, including the media, without prior LDA approval.
- Acquiring confidential information or business secrets by improper means.
- Disclosing any business or trade secrets of LDA.
- On termination of employment each employee is required to return to LDA all manuals, letters, notes, notebooks, reports and other materials of a confidential nature.
- On termination of employment each employee is required to return to LDA all official issued electronic equipment and peripherals.
- Employees shall not retain documentation secured during their term of employment. Such documentation shall be returned to the line management.

9.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.

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 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.

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 LDA.

11. Speaking up and Reporting Wrongdoing

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 particular 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 LDA procedures under the Protected Disclosure Act 2014.

Employees shall:

- never ignore unprofessional, unethical, illegal, or corrupt behaviour, regardless of the person’s identity, role or grade.
- 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.

12. Application

This policy applies to everyone working for 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 and the organisation may amend it at any time.

Document review and approval

Revision history

Version	Author	Date	Revision
1	Monika Szyszko		
2	Monika Szyszko		Rose Kenny
3	Monika Szyszko		
4	Monika Szyszko		

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	Reviewer	Date reviewed
1	Rose Kenny	14/10/2020

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1	LDA Board		11/5/2021