

A New Direction

Governance Framework

A New Direction

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Foreword by RTÉ Chair

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I acknowledged in my statement in RTÉ's 2023 Annual Report that last year was a difficult and damaging year for RTÉ, one in which achievements on air, on screen and online, and elsewhere, were overshadowed by the revelations that were made public from June last year. The themes that have dominated public discourse around RTÉ have included mismanagement, misuse of public funds and lack of governance. The failures at the top of the organisation were, in part, due to an inadequate level of corporate governance and a failure to ensure the rules that were in place were followed through. The reform agenda which has been a focus of the Board of RTÉ, along with the Director General and his leadership team, has been devoted to the restoration of trust in RTÉ and strong governance has been at the centre of this reform. Without strong governance, it will not be possible to rebuild the trust that is vital for RTÉ and its future as Ireland's national public service media organisation.

It was through our full acknowledgement of the need to transform RTÉ into an organisation that we believe in and that we can once again be proud of that since last July we introduced a wide range of important reforms in key areas. These include changes in communications within the RTÉ Board and between the Board and management, and changes to leadership, to decision-making processes, to financial controls, to risk management and to transparency, including the introduction of new registers of interests, external activities and gifts, as well as regular and meaningful engagement with staff. As part of a commitment to ensuring greater governance, in July 2023, RTÉ also engaged an expert to support the organisation in reforming its governance framework.

As well as learning from the mistakes of the past, and seeking to address them, RTÉ looked to the future with the development of a new strategic vision for RTÉ – *A New Direction* – which was published in November 2023 and was followed by a range of important public and stakeholder consultations, which have contributed to the development of a new Statement of Strategy for RTÉ. As I said in welcoming the publication of the two Expert Advisory Committee reports, on Contractor Fees, HR and Other Matters and on Governance and Culture and accepting their recommendations in principle, 'RTÉ is tasked with providing a vital public service. The organisation's corporate governance, transparency and operations must be of a standard commensurate with that mandate.' I also said that the Board is focused on returning RTÉ to levels of corporate governance and transparency that should define it. This Governance Framework is a crucial element in that process. It is my belief that the consistent demonstration of adherence to this framework from the top of the organisation will enable RTÉ to achieve the high governance standards that the organisation aspires to now and in the future. We will not rest on our laurels but will endeavour to continuously improve this framework through periodic reviews and updates.

We know that RTÉ has a long way to go, but we must rebuild an RTÉ that is trusted and enjoyed, one that's relevant and loved, and one that brings the country together for important national moments and events. Public service content, value for money and trust will be at the heart of a transformed RTÉ, and the RTÉ Board is committed to playing its part to deliver that. This Governance Framework is central to that commitment.

Terence O'Rourke
Chair, Board of RTÉ

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Introduction: RTÉ's Governance Framework

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

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

This framework also provides stakeholders, notably the public and the bodies with oversight of RTÉ including Government, with evidence of the robust governance arrangements in place and adhered to. Following on from the completion of the Expert Advisory Committee reviews, RTÉ welcomes those recommendations and will endeavour to continuously improve through periodic reviews and updates to this framework.

The content of this framework is primarily informed by the underlying statutory provisions that establish and govern RTÉ, the Code of Practice for the Governance of State Bodies ('the Code of Practice') as well as reflecting RTÉ's internal codes, policies and standards of ethics and behaviour. The development of this framework was also informed by the support of an independent governance expert who advised on the application of ISO 37000, a globally recognised governance standard; and by the recommendations of the Expert Advisory Committee's Independent Review of the Governance and Culture of RTÉ.

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

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This framework is structured as follows:

- Sections 1–4: The Board of RTÉ, its Role and Processes
- Section 5: Codes, Standards and Disclosures for Individuals
- Section 6: Financial Governance and Reporting, Tax and Legal Governance
- Section 7: Risk Management, Internal Controls and Audit
- Section 8: Accountability and Oversight
- Section 9: Remuneration and Superannuation
- Section 10: Social Impact

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About RTÉ

RTÉ is Ireland's national public service media (PSM) organisation and the leading provider of television, radio, on-demand, mobile and web services for audiences in Ireland. It is a not-for-profit statutory organisation – designated as a State body – producing, commissioning and acquiring a broad range of relevant high-quality programming and content to meet the needs of multiple audiences. RTÉ provides comprehensive, cost-effective, free-to-air multi-media services to the public in Ireland and audiences internationally.

How RTÉ is Funded

RTÉ's enabling legislation provides that it is dual-funded; this means that RTÉ is part-funded by the licence fee and other public funding and part-funded by commercial revenue, i.e. advertising income and other commercial activities. RTÉ has a statutory obligation to earn commercial revenue in pursuit of its public service objects. Both sources of funding are necessary to enable RTÉ to discharge the cost of its public service remit. As a dual-funded organisation, RTÉ endeavours to be fully compliant with the governance standards of commercial and non-commercial state bodies.

RTÉ Board

The RTÉ Board and management are accountable for the proper management of the organisation, and ensuring that all formal governance obligations are fulfilled.

The RTÉ Board comprises twelve individuals of diverse skillsets and professional experiences, ten of whom are appointed by Government (see Section 4). The Director General is also a member of the RTÉ Board, and there is a staff nominee to the Board who must ultimately also be approved for appointment by Government. The full list of members of the RTÉ Board is available to view at www.rte.ie/about

RTÉ Leadership Team

The Director General is accountable to the RTÉ Board. Other RTÉ management are accountable to the Director General.

RTÉ Statement of Purpose

The ISO 37000 model of good governance underscores the centrality of clarity of purpose to the deliverance of all other governance standards and practices.

Work to create a new, clear direction for the organisation in 2024 included an interrogation of how RTÉ could best deliver against the challenges and opportunities as Ireland's principal national public service media in the digital age. As an outcome of these considerations, and informed by inputs from research and consultation, a Purpose Statement has been developed to provide a clear, concise and unambiguous statement of the enduring reasons RTÉ exists and the value it creates.

Along with the development of this governance framework, this will serve, together with the values subscribed to and demonstrated by all in the organisation, as a guide for the day-to-day decisions and behaviours that are critically important to how the organisation works and the standards it upholds.

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Our purpose is to serve as an independent source of stories, news, information and entertainment for Ireland, reflecting the diversity of its people and providing experiences that enrich the lives of all.

RTÉ's Vision, Mission and Values

The Board, Director General and staff have a shared responsibility to deliver on the commitments made in RTÉ's Statement of Strategy, and to ensure that the organisation is run in alignment with its Mission, Vision and Values, its legal obligations, and the standards set out in the Code of Practice, as well as in its own internal policies and codes.

Informed by its legislative remit and audience insights, and through the collaborative inputs, the Mission, Vision and Values of the organisation are outlined below.

As part of an ongoing programme of reform, the organisation values will be reviewed in 2024.

The good governance of RTÉ is a joint and shared responsibility by the Board, Leadership and staff of the organisation to ensure that all decisions and actions are informed by best practice standards, and a sense of responsibility as to consequences.

RTÉ: A State Body

RTÉ is designated as a State body. To ensure that there are proper standards of governance and accountability, the Department of Public Expenditure and Reform created a Code of Practice for the Governance of State Bodies. In the case of RTÉ, a checklist of compliance with this Code is submitted annually to the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media (DTCAGSM), which is then verified by the Department. This Governance Framework has been devised to support compliance with the Code of Practice, as recommended by the Governance and Culture Expert Advisory Review. The publication by RTÉ of its Annual Report is a statement to the public of its compliance in the context of its statutory obligations, provisions of the Code of Practice and relevant regulatory and legislative provisions.

RTÉ's Legislative Mandate

The Code of Practice expressly acknowledges that State bodies have governing legislation that provides for the appointment by the relevant Minister of the Board and the Chairperson, for the approval of the form of Annual Report and Financial Statements, for the appointment of auditors and for the furnishing of information that the Minister may require.

As a State body, RTÉ's governing legislation is the Broadcasting Act, 2009 (as amended) and recently consolidated by way of the Broadcasting and Other Media Regulation Acts 2009–2022 ('the Act'). The Act sets out the public service remit of RTÉ as well as its statutory objects and powers.

RTÉ's remit is provided for in the Act, which expressly sets out the principal objects of RTÉ. These include the provision of a free-to-air radio and television service as well as non-linear services.

Other legislation with which RTÉ is required to comply includes the Companies Act 2014, Ethics in Public Office legislation, equality legislation and employment legislation.

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Section 1: Role of the RTÉ Board

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

1.1 Leadership

The role of the Board is to guide the corporate direction and strategy of RTÉ and represent the interests of viewers and listeners, ensuring that RTÉ fulfils its statutory responsibilities in an efficient and effective manner.

1.2 Ethical Standards

The Board has a key role in setting the ethical standards within the organisation. The Board leads by example and ensures that ethical behaviours are implemented throughout the organisation. In support of this, the Board has a Code of Business Conduct [September 2022], which all members must sign on appointment. This is available to view on www.rte.ie/about.

1.2.1 Guiding Principles

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

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1.3 Compliance

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

1.4 Collective Responsibility

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

1.5 Board Oversight Role

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

1.6 Advice to Minister

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

1.7 Matters for Decision of the Board

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

1.8 Responsibilities of the RTÉ Board

The Board has overall responsibility for RTÉ's systems of internal control and for reviewing their effectiveness. To discharge this responsibility, the Board oversees an internal control framework and conducts an annual review of its effectiveness. In order to provide assurance that the systems of internal control, risk management and other areas of compliance are operating effectively, the Chair of the Board provides a comprehensive report to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media. As provided at Section 4.1 of the Oversight Agreement, this report addresses the governance requirements of the Code of Practice, and includes the following:

- Report on governance practices and procedures in RTÉ through completion of the compliance checklist for media bodies, provided by the DTCAGSM
- Report on process for identifying, evaluating and managing RTÉ's significant risks as operated throughout the year and up to the date of approval of the Financial Statements
- Report on the financial and business reporting requirements in the Code of Practice. The process is overseen by the Audit and Risk Committee. The external auditors, as part of their normal procedures, evaluate aspects of the systems of internal control

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and report any significant weaknesses to the Audit and Risk Committee. Controls are reviewed systematically by Internal Audit, on a risk-based approach.

1.9 Expenditure and Performance

As part of the system of internal controls, the Financial Authority Limits reserved for RTÉ Board Authorisation [updated 2023] sets out a list of financial limits, by category of expenditure, above which Board approval is required. RTÉ submits detailed monthly unaudited accounts to DTCAGSM and the Department of Public Expenditure, NDP Delivery and Reform (DPER), which provide a regular update on the Group's financial position.

1.10 Post Resignation/Retirement

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

1.11 Conflict of Interest

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

1.12 External Auditors

The Audit and Risk Committee has put in place safeguards to ensure that the independence and objectivity of the external audit function are not compromised. These safeguards are reviewed at regular intervals. In addition, the external auditors have confirmed to the Audit and Risk Committee that they continue to operate procedures to safeguard against the possibility that their objectivity and independence could be compromised.

1.13 Written Charters

There are six committees of the RTÉ Board: Audit and Risk; Remuneration and Management Development; Programme; Strategic Transformation; Digital; and Fair Trading.

There are written terms of reference for each committee, all of which are published on the RTÉ website and are reviewed and updated on a schedule determined by the Board:

- Audit and Risk [updated 2024] – [Audit-Risk-Committee-Terms-of-Reference-Feb.-2024.pdf \(rte.ie\)](#)
- Remuneration and Management Development [updated 2024] – [Remuneration-Management-Development-Committee-Terms-of-Reference-April-2024.pdf \(rte.ie\)](#)
- Programme Committee [updated 2024]
- Strategic Transformation Committee [updated 2023]

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- Digital Committee [updated 2022]
- Fair Trading Committee [updated 2022]

In addition, there is a written Internal Audit Charter [updated September 2023].

The RTÉ Company Secretary acts as Secretary of each committee. No member may sit on all committees and there is a regular rotation of committee membership. The Chair of each committee is available to report and answer any questions on the committee's proceedings at Board meetings, as required. Temporary committees may be formed from time to time to deal with specific matters under defined terms of reference. The membership of each committee, key matters considered, and details of attendance at committee meetings held in the past year are set out in the Annual Report.

1.14 Strategic Plan

As outlined further below, pursuant to Section 99 of the Act the Board submits to the Minister a Statement of Strategy outlining how RTÉ will achieve its objects, having regard to resources available, for each five-year period. The Strategy contains the purpose, mission and vision together with the goals, objectives and milestones to be achieved and a summary of the associated financial projections.

The development of this statement of strategy is facilitated by the Board Strategy Committee, which engages with the Leadership Team.

1.15 RTÉ – A Dual-Funded State Body

As outlined in the introduction above, RTÉ is a statutory corporation whose role and remit are set out in its enabling legislation. It is dual-funded, and the cost of its public service remit is discharged by both commercial and licence fee income. Section 114(1)(j) of the Act provides that RTÉ is mandated and obliged (in so far as is reasonably practicable) to exploit commercial opportunities that arise in the discharge of its public service remit.

RTÉ must ensure that it does so on an arm's-length basis; that it maximises commercial revenue; and that its commercial activities are not unfairly subsidised by its public funding.

RTÉ has a fair-trading policy in place to ensure compliance with national and EU competition law requirements as well as the relevant provisions of the Act. It was reviewed in May 2022 and is available to view at www.rte.ie/about.

In addition, RTÉ complies with relevant codes in relation to commercial communications – these include the codes of the Advertising Standards Authority of Ireland and the media regulator Coimisiún na Meán. The Coimisiún discharges an independent regulatory oversight function in this regard and has authority to deal with complaints including RTÉ's level of compliance.

1.16 RTÉ Additional Obligations

In addition to the Statement of Strategy, RTÉ is required to publish a Public Service Statement to fulfil Section 101 of the Act and to submit it to the Minister for approval following consultation by the Minister with the Coimisiún. This is available to view at www.rte.ie/about. [Public Service Statement – About RTÉ \(rte.ie\)](http://www.rte.ie/about) In addition, pursuant to Section 102 of the Act, RTÉ is obliged to submit an Annual Statement of Performance

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Commitments to the Minister and the Coimisiún, available to view here on the About section of RTÉ.ie. [Reports – About RTÉ \(rte.ie\)](#)

1.17 Ministerial Views

The development process for the statement of strategy includes consultation with DTCAGSM and DPER at appropriate points. The Code suggests that views that the Minister may wish to see reflected in the final business and financial plan should be made known within 12 weeks of submission.

1.18 Implementation

The responsibility for implementation of the strategy rests with RTÉ's Leadership Team, the management and staff of the organisation. This is supported by the creation of an annual budget, which also specifies key strategic objectives for the year. The RTÉ Board must formally approve this plan and budget, and also evaluate performance against this plan, at least annually.

RTÉ has a statutory obligation to draft and publish an Annual Statement of Performance Commitments (a set of performance objectives against key areas) which are aligned with the Statement of Strategy, with oversight of these by Coimisiún na Meán.

1.19 Annual Report and Financial Statements

The publication of the Financial Statements and the wider account of the organisation's activities in the Annual Report are important elements of RTÉ's provision of a full and transparent account of its financial expenditure, and its delivery of its public service remit, to the public and to stakeholders.

The Annual Report includes a Statement of Board Members' Responsibilities. This statement confirms that 'the RTÉ Board does not approve the Group and RTÉ Financial Statements unless it is satisfied that they give a true and fair view of the assets, liabilities and financial position of the Group and RTÉ and of the Group's profit or loss for that year' and 'after making those enquiries, the members of the Board are satisfied that RTÉ has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.'

The Independent Auditor's Report to the Members of the Board of RTÉ is also included in the Annual Report.

Once complete and approved by the RTÉ Board, the Annual Report and Financial Statements are submitted to the Minister, no later than 30 June of the subsequent year. These are ultimately laid before the Houses of the Oireachtas and, subject to this review, the Annual Report and Financial Statements are published at www.rte.ie/annualreport.

1.20 Company Secretary

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

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1.21 Role of the Company Secretary

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

The duties can be classified as follows:

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

The Company Secretary serves as Secretary to the Board. The terms of reference of the Remuneration and Management Committee include to 'set periodically and review the objectives, role and reporting line of the Group Secretariat function, and to approve the appointment of the RTÉ Group Secretary'.

The role of the Company Secretary includes advising the Board through the Chair on all governance matters, and the execution of the statutory obligations and regulations with which the Board must comply. The Company Secretary attends all Board meetings, circulates minutes to Board Members and serves as Secretary of each committee.

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Section 2: Role of the Chair

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

2.1 Board's Agenda

The Agenda for each Board meeting is coordinated by the Company Secretary in consultation with the Chair and the Director General and will involve meetings between the Chair and the Director General. It incorporates matters for approval that have come through the Leadership Team. It also includes a written report from the Director General and the minutes of the Leadership Team meetings.

2.2 Openness and Debate

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

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

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

2.3 Timely Information

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

2.4 Board Skills

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

There are distinct arrangements as regards how the RTÉ Board members are selected, and these are outlined in Section 4.1.

2.5 Information Flows

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

The Board meets in accordance with a regular schedule of meetings and may also meet on other occasions as deemed necessary. All Board members have full and timely

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access to the information necessary to enable them to discharge their duties. Board papers are sent to each Board member in sufficient time before Board meetings and any further papers or information are readily available to all Board members on request. The Board papers sent to Board members include the minutes of committee meetings that have been held since the previous Board meeting or, if minutes or draft minutes are not available at the time the papers are circulated, a verbal update is provided at the Board meeting.

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

2.6 Comprehensive Report to the Minister

The Chair provides an Annual Report to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media which includes an update on commercially significant developments as well as other assurances such as systems of internal control, risk management and other areas of compliance.

2.7 Statement on Internal Control

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

2.8 Oireachtas Committee

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

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

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Section 3: Role of Board Members

This encompasses:

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

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

3.1 Duties of Board Members

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

The specific statutory duties of Board members are set out at Section 87 of the Act. They are to:

- (a) represent the interests of viewers and listeners,
- (b) ensure that the activities of the corporation in pursuance of its objectives as set out in section 114 (1) or 118 (1) are performed efficiently and effectively,
- (c) ensure that the gathering and presentation by the corporation of news and current affairs is accurate and impartial, and
- (d) safeguard the independence of the corporation, as regards the conception, content and production of programmes, the editing and presentation of news and current affairs programmes and the definition of programme schedules from State, political and commercial influences.

3.2 Companies Act 2014

Board members who are appointed as directors of RTÉ subsidiary companies are required to comply with the provisions of the Companies Act 2014, and requirements under the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001.

The Code of Business Conduct for Board Members sets out the duties and obligations of Board members including compliance with the Companies Act 2014 and relevant requirements under the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001.

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

- Directors must ensure compliance with the Companies Act and the various tax acts
- Directors must ensure that the company secretary is suitably qualified
- Directors must acknowledge the existence of their duties by signing a declaration to that effect
- Directors must take into account the interests of the members of the company and have regard to the interests of the employees

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- Restrictions on loans, quasi-loans, credit transactions and certain guarantees and security exist for directors, but will be subject to the new summary approval procedure
- Directors must disclose any interests in contracts made by the company
- Directors must notify the company of any interests in shares in the company, its parent or subsidiary but no obligation arises if the shares held represent less than 1% of the share capital of the company or the shares do not have voting rights.

3.3 Compliance

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

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

3.4 Briefing for New Board Members

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

- a formal schedule of matters reserved to the Board for decision (see sub-section 1.7)
- procedures for obtaining information on relevant new laws and regulations
- procedures to be followed when, exceptionally, decisions are required between Board meetings
- a schedule detailing the composition of all Board committees and their terms of reference
- a statement explaining the Board members' responsibilities in relation to the preparation of the Financial Statements, the State body's system of internal control and audit and for reporting on the business as a going concern with supporting assumptions or qualifications as necessary
- a statement informing Board members that they have access to the advice and services of the Company Secretary, who is responsible to the Board for ensuring that Board procedures are followed and that these procedures comply with the applicable rules and regulations
- a copy of the code of ethics/conduct for Board members (the Code of Business Conduct for RTÉ Board Members), including requirements for disclosure of Board members' interests and procedures for dealing with conflict of interest situations; specific information on the role and responsibilities of the State body
- a copy of relevant legislation (or excerpts thereof) together with the most up-to-date version of this Code and any relevant circulars and/or guidance notes
- a listing of the statutory requirements relating to the State body.

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

3.5 Independent Judgement

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

3.6 Attendance Requirement

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

3.7 Access to Company Secretary

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

The Company Secretary provides all members with a formal induction.

3.8 Fees to Board Members

RTÉ complies with Government policy on the payment of fees to Board members, as determined by the Minister for Public Expenditure and Reform and the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media.

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

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

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Section 4: Board Effectiveness

This encompasses:

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

In order to discharge their respective roles and responsibilities effectively, the Board and its committees should have the appropriate balance of skills and knowledge. Board members should receive formal induction on joining the Board and should regularly update and refresh their skills and knowledge. The Board should be supplied in a timely manner with information in a form and of a quality appropriate to enable it to discharge its duties.

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

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

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

4.1 Board Appointments

Members of the Board of RTÉ are appointed under Section 81 of the Act for a period not exceeding five years. These appointments follow a public call for applications and an assessment process managed by the Public Appointments Service.

The Act provides for a 12-member Board, to be appointed by the Government as follows:

- Six members are appointed on the nomination of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media
- The Oireachtas Committee on Tourism, Culture, Arts, Sport and Media proposes four members to the Minister
- The Director General of RTÉ is an ex-officio member, and one member of RTÉ staff is appointed following election (election requirements are set out in Section 83 of the Act)
- The Government appoints one of the members to act as Chair.

4.2 Skills and Knowledge

The criteria for Board membership are set out in Section 82 of the Act. The criteria include matters such as media affairs, public-service broadcasting, broadcast content production, digital media technologies, business or commercial affairs, legal or regulatory affairs and matters pertaining to the development of the Irish language.

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

4.3 Specific Skills

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

4.4 Diversity

The Act provides for gender balance in the composition of the Board by requiring that its members include no fewer than five men and five women. The Annual Report includes an analysis of Board diversity by gender. Diversity of the Board is considered as part of the self-evaluation process and is discussed as part of the review of this self-evaluation.

4.5 Performance Review

In line with best practice, RTÉ will conduct an external evaluation at least every three years. This review and evaluation process will be led by the Chair, and will allow each Board member to give constructive feedback, both individually and for the Board as a whole. In line with the requirements of the departmental Oversight Agreement, a high-level feedback report will be provided to the Department on overall Board performance, and key areas for continuing development and assurance.

4.6 Statement of How the Board Operates

In line with best practice in transparency, the formal schedule of matters reserved for consideration and decision by the Board is published in the Annual Report.

4.7 Distinct Roles of CEO and Chair

In line with best practice, Section 85 of the Act states that the Director General of RTÉ will not be appointed Chair of the Board but will be an ex-officio member of the Board.

4.8 Frequency of Board Meetings

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

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Section 5: Codes, Standards and Disclosures for Individuals

Principles

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

Code Provisions

5.1 RTÉ Codes of Standards, Ethics and Behaviour

As addressed above, RTÉ has a Code of Business Conduct for Board Members. It is available to read on www.rte.ie/about

The objectives of this Code of Business Conduct are to:

- Establish an agreed set of ethical principles
- Promote and maintain confidence and trust in RTÉ, including the protection of the good name and reputation of RTÉ and its Board members
- Assist in preventing the development of unethical practices.

5.2 RTÉ Conflicts of Interest Policy/Register of External Interests

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

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

As of March 2024, staff and contractors are also subject to new policies introduced in support of greater public transparency, as follows.

RTÉ Register of Interests: In alignment with the guidance outlined by the Standards in Public Office Commission, RTÉ now requires certain staff and contractors to make an annual return under the Register of Interests.

RTÉ Register of External Activities: In order to address concerns around transparency regarding external activities by presenters, new protocols have been introduced. It is

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intended that this register will be published on a quarterly basis and will include the name of the person, summary details of the activity approved and any payment/benefit in a banded system. This applies across the News and Current Affairs and Content divisions. RTÉ has introduced a standardised process for those seeking approval to engage in external activities. The first publication of this register is intended to be in July 2024.

RTÉ Disclosure of Interest Policy: As part of governance reforms, RTÉ has expanded the Register of Interests declared by staff and contractors.

From 2024 onwards, staff and contractors who earn an income or are on a salary scale the top of which is above a designated threshold will have to make returns to RTÉ.

The Register of Interests applies to all staff/contractors on a scale the top of which is equal to or more than €108,897 and who are required by law to make an annual return to RTÉ under the Ethics in Public Offices Act.

It also applies to all staff/contractors who are on a scale the top of which is equal to or more than €70,475. They will be required to make an annual return to RTÉ in line with the Ethics in Public Offices Acts.

All those who are required to make a return will be contacted via email to advise them to do so. This will usually happen in January of every year and each email will contain a link to the required form. The information sought will relate to the previous year, and to additional income where such income could be seen to materially influence an employee's work for RTÉ: share ownership, directorships, land, contracts, travel/accommodation/meals/gifts/property or services received either free or at a price less than the commercial value (this should also be declared on the Register of Gifts where appropriate).

It is a condition of employment for all staff and contractors to understand and comply with RTÉ's internal guidelines and codes of conduct. The most relevant codes can be found on www.rte.ie/about

- RTÉ Journalism Guidelines
- RTÉ Employee Handbook 2019
- Code of Business Conduct (Staff).

5.3 Ethical Compliance for Staff and Board Members

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

All requirements for staff are outlined in the RTÉ Code of Business Conduct (Staff).

All requirements for Board members are outlined in the RTÉ Code of Business Conduct for Board Members.

5.4 Conflicts of Interest

Page 5 of the RTÉ Code of Business Conduct for Board Members addresses procedures regarding a Board member who experiences a potential conflict of interest.

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5.5 Gifts Policy/Hospitality

Section 4.2 of the Code of Business Conduct for Board Members outlines all the considerations and processes involved in relation to the acceptance of a gift by an RTÉ Board member.

All staff are required to seek authorisation to receive a gift of €100 or more. A gift is defined as anything given to a member of staff or contractor arising from their work for RTÉ for which they do not pay fair market value. This includes the provision of services, tickets for events and entertainment.

- Any gift with a realistic valuation of up to €50 does not need to be declared
- Any gift with a realistic valuation of between €50 and €100 must be declared via the prescribed form
- Any gift with a realistic valuation of over €100 should not be accepted, or if it must be accepted, it is declared and becomes the property of RTÉ.

A Register of Gifts is maintained of gifts in the declared range.

5.6 Non-Disclosure of Information

The obligations of the non-disclosure of privileged or confidential information do not cease when Board membership or employment has come to an end. It is expected that former Board members should treat commercial information received while acting in that capacity as confidential.

5.7 Document Retention

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

5.8 Disclosure of Interests by Board Members

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

i) *Periodic Disclosure of Interests*

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

- (a) the interests of the Board member;
- (b) the interests, of which the Board member has actual knowledge, of their spouse or civil partner, child, or child of their spouse or civil partner; which could materially influence the Board member in, or in relation to, the performance of their official

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functions by reason of the fact that such performance could so affect those interests as to confer on, or withhold from, the Board member, or the spouse or civil partner or child, a substantial benefit.

ii) Disclosure of Interest Relevant to a Matter Which Arises

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

iii) Doubt

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

iv) Confidential Register

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

v) Chair's Interests

Where a matter relating to the interests of the Chair arises, the other members attending the meeting shall choose one of the members present at the meeting to chair the meeting. The Chair should absent themselves when the Board is deliberating or deciding on a matter in which the Chair or their connected person has an interest.

vi) Documents Withheld

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

vii) Early Return of Documents

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

viii) Absent

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

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ix) Uncertainty

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

5.9 Protected Disclosures Act 2014

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

The Protected Disclosures Reporting Policy details the procedure for protected disclosures, and this policy is prominently displayed on the RTÉ intranet. In summary, staff members (or contractors) may make a report to one of the individuals named in the Policy or, alternatively, may contact an independent external hotline. Anonymous reports are permitted. The Policy sets out the procedure for dealing with the report together with further guidance. It is available to view here: [RTE-Protected-Disclosures-Policy-2022.pdf](#).

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

Guidance

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

Annual Report

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

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Section 6: RTÉ Business, Financial and Related Reporting

Sections 109 and 110 of the Act (as amended) set out RTÉ's specific statutory obligations in relation to accounts and audit. In addition, as a state body, it is expected and required that RTÉ has robust financial management systems in place, and an effective system of internal control over the use of its financial resources. This includes an obligation to ensure that RTÉ has appropriate efficient and effective procedures in place in relation to financial reporting.

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

6.1 Audited Financial Statements

RTÉ publishes audited Financial Statements, which represents a formal and public record of the financial performance and financial position of the organisation. The formal publication of the audited Financial Statements on the RTÉ.ie website, in English and in Irish, takes place once it is laid before the Houses of the Oireachtas in accordance with Section 109 (15) of the Act as amended.

6.2 Preparation of Annual Report and Financial Statements

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

- Ensure consistent application of accounting policies
- Make judgements and estimates that are reasonable and prudent and that aim to give a true and fair view
- Ensure the preparation of the Financial Statements on a going concern basis unless it is inappropriate to presume that the entity will continue in existence for the foreseeable future.

Pursuant to Section 109(3) of the Act as amended, the Financial Statements are subject to external audit before inclusion in the Annual Report.

RTÉ notes that both the Public Accounts Committee and the Governance and Culture Expert Advisory Review Committee made recommendations that the Act and the Comptroller and Auditor General (Amendment) Act 1993 should be amended to require RTÉ to submit its annual Financial Statements to the Comptroller and Auditor General for examination, certification and reporting. We await the decision of the Government on this matter and will comply with any changes that may arise from this change.

6.3 RTÉ Annual Report and Financial Statements

In addition to the disclosure requirements under broadcasting legislation, applicable accounting standards and other specific disclosures are also made in respect of:

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- How the Board operates, including a statement of types of decisions to be taken by the Board and which are to be delegated to management
- The names of the Chair, the deputy Chair (as applicable), the Director General and members of the Board and Board committees
- Termination/Severance Payments and Agreements
- Travel and Subsistence
- Hospitality Expenditure
- Legal Costs/Settlements.

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

6.4 Reporting Requirements

i) *Interim Unaudited Financial Statements*

RTÉ submits detailed monthly unaudited accounts to DTCAGSM and DPER which provide a regular update on the Group's financial position. The unaudited accounts for the first half of the year are submitted not later than the end of the eighth month of the financial year.

ii) *Draft Unaudited Financial Statements*

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

iii) *Publication of Annual Report and Financial Statements*

Section 109 (4) of the Act as amended provides for a six-month time limit after the end of the relevant financial year for submitting the Annual Report to Government. Notwithstanding this, RTÉ seeks to adhere to the four-month time limit provided for in the Code in respect of commercial State bodies.

The publication of the document on the RTE.ie website, in two languages, takes place at a later stage once the report is laid before the Houses of the Oireachtas in the usual manner.

iv) *Board Fees*

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

v) *Board Meetings and Attendance*

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

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vi) Disclosure of Key Management Personnel Compensation

The Related Party Transactions note in the Annual Report and Financial Statements discloses the aggregate details of the compensation of the key management analysed by the following categories:

- (a) Salaries and short-term employee benefits
- (b) Post-employment benefits
- (c) Termination benefits.

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

viii) Non-Commercial State Bodies

An appendix to the Chair's comprehensive report to the Minister contains details of the number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each pay band of €10,000 from €60,000 upwards. The overall figure for total employer pension contributions is contained in the Annual Report and Financial Statements.

ix) Pension Liabilities

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

6.5 Consultancy Costs

As agreed with Departmental officials, RTÉ discloses details of expenditure on external consultancy/adviser fees in the Chair's comprehensive Report, as opposed to the RTÉ Annual Report, on grounds of commercial sensitivity and data protection.

6.6 Statement on Internal Control

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

The external auditors include their report on this matter in their audit report on the Financial Statements.

6.7 Deadlines

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

6.8 Web Publication

The RTÉ Annual Report is published on RTE.ie once the report is laid before the Houses of the Oireachtas in the usual manner, having been approved by the Board. When a new

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report is published it is accompanied by a press release with an interactive website to allow easy downloading and access by members of the public.

As stipulated in the Act, S116, RTÉ is obliged to invest a proportion of its income with the independent sector.

RTÉ is committed to ensuring that the commissioning of independently produced programmes for public broadcast is performed in a transparent manner. RTÉ adheres to formal and clear procedures, which are available to view on www.rte.ie/about, for the sourcing and commissioning, including re-commissioning, of independently produced television and radio programmes.

RTÉ engages a third-party auditor (in relation to 2023 this was Deloitte) to perform an independent review on the application of specified commissioning procedures to television and radio programme submissions in the previous year. A formal report on the expenditure and outcome of this independent commissioned spend is submitted to the Department annually and is available on the About section of RTÉ.ie.

6.9 Chair's Comprehensive Report to Relevant Minister

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

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

6.10 Commercially Sensitive Developments

The Chair provides an interim report to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media and, where appropriate, NewERA on significant commercially sensitive developments in the preceding six months and likely developments for the rest of the year. This report is delivered not later than the end of the eighth month of the financial year.

6.11 Subsidiary Reporting

Each subsidiary is required to formally report to the main Board in a similar manner to that in which the main Board Chair reports to the relevant Minister. In the case of trading subsidiaries, at least one Board member from the parent Board sits on the Board of the main trading subsidiaries.

6.12 Public Procurement

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

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

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

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

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

- RTÉ Procurement Policy
- RTÉ Purchasing Card Guidelines
- RTÉ Standard General Purchasing Terms and Conditions & RTÉ Standard Project Terms and Conditions.

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

The dedicated Procurement function within RTÉ, reporting to the Chief Financial Officer, ensures that training is provided to staff and ensures policies and procedures are updated as required to minimise the risk of non-compliance.

6.13 Acquisition or Disposal of Assets

In the event that RTÉ chooses to dispose of one of its assets, the Chair of the RTÉ Board will seek the approval of the relevant Minister and the Minister for Public Expenditure, NDP Delivery and Reform in advance of any material acquisition or disposal of land, buildings or other material assets.

(i) Acquisition of Land, Buildings or other Material Assets

In addition, in the event that RTÉ should seek to acquire new material assets, in alignment with the Code, it will seek an independent valuation. These valuations should be obtained before any decision is taken by the Board to purchase or sell lands. The valuations should be obtained from professional property valuation surveyors.

(ii) Listing of Parties to Transactions

All parties to land and property transactions should be clearly reported to the Board when transactions are being considered. Any Board resolution related to the purchase of land or property should state the party or parties the asset is being purchased from.

(iii) Options by Others to Purchase

Where a third-party developer has obtained an option to purchase land and is selling this option to a State body, any profit margin, where it can be determined, being charged by the developer should be reported to the Board.

(iv) Board Resolutions

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Any Board resolutions regarding the purchase or sale of an asset should state the price the asset has been purchased or sold for.

(v) Transparency

Purchase of land or property should be conducted in as transparent a manner as possible without compromising the negotiating position of the State body.

(vi) Due Diligence

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

(vii) Nominated Staff Member

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

(viii) Legal Matters

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

(ix) Title Registration

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

(x) Legal Obligations

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

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

6.14 Capital Investment Appraisal

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

- RTÉ's capital budgeting process
- Capital projects require a clearly set out proposal (form A196), business case and risk assessment
- Formal capital approval process
- RTÉ Capital Investment Committee who assess project applications prior to Interim Leadership Team, Board Committee and, as necessary, full Board ratification depending on the size of the project
- Project financial reporting and project management structures.

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

6.15 Diversification, Establishment of Subsidiaries

Pursuant to Section 103 of the Act (as amended), RTÉ is obliged to seek the consent of the relevant Minister, in consultation with Coimisiún na Meán, for any intended action that would extend or change significantly the nature, scope or scale of the activities in which it (or any subsidiary) engages (including through any joint venture). This provision requires Ministerial consent for any significant change in the (agreed) scope or function of a State body. Any intended action covers anything that a State body may be contemplating doing that would involve it straying (significantly) into a new area that it had never envisaged that it would be involved in or significantly changing the scale of its operations.

6.15.1 Subsidiaries

The establishment or acquisition of subsidiaries, participation in joint ventures and the acquisition of shares by any of its subsidiaries or by joint ventures in which either RTÉ or its subsidiaries participate ('State body joint ventures') is subject to the legal capacity to do so and, in respect of RTÉ and its subsidiaries, to the prior written consent of the relevant Minister in consultation with Coimisiún na Meán as set out at Section 104 of the Act (as amended).

The Ministerial consent requirements applicable to a joint venture should be considered and determined in the context and at the time of consideration and approval of the formation of the joint venture in the first instance.

6.15.2 Approval Processes

When seeking such approval, the Chair should supply the relevant Minister with complete details of such proposed subsidiaries, joint ventures or acquisitions and should do so at the earliest opportunity in order to avoid delays.

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

- The full business case for the proposal
- Cash flows and projections
- Risk analysis of proposal
- The amount of share capital proposed to be acquired compared with the entire issued share capital of the company concerned
- Details of any shares held in such company by any other State body, its subsidiaries or State body joint ventures
- Data on the financial commitment and exposure of the parent body, whether by way of equity, loans, guarantee or otherwise
- Other potential liabilities that may have a negative impact on the company
- Outstanding borrowings of such company from all sources, whether guaranteed or not, and any commitments by them that could involve financial exposure for RTÉ

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- In seeking approval for the establishment or acquisition of subsidiaries, the proposed approach to the remuneration and conditions of employment of the CEO/Managing Director and, where appropriate, other employees of the subsidiaries should be outlined
- Shareholdings (30%+): Where RTÉ, its subsidiaries and/or any joint ventures have a combined holding in any company exceeding 30% of the entire issued share capital of such company, RTÉ should notify the relevant Minister and the Minister for Public Expenditure, NDP Delivery and Reform of such shareholdings.

6.15.3 Borrowing Limits

Section 107 of the Act addresses RTÉ's borrowings for current or capital expenditure. In line with the Code of Practice, the combined borrowings of both the parent body and all its subsidiaries are covered by that limit.

6.16 Disposal of State Assets, Access to Assets by Third Parties and Pledging of Assets as Contingent Assets in Pension Scheme Funding Proposals

6.16.1 Disposal

A basic principle guiding a disposal decision is that any disposal of assets of RTÉ, or the granting of access to property or infrastructure for commercial arrangements, e.g. joint ventures with third parties, are at a fair market-related price.

Disposals or grants of access with an anticipated value at or above a threshold level of €150,000 should be by auction or competitive tendering process, other than in exceptional circumstances. The method used should be both transparent and likely to achieve a fair market-related price. The anticipated value may be determined either by a reserve price recorded in advance in RTÉ's records or by a formal sign-off by the Board on the advice of the Chief Financial Officer (CFO) or, if delegated by the Board, sign-off by the CFO, that, in its view, the anticipated value is likely to be less or greater than €150,000. Valuations should be carried out by a qualified unconnected valuer.

6.16.2 Use of Assets as Contingent Assets in Pension Scheme Funding Proposals

A decision by the Board that the assets of the State body are to be used as contingent assets, in the context of a Pension Scheme Funding Proposal designed to address a Minimum Funding Standard Reserve deficit or to meet the requirements of the Funding Standard Reserve, must only be taken as a last resort and where a real and unavoidable obligation on the sponsoring body exists to help the relevant scheme to meet the Minimum Funding Standard (MFS) or other funding deficit.

The Guidance Note issued by the Department of Public Expenditure and Reform Circular 12/2014 – Assessment of Pension Scheme Funding Proposals – must be complied with in such circumstances.

6.17 Compliance with Use of Auction or Tendering Requirements

6.17.1 Board Approval for Use of Competitive Process

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

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The Board must ensure that the provisions of the EU Commission Communication on State Aid elements in sales of land and buildings by public authorities are complied with fully. Any such approvals together with the reason why a lower bid was permitted to be accepted should be noted in the minutes of the Board.

6.17.2 Board Approval – Non-Use of Competitive Process

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

6.17.3 Formal Certification

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

6.17.4 Disposal of Assets to Board Members, Employees or Their Families (Disposals to Connected Parties)

The Code of Practice contains specific guidance on the disposal of assets to Board members, employees or their families or connected persons. In the unlikely event that such a situation arises, the guidance will be adhered to in full including the maintenance of an appropriate register.

6.17.5 Reporting Disposals to the Board

Details of all disposals of assets or grants of access to property or infrastructure for commercial arrangements with third parties (save for connected third parties addressed above) below the threshold value of €150,000 without auction or competitive tendering process should be formally reported to the Board, including the paid price and the name of the buyer, on an annual basis.

6.17.5 Reporting Disposals to the Minister

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

6.18 Remuneration and Superannuation

6.18.1 Principles

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

- The total remuneration package and other provisions for superannuation and termination benefits of the CEOs/Managing Directors of the State bodies
- The remuneration of the Board and other staff
- The Board's role in this area is essential to maintaining public trust in, as well as the credibility and reputation of, RTE
- The Board adheres to Government policy on the payment arrangements for CEOs and, where applicable, other staff in commercial State bodies as well as any

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conditions of approval issued by the Department of Public Expenditure, NDP Delivery and Reform and/or the relevant parent Department.

6.18.2 Reporting

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

RTÉ is fully compliant with all of these guidelines and includes all of these details in its Annual Report. Going beyond this standard, for further financial transparency, from 2025 this section will include the publication of earnings for the Leadership Team, alongside the top 10 highest paid on-air presenters.

Given the policy underlying the Freedom of Information Acts, in concluding settlements RTÉ will not enter into confidentiality agreements that preclude it from disclosing details of the settlement reached in the Financial Statements, save in exceptional circumstances and on foot of legal advice that they are necessary in the circumstances of the case. When, in those circumstances, confidentiality agreements are entered into, parties to the agreements should be given prior notice that they may be subject to disclosure in any case where an overriding public interest is identified or when required by law.

6.19 Tax Compliance

In addition to the requirements set out in the Code of Practice, the Companies Act 2014, section 225, introduces a requirement on directors of an in-scope Irish company to include an annual Compliance Statement in the directors' report accompanying the company's Financial Statements. Some RTÉ subsidiaries fall within scope on size grounds.

6.19.1 General Principles

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

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

6.19.2 Tax Avoidance

RTÉ does not engage in unacceptable tax avoidance transactions. [In broad terms, tax avoidance is offensive if it involves the use of the tax code for a purpose other than that

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intended by the Oireachtas (including an unintended use of a tax incentive) with a view to reducing the amount of tax to be paid by the company or some other party to a transaction in which the company participates.]

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

The Board must take cognisance of any proposed corporate restructuring plans submitted for their approval and should ensure that they are being undertaken for bona-fide commercial reasons and not as part of any tax avoidance scheme.

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

6.19.3 Tax Clearance

RTÉ adheres to the Tax Clearance requirements in respect of contracts.

6.19.4 Tax Reporting

A report on RTÉ's compliance with tax laws is furnished each year to its relevant parent Department. This is included as part of the Chair's comprehensive report to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media.

6.20 Travel and Official Entertainment

In line with the standards of the Code, a comprehensive RTÉ Travel Policy is in place and has been communicated to all staff. This includes rules on foreign business travel. The details of this are available on the intranet (RTÉ Finance - Home (sharepoint.com)).

A new Travel Policy is currently under discussion with the employees' representative groups.

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

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Section 7: Risk Management

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

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

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

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

7.1 RTÉ Risk Management Policy

The Board is responsible for the approval and formal adoption of RTÉ's Risk Management Framework and procedures, Risk Management Policy and Risk Appetite, updated to reflect the Governance & Culture Review's recommendations, and continually reviewed.

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

7.2 RTÉ Risk Management Framework

The implementation of RTÉ's Enterprise Risk Management (ERM) programme will provide an integrated Risk Management Framework to support the assessment, management, monitoring and reporting of risk across the organisation, ensuring that the risks and opportunities that impact RTÉ's strategies, objectives and operations are managed appropriately.

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To support the implementation of this framework, RTÉ will establish an independent Risk Function and appoint a Chief Risk Officer, who will have a dual reporting line to the Board/Audit and Risk Committee and the Director General. This will enhance RTÉ's existing risk-management framework, which consists of structures; the assignment of risk responsibilities, procedures and systems for risk identification, assessment, and reporting; and monitoring and review of the effectiveness of actions implemented by management.

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

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

Aligned with the strategic risk-assessment process explained above, local risk registers are maintained by the divisional leadership teams to consider key risks, evaluate the probability of those risks occurring and assess the likely impact should the risks materialise. The actions taken to manage each risk are recorded and monitored and reviewed, aligned with existing strategic and business planning processes.

7.2.1 Principal Risks and Uncertainties

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

7.3 RTÉ's Internal Control

The Board is responsible for ensuring that effective systems of internal control are instituted and implemented in RTÉ including financial, operational and compliance

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controls and risk management, and the Board must review the effectiveness of these systems annually.

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

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

7.4 Effectiveness of Internal Control

The existence of risk management policies and internal control systems does not on its own constitute effective risk management. Effective and ongoing monitoring and review are essential elements of sound systems of risk management and internal control. Reviewing the effectiveness of internal control is an essential part of the Board's responsibilities. As explained in 7.5 below, the Board forms its own view on the effectiveness of internal control systems based on the information and assurances provided.

7.5 Annual Review of Effectiveness of Internal Control

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

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

- Consideration of the authority, resources and coordination of those involved in the identification, assessment and management of significant risks faced by RTE
- Review and consideration of the output of the risk assessment and management process

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

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

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

7.6 Timely Completion of Review

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

7.7 RTÉ Internal Audit Unit

The Board of RTÉ established an Internal Audit function and approves the Internal Audit Charter (last updated in September 2023). (This function is in place for many years and predates the first set of guidelines on Corporate Governance in State Bodies entitled 'State Bodies Guidelines' issued by the Department of Finance in March 1992.)

The aim of Internal Audit within RTÉ is to provide independent assurance and advice on the system of internal controls in RTÉ. Tasked by and reporting to the Audit and Risk Committee, the internal audit function evaluates, through a risk-based approach, the effectiveness of governance, risk management and internal control. Further to this aim, the role of internal audit, as outlined in its Charter, is 'to provide an independent, objective, assurance and consulting activity designed to add value and improve the organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.'

7.8 Independence

The Internal Audit Unit is independent of the activities it audits.

Independence is essential in ensuring the effectiveness of the internal audit programme of work. Internal Audit's independence is assured by not exercising direct authority over,

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or having responsibility for, persons, procedures or activities subject to audit review. Internal Audit is not authorised to:

- Perform any operational duties for the organisation
- Initiate or approve any accounting transactions external to the Internal Audit department
- Develop or install procedures, or
- Direct the activities of any employee not employed within the Internal Audit department, except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist Internal Audit.

7.9 Internal Audit Universe

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

The Internal Audit Unit is responsible for the effective review of both internal control and risk management.

The scope of Internal Audit does not include editorial matters, or the responsibility of the Director General in their role as Editor-in-Chief. However, the Audit and Risk Committee will, as part of its broader review of risk, satisfy itself with regard to the effectiveness of the processes in place to achieve oversight of editorial risk.

7.10 Annual Programme of Audits

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

7.11 Operation of Internal Audit

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

The operation of the internal audit follows the principles below:

- i) Charter: The internal audit unit has a formal charter, including terms of reference, which has been approved by the Board.
- ii) Head of Internal Audit: The head of internal audit reports directly to the Audit and Risk Committee and has access to the Chair of the Board and the Chair of the Audit and Risk Committee. Functionally, the head of internal audit reports to the Director General.
- iii) Compliance Tests: In carrying out its ongoing work, the Internal Audit Unit assesses, using a risk-based approach, the areas within its terms of reference (as set out in the audit charter), and reports its findings to the Audit and Risk Committee.

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- iv) Resources: The internal audit unit should be appropriately resourced consistent with its responsibilities under the Code of Practice with the necessary skills including the ability to deal with non-financial aspects.
- v) External Auditors and Internal Audit: The Internal Audit Unit should liaise with the external auditors so that the potential for co-operation between the two is maximised.
- vi) Value for Money Auditing: In planning, executing and reporting its work, the Internal Audit Unit should ensure that value-for-money auditing receives adequate attention based on the principles and provisions of the Public Spending Code, where relevant.
- vii) Procurement and Disposal: The Internal Audit Unit reviews compliance with procurement and disposal procedures as required by the Audit and Risk Committee, from time to time, and reports to the Audit and Risk Committee on these matters.

7.12 Audit and Risk Committee

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

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Section 8: RTÉ's External Oversight

The statutory basis for RTÉ, as provided for in its governing legislation, sets out the parameters for the level of operational autonomy and independence under which it operates in pursuit of its objectives. In parallel, Section 98 of the Act provides that RTÉ shall be independent in the pursuance of its objects. Notwithstanding the statutory requirement of independence by RTÉ in discharging its public service remit, RTÉ is subject to detailed oversight from a range of external parties: the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media; its sponsoring Department, the DTCAGSM; the independent media regulator, Coimisiún na Meán; NewERA; and others.

Within this framework, the specifics of RTÉ's financial reporting requirements are set out in Section 6, while the broader oversight and accountability arrangements, including financial, are outlined below.

The Government's Expert Advisory Committee on Governance and Culture Review included in its report an illustration of RTÉ's External Governance Architecture. This is included for reference in Appendix A.

8.1 Oversight by DTCAGSM

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

In line with this, there is an Oversight Agreement between DTCAGSM and RTÉ, which is reviewed annually and updated as required, and signed by both parties each year. The 2024 Oversight Agreement is published at this link: [insert link once finalised](#).

Oversight agreements reflect the:

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

There are arrangements in place within the agreement for monitoring and reporting on compliance with the oversight agreement, including related oversight by the Minister, DTCAGSM, NewERA, and Coimisiún na Meán. Many of these are set out below, as relevant, along with other oversight requirements.

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

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8.2 RTÉ's Reporting Requirements

A range of reporting obligations to the Minister and/or Coimisiún na Meán apply to RTÉ as set out in the Act (as amended), and which are outlined in RTÉ's Oversight Agreement. These are the provision of:

- A Public Service Statement
- A Statement of Strategy
- An Annual Statement of Performance Commitments

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

8.2.1 A Public Service Statement

Pursuant to Section 101 of the Act, following a public consultation, RTÉ must prepare a Public Service Statement every five years setting out the principles to be observed and activities to be undertaken by RTÉ to fulfil its public service objects. Following a review of the statement, and consultation with Coimisiún na Meán, the Minister publishes the statement, laying it before the Houses of the Oireachtas. RTÉ's current Public Service Statement is available at www.rte.ie/about

8.2.2 A Statement of Strategy

Pursuant to Section 99 of the Act, RTÉ must prepare and present to the Minister a Statement of Strategy every five years. The format of this statement is approved by the Minister. It sets out strategy of the RTÉ Board for achieving its objects under the Act, having regard to resources available to RTÉ. This is the anchor document which articulates what the organisation will commit to for the benefit of our audience. The Minister publishes this statement, laying it before the Houses of the Oireachtas. RTÉ will soon publish its Statement of Strategy 2025–2029, which has been informed by a wide-scale consultation with the public, stakeholders and people who work at RTÉ.

8.2.3 Annual Statement of Performance Commitments

Pursuant to Section 102 of the Act RTÉ must, by end January every year, prepare its commitments. The commitments must be aligned with RTÉ's objects, its Statement of Strategy and its Public Service Statement. RTÉ's commitments comprise the activities RTÉ will undertake in that year and the associated performance indicators.

RTÉ submits its annual statement of commitments to the Minister and to Coimisiún na Meán. The role of the regulator in reviewing RTÉ's commitments and their fulfilment is described below. RTÉ publishes a summary of its commitments for the year ahead, and a report on its fulfilment or otherwise of commitments in RTÉ's Annual Report.

8.3 Oversight by Coimisiún na Meán

Coimisiún na Meán is the independent media regulator established pursuant to the Online Media and Safety Regulation Act, 2022 (OMSR). It has overall responsibility for the regulation of Irish public service media providers. It regulates all content broadcast on linear broadcast services (RTÉ's radio and television services) and the non-linear RTÉ Player video-on-demand service as well as certain designated online services that operate within the jurisdiction.

Aspects of the role of Coimisiún na Meán that relate to the governance of RTÉ include:

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- Having overall responsibility for the regulation of Irish public service broadcasters
- Devising and implementing codes and rules for programme content on Irish broadcasting services
- Handling complaints from viewers and listeners concerning content broadcast by licensed and public service broadcasters
- Implementing a range of plurality activities, including providing advice to the Minister in respect of media mergers
- Regulating audiovisual on-demand media services established in Ireland
- Conducting sectoral impact assessments for any relevant new proposed services or variation in services by RTÉ
- Conducting annual and multi-annual performance and public funding reviews of RTÉ.

8.3.1 Content regulation

Coimisiún na Meán is responsible for monitoring compliance by RTÉ (and other Irish licensed broadcasters) with editorial obligations of fairness, objectivity and impartiality as set out at Section 46 of the Act as well as compliance with other relevant statutory codes relating to content. They include the Code of Programme Standards, the Code of Fairness, Objectivity and Impartiality in News & Current Affairs, the General Commercial Communications Code, the Children's Commercial Communications Code, Access Rules, Rules on Adverts and Teleshopping, and any relevant Referendum Guidelines.

Members of the public are entitled to make complaints where they believe a broadcasting or on-demand service has not complied with the standards and provisions of the Codes, as outlined further at Section 9. RTÉ has a comprehensive complaints process in place.

8.3.2 Performance and Public Funding Reviews

As part of its regulatory role, Coimisiún na Meán is responsible for independently determining whether RTÉ has fulfilled its public service remit, in accordance with the prescribed objects in the Act. Pursuant to section 124 of the Act, the regulator undertakes annual and multi-annual reviews of RTÉ (and of TG4), assessing RTÉ's fulfilment of its annual statements of performance commitments, its strategy statement and its public service statement. On foot of these reviews Coimisiún na Meán makes recommendations to the Minister on the adequacy and level of public funding necessary for RTÉ to fulfil its public service objects.

These annual and five-yearly reviews are intended to achieve both ongoing and in-depth reviews of the role and functioning of the organisation. They focus on the strategic challenges and opportunities facing the public service broadcasters, and the adequacy of funding required to support their work in serving Irish audiences in the evolving and increasingly dynamic media environment. The regulator will be undertaking both an annual and a multi-annual review of RTÉ in 2024. Their report and recommendations are published, as is the Minister's response.

8.4 Oversight by NewERA

RTÉ as a state body is now under the remit of NewERA, a division of the National Treasury Management Agency (NTMA) which provides independent financial and commercial advice to state companies. NewEra holds regular meetings with

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representatives from RTÉ and members of DTCAGSM to discuss issues that are material to the financial management of the organisation. This requirement and other obligations for RTÉ in respect of NewERA are detailed in the Oversight Agreement between DTCAGSM and RTÉ.

8.5 Accountability to the Houses of the Oireachtas

Under the Act, the Director General (or designate) is also accountable to the relevant Committee(s) of the Oireachtas. RTÉ primarily (but not exclusively) engages with the Joint Oireachtas Committee on Tourism, Culture, Arts, Sport and Media.

8.6 Regulation by the Communications Regulator (ComReg)

RTÉ's transmission licences are issued and regulated by ComReg. Pursuant to Part 8 of the Act, RTÉ is statutorily obliged to provide certain services on its licensed multiplexes (Saorview platform). The provision of such services is specifically regulated by ComReg pursuant to Decision D02/21. The terms of re-transmission on the Saorview platform are set out in a pre-approved reference offer and published on RTÉ's website at DTT Multiplexing Services.

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Section 9: RTÉ's Accountability to the Public and Stakeholders

9.1 Stakeholder Engagement

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

RTÉ aims to apply best-practice stakeholder engagement standards, to try to use stakeholder feedback as a critical input to strategic planning and management information systems. This helps to support:

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

RTÉ conducts stakeholder engagement on a formal and informal basis. Its most recent large scale stakeholder consultation was November 2023, when staff, public and a broad range of stakeholders were canvassed for their views on the New Direction strategy outline document.

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

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

9.2 Accountability to Its Audience

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

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RTÉ Audience Council

The RTÉ Audience Council is a requirement of the Act. It is a 15-member voluntary committee that advises the RTÉ Board on specific issues relating to RTÉ's public service remit and audience needs. The committee is appointed by the RTÉ Board. A member of the RTÉ Board is also a member of the Audience Council to enable fluent communication between the two entities. The Audience Council facilitates communication between RTÉ and its audience and enhances accountability.

RTÉ Feedback & Complaints Process

As noted in Section 8, any person who wishes to make a formal complaint about a programme is required to comply with certain conditions to facilitate the processing of the complaint.

There is a very clear distinction between embarking on the formal statutory complaints process and the more informal process of feedback.

Feedback

RTÉ also offers a direct channel of engagement via the RTÉ Information Office, which takes calls and feedback from the public every week.

A weekly log of audience feedback is prepared and circulated to senior management as it provides a direct and valuable insight into the views of our audience. While RTÉ cannot guarantee that every viewpoint sent is included in this log, it strives to provide management with a wide cross-section of feedback, both negative and positive.

For audience members who wish to progress their feedback to a more formal complaint, there is a clear process published online as to how they may do so.

RTÉ Code of Practice for Handling Complaints

As outlined at Section 8 above, the Online Safety and Media Regulation Act 2022 requires a broadcaster and/or an on-demand audiovisual service provider to provide a Code of Practice for handling complaints under relevant provisions of the Act.

The Act states that:

- A broadcaster or provider of an audiovisual on-demand media service shall give due and adequate consideration to a complaint made in writing to it, that it has failed to comply with one or more of the provisions of the Act (outlined below) where in the opinion of the broadcaster or provider, the complaint has been made in good faith and is not of a frivolous or vexatious nature
- A complaint in respect of a television or radio broadcast shall be made to the broadcaster not more than 30 days after the date of the broadcast
- Where a complaint relates to 2 or more unrelated broadcasts, the date of the earlier broadcast shall apply
- Where a complaint relates to 2 or more related broadcasts, of which at least 2 are made on different dates, the later or latest date shall apply
- Where a complaint relates to programme material made available on an audiovisual on-demand media service, the date the programme material ceased to be available on that service shall apply.

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If a person does not wish to make a complaint, in accordance with the provisions of the Act, and only wishes to outline their views or opinions, this may be done by way of email to feedback@rte.ie.

The full outline of the criteria for making a formal complaint, and the process is outlined under Complaints/Gearáin on RTE.ie.

Audience Feedback and Consultation

RTE's Public Service Statement (informed by a large-scale public consultation), Statement of Strategy and Annual Statements of Performance Commitments all related to the fulfilment of our public service objects for audience in Ireland and are all published.

RTE continues to assess audience feedback and satisfaction through the work of the RTE Insights team.

9.3 Freedom of Information

RTE is a prescribed public body for the purposes of the Freedom of Information Act 2014 (FOI Act). A specific statutory exemption applies in relation to requests relating to its programme-making function. RTE has a dedicated FOI Officer as well as an independent review function. Information on RTE's FOI policy and procedures is outlined on the About section of RTE.ie. All FOI requests are dealt with in a timely manner and to the extent possible and practicable within the provisions of the FOI Act and its statutory exemption.

FOI Publication Scheme

In accordance with Section 8 of the FOI Act, RTE regularly publishes a range of information in an open and accessible format outside of the legislation as well as a quarterly Disclosure Log detailing the requests received by the RTE FOI Office.

9.4 Regulation of Lobbying Act 2015 (as amended)

RTE complies with all reporting requirements in relation to lobbying activities that are undertaken for and/or on its behalf to ensure transparency and openness about its lobbying activities.

9.5 Editorial Standards

RTE's editorial values include a commitment to:

- Operate in the public interest, providing news and current affairs that is fair and impartial, accurate and challenging
- Be honest and transparent in all of our activities
- Take personal responsibility for pursuing the organisation's goals
- Ensure safety of our staff, contractors and our guests – whether they are visiting an RTE building or on assignment around the world.

These editorial guidelines set out RTE's approach to embedding those values in all our journalistic activity no matter how it is created and however it is received by our audiences. Our guidelines are to be applied in a way that maintains independence and deserves trust without constraining legitimate journalistic enquiry.

They apply to all content irrespective of the platform on which it is published. Some sections are particularly relevant for those involved in news and current affairs content.

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All those involved in content creation and programme making should also have regard to the compliance obligations found in the various Coimisiún na Meán codes dealing with editorial and commercial communications, as well as other relevant, specific RTÉ codes and policies.

These guidelines are designed to protect our editorial independence and public trust.

9.6 Technology and Data

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

Artificial Intelligence

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

Under our new strategy we will be more agile to meet evolving audience needs and to deliver high-quality content. We plan to use AI to introduce more process automation and digital workflows, and support the use of trustworthy AI tools.

AI Principles

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

9.7 Data Strategy

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

- Understanding the needs of our audience better
- Enabling personalised experiences for audiences
- Improving advertising effectiveness on digital platforms
- Making our content more discoverable on digital platforms
- Making informed product decisions to improve the services we offer
- Making informed content decisions to better serve audience needs
- Making informed business and operational decisions.

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

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Section 10: Governance of Social Impact

10.1 Climate

As outlined in the national Climate Action Plan, the public sector will lead by example, inspiring the necessary climate action in wider society to reduce Ireland's greenhouse gas (GHG) emissions by 51% by 2030, and to become climate neutral no later than 2050.

As part of this responsibility the public sector should 'stimulate and inspire action across wider society'.

RTÉ is one of 22 designated commercial semi-state organisations that is obliged to report against a range of specific climate action objectives. Because of their leadership role and influence, the commercial semi-state companies have an important part to play in contributing to the achievement of the Government's 2030 climate action targets set out in the Climate Action and Low Carbon Development (Amendment) Act 2021 and the Climate Action Plan 2021. NewERA will monitor the implementation of the commitments in the Framework and report regularly to the Department of the Environment, Climate and Communications (DECC) on implementation, in line with the 2023 Climate Action Plan.

The Framework sets out five commitments addressing:

- Governance of Climate Action Objectives
- Emissions Measurement and Reduction
- Emissions Valuation in Investment Appraisal
- Circular Economy and Green Procurement
- Climate-Related Disclosures.

The second commitment under the Framework requires commercial semi-state organisations to measure and record their greenhouse gas emissions as per the Sustainable Energy Authority of Ireland's (SEAI) methodology for measurement and reporting of public sector energy efficiency performance. This includes fossil fuel consumption associated with electricity, heating and transport needs.

With its responsibilities in running the national transmission network, RTÉ is designated as a High Energy User.

RTÉ is one of the organisations that have adopted the 2030 public sector energy and emissions reduction targets set out in the Climate Action Plan and has modelled a pathway to meet those targets. Progress towards the targets will be measured in line with SEAI methodology and reported to SEAI. RTÉ has outlined its intended pathway to achieve those targets in the plan called 'RTÉ on Climate'.

RTÉ is also a former Sustainable Development Goals Champion. In alignment with the ambitions of the United Nations' Sustainable Development Goals, RTÉ is committed to the highest level of energy reduction and sustainability, and acting responsibly to make a meaningful contribution to the climate crisis.

10.2 Climate Reporting Requirement to NewERA

The Climate Action and Low Carbon Development (Amendment) Act 2021 ('Climate Act') puts in place legally binding carbon budgets and includes required actions for each

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relevant sector, which will be reflected in the annual national Climate Action Plan. It places on a statutory basis a 'national climate objective', which commits to pursue and achieve no later than 2050 the transition to a climate-resilient, biodiversity-rich, environmentally sustainable and climate-neutral economy.

Public bodies (as defined by the Climate Act) are obliged to perform their functions in so far as is practicable in a manner consistent with national climate plans and strategies.

A framework to address climate action objectives has been developed by NewERA, in conjunction with the DECC and DPENDR (the Climate Action Framework). This sets out five commitments by the commercial State sector companies in relation to their climate action objectives. One of these commitments required the creation of a Climate Action Plan, with objectives approved at Board level. The endorsement of this plan along with Board approval of objectives was completed in November 2023. It is available to view here on www.rte.ie/about.

Over and above continued Board oversight of these objectives, NewERA has been requested to monitor and report to DECC on a biannual basis on progress towards implementing the Climate Action Framework commitments.

From 2024 onwards, the Annual Report prepared by RTÉ will also report on the implementation of the Climate Action Framework for Commercial Semi-State Bodies and progress towards the 51% in GHG emissions reductions and 50% improvement in energy efficiency by 2030 envisaged under wider Government policy in this regard.

10.3 Other Social Initiatives

RTÉ also aims to contribute to Irish life through a range of charity supports and partnerships. Its two flagship initiatives are RTÉ Supporting the Arts and the RTÉ Toy Show Appeal.

RTÉ Supporting the Arts

Each year, RTÉ supports many local and national arts events throughout Ireland through media partnerships and widespread cultural content on Radio 1, 2fm, lyric fm, Raidió na Gaeltachta, RTÉ One and Two, across RTE.ie, and via the RTÉ Concert Orchestra.

In addition, RTÉ supports events by offering promotional airtime on RTÉ radio, television and online. This airtime has proven vital in allowing events to grow and develop from year to year. Equally, every year, new and exciting arts projects are established and look to RTÉ to help with getting the word out.

Through RTÉ Supporting the Arts, RTÉ is privileged to be part of the effort to showcase the wealth of talent, diversity and artistic expression here in Ireland.

RTÉ Toy Show Appeal

The RTÉ Toy Show Appeal is RTÉ's flagship community fundraising initiative. It exists as a designated fund, to help a range of children's charities and causes around Ireland, and is managed and held in trust on RTÉ's behalf by Community Foundation Ireland. Since its inception in 2020, the Appeal has raised over €20m and is estimated to have reached over 1m children and family members annually.

All of the monies raised are received by Community Foundation Ireland, who run an open grant round where registered children's charities across Ireland are invited to apply for a

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grant. All grant applications are independently assessed by an expert panel who make a final recommendation for funding.

Community Foundation Ireland is a registered charity (Charities Regulator Number: 20044886) and is committed to the highest standards of trust and governance.

Details of all the grants and Financial Statements for the Fund are outlined in a report each year, the most recent of which is available to view here on www.rte.ie/about.

10.4 Gender Balance, Diversity and Inclusion

Good corporate governance entails recognising the value of difference and being aware of the reputational, economic and societal benefits that arise from having effective and diverse Boards. Women and men working and governing as equals leads to outcomes that deliver positive benefits to society.

Current guidelines on the selection of appointees to State Boards incorporate the long-standing target to achieve a 40% representation of women and men on State Boards.

State bodies such as RTÉ are requested to demonstrate the progress made to date in relation to gender-balanced leadership. Section 81(3) of the Act provides for gender balance in the composition of the Board of RTÉ by requiring that its members include no fewer than five men and five women.

As at 15 April 2024, the Board comprises five men and seven women.

RTÉ's Diversity Charter - [rte-diversity-and-inclusion-charter-2018.pdf](#) - sets out key principles and commitments. Implementation of these has included the appointment of a dedicated Head of Diversity and Inclusion.

Commitments regarding Diversity and Inclusion are also reflected in our Statement of Strategy.

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