

The background features a complex, abstract design with flowing, wavy lines in various shades of blue and green. Interspersed among these lines are numerous small, semi-transparent diamond or crystal-like shapes, some of which appear to be floating or falling. The overall effect is a sense of movement and depth, with the lines and shapes overlapping and creating a layered, three-dimensional appearance.

Revenue

Child Safeguarding Statement

Child Safeguarding Statement

This Child Safeguarding Statement is prepared in accordance with the Children First Act 2015, and the Children First: National Guidance. It sets out the principles and procedures to be observed to ensure, as far as possible, that a child interacting with Revenue is safe from harm.

Relevant Services Provided

Revenue does not provide 'relevant services' as laid out in Appendix 2 of the Children First Act 2015. Revenue does support the development of the potential of children and young people and may facilitate the placement of Transition Year students and Interns under the age of 18 in Revenue. Revenue may also employ staff who are under the age of 18.

Transition Year Programmes and Internships

Whilst the placement of TY students and Interns in Revenue is not a part of Revenue's core function, such activities are included in Schedule 1 of the Children First Act, 2015, [specifically, paragraph 5(a) of Schedule 1 in relation to the provision of training opportunities to children], and therefore the following obligations attach to these activities:

To keep a child safe from harm while receiving the service [i.e. on the placement];

To assess the risks; and

To address those risks, as required by the Act, in Revenue's Child Safeguarding Statement.

Employees under the age of 18

Employees recruited to Revenue may be recruited from the age of 16. Employees under the age of 18 fall within the definition of a child.

Employment does not fall within the definition of the provision of relevant services to children as set out in Schedule 1 of the Children First Act 2015. However, in the case of any employee in Revenue who is under the age of 18, Revenue is committed to best practice in relation to child safeguarding.

The risks to employees under the age of 18 are identical to those applying to students/interns and in that context, the mitigating procedures set out will be adapted as appropriate to be applied to those employees.

Employees are assigned to Divisions based on vacancies arising either permanently or because of staff availing of shorter working years. In this regard employees may be assigned to any office of Revenue in any location around the country. In all cases, persons under 18 are the responsibility of the relevant Head of Division for the duration of their placement/engagement.

Revenue Customers under the age of 18.

There are instances where a customer dealing with Revenue may be under the age of 18. Revenue's main interaction with our customers take place through our online services, by telephone and by mail. Revenue does however operate some public office and appointment services nationally and all customers, including those under 18, can avail of these services. In addition, Revenue Officers may on occasion interact with children under the age of 18 when working Customs Clearance Channels at points of entry to the State, and in situations where suspected offences are being investigated.

It is Revenue policy that, in the case of any interaction between an unaccompanied taxpayer under the age of 18 and a Revenue Officer, that the Revenue Officer must be accompanied by another work colleague.

For the avoidance of doubt all employees of Revenue are instructed that they are not to have unaccompanied one to one contact with any child under the age of 18 when carrying out their official duties or whilst on Revenue premises.

Other instances where children may be on Revenue premises/offices:

Divisional and Branch Managers are responsible for ensuring that children are accompanied by their parents and guardians when attending at Revenue Offices for Social Events such as Christmas parties.

Divisional and District Managers are responsible for highlighting the following each time a social event takes place involving children:

'The safety of the children who avail of this event are first and foremost the responsibility of their parents/guardians. Children attending should be supervised and accompanied while on Revenue premises by their parent/guardian always to ensure an enjoyable and safe event for all.'

Risk Assessment

Risk identified		Procedure in place to manage risks identified
1	Risk of harm from a member of staff	<ul style="list-style-type: none"> ○ Risk assessment prior to placement to be carried out by Divisional Manager ○ Placements of children/young adults to be to open plan offices only. ○ A child should not have access to any information, physical or digital which would not be suitable for viewing by a minor. ○ Revenue students/interns and employees under 18 are to be accompanied by two members of staff when attending training/work. ○ IT internet access policies to be given to all children under 18 ○ All unaccompanied children under 18 are to be accompanied by two members of staff when attending training/work.
2	Risk of harm from a non-member of staff	<ul style="list-style-type: none"> ○ Children under 18 to be accompanied by two members of staff when attending training/work.
3	Risk of harm or concern not being recognised or reported	<ul style="list-style-type: none"> ○ Provision of staff information, supervision and on-line training (Ireland's National Child Protection and Welfare Guidance Training – e learning programme) ○ Reporting Procedure ○ Legal and Administrative consequences for non-reporting

		<ul style="list-style-type: none"> ○ Consultation with service users - TY students/Interns and employees under 18; ○ Provision of Child Safeguarding Statement ○ Information for managers and staff on child safeguarding in the workplace.
4	Risk of non-compliance with the Children First Act 2015 and National Guidance.	<ul style="list-style-type: none"> ○ Compliance assurance process ○ Designated Liaison Persons
5	Risk of physical harm while on Revenue premises	<ul style="list-style-type: none"> ○ Revenue's Health and Safety Statement and associated controls to be given to and explained to all TY students/Interns and Employees

Mitigation of Risks

The procedures in place to mitigate the risks outlined above are as follows:

Transition Year/Intern/Apprentice Programmes

All Transition Year Programmes in Revenue must be approved by Revenue's Corporate Services Division. Revenue's Child Protection Policy is to be appended to all Revenue Transition Year, Intern and Apprenticeship programmes. This Policy is to ensure the safety, health and wellbeing of children participating in these programmes.

This policy includes the provision to each participant of:

- A copy of Revenue's Child Safeguarding Statement
- The name and contact details of a Revenue staff member to contact if they wish to raise any issues/concerns around abuse, bullying, inappropriate behaviour, or any issue of concern to the TY student/young person
- Details of our Reporting Policy and training policy in relation to Child Safeguarding
- A central register of disclosures under Revenue's Child Protection Policy will be maintained by the Designated Liaison Person.

A copy of this policy is attached at Appendix 1.

Employees under 18

As part of the Induction Programme in Revenue all permanent and temporary staff in Revenue under the age of 18 will receive:

- A copy of Revenue's Child Safeguarding Statement
- The name and contact details of a Revenue staff member to contact if they wish to raise any issues/concerns around abuse, bullying, inappropriate behaviour, or any issue of concern to the TY student/young person
- Details of our Reporting Policy and training policy in relation to Child Safeguarding
- A central register of disclosures under Revenue's Child Protection Policy will be maintained by the Designated Liaison Person.

Reporting Structure

Revenue does not have any 'mandated persons' as defined in Schedule 2 of the Children First Act 2015.

Revenue has assigned as relevant persons for the purposes of the Children First Act a Designated Liaison Person (DLP) and Deputy Designated Liaison Person (Deputy DLP) in keeping with best practice in child safeguarding. They are the contact persons for any child protection concerns within Revenue. They are responsible for ensuring that reporting procedures within the organisation are followed, so that child welfare and protection concerns are referred promptly to Tusla. They will act as a point of contact for relevant contact persons in each Divisional HR Unit for reporting child protection concerns and will liaise with outside agencies, as required.

The Designated Liaison Person is the Principal Officer, HR Strategy Unit: Contact details:

The Deputy Designated Liaison Person is the Assistant Principal, HR Strategy Unit: Contact Details

Appendix 1

Revenue's Child Protection Policy for employees and students under the age of 18 years.

All Transition Year/Intern Programmes in Revenue must be approved by our Corporate Services Division. Strict policies are set out in relation to these programmes which include procedures to ensure the safety, health and wellbeing of adults and children participating in these programmes.

These policies include the provision to each participant of:

A copy of Revenue's Child Safeguarding Statement

A name and contact details of a Revenue staff member to contact if they wish to raise any issues/concerns around abuse, bullying, inappropriate behaviour, or any issue of concern to the TY student/young person,

These contact details and a copy of the safeguarding statement will also be provided to the parents/guardians of Employees/Students and Interns under the age of 18.

These contact details will be provided to the line manager/supervisor of young adults under 18 who will be advised that any child protection concerns raised with them by any of the young adults under the age of 18 during the placement should be reported to the relevant contact person.

The relevant contact person will be the Principal Officer/Assistant Principal of Divisional HR Units, unless the placement is in such a unit, in which case a staff member from another Division (Corporate Services Division) will be nominated. (CSD HR Strategy Principal Officer/Assistant Principal)

All staff dealing with TY students or working with employees under the age of 18 will receive and sign for a copy of Revenue's Child Safeguarding Statement and the onsite programme coordinator/liaison officer/staff manager will have undertaken the Children First eLearning training.

On placement in Revenue, either on a formal or informal basis and for any duration:

A person under 18 will be assigned a liaison officer/ manager who will manage the programme/allocate appropriate work,

The liaison officer/manager will ensure that the student/employee will not be required to have unaccompanied one to one contact with any member of staff, including themselves, or clients of Revenue,

The student/employee will be advised of Revenue's social media policy and that no social media contact with any staff member of Revenue will be permitted for the duration of the placement

The student/employee will be informed of (and provided with a copy of) the Civil Service Code of Standards and Behaviour, with particular reference to the section on Behaviour at Work: Relations with Colleagues

In determining placements of young adults under 18, care will be taken to avoid placing young adults /students in units where exposure to the content of the work may be distressing or inappropriate for them.

As part of the Safeguarding Statement rules and procedures all staff dealing with TY students/young adults under the age of 18 are to be advised to report child protection concerns to the Designated Liaison Person.

The Head of Division of the Unit to which the TY student or young adult under 18 is assigned, will confirm to HR Division in advance of the placement, that all staff in the Unit have received and signed for, a copy of Revenue's Child Safeguarding Statement, within the previous 12 months;

The Head of the Unit involved will check with the contact person assigned to the student/intern/employee and with all staff members of that Unit, on exit of the individual, whether any disclosures have been made or any concerns raised, and if so, that they have been appropriately passed on to the Designated Liaison person.

A central register of disclosures under Revenue's Child Protection Policy will be maintained by the Designated Liaison Person.

Local HR Divisions will include in its procedures and policy for the engagement of students/employees under the age of 18, a requirement to notify the Manager of a Unit to which they are being assigned that they are under the age of 18 and to furnish the said manager with a copy of Revenue's Child Safeguarding Statement.