



Bord um Thionóntachta Cónaithe
Residential Tenancies Board

Annual Report and Accounts 2022



Who are we?

What is the Residential Tenancies Board?

The Residential Tenancies Board, also known as the RTB, is a public body established to regulate the rental housing sector. The Residential Tenancies Act 2004 (and subsequent amendments) sets out our various functions and powers. In summary, our role is:

- ✓ **to maintain a national register of tenancies,**
- ✓ **to resolve disputes between tenants and landlords,**
- ✓ **to act to ensure compliance with rental law,**
- ✓ **to provide information to the public, tenants and landlords to ensure tenancies run smoothly, and to provide reliable data and insights to inform policy.**

Our remit extends to the private rental, approved housing bodies (AHB), cost rental, and student-specific accommodation sectors.



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What do we do?

Maintain the Register of Tenancies

The register is the foundation stone to regulating the sector. All private residential landlords, Approved Housing Bodies, cost rental landlords and landlords of Student Specific Accommodation must register their tenancies with the RTB. A registered tenancy protects both landlord and tenant rights and provides a mechanism to resolve disputes if they occur.

New legislation commenced in April 2022 requiring landlords to register their tenancies with the RTB every year, within one month of the anniversary of when the tenancy began. This process of annual registration allows the RTB to gather more accurate and detailed tenancy and rent data which enables more effective regulation of the rental sector and informs policy.

Resolve Disputes

We offer a choice of binding resolution to landlords and tenants in dispute: mediation or adjudication with the option to appeal the outcome to a tenancy tribunal. We carry out this quasi-judicial function in an equitable and fair manner, favouring neither tenants nor landlords.

Our telephone mediation service has proved to be the fastest and most effective dispute resolution process. We are amongst the regulators leading the way in providing a mediation option and driving adoption of these services through remote and online access. Due to the success of mediation in resolving disputes, in October 2022 we introduced mediation as the primary default route for resolving disputes.

RTB Core Services

Ensure Compliance with Rental Law

The RTB has powers to investigate and sanction landlords who engage in defined forms of Improper Conduct. We also enforce registration requirements to ensure that the register is complete and accurate. In acting to ensure compliance, we aim to use our powers in ways that are effective and proportionate. We are committed to further developing our approaches to defining and managing regulatory risk as part of our commitment to being the highly effective regulator for the residential rental sector.

Provide Information, data and Insights

We provide reliable information to the public, tenants and landlords on their rights and responsibilities in terms of both living in, and providing accommodation in, the rental sector.

We also provide authoritative data on the sector, such as the Rent Index, which allows us to monitor trends and informs the public as to rent levels and movements.

We also develop insights to inform the Minister and other stakeholders as to the impact of policy changes and to help the RTB develop and refine our regulatory interventions.

2022 – At a glance



On 4 April 2022, **Annual Registration** was introduced.



By the end of 2022, a **new management structure** was in place.



In October 2022, **prioritised mediation** was initiated.



90% of dispute resolution applicants used free telephone mediation in 2022



In October 2022, the RTB published a new resource for landlords and tenants in the form of a **template Residential Tenancy Agreement**




2,656 Determination Orders were issued by the RTB in 2022.




139 investigations into a potential breach of an improper conduct were commenced in 2022.



In 2022, over €62,659 in overpaid rent was returned to tenants as a result of investigations. Bringing the total of unpaid rent to over €347,000 since the Investigation and Sanctions function was established in 2019.



In 2022, the RTB website had a total of **5.8 million** page views.




In 2022, work commenced on the development of a new website to enhance the user experience.



The RTB organised and partook in **52** stakeholder events and information sessions in 2022.



4 nationwide awareness campaigns were launched to explain legislative changes in 2022.



1.7 million people were reached by the RTB Twitter account in 2022.

Chairperson and Director's Message

As Chair of the Board of the RTB and as Director, we are pleased to present this Annual Report for the year ended 31 December 2022.

The RTB, as a public body, provides important services to the public in respect of the residential rental sector. We are the body that keeps the register of tenancies, that supports the resolution of disputes between landlords and tenants, and the body that monitors and addresses non-compliance with rental law. We also provide advice on policy to the Minister for Housing, Local Government and Heritage and provide a wide range of information to the rental sector and to the wider public. The Board and its staff are committed to delivering these functions to a high standard and to an ongoing process of continuous improvement and organisational learning.

While this Annual Report highlights a range of positive developments and achievements during 2022, it is also the case that the RTB faced some major challenges during the year. Our service to the public was severely impacted as a result of performance failures within our online registration system. These had serious impacts on landlords and letting agents. The Board acknowledged and apologised for these impacts when they arose and committed to working to address the underlying causes. We take this opportunity to, again, apologise and to restate our commitment to provide properly performing technology systems and ongoing quality customer services to all who interact with the RTB.

Due to the problems encountered with our registration system, details of which are given in Chapter 1, the focus of the Board and Executive during 2022 had to be on confronting and addressing these priority issues. We took urgent steps to ensure that appropriate responses were put in place. We also made sure that solutions were developed which would, progressively, solve these problems for the longer term. By year-end, a range of improvements had been made and a longer-term, system improvement programme was in place. Significant work under this programme is being advanced, as a priority, during 2023.

The Board believes it is important to put these service failings in the context of the extensive developmental and operational challenges which the RTB has faced in recent years. Both the Board and the Department of Housing, Local Government and Heritage (DHLGH) recognised in 2019 that investment in the staffing and management of the RTB was required. This was to address the extended remit being given to the RTB under legislative changes which were introduced within the broader context of the housing crisis. In particular, the absence of an appropriate leadership structure was recognised as creating potential risks to the functioning and overall performance of the RTB. With the support of the Minister and his officials, the vacant post of Director, filled on an acting basis for almost two years from early 2020, was upgraded during 2021 and a permanent appointment made in early 2022. As part of these important developments, two new leadership posts at Deputy Director level were sanctioned in 2021 and filled over the course of 2022. The Board believes that the benefits of this investment in leadership and executive capacity were becoming apparent during 2022 and that these benefits will accrue further during 2023.

The Board is very aware of the importance of learning lessons for the future as a result of the various technology issues that arose this year. A range of important oversight, reporting, and project management initiatives were put in place during 2022 which are designed to provide assurance to the Board that developments to the RTB's systems are now being managed in keeping with accepted good practice. The Board is aware that a future digital pathway is essential to the ongoing delivery of the RTB mission, particularly as regards the careful analysis of our data and the provision of information and insights on the rental sector.

To help ensure that the RTB has the requisite strategic leadership and technical skills in the vital area of digital transformation, the Board applied to DHLGH in November 2022 for approval of a new, specialist post of Deputy Director for Digital and Data Services. We appreciate the support of the Department in granting approval for this post in early 2023.

While coping with the various operational challenges of 2022, the Board also undertook the important work of developing a new 3-year, Statement of Strategy to guide the work of the organisation over the period 2023-2025. Despite many other demands, we undertook a programme of extensive consultation to inform the strategy development work and we were pleased to have a well-developed draft by year end. This was finalised in early 2023 and was submitted to the Minister for his views. A full report on progress in relation to our new strategy will be provided in our Annual Report for 2023.

Throughout 2022, the RTB continued to provide its core services, and these are reported upon in detail in Chapters 2, 3 and 4, as well as in the statistical appendix. The Board and Executive are conscious of the importance of the RTB's dispute resolution function and the need to ensure that this is supported and resourced accordingly. Likewise, our investigative and compliance functions, as well as the important work which the RTB does in providing information and insights to inform the Minister and the general public. This includes the quarterly production and publication of the RTB Rent Index.

Under the Residential Tenancies Act and the Code of Practice for the Governance of State Bodies, the Board is responsible for the overall governance of the RTB. During 2022, the Board provided appropriate oversight and support to the Director and the staff of the organisation.

The Board also ensured that the RTB kept the Department fully briefed on the challenges arising during the year, and that the Minister's views were actioned appropriately. Full details of our governance structures and activities are given in Chapter 5 of this Annual Report. As 2022 closes, the Board and Executive are clear that the quality improvement and organisation development initiatives which we commenced during 2022 must continue into 2023. This is critical to building a strong basis for future organisation performance and for the delivery of results by the RTB during 2023 and beyond.

Despite a difficult 2022, the Board is confident that the RTB is heading into 2023 with a clear agenda as regards its improvement journey and a strong sense of its strategic direction. As Chair and as Director, we would like to thank the many people, internal and external to the RTB, who worked throughout the year in various ways to maintain our services, to provide resources and support, and to give input and advice. In particular, we acknowledge the contribution of Board members, the staff of the RTB, the Minister and his officials, and the representatives of tenants, landlords and letting agents whom we dealt with during the year. We look forward to working with all of these stakeholders during 2023 as we further develop the RTB as an organisation and deliver our important services to the public.



Tom Dunne
Chairperson



Niall Byrne
Director



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The RTB Online Registration System



Introduction

In April 2022, the RTB deployed a second release of the new Registration System (originally launched in November 2021) to facilitate a new legislative requirement for landlords and letting agents to register tenancies on an annual basis, together with a new scheme for registration fees which was effective from 4 August 2023.

This new functionality on the Registration System did not fully work as intended and this caused a range of issues for many landlords and agents trying to register their tenancies. As a result, the RTB experienced unprecedented demand on our customer service channels, which resulted in significant delays, backlogs and response issues in our contact centre.

The RTB acknowledged publicly during 2022 that the system performance and customer services issues were not acceptable and that the Board sincerely regretted the impact these issues had on members of the public having business with the RTB. The Board committed to working to resolve the underlying issues and to providing more support via the contact centre. By year end, while not fully resolved, the situation was improving.

Notwithstanding these problems, the new system is more secure than the system it replaced, as well as having increased functionality for customers. This includes the use of Eircode's (for accurate recording of addresses), additional payment methods and enhanced notifications and digital communications with landlords and their agents.

System Issues

In 2022, users of the RTB Registration System experienced a number of issues:

Creation of online accounts: Landlords and agents were required to set up a new online account and some required additional support to navigate the new system. New guidance material and resources were created to assist.



Data Migration: Some landlords/agents experienced difficulties in retrieving and linking data to migrate it to the new tenancy registration system from the RTB's old system. The RTB put in place a dedicated team solely focused on data linking which helped address these difficulties.



System usability: Many users found the system confusing and slow to navigate which caused unnecessary frustration and delay in completing registrations to users of the system. This confusion and uncertainty led to many people contacting the RTB directly via email and telephone. While we put additional resources in place, the volume of contacts caused response time to dramatically increase.



Data verification: One of the core features of the new system is to ensure that PPSN data entered is verified and that the Eircode is matched with only one verified dwelling in the RTB system. Some people had issues ensuring their details matched the Department of Social Protection records and some letting agents had to contact their clients to complete the verification process. The RTB developed guidance in this area to assist and published dedicated information and guidance resources on our website.



Reporting from the system: Various issues were identified with system-generated reporting during 2022. These included the inability to match reported registrations from the system with reconciled income received from customers through the customer payment gateway. RTB management have engaged external support to identify the root cause of this issue and to identify and recommend solutions for implementation in 2023.



Paper applications increased: These increased as some people struggled to complete registrations via the online system. As this is more a manual process, it takes longer for the RTB to process than when an application comes through the online system and so further delays were experienced.



How the RTB supported landlords and agents to register tenancies in 2022

Throughout 2022, the RTB worked continuously to address the many issues and the concerns raised by users of the platform. A range of responses were developed to support landlords and agents to complete registrations:

➤ **Increased Staffing in the RTB Contact Centre:**

The issues with the Registration System resulted in very high volumes of emails and phone calls to the RTB. During 2022, the RTB received over 250,000 calls, of which just over 115,000 were answered. The RTB also received over 155,000 emails. Around 65% of all customer contacts related to registration. The backlog of emails impacted the RTB's ability to provide satisfactory responses in a timely manner. The RTB worked with our contracted business process provider to recruit, train, and deploy additional resources as well as to reorganise resources to help alleviate the wait times and backlogs. These changes helped the RTB to better respond to the complex queries being raised by landlords and agents on the annual registration process.

➤ **Review of contact channels:**

The RTB made the difficult decision to temporarily suspend our webchat service from 25 August 2022. Webchat, while an efficient channel when dealing with straightforward queries and popular with users, was not suitable to deal with the volume or complexity of the queries then being received. Suspending webchat was not a decision taken lightly. However, redeployment of the Webchat team allowed the RTB to increase both the email and call-answering teams. We found that these channels gave the best outcomes for our customers and better supported resolution of the kinds of nuanced issues being raised and helped ensure that issues were resolved as soon as possible and to the customers' satisfaction.

➤ **Programme of necessary technical improvements.**

During the Summer of 2022, the RTB worked with its technical partners to develop a programme of necessary technical improvements to the registration system to address the unacceptable issues being experienced by landlords and agents in the annual registration process. This programme of work will result in a third release to the system being delivered in 2023 and will include the following improvements:

- processes to remove any risk of duplicate registrations through advancements in Eircode processing.
- new online portal journeys for entities and individuals who are based outside of Ireland.
- Improved signposting within the system to help users navigate the registration process as well as clearer supporting information.

➤ **Temporary pause on the charging of late fees.**

On the grounds of administrative necessity and in the interests of treating landlords and agents fairly and reasonably given the genuine difficulties being experienced with the annual registration process on the new system, the automatic imposition of fees on late annual registrations was disabled in November 2022. In December 2022, we also commenced refunding late fees which had been imposed between August and November 2022.

➤ **Public facing communications materials reviewed:**

The RTB reviewed all its public facing communications materials to ensure high quality, relevant and accessible information on the registration processes was available to landlords and agents. We also engaged with landlord and agent representative groups to help us understand the problems being experienced by their members so that we could provide better support.

➤ **Website Updates:**

The RTB published regular updates on its website since early 2022 to help keep agents and property owners informed of the issues and inform them of the interim measures being put in place by the RTB to help mitigate some of the impact of these issues.

➤ **Engagement with stakeholders:**

The RTB worked collaboratively and constructively with landlords and letting agents who were using the new registration system. We very much appreciate the feedback received from individuals and from the representative bodies. Also, their recognition that while the issues were not acceptable, the RTB was doing all it could to remedy the situation and avoid penalising people through the imposition of late fees.

Benefits of the new system

Notwithstanding the issues experienced by users during 2022, the registration system has already yielded many benefits including:

- Private, corporate, and social housing providers, whether individuals or organisations, can register, update, & renew tenancies on the system.
- Data quality is much improved due to strict validation processes for PPSN, Eircode and CRO number.
- Capability to automatically remove tenancies which are not renewed on time by the landlord or their agent. This means that, after an interval, inactive tenancies no longer appear on the register.
- Provision of additional options for payment of registration fees (Paypal & SEPA).
- Greatly enhanced scope for enterprise reporting and analytical capability which provides the RTB with improved capability for gaining deeper insights into our data.
- Improved auditing capability to ensure traceability of transactions.
- Strengthened capability for secure data management and data disposition.
- We now have an extensible technology platform in place using well-proven software (e.g. Dynamics 365; SharePoint; PowerBI; Office 365)



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The RTB's Regulatory Function



Introduction

The RTB is committed to regulating the residential rental sector in the public interest in accordance with Government policy and established principles of good regulation.

A very important regulatory function of the RTB is the maintenance of an accurate register of private residential, Approved Housing Bodies (AHB), cost rental, and Student Specific Accommodation tenancies. The RTB operates three statutory processes through which landlords and letting agents, acting on behalf of landlords, can fulfil the registration requirements:

- › Registration on the commencement of a tenancy (First Registration),
- › Annual registration during a tenancy (Renewal Registration) and
- › Registration of a “Further Part 4” tenancy.

A second important regulatory function of the RTB is to promote and assure landlord compliance with regulatory requirements. Under the Residential Tenancies Act, 2004, as amended, (“the Act”), the responsibility for compliance with rental law lies, principally, with landlords. In the first instance, all landlords must register their tenancies with the RTB. Once a tenancy comes into effect, the landlord must abide by the rental rules and requirements as set out in the Act. The RTB’s regulatory approach is to assume, in the first instance, that landlords are willing to comply with their statutory responsibilities. Based on this assumption, the RTB aims to support voluntary compliance through information provision and by putting in place processes which are designed to make compliance as straightforward as possible. In the majority of cases, this approach works well, and the vast majority of landlords comply with their responsibilities in a timely manner. However, in those cases where voluntary compliance is not forthcoming or where there are clear and serious breaches of rental law, the RTB uses its various powers to enforce compliance or to sanction “Improper Conduct”, as defined in the Act.

The RTB takes seriously any deliberate non-compliance with the requirement to register a tenancy. Recognising that the vast majority of landlords (and their agents) comply voluntarily with their obligations, the RTB aims to invoke formal compliance action only in those cases where this is in the public interest, and where other approaches have clearly failed. This non-compliant cohort damages the reputation of the responsible landlords across Ireland who comply voluntarily with the law and who work every day to ensure their tenants are treated fairly and with respect. The RTB is committed to ensuring that these non-compliant persons and entities are identified, held to account and do not continue to tarnish the name of all landlords and to damage public confidence in the operation of the residential rental sector.

Why is this important for the rental sector?

- › Through the registration process, the RTB collects highly valuable information in the public interest, including data on how long tenancies are in effect and the rents being charged. This data is used to inform broader public policy for the sector and to assess the impact of various policy and regulatory initiatives;
- › Once gathered, the registration information can then be used to extract, analyse and publish definitive information on the rental sector, including the RTB Quarterly Rent Index;
- › Compliance with legal requirements is essential in the interests of both tenants and landlords. This helps create a regulated rental sector where the rights and responsibilities of all parties are clear and where there are clear processes for intervention by the regulator where parties are failing to comply.

Spotlight in 2022

In 2022, the RTB continued to regulate the sector in the broad public interest and made some important advancements while doing so. Some key initiatives are as follows:

Annual Registration

The RTB marked a significant milestone with the introduction of Annual Registration in April 2022.

All private landlords, Approved Housing Bodies (AHBs) and providers of Cost Rental and Student Specific Accommodation are legally required to renew the registration of their tenancies with the RTB on an annual basis. This means that every tenancy must be renewed annually on the anniversary of the commencement date of the tenancy.

The introduction of the requirement to register a tenancy annually greatly improves the quality of the data collected and held by the RTB. This expanded data will allow the RTB to provide new insights and improved information to tenants, landlords and the wider public. It also provides enhanced data to the Department of Housing, Local Government and Heritage to inform the development of policy for the residential rental sector.

During 2023, this will see the RTB publishing more accurate, timely, reliable and complete information including the type and duration of tenancies, profile of landlords as well as rent levels in all existing rental stock, the identification of new stock that has not been let previously and the type/size of landlord of this stock.

RTB Residential Tenancy Agreement

In October 2022, the RTB published a new resource for landlords and tenants in the form of a template Residential Tenancy Agreement. This new template lease agreement was created to aid compliance with rental law and to help landlords and tenants get their tenancies off to the right start. The template contains the basics of a residential tenancy agreement to help landlords and tenants set out clearly the terms of their relationship. Landlords and tenants are encouraged to enter into a written tenancy agreement so that they are clear on the obligations that they owe each other.

Rights and Responsibilities leaflet

The tenancy registration process also plays an important function in setting the landlord-tenant relationship on a good basis from the outset of the tenancy. In 2022, the RTB created a condensed, two-page leaflet explaining rental rights and responsibilities which is issued to both landlords and tenants when a tenancy is registered with the RTB.

Registration Volumes in 2022

During 2022, Landlords or their agents registered tenancies via the online portal on the RTB website (Registration System) or in hard copy by post. In 2022 the number of registration applications were as follows:



For a more detailed breakdown on this information please see Table 1 in the Appendix.

Landlords or their agents can complete the following types of registration with the RTB depending on the nature and stage of the tenancy.

1. Registration on the commencement of a tenancy (First Registration). Landlords or their agents are required to register each private or AHB tenancy within one month of the tenancy being created and must ensure that the correct information in respect of tenants, landlord and dwelling, is entered. These tenancies may be in brand new housing or in existing houses or apartments which may or may not have been a rented dwelling in the past.
2. Annual registration during a tenancy (Renewal Registration). Since 4 April 2022, all private landlords and AHBs are also required to register all tenancies that fall within the remit of the RTB on an annual basis (renewal). These tenancies may be one or more years in existence. Where a tenancy is not renewed on time, it is removed from the RTB's register.
3. Registration of a "Further Part 4" tenancy. A "Further Part 4 tenancy" is one where the tenancy was created before 11 June 2022 and the tenant (private or AHB) has been renting for at least 6 months and has not been served with a valid written notice of termination. A Further Part 4 tenancy confers additional rights on the tenant.
4. Student Specific Accommodation (SSA) Tenancies. Student Specific Accommodation (SSA) is accommodation specifically built for the use of students, including accommodation provided by universities and educational institutions.
5. Cost Rental tenancy. Cost rental is a form of not-for-profit housing where the rent the tenant pays covers the cost of the construction, management and maintenance of the home. While Cost Rental is in the early stage of development in Ireland, it is a type of tenure that is expected to grow substantially in the coming years. Currently, the Government aims to deliver 18,000 cost-rental homes by 2030 under the Housing for All plan. The RTB will work to ensure that all the necessary supports and processes are in place to regulate Cost Rental tenancies as these become more common.

The following must be noted in respect of these volumes:

- All data contained within the registration application is self-declared by the landlord or their agents.
- A tenancy which has ended can still be registered; a landlord's obligation to register a tenancy remains even after the tenancy has ended.
- An application for registration may be for a tenancy which is still active, and which commenced, or was renewed, during 2022 or at any time prior to 2022.

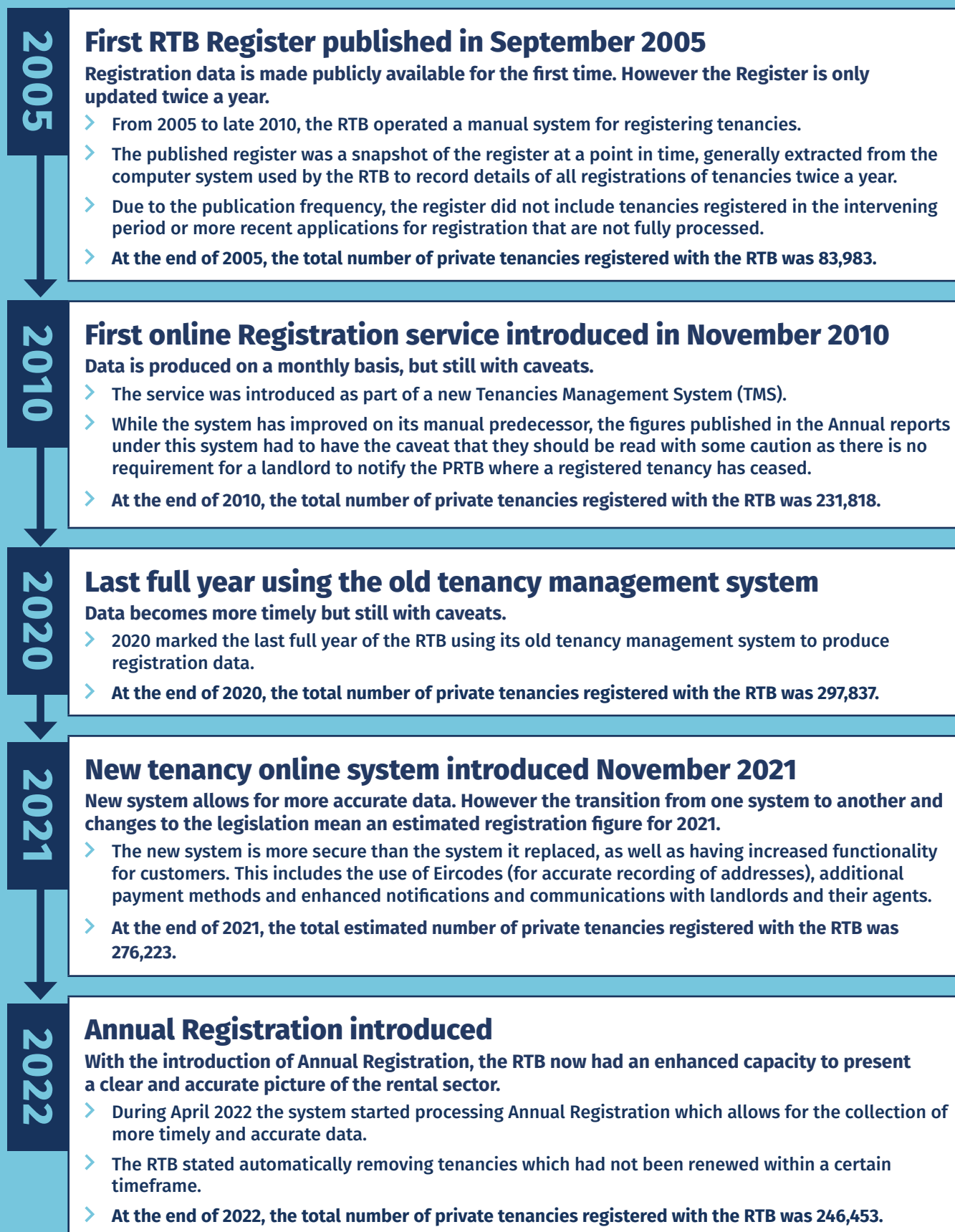
The RTB Register

The RTB considers its tenancy registration dataset to be an important national asset which, progressively, will provide better insights and more reliable information for enhanced regulation. Our improved and more reliable data will also provide a strong basis for policy formulation, future legislative proposals and ongoing monitoring of trends in the sector.

Not all of the data currently recorded in the RTB registration system is as accurate as it should be. This is a product of practices in the past whereby, for example, some data held by the RTB was not current as tenancies were only required to be registered every four or six years (or more regularly on the commencement of a new tenancy). In addition, there were known weaknesses in the previous RTB registration system which allowed, for example, duplicate tenancies to be created. The RTB is moving forward with a programme of improvements to our registration system as well as data cleansing to ensure the highest standards of data quality and integrity underpin our register. This essential work will continue into 2023.

Evolution of the RTB Register – from 2005 to 2022

The RTB has maintained a register of tenancies since September 2005. The diagram below shows the evolution of the RTB register.



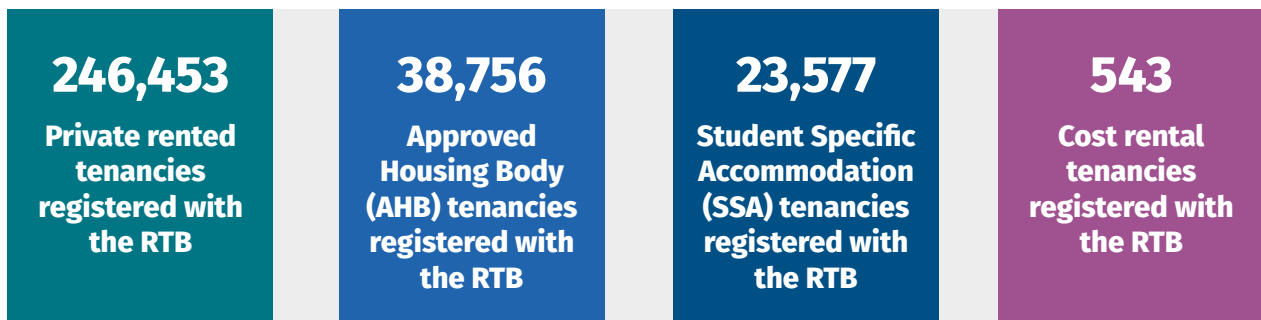
Size of the Register at the end of 2022

In the 2021 Annual Report, the RTB published an estimate of the number of registered tenancies in the RTB Register of Private and AHB tenancies. This was necessary because of:

- the change to a new platform which hosts the RTB Register; and
- legislative change relating to the length of “part 4” tenancies.

These figures were explained and published in the RTB Annual Report for 2021.

As a result of investments in our technology in recent years, and as a result of our renewed commitment to data integrity, the RTB can now provide the following figures for the number of tenancies in the RTB Register of Private, AHB, Student Specific and Cost Rental tenancies, as of 31 December 2022.



For a more detailed breakdown on this information please see Table 2 in the Appendix.

Private Tenancies registered

In keeping with the trend indicated by the estimate of the size of the register at the end of 2021, the number of private registered tenancies on 31 December 2022 was 246,453 which is lower than the equivalent figure at the end of 2020 (297,837).

This is due to a number of factors:

- Prior to 2022, the RTB relied on landlords or their agents to inform the RTB if a tenancy ended before the Part 4 tenancy expired. This did not always happen in practice and, hence, there were expired tenancies and tenancies with out-of-date details present on the register. This created an inflated figure and affected our ability to maintain the register to a high degree of accuracy.
- During 2022, the registration data that the RTB holds was cleaned and improved with the introduction of:
 - annual registration, which means that every tenancy must be renewed annually on the anniversary of the commencement date of the tenancy. This annual renewal process helps ensure that the RTB has better and more up-to-date data on each tenancy, and

- automatic removal of tenancies which are not renewed on time by the landlord or their agent. This means that, after an interval, inactive tenancies no longer appear on the register.

As a result of these changes, the previously reported size of the register has reduced to a more accurate figure.

- The 2022 figures are based on the actual number of registrations active on the RTB register at the end of 2022. The size of the register is a point-in-time snapshot figure from a dynamic register where tenancies are being added and removed on an ongoing basis.
- As our data on registration applications (both new registrations and renewals) improves year-on-year, the RTB will be working to generate deeper and more accurate insights into the profile of the register (including numbers and types of landlords, dwellings and tenancies), movements in registered tenancies, data on landlords leaving and entering the sector, and other trends in the underlying data.

Student Specific Accommodation Tenancies registered

At the end of 2022, the number of SSAs on the register had increased to 23,577 from 21,681 at the end of 2021.

Cost Rentals Registered

In 2021, Cost Rental tenancies came under the remit of the RTB. Cost rental is a form of not-for-profit housing where the rent the tenant pays covers the cost of the construction, management and maintenance of the home. At the end of 2022, 543 Cost rental tenancies were registered with the RTB.

AHB Tenancies Registered

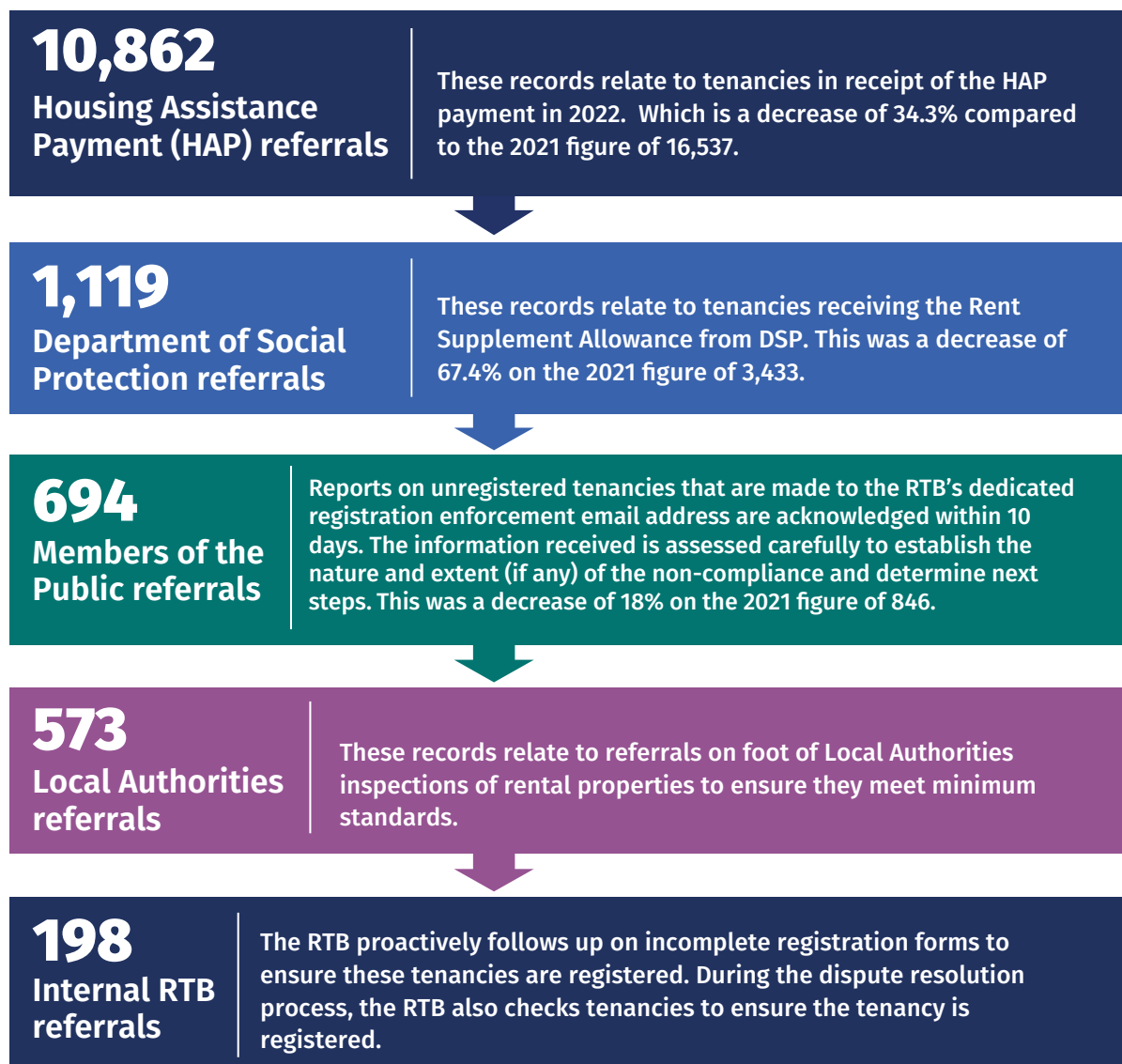
At the end of 2022, the number of AHB tenancies on the register had increased to 38,756 from 34,169 at the end of 2020.

How does the RTB provide assurance that all tenancies are registered in compliance with the law

The RTB is responsible for ensuring that there is compliance by landlords with their legal obligations to register all tenancies. As noted earlier, the regulatory approach is to assume, in the first instance, that landlords are willing to comply with their statutory responsibilities and to support voluntary compliance through information provision and by putting in place processes which are designed to make compliance as straightforward as possible.

Where the RTB has evidence to suggest that, despite this positive approach, a landlord is not complying with the law, then the RTB has regulatory powers to address this non-compliance.

The RTB receives information from a range of sources regarding potential non-compliance. During 2022, these included:



In keeping with our policy to support compliance, the RTB writes to landlords where non-registration is suspected and gives the landlord reasonable opportunity to comply before a prosecution is initiated. Landlords receive two Notices from the RTB before any legal letters are issued. In 2022, 5,048 items of correspondence were issued to landlords highlighting the need for them to comply with the legislation.

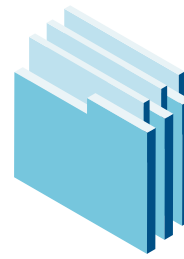
For a more detailed breakdown on this information please see Table 3 in the Appendix.

How does the RTB sanction Improper Conduct by landlords?

2022 was the third full year of operation of the RTB's sanctioning powers. Under these powers the RTB can, after investigation, sanction landlords who have engaged in certain breaches of rental law, known as "Improper Conduct". Improper Conduct, as defined in the Act, includes:

- Failure to comply with Rent Pressure Zone (RPZ) requirements;
- Falsely relying on an RPZ exemption;
- Failure to notify the RTB of a reliance on an RPZ exemption;
- Failure to update tenancy information within one month of a change in rent;
- Failure to register a tenancy;
- Giving a reason on a Notice of Termination that is known to be false or misleading; and/or Failure to offer a tenancy back to a tenant when certain conditions have been met;
- Seeking a deposit of more than the equivalent of one month's rent; and
- Seeking an advance payment of more than one month's rent.

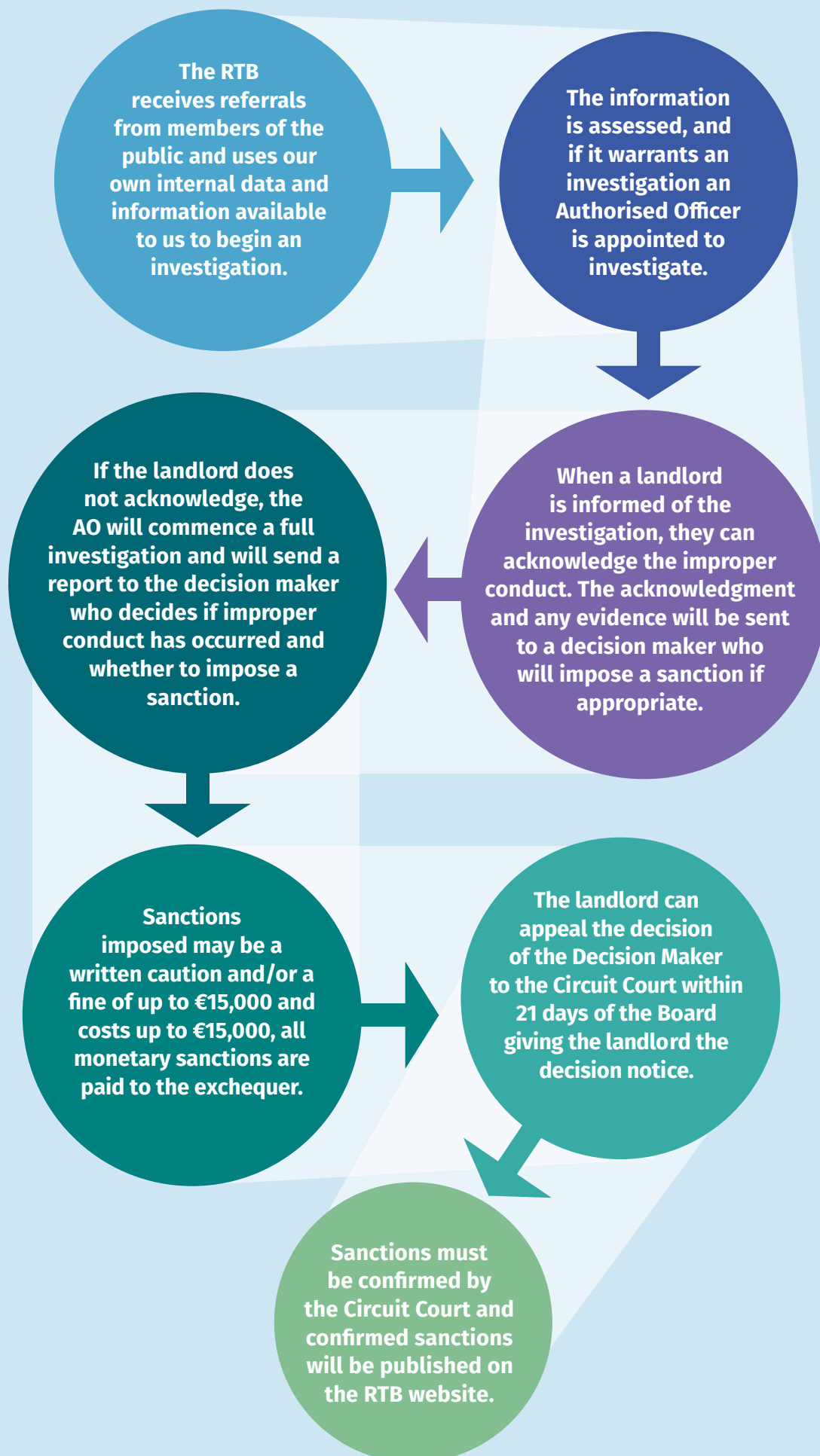
Sanctions may include a written caution and/or a fine of up to €15,000 and costs up to €15,000. All monetary sanctions are transferred by the RTB to the Exchequer.



Sanctions may include a written caution and/or a fine of up to 15,000 and costs up to 15,000. All monetary sanctions are transferred by the RTB to the Exchequer.



Overview of the Investigations and Sanctions process



Investigations and Sanctions Activity in 2022

Approved Investigations

During 2022, 130 investigations into potential Improper Conduct were approved by the RTB. Of these, 62% (81) were initiated on the RTB's own volition and 38% (49) were based on formal written complaints from the public. During 2022, 10 investigations were closed/revoked. This includes cases from previous years. Cases are closed or revoked when information comes to light after an Authorised Officer is appointed to an investigation that means that an investigation should not continue. Examples of such information include; the property in a non-registration investigation is discovered to be part of the rent a room scheme and not required to be registered; the landlord in a RPZ breach investigation has accidentally inputted the wrong rent into the registration record making it appear that there is a breach when there is not.

An investigation is revoked if information comes to light before the notice informing the parties that an investigation has commenced has issued and closed if it comes to light afterwards.

At the end of 2022, 238 cases were under investigation. Some of these cases were commenced in previous years.

Sanctions

By the end of 2022, 114 investigations had been submitted to the independent Decision Makers. Decision makers are legal professionals with extensive experience in decision making roles and are independent from the RTB.

They are appointed under the law to review investigation findings and to make a decision on a sanction. The RTB issued 106 decisions to the relevant landlords and there were 21 appeals. This figure includes the decisions from investigations that were started in 2020 and 2021.

Confirmation and Publication of Sanctions

The decision to impose a sanction must be confirmed in the Circuit Court. During 2022, 46 cases were confirmed in the Dublin, Kildare, Louth, and Galway Circuit Courts.

Once a sanction has been confirmed, all appeal periods have passed, and all administrative processes have been completed, the RTB publishes particulars of the sanction on the RTB's website. In 2022, 47 sanctions were published on a dedicated webpage.

Since being given these new sanctioning powers, the RTB has prioritised allegations of breach of RPZ restrictions. During 2022, 36 out of the 47 sanctions published were for breach of RPZ regulations and the majority of investigations commenced to date have been for the same type of breach. Thirty nine of the landlords in these published cases opted to acknowledge the alleged Improper Conduct at the beginning of the investigation. This is taken into consideration by the Decision Maker, along with any steps taken by the landlord to rectify the breach of rental law, when they are deciding on the type of sanction and the amount of any monetary sanction.



Investigation and Sanction outcomes

- Over €39,000 was paid in sanctions by landlords in 2022, the average sanction was €1,484. Over €67,000 in total has been paid in sanctions from 53 investigations since 2019.
- In total, €62,659 of overpaid rent has been returned to tenants in 2022. A total of €347,000 has been returned to tenants as a result of investigations since 2019.

For a more detailed breakdown on this information see Figure 1, Tables 4 and 5.

3

The RTB Dispute Resolution Service



Introduction

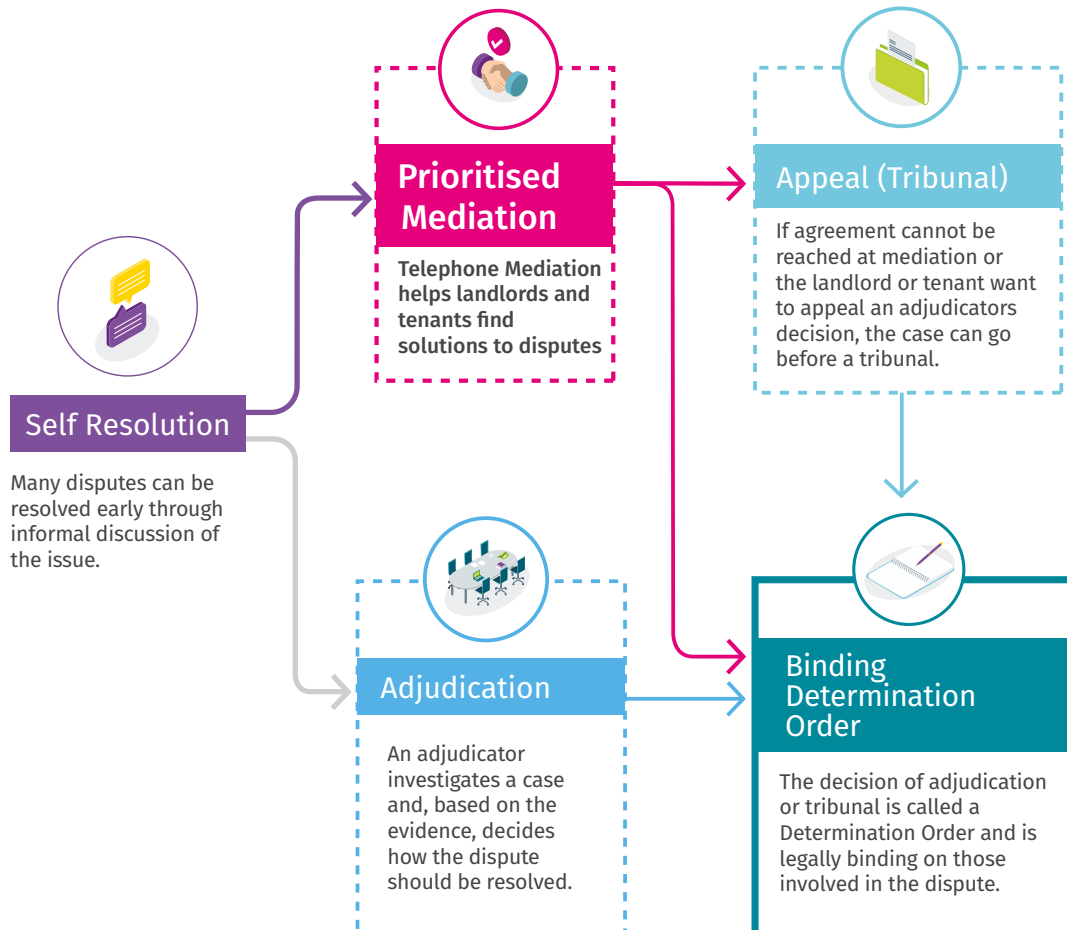
The RTB is the statutory body with responsibility for providing the statutory dispute resolution service for the residential rental sector. This means that the RTB has the necessary powers required to mediate and, where necessary, adjudicate on rental disputes. This quasi-judicial function is provided by panels of mediators and adjudicators who, once appointed by the RTB Board, are then independent in the exercise of their functions.

The RTB promotes dispute prevention as a first step, actively encouraging tenants and landlords to keep lines of communication open to try and resolve their problem without the need to escalate it to a formal dispute hearing. When self-resolution is not a viable option, the RTB's Dispute Resolution Service is available to all case parties to a tenancy including tenants, registered landlords and impacted third parties.

Why is this important for the rental sector?

- The RTB performs a critical quasi-judicial role within the residential rental sector. This means that the RTB, within its limited jurisdiction under the Residential Tenancies Act, has various powers that can be used to mediate and, where necessary, adjudicate on rental disputes. This also includes the hearing of appeals. As a body having quasi-judicial functions, it is very important that the RTB provides due process and fair procedures to all parties to a dispute, whether landlords, tenants or other persons.

Dispute process overview



- Disputes can damage otherwise good relationships between landlords and tenants which can undermine the basis for the tenancy relationship. A timely and accessible dispute resolution service helps resolve disputes on as fair a basis as possible and helps sustain tenancies.
- Some disputes involve poor and unfair behaviour by landlords or by tenants. By having the power to impose damages on the offending party, the RTB decision makers demonstrate that such behaviour is not acceptable and that landlords and tenants engaging in such behaviour will be held to account.

Spotlight in 2022

During 2022, the demand for the RTB's Dispute Resolution Service reached a record high. The RTB received 7,417 applications to use the service, compared to 5,657 in 2021. This marks a 30% increase in applications and a return to the pre-pandemic trend of a year-on-year increase in demand for the service.

During 2022, the RTB brought in some important changes to improve service delivery. Some examples of initiatives undertaken are as follows:

Prioritised mediation

Since October 2022, the RTB has been offering prioritised mediation as its principal route to dispute resolution. The concept of prioritised mediation was included as a specific action in Housing for All, the national Housing Plan launched in September 2021.

In order to prioritise the service during 2022, the RTB undertook a number of steps, including establishing a project team, ring-fencing resources and identifying and agreeing a number of measures focused on encouraging mediation as the preferable first step for all those engaged in the disputes resolution process of the RTB.

Facilitation and Early Intervention

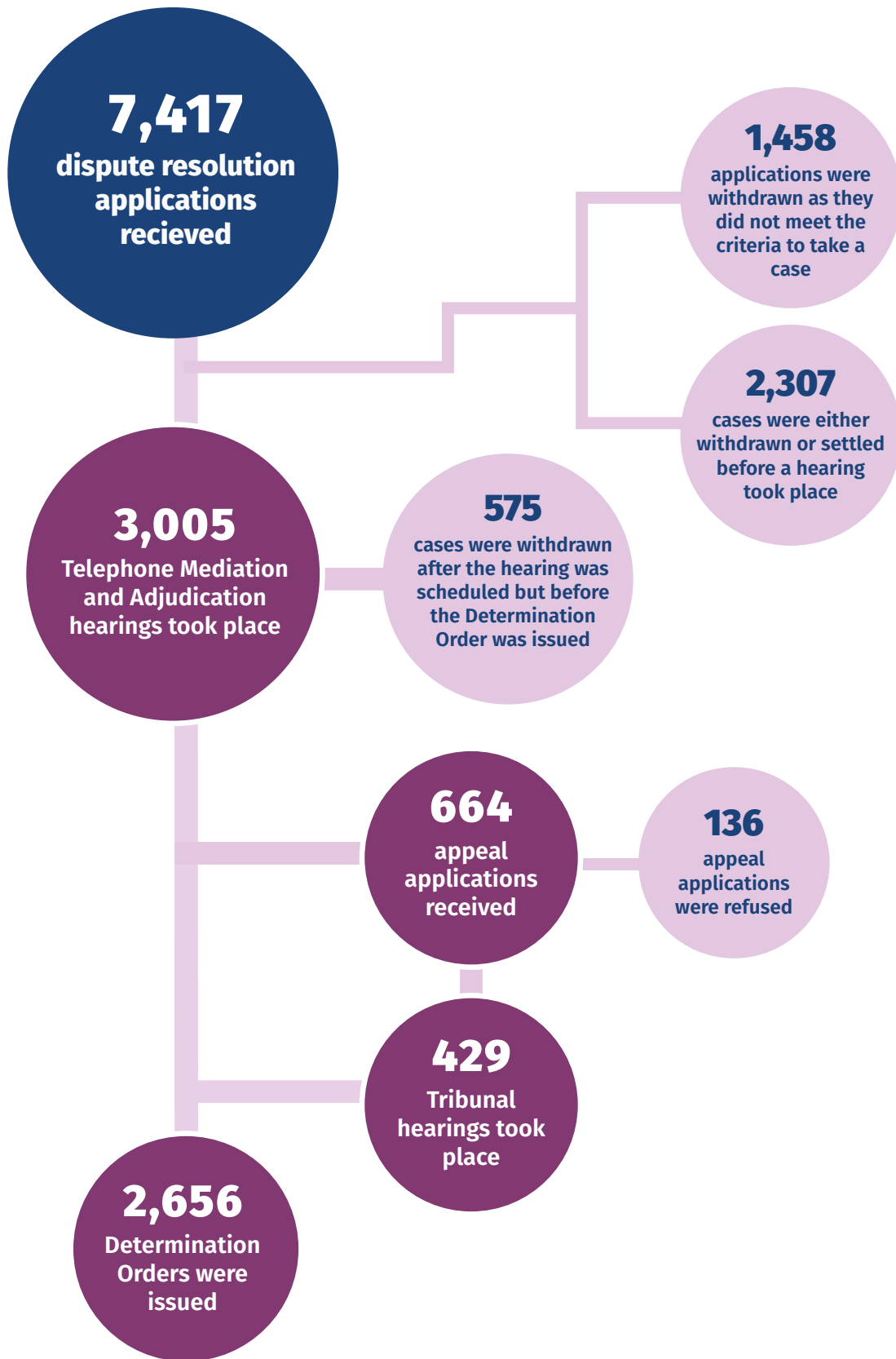
All applications for dispute resolution received by the RTB go to Telephone Mediation or Adjudication. During the initial application assessment stage, the RTB will work with dispute parties to provide information on the legislation in relation to their case. Increased awareness of both parties' rights, responsibilities and obligations at the initial stages of a dispute can reduce the need to continue to a formal Telephone Mediation or Adjudication hearing. As a result of engaging with the RTB and becoming more aware of the rights and responsibilities of both landlords and tenants, many parties come to their own resolution without the need for any further intervention from the RTB.

During 2022, and in keeping with the relevant action as included in Housing for All, the RTB began to put this important work on a more formal footing and commenced designing an early, and proactive, intervention project. The intention is to use targeted intervention to

- Ensure parties are more fully aware of the nature of the issues involved in their case.
- That any misunderstandings of the legal disputes process and individuals' rights and responsibilities of parties are resolved; and
- If appropriate and helpful, issues are facilitated and settled without recourse to the formal dispute resolution procedures of the RTB.

The aim is to use this intervention process in suitable case types in order to improve outcomes for parties using the Disputes Resolution Services of the RTB. As at the end of 2022, this design work was continuing.

Dispute Activity in 2022



Please note the figures in this chart represent activity levels. They do not correlate with each other. For example, the hearings heard in 2022 are from 2021 and 2022 applications.

For a more detailed breakdown on this information please see Tables 6, 7, 8 and 9 and Figure 2 in the Appendix.

Landlord and Tenant – Dispute Profile

- **Dispute Resolution Applicants:** In 2022, of the 7,417 dispute resolution applications received by the RTB, (51%) were made by tenants and (46%) by landlords. Third parties accounted for (3%) of the applications lodged (third parties are those who are directly and adversely affected by neighbouring tenants and have the right to bring a case against the landlord of those tenants).
- **Tenancy Tribunal Applicants:** In 2022, 54% appeals to a tenancy tribunal were taken by tenants and 46% were taken by landlords.

For a more detailed breakdown on this information see please Figure 3 and Table 10.

What were the disputes about?

Year-on-year there has been little variation in the top reasons cited for disputes. It is important to note that dispute types are self-reported by the applicant and multiple reasons can be chosen.

Rent Arrears/Rent Arrears and Overholding (33%)	<ul style="list-style-type: none"> ➤ Overholding occurs when a tenant fails to leave the rented property by the date listed on a valid Notice of Termination. If a tenant does not pay rent, the amount of rent owed to the landlord is called rent arrears.
Validity of the Notice of Termination (19%)	<ul style="list-style-type: none"> ➤ A Notice of Termination is the official document which ends a tenancy. If a Notice of Termination is to be considered valid there are several rules in place which must be followed. ➤ Notice periods which stipulate the amount of notice to be provided by a tenant or landlord must be adhered to by the parties to the tenancy. If the tenancy has no end date and lasts more than 6 months a landlord can only terminate that tenancy under seven specific grounds. ➤ The RTB provides sample Notices of Termination and warning letter templates on its website together with details of notice periods and information on serving a valid Notice of Termination.
Breach of Landlord Obligations (17%)	<ul style="list-style-type: none"> ➤ For more information on the landlord obligations please visit the RTB website at www.rtb.ie.

For a more detailed breakdown on this information please see Table 11 in the Appendix.

How long does a dispute take to be concluded by the RTB?

The RTB Telephone Mediation service has consistently been the fastest method of dispute resolution available to RTB customers. Of the 1,998 Telephone Mediation cases that closed in 2022, approximately 56% were closed within eight weeks. The average processing time for Telephone Mediation cases in 2022 was 8.87 weeks (9.7 weeks in 2021).

The average processing time for Adjudication cases in 2022 was 20.45 weeks (19.5 weeks in 2021). The average processing time for Tribunals was 31.48 weeks in 2022 (33.3 weeks in 2021).

For a more detailed breakdown on this information see Figures 5 and 6 in the Appendix.

Rent Tribunal

The Rent Tribunal, established in August 1983, was the arbitrating body in the determination of rent and other terms of tenancy of dwellings which were formerly rent controlled under the Rent Restrictions Acts 1960–1981. In 2016, the Rent Tribunal was dissolved by the Minister for Housing, Planning and Local Government and its functions were transferred to the RTB. All Board members of the RTB are members of the Rent Tribunal.

The RTB received three Rent Tribunal applications in 2022. Hearings were held for two of the applications, one of which also entailed an inspection of the dwelling. A Determination Order reflecting the new rent issued in both cases. However, the Tribunal found that they had no jurisdiction to deal with the third application and, therefore, no Order was issued in this instance.

Order Enforcement

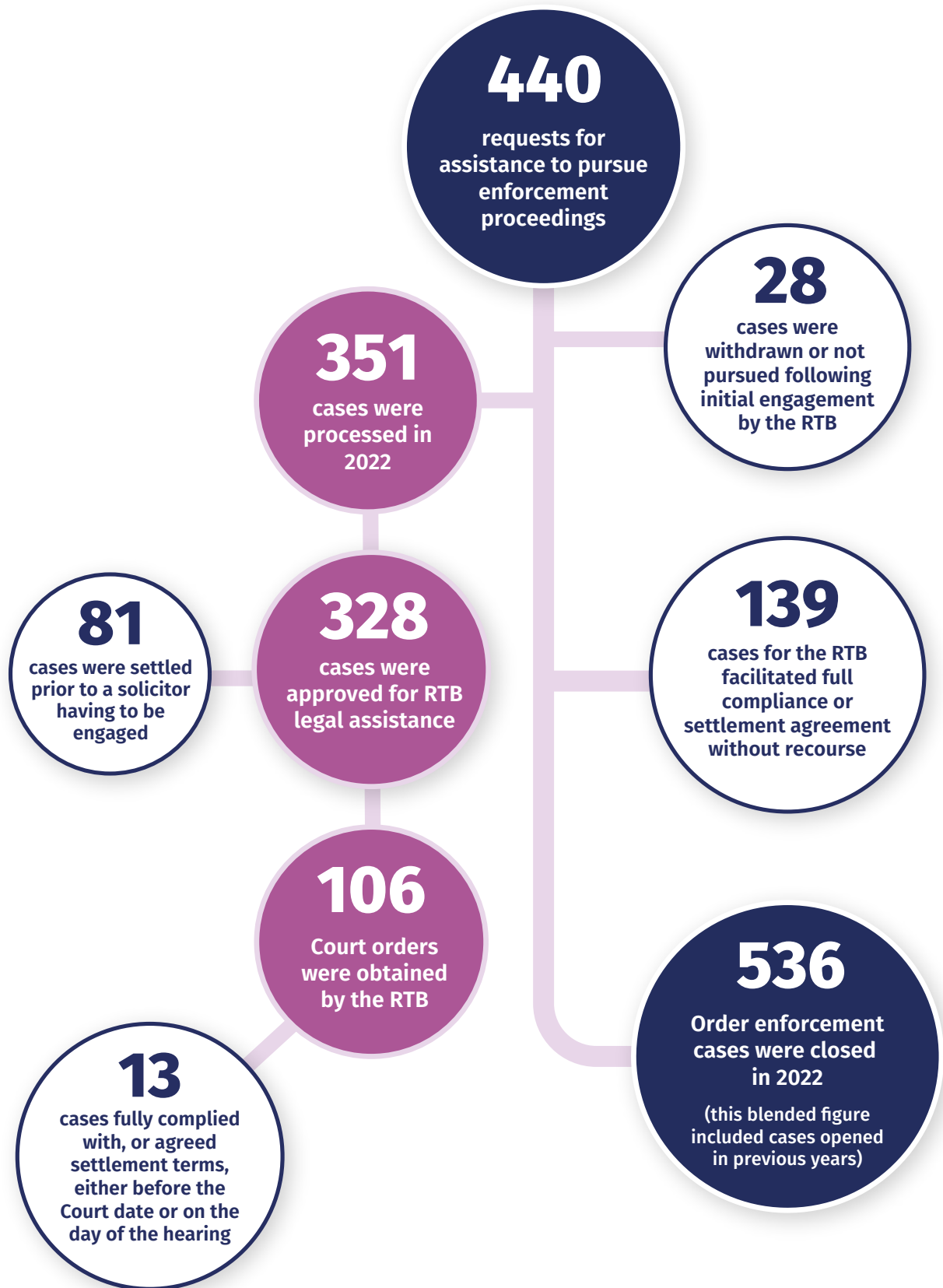
Where a party has obtained a Determination Order, and if the other party has not complied with the Order, there are two options for enforcement.

1. A party to the original dispute can request assistance from the RTB to enforce a Determination Order in the District Court.
2. A party to the original dispute can take their own enforcement cases directly to the District Court and the RTB offers support to the parties by compiling case files and proofs for the court.

In 2022, of the 440 order enforcement applications received by the RTB (58%) were made by Landlords, (40%) by tenants 2 AHBs (0.5%) and 7 Third Parties (2%) requested assistance.

For a more detailed breakdown on this information please see Figure 4 in the Appendix.

Order enforcement activity



For a more detailed breakdown on this information please see Tables 12 and 13 in the Appendix.

4

The RTB Information and Data function



Introduction

The RTB serves a wide range of customers and stakeholders, from landlords, tenants and lettings agents to the Minister and Government, state bodies, the media and the wider public. A key priority for the RTB is to ensure that its customers can access reliable information when they need it and through a variety of accessible channels.

The RTB also helps promote a better understanding of the rental sector through the provision of tenancy data, the production of the RTB Quarterly Rent Index and through the delivery of the RTB research programme.

It is a function of the RTB to collect and provide information on the rental sector including information on prevailing rent levels. The RTB collects data on the rental sector through the registration of tenancies (private, AHB, Cost Rental and SSA) and through the delivery of its functions, including the provision of Dispute Resolution Services and under the RTB's Investigations and Sanctions remit.

Why is this important for the rental sector?

- Rental law has become more complex and challenging to navigate over the last number of years as amendments have been made to the Act in the context of the housing crisis. Producing clear, concise and timely information helps landlords and tenants stay abreast of these changes and what it means for their rental rights and responsibilities. This in turn helps prevent tenancy disputes and is in keeping with our regulatory approach of supporting and facilitating compliance with rental law.
- The RTB is in a unique position to provide insights into the residential rental sector as it holds a comprehensive rental dataset and other relevant information gathered through our research programme. The RTB uses this data and information to promote a better understanding of the rental sector, monitor trends, assess their impacts and inform policy and outcomes based on evidence.

Customer Complaints

The RTB experienced high volumes of complaints across 2022 (1180) in direct response to the genuine difficulties experienced among our user community with our registration system. Unfortunately, the levels of demand meant that the RTB did not meet the response deadline as set out within the RTB customer charter. The RTB has put measures in place to ensure all open complaints are now responded to fully and complaints received in 2023 will meet the response deadline of 28 days.

For a more detailed breakdown on this information see Table 14 and Figure 7 in the Appendix.

Stakeholder Engagement

The RTB is committed to effective and meaningful engagement with its stakeholders. The benefits of this are twofold; helping enhance the RTB's understanding of stakeholder priorities and views, while also creating a culture of knowledge around rights and responsibilities in the rental sector.

The RTB regularly engages with stakeholders across the rental sector, including with representative organisations of landlords, letting agents, Approved Housing Bodies (AHBs), Student Specific Accommodation (SSA) providers and tenants. In 2022, the RTB took part in 52 stakeholder events. The RTB also continued to issue regular updates throughout 2022 to its stakeholder mailing list whenever there was new information on legislative changes, new RTB research or other relevant information.

As part of the development of the RTB's 2023-2025 Statement of Strategy, the RTB organised a series of face-to-face sessions with stakeholders across the rental sector and public online consultations. The RTB's aim was to gather a wide range of views on the regulation of the rental sector and the key strategic priorities for the RTB for the next three years. This allowed stakeholders to provide their thoughts and insights on the role of the RTB, what they consider to be the RTB's key challenges as well as possible emerging opportunities in the years ahead.



728,871

unique visitors
to the RTB
website in 2022

RTB Website

The RTB website (www.rtb.ie) is one of the most important communication channels the RTB uses to provide information to the rental sector.

The RTB, as a public body, is committed to fulfilling its obligations under the European Union's (Accessibility of websites and mobile applications of Public Sector Bodies) Regulations 2020 and to the implementation of the Public Sector Equality and Human Rights Duty.

In 2022, work commenced on the development of a new website which will focus on navigation improvements as well as more user-friendly content. Phase 1 of this project commenced in Q3 of 2022 where the design phase of the new website was completed. A full relaunch is scheduled for 2023.

In 2022, the RTB website had:

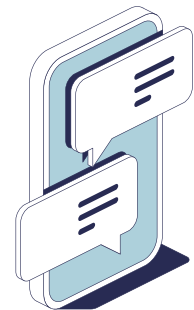
- > a total of **728,871** unique visitors compared to 462,992 in 2021, an increase of 57.4%.
- > a total of **5.8 million page views** in 2022, an increase of 107% compared to 2.8 million in 2021.

This increase in website traffic from 29 March 2022 onwards can be attributed to the Annual Registration campaign, which played a significant role in driving visitors to the website.

Social Media

The RTB Twitter account, @RTBinfo, was established in 2018. Since then, the RTB has continued to grow its social media presence and engagement. At the end of 2022, @RTBinfo had;

- > a total of **4,810 followers**, an increase of 19.8% on the 4,012 followers as of end of 2021.
- > the account also reached **1.7 million people** in 2022.



Advertising Campaigns

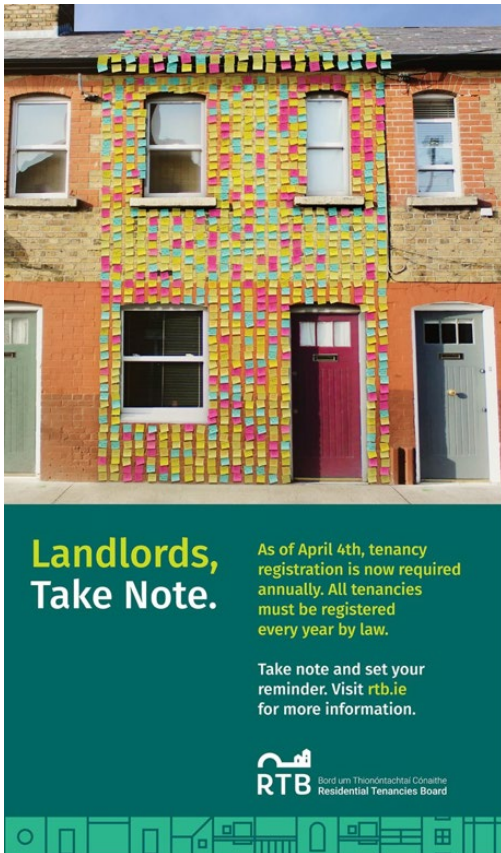
During 2022, the RTB delivered four strategic public awareness campaigns with a strong focus on communicating changes to legislation.

> *Always on Search Campaign - January – November 2022*

“Always On” is a Google ad service. One of the benefits of this service, is to ensure, when ‘googled’ the RTB is returned as one of the top search results enabling customers to get to the information they need and self-serve rather than using the call centre.

> *Annual Registration Campaign - 28 March-1 May*

The aim of this activity was to develop a multi-stage campaign that communicated effectively that all landlords must now register their tenancies on an annual basis. This campaign used a mix of popular social channels, digital radio, billboards, Google ads (YouTube and Display) and press to effectively reach this audience.



> *Student Campaign - 23 August – 30 September*

The aim of the campaign was to reach the student and student housing providers to make them aware of their rights when renting accommodation. This was a solely digital campaign.



> *The Winter Legislation Campaign Annual Registration Google Search Ads - December 2022*

This campaign made the public aware of the Residential Tenancies (Deferment of Termination Dates of Certain Tenancies) Act 2022. This legislation came into effect on 29 October 2022. This was temporary legislation which covered a set period of time known as the 'winter emergency period' (30 October 2022 to 31 March 2023).

Overall, the campaigns proved to be a successful conduit in driving awareness of legislative change.

In total the campaigns achieved:

- > **19.3M Impressions** (The number of times a piece of content is served and consumed by the chosen audience)
- > **610K Clicks** (This term refers to the action taken when a user interacts with an ad by clicking on it to be brought to specific content on rtb.ie)
- > **21.1M Reach** (Radio) (This is the number of people (or percentage) in the market that will likely be exposed to one Spot of advertising).
- > **1.1M Readership** (press)

Oireachtas Queries

The RTB has a designated inbox for Oireachtas members. In 2021, the RTB received 543 queries, which is a 79% increase on the number received in 2021. The increase can be attributed to the problems with the registration system which resulted in an increase in the number of Annual Registration queries received by members of the Oireachtas from constituents.

For a more detailed breakdown on this information see Table 15 in the Appendix.

Data and Insights

In 2022, the focus of the RTB research programme was to continue to use data and research to foster a better understanding of the rental sector, monitor trends in the sector and inform policy. The key components of the RTB's Research were:

1. The production and development of the RTB Quarterly Rent Index.
2. The Rental Sector Surveys fieldwork of landlords, tenants and letting agents; and,
3. The development of the Research and Data Hub which is an interactive resource providing the public with access to additional data collected by the RTB.

The RTB Rent Index

The RTB, through tenancy registration data, maintains a comprehensive dataset on the residential rental sector in Ireland. Based on data from the RTB's tenancy registration records, which is independently analysed by the Economic and Social Research Institute (ESRI), the RTB Rent Index provides rental indicators which track movements in rents for new tenancies in the Irish private rental sector. Data from the RTB Quarterly Rent Index is available from 2007 to 2022 via the RTB's Research and Data Hub. In 2022, the RTB published three Rent Index reports (Q4 2021, Q1 2022, and Q2 2022).

The Rental Sector Survey

In 2022, the RTB began work on the second rental sector survey with landlords, tenants and letting agents. This research, commissioned by the RTB and undertaken by Amárach Research is one of the largest studies of the private rental sector ever conducted in Ireland. The purpose of the research project was to:

- Help create an accurate profile of landlords, tenants and letting agents in the private rental sector.
- Establish an evidence base of factual data for cohorts of landlords and tenants in the sector across a range of thematic areas to facilitate the monitoring of trends over time.
- Gain insights into behaviours and drivers for segments within the rental sector and capturing of pathways to current renting situations; and,
- Deliver robust and representative survey report(s).

The RTB rental sector survey reports based on the research undertaken in 2022 will be published during 2023. They will provide a comprehensive insight into the rental market, covering the perspective of landlords, tenants and letting agents.

The RTB Data Hub

The Data Hub provides easy access to up-to-date information on the rental sector that is displayed through interactive charts and maps which can be downloaded and shared. The Data Hub provides data and insights in the following areas:

- Rent levels (Rent Index).
- Private tenancies and landlords.
- Approved Housing Body (AHB) Tenancies.
- Student-Specific Accommodation Tenancies.
- Notices of Termination (NoTs).
- Dispute resolution statistics.
- Tenant and landlord profile information (RTB Rental Sector Survey).

For more information and to view the latest available data please visit the <https://www.rtb.ie/data-hub>.

5

RTB Organisational Structure and Governance



Introduction

The RTB is committed to maintaining the highest standards of corporate governance and in this regard, complies with the Code of Practice for the Governance of State Bodies.

The role of the RTB Board is to provide strategic direction and oversight for the organisation.

The Board sets strategic objectives, which the Director and the Executive team deliver. The Board makes key strategic and expenditure decisions on business matters as these arise.

The Director implements the strategic plan, each annual business plan and manages the organisation at an operational level, reporting to the Board via the Chairperson. As a state body, the RTB has certain legislative obligations which are reported on in this chapter, including compliance with the Ethics in Public Office, Prompt Payments, and Protected Disclosures provisions. We also report on our taxation, data protection and governance obligations in this chapter.

The Governance Statement and Board Report outline the responsibilities, composition and activities of the Board and Board Committees and contains key information disclosures about the RTB's activities during 2022. Finally, the Audited Financial Statements and the Statement on Internal Control are a comprehensive report on the financial activities of, and the control environment within, the RTB during the year.

Why is this important for the rental sector?

- The RTB, as the regulator for the residential rental sector, has a responsibility to the public to ensure that we deliver on our statutory functions in compliance with the law. The RTB is also committed to serving the public interest. This means that we work to ensure that all tenancies that should be registered are registered, that we operate a fair and effective Dispute Resolution Service and that we confront serious and deliberate non-compliance in a timely manner. In order to support this mandate, the RTB must have proper procedures in place and a governance framework which both supports and assures the work undertaken;
- In order to support the rental sector, the RTB must ensure that it has the right resources and organisational framework in place. In order to achieve this, additional senior staff have been recruited and internal changes have been made in management responsibilities to ensure that RTB can better manage the delivery of (a) complex system improvements, together with, (b) ongoing customer service improvements, including the processing of late fee refunds. These changes are designed to ensure that the areas of greatest priority (and risk) are being allocated the appropriate share of management resources; and,
- The RTB is funded by tenancy registration fees, disputes fees and Exchequer funding. In 2022, the RTB had income of approximately €23 million. The Board provides budgetary oversight of the spend to ensure the organisation is providing value for money in the public interest.

Spotlight in 2022

Organisation development

Over the past number of years, the RTB has experienced considerable change and expansion and, as an organisation, has continued to adapt to meet the needs of its stakeholders. In 2022, the RTB, with the support of the Department, created two new Deputy Director posts at Principal Officer level. The filling of these posts represented a vital investment in the operational effectiveness and future performance of the RTB.

During 2022, we requested sanction from the Department for a third post at this level as Deputy Director for Digital and Data services. This third post was approved in January 2023. Taken together, these new senior roles will allow the RTB in 2023 and future years to (a) deliver fully and effectively on our extensive remit, and (b) ensure that future development projects are managed, and delivered, to high standards of timeliness, functionality and cost control.

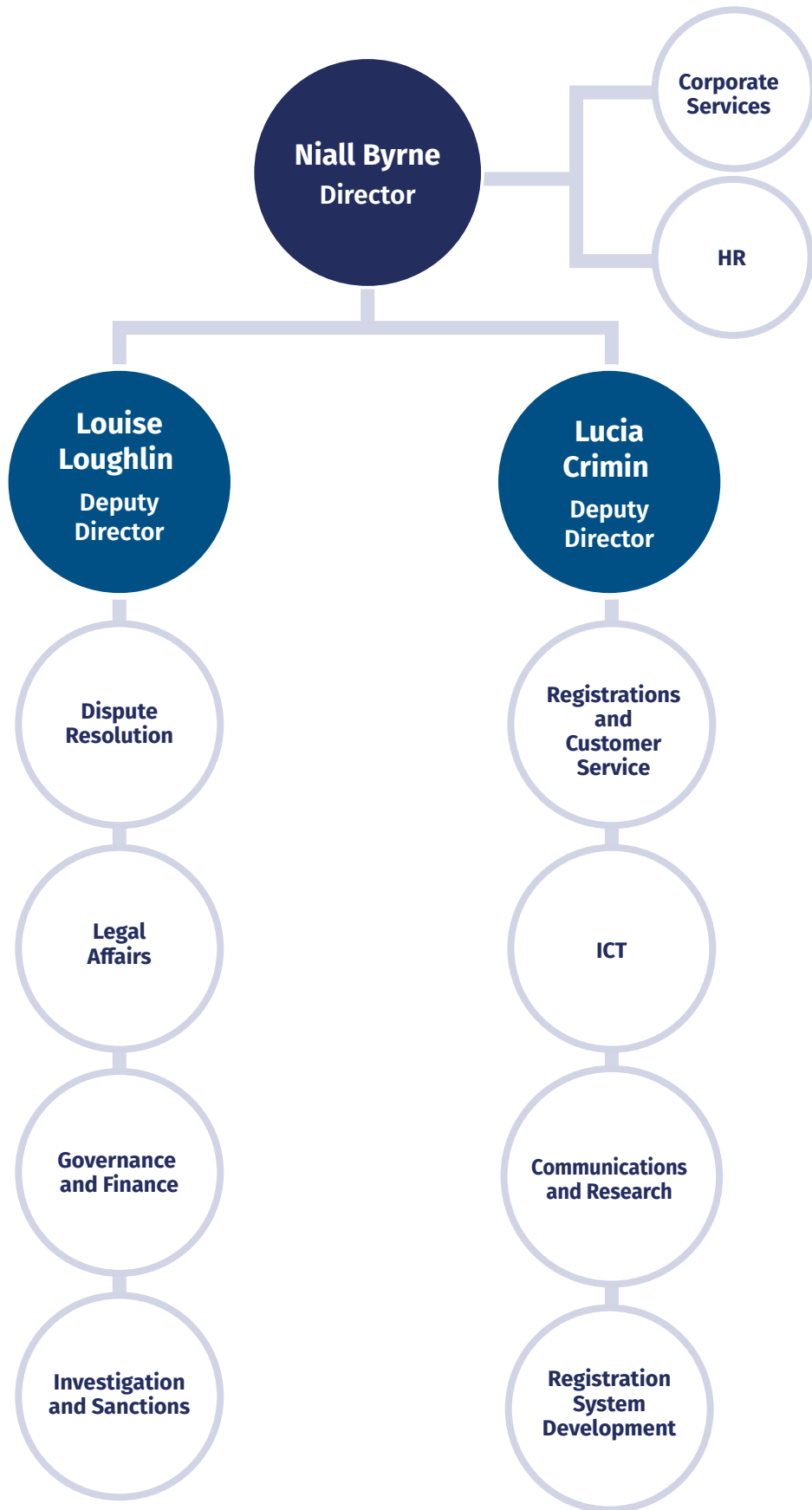
In 2022, the RTB had a complement of 110 staff. The RTB undertook recruitment campaigns at Principal Officer, Assistant Principal Officer, Executive Officer and Clerical Officer levels during 2022. A total of 11 new staff members were successfully recruited, and an additional 7 staff were promoted within the organisation.

As mentioned above, in late 2022 the RTB made a sanction request to the Department of Housing, Local Government and Heritage for a third post at Principal Officer level as Head of Digital & Data. Given the importance of reliable and valid data being available from RTB's digital systems, a high-level of expertise and capability in both digital and data is essential for the RTB. Leadership across both these areas will play a central role in stabilising and integrating the RTB's current ICT systems and in ensuring that future system developments enhance our data capabilities, including the provision of new data analytics out of Annual Registration and the generation of the quarterly Rent Index.



**In 2022, the RTB
had a complement
of 110 staff.**

**A total of 11 new staff members
were successfully recruited**



Training

The organisation relies upon a skilled and engaged workforce. Through our Performance Management Development System (PMDS), training needs are identified and staff are supported to avail of training opportunities.

Wellness

The RTB is committed to encouraging a good work-life balance and well-being amongst our staff. The RTB also funds an Employee Assistance Programme (EAP) for staff, providing access to counselling and information.

Public Sector Equality and Human Rights Duty

Section 42 of the Irish Human Rights and Equality Commission Act 2014 requires public bodies, in their performance of all their functions, to have regard to the need to:

- eliminate discrimination.
- promote equality of opportunity and treatment of their staff and the persons to whom they provide services; and,
- protect the human rights of its members, staff and the persons to whom it provides services.

The Public-Sector Duty puts a focus on non-discrimination, equality and human rights, particularly in the planning, policy making, employment, service provision and procurement. This Public-Sector Duty requires public bodies to move beyond a reactive approach to equality and human rights issues and to pursue a proactive approach, with the aim of avoiding workplace discrimination and human rights issues to a greater extent. The RTB IHREC Steering Committee, formed in 2021, has continued to shape the direction of the organisation's approach with regard to Public Sector Duty. Each business unit in the RTB is represented on this Committee.

During 2022 Irish Human Rights and Equality Commission (IHREC) developed an introductory eLearning module to enable public servants to explore the meaning and value of equality, human rights and the Public Sector Equality and Human Rights Duty in their daily work. In 2022, this training was rolled out to all RTB staff for completion.

Protected Disclosures

The Protected Disclosures Act 2014 requires every public body to establish and maintain procedures for dealing with protected disclosures and to provide written information relating to these procedures to employees. No protected disclosures were made by any RTB employee under the terms of this legislation in 2022.

Dignity at Work Policy

The RTB is committed to protecting dignity and respect across the organisation and adheres to the dignity at work policy which was developed by the Department of Public Expenditure and Reform in 2015. The policy aims to promote respect, dignity, safety, and equality in the workplace.

Access Officer

The Access Officer is responsible for providing, or arranging for and co-ordinating, assistance and guidance to persons with disabilities accessing services provided by the RTB and generally act as a point of contact for people with disabilities wishing to access our services. There were 88 Access Officer case queries in 2022.

Ethics in Public Office

The RTB falls within the scope of the Ethics in Public Office Acts 1995 and 2001 and it has adopted procedures to comply with these Acts. Where required, Board members and senior management complete statements of interests in compliance with the provisions of the Acts. Board members are asked to declare any potential conflicts of interest at the outset of every Board meeting, and there are procedures in place for the ongoing disclosure of interests.

Prompt Payments

The RTB is aware of its responsibilities under the Prompt Payment of Accounts Act, 1997, and the Late Payment in Commercial Transactions Regulation, 2002, and has established procedures to make sure payments are made in accordance with these regulations. The RTB did not pay any interest or penalties relating to late paid invoices in 2022. The RTB also has procedures in place to ensure it adheres to all relevant aspects of the Public Spending Code.

Taxation

The RTB has procedures in place to ensure that it is compliant with its obligations under taxation law and that all tax liabilities are paid on or before their due dates.

Procurement

The RTB continues to take responsibility for overseeing the development and management of procurement activities, ensuring the organisation is fully compliant with national and EU procurement procedures. During the year, the Director approved the formal renewal of six contracts for the following services:

- > General Procurement Consultancy.
- > Stenography Services.
- > Legal Services.
- > General Insurance Services.
- > Recruitment/Placement Services; and,
- > Courier Services

No new services were tendered for over the course of 2022. A number of 'informal', below threshold, request for quotes (RFQ) processes were undertaken over the year where the value of services was less than €25k.

Data Protection and GDPR

The RTB is a data controller dealing with large volumes of data. There are several procedures and policies in place to ensure that the rights of data subjects are upheld.

Staff awareness activities continued, particularly in relation to data breach prevention and the importance of data protection while working remotely. Training is an essential component of the data protection programme. The training of existing staff is an ongoing commitment to ensure sustained privacy awareness. All existing staff undertook refresher data protection training in 2022 and all new staff undertook the training as part of the onboarding programme.

In 2022, 158 data protection queries, 53 Subject Access Requests and 30 data erasure and data rectification requests were received by the RTB.

Freedom of Information and Access to Information on the Environment

In 2022, 140 Freedom of Information requests were handled by the RTB. No requests under the Access to Information on the Environment regulations were received in 2022. There also were 30 Data erasure and data rectification requests.

COVID-19

Whilst some COVID-19 health and safety measures remained in place at the start of 2022, these reduced over the course of the year. RTB staff increased attendance in the office throughout 2022.

Climate Action

The Climate Action and Low Carbon Development (Amendment) Act 2021 provides a legal underpinning to climate action by the public sector. It requires all public bodies to perform their functions in a manner consistent with Ireland's climate ambition, as laid out in the Government's Climate Action Plan 2021 (CAP21), so that the public sector leads by example, demonstrating the climate actions to reduce Ireland's greenhouse gas (GHG) emissions by 51% by 2030. To deliver on this commitment the Government has issued the Public Sector Climate Action Mandate. As a public sector organisation, the RTB is required to adopt the mandate and implement the actions required by it. The RTB formally adopted the mandate in December 2022.

One of the actions required under the mandate is to put in place a Climate Action Roadmap. The Climate Action Roadmap communicates how the RTB aims to meet the requirements of the Climate Action Mandate 2022 and reach its 2030 carbon and energy efficiency targets.

The roadmap is structured around the four pillars set out in the Public Sector Bodies Climate Action Roadmap Guidance: Our People, Our Targets, Our Way of Working and Our Buildings. The RTB is committed to ensuring staff are presented with the tools, training and encouragement to introduce more sustainable measures within their working life in the RTB, and encourage positive sustainability steps in their everyday lives, in line with the Government's Climate Action Mandate. By establishing an Action Plan, all areas within the RTB will be evaluated and considered under the 4 categories, Our People, Our Targets, Our Way of Working and Our Building. Individual business functions will be reviewed to establish if more sustainable measures can be introduced, while always maintaining our core service to the public.

The roadmap is structured around the four pillars set out in the Public Sector Bodies Climate Action Roadmap Guidance:
Our People, Our Targets, Our Way of Working and Our Buildings.

Residential Tenancies Board Report and Financial Statements

For The Year Ended 31 December 2022



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Governance Statement and Board Members' Report

Governance

The Board of the Residential Tenancies Board ("RTB") was established under the Residential Tenancies Act (2004) ("the Act"). The functions of the Board are set out in Part 8 of the Act. The Board is accountable to the Minister for Housing, Local Government & Heritage and is responsible for ensuring good governance at the RTB. The Board performs this task by setting strategic objectives and targets for the organisation and taking strategic decisions on all key business matters.

The day-to-day management, control and direction of the RTB are the responsibility of the Director of the RTB and his leadership team. The Director and his team follow the broad strategic direction set by the Board and ensure that all Board members have a clear understanding of the organisation's key activities and issues, the types of decisions the Board is required to make, and all significant risks the organisation is faced with. The RTB Director acts as a direct liaison between the Board and RTB management and he has a reporting line to the Board Chair.

Board Responsibilities

The work and responsibilities of the Board are set out in the Board's Standing Orders (Conduct of Meetings) and the schedule of matters specifically reserved for Board decision. In general, these incorporate the functions vested in the Board by the Act, governance decisions such as the appointment of Committee members or the approval of policies, key strategic and financial decisions such as the approval of plans, or the commitment of significant resources, and risk oversight of the RTB's activities.

The RTB has responsibility for the direct implementation of legislation and Government policy relating to the residential rental sector. It has a quasi-judicial and regulatory role and is independent in its decision-making functions. As a quasi-judicial service, there is a significant commitment made by the Board in overseeing certain decisions.

Along with its monthly meetings, the Board convenes to consider decisions in fulfilment of its quasi-judicial role.

During 2022, the Board met on 35 occasions (32 in 2021), both for ordinary Board meetings and in meetings to deal with matters relating to its quasi-judicial role. The Board held 12 ordinary Board meetings and 23 Board Tenancy Disputes meetings. Standing items considered by the Board at every ordinary Board meeting include declarations of interest of Board members, financial matters, a report from the Director, Board and Committee membership, meeting minutes, and Committee reports.

Section 177 of the Residential Tenancies Act (2004) requires the Board of the RTB to keep, in such form as may be approved by the Minister for Housing, Local Government & Heritage with consent of the Minister for Public Expenditure, NDP Delivery and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of the RTB is required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enable it to ensure that the financial statements comply with Sections 177 to 179 of the Act. The maintenance and integrity of the corporate and financial information on the RTB's website is the responsibility of the Board.

The Board is responsible for approving the RTB’s annual business plan and budget and for ongoing monitoring of performance. Throughout 2022 the Board evaluated the RTB’s performance against budget and received regular reports from the management team on each department’s performance against the business plan. The final financial outturn for 2022 was formally reviewed by the Board at its meeting on 09 February 2023.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Board considers that the financial statements of the RTB give a true and fair view of the financial performance and the financial position of the Residential Tenancies Board as of 31 December 2022.

Board Structure

The Board consists of a Chairperson and 11 ordinary members who are appointed by the Minister for Housing, Local Government & Heritage. Members of the Board were appointed for varying periods and meet on a monthly basis.

The table on the following page details the appointment information for Board members during calendar year 2022.

Paul Dunne and Sheila O’Riordan were appointed by the Minister for the period of 07 February 2022 until 06 February 2027 and Julia Carmichael was reappointed for a second term on the Board which will end on 30 November 2027.

Paul White resigned on 30 November 2022 and in accordance with s.154 of the Act, his resignation from the Board became effective on 30 March 2023.

As of 31 December 2022, the Board had five female and six male members, with one position vacant. The Board therefore meets the Government target of a minimum of 40% representation of each gender in the membership of State Boards.

The following measures are planned to maintain and support gender balance on the Board:

- The Minister’s attention will be drawn to the Government target to achieve 40% representation of each gender in the membership of all State Boards when submissions are made for appointments and reappointments to the Board.
- The Minister’s attention will be drawn to the current gender composition of the Board when submissions are made for appointments and reappointments to the Board.

In 2022 an External Evaluation and Governance Review was undertaken by the Board in compliance with the Code of Practice for the Governance of State Bodies (2016) (“2016 Code”). The report, which was presented to the Board at its meeting on 10 November 2022, made a number of recommendations which will be worked on by the leadership team and the Board during 2023.

Name	Membership Type	Term
Tom Dunne	Chairperson	01 Oct 2019 – 31 Aug 2024
Mary O’Donovan	Board member	01 Jul 2020 – 30 Jun 2024
Paul White*	Board member	01 Jul 2021 - 30 March 2023
Justin O’Brien	Board member	01 Jul 2021 - 30 Jun 2026
Paddy Gray	Board member	01 Aug 2021 - 30 Jul 2026
Julia Carmichael	Board member	01 Dec 2022 – 30 Nov 2027
Audry Deane	Board member	23 Apr 2021 – 22 Apr 2026
James Doorley	Board member	23 Apr 2021 - 22 Apr 2026
Patricia O’Sullivan Lacy	Board member	22 Jul 2019 – 21 Jul 2023
Colin Potts	Board member	22 Jul 2019 – 21 Jul 2023
Paul Dunne	Board member	07 Feb 2022 – 06 Feb 2027
Sheila O’Riordan	Board member	07 Feb 2022 – 06 Feb 2027

* Paul White resigned on 30 November 2022 and in accordance with s.154 of the Act, his resignation from the Board became effective on 30 March 2023.

Board Committees

The Board is assisted in its oversight role by a number of Board Committees which are comprised of Board members and external members with subject matter expertise in the Committees' respective areas of responsibility. These Committees are charged by the Board with in-depth consideration of certain matters and they provide advice to help with Board decision-making. The minutes of Board Committee meetings are circulated to the Board to keep it informed of the work of the Committees.

Board Committees are periodically reviewed by the Board to consider their effectiveness against their terms of reference. During 2022 the Board had the following Board Committees in place:

- Audit & Risk Committee
- Legislative Committee
- Research Committee
- RTB360 Project Assurance Committee
- Section 189 Committee

Audit and Risk Committee

The Audit and Risk Committee ("ARC") comprises four Board members and two external members with skills and executive experience in risk management, governance, and finance. The ARC held nine meetings during 2022.

The ARC reports to the Board after its meetings. On 31 December 2022 the members of the Audit and Risk Committee were: Board members Julia Carmichael (Chairperson), Mary O'Donovan, Colin Potts and the two external members Shane O'Keeffe, and Catherine Comer.

The schedule of Committee attendance during 2022 is on the following table.

Committee member	Meetings attended
Meetings Held	9
Julia Carmichael – Board	9
Mary O'Donovan – Board	9
Paul White – Board	7
Colin Potts – Board	8
Shane O'Keeffe – External	8
Catherine Comer - External	9

Legislative Committee

The Legislative Committee is charged with assisting the Board in its consideration of legal and legislative matters. The Legislative Committee comprises three Board members and four external members. The Legislative Committee held one meeting during 2022.

On 31 December 2022 the members of the Legislative Committee were: Board members Patricia O'Sullivan Lacy (Chairperson), Justin O'Brien, Julia Carmichael, Paul Dunne and Sheila O'Riordan. Paul Dunne and Sheila O'Riordan were appointed by the Board to the Committee on 04 July 2022 and 08 September 2022, respectively. The external members were Maeve Hogan, Laura Farrell and Padraic Kenna. Laura Farrell was paid €588 during the year for attendance at Legislative committee meetings during 2021 and 2022. Karen Murphy resigned from the Legislative Committee on 24 March 2022.

The schedule of Committee attendance during 2022 is in the following table.

Committee member	Meetings attended
Meetings Held	1
Patricia O'Sullivan Lacy – Board	1
Justin O'Brien – Board	0
Julia Carmichael – Board	0
Paul Dunne – Board (appointed 04 July 2022)	n/a
Sheila O'Riordan - Board (appointed 08 September 2022)	n/a
Maeve Hogan – External	1
Laura Farrell – External	1
Padraic Kenna – External	0
Karen Murphy – External (resigned 24 March 2022)	0

Research Committee

The Research Committee, which provides strategic direction and oversight for the development and delivery of the RTB's research programme, met three times during 2022. Committee members as of 31 December 2022 were Board members Paddy Gray (Chairperson), Justin O'Brien, Audry Deane and James Doorley, and external members John McCartney, Lorcan Sirr, Christine Whitehead and Sinéad Kelleher. Niamh Santry resigned from the Committee on 20 June 2022. Sinéad Kelleher was appointed on 10 December 2021.

Committee member	Meetings attended
Meetings Held	3
Paddy Gray – Board	3
Justin O'Brien - Board	2
Audry Deane - Board	3
James Doorley – Board	1
John McCartney – External	1
Lorcan Sirr - External	3
Christine Whitehead - External	3
Niamh Santry – External (resigned 20 June 2022)	1
Sinéad Kelleher – External (appointed 10 December 2021)	1

RTB360 Project Assurance Committee

The RTB360 Project Assurance Committee was set up by the Board to provide the Board with assurance about the progress of the RTB360 project. The Committee met three times during 2022. It met on 08 February and 12 April in fulfilment of its terms of reference to oversee the RTB360 project until the end of the phase I work programme in April 2022. The Committee had an additional meeting on 11 October to discuss the governance arrangements to be put in place for the next phases of the system development. The Committee was disbanded on 11 October 2022 after that meeting as its terms of reference were fulfilled, and the RTB360 phase I work programme was complete.

RTB360 Committee members as of 31 December 2022 were Board members Justin O'Brien, and Mary O'Donovan, and external member Ken Jordan. External member Aidan Keogh resigned from the Committee on 11 October 2022.

Committee member	Meetings attended
Meetings Held	3
Paul White - Board	2
Justin O'Brien - Board	2
Mary O'Donovan - Board	2
Ken Jordan - External	2
Aidan Keogh – External (resigned 11 October 2022)	3

Section 189 Committee

The Section 189 Committee consists of all Board members throughout their tenure as members of the RTB Board. It meets only as required by circumstances prescribed in section 189 of the Act to consider whether to apply to the Courts for interlocutory relief in cases of alleged illegal evictions by landlords. The Section 189 Committee met once in 2022. Board members' attendance at the Section 189 Committee is set out in the table titled Board Members' Meeting Attendance in 2022 later in this Governance Statement.

Schedule of Board Members' Fees, Attendance and Expenses

During 2022 Board members were paid €126,219 (€106,558 in 2021) for their attendance at meetings. This amount includes fees for attendance at Board and Committee meetings, for participating in training events and interviews, and for fulfilling their duties as members of the Board. The fees are set by the Department of Public Expenditure, NDP Delivery and Reform and the Department of Housing, Local Government & Heritage. The fee basis for the RTB Chairperson and Board members is set out in the table below. Fees are pro-rated in cases where the recipient only has a partial year of service as a Chairperson or Board member.

Schedule of Board Members Fees	Chairperson	Member
Annual amount for Board work and attendance at Board and Board Committee meetings	€8,978	€5,985
Annual amount for meetings in which the Board exercises its powers under the Act with respect to its quasi-judicial role	€7,700	€5,250

The tables below and on the following page set out the Board members' fees and expenses paid for 2022 and Board members' attendance at meetings during the year.

Board Member Fees and Expenses 2021

Board Member	Board Work	Travel & Subsistence (T&S)	Total (Fees & Expenses)
Tom Dunne	€16,677	€0	€16,677
Mary O'Donovan	€11,235	€4,704	€15,939
Justin O'Brien	€11,235	€0	€11,235
Paul Dunne	€10,299	€483	€10,782
Paddy Gray	€11,235	€2,229	€13,464
Julia Carmichael	€0	€0	€0
Audry Deane	€11,235	€118	€11,353
James Doorley	€11,235	€271	€11,506
Patricia O'Sullivan Lacy	€11,235	€504	€11,739
Colin Potts	€11,235	€0	€11,235
Sheila O'Riordan	€10,299	€2,138	€12,437
Paul White	€10,299	€0	€10,299
Total	€126,219	€10,447	€136,666

In compliance with the 'One Person, One Salary' principle, Board fees were not paid to Julia Carmichael.

In compliance with Department of Public Expenditure, NDP Delivery and Reform guidelines, Board members were reimbursed a total of €10,447 for travel and subsistence incurred for attendance at meetings and training.

Board Members' Meeting Attendance in 2022

Board Member	Board Meeting	Board Disputes Meeting	Section 189 Committee Meeting	Rent Tribunal	Audit & Risk Committee	Legislative Committee	Research Committee	RTB360 Assurance Committee
Meetings Held	12	23	1	3	9	1	3	3
Tom Dunne	12	18	1	3				
Mary O'Donovan	12	15	1	3	9			2
Justin O'Brien	9	10					2	2
Paul Dunne	10	15	1					
Paddy Gray	10	14					3	
Julia Carmichael	10	4			9			
Audry Deane	12	18					3	
James Doorley	12	14					1	
Patricia O'Sullivan Lacy	11	18	1	2		1		
Colin Potts	12	19	1		8			
Sheila O'Riordan	11	17		1				
Paul White	11	17			7			2

Dispute Resolution Committee

The Dispute Resolution Committee ("DRC") is the panel from which members of the three-person Tenancy Tribunals are drawn. Since Tribunal determinations can only be appealed on a point of law to the High Court, members of the DRC perform an important quasi-judicial function. There were 480 Tribunal hearings in 2022. Hearings are usually allocated by an automatic scheduler to available members on the panel, who may accept or decline the hearing. Tribunal members are paid on a fee schedule covering their attendance at hearings and report writing which varies between €506 and €1,195 depending on the attending capacity of the Tribunal member (Chair or member) and whether the Tribunal went ahead or was deemed withdrawn. The table below shows payments to Tribunal members for 2022.

Tribunal Member Fees 2022

Name	Fees	Training	Total
Andrew Nugent	€28,298	€196	€28,494
Anne Leech	€20,602	€784	€21,386
Brian Murray	€23,997	€0	€23,997
Ciara Doyle	€33,389	€784	€34,173
Claire Millrine	€2,896	€196	€3,092
Dairine Mac Fadden	€24,698	€392	€25,090
Dervla Quinn	€43,747	€784	€44,531
Elizabeth Maguire	€14,986	€784	€15,770
Eoin Byrne	€28,941	€784	€29,725
Finian Matthews	€29,808	€784	€30,592
Fintan McNamara	€25,881	€784	€26,665
Healy Hynes	€33,727	€588	€34,315
Helen Claire O'Hanlon	€22,813	€392	€23,205
Hugh Markey	€22,984	€196	€23,180
Jack Nicholas	€2,561	€196	€2,757
James Egan	€24,814	€588	€25,402
John Keane	€17,391	€588	€17,979
John Keaney	€41,578	€588	€42,166
Karen Ruddy	€34,398	€392	€34,790
Kevin Baneham	€3,912	€0	€3,912
Louise Moloney	€19,108	€784	€19,892
Mary Doyle	€20,267	€392	€20,659
Maureen Cronin	€28,119	€392	€28,511
Mervyn Hickey	€4,780	€196	€4,976
Michael Vallely	€17,013	€588	€17,601
Michelle O'Gorman	€42,046	€588	€42,634
Nesta Kelly	€1,195	€196	€1,391
Niall Buckley	€8,844	€0	€8,844
Owen Donnelly	€17,017	€0	€17,017
Peter Shanley	€24,697	€392	€25,089
Roderick Maguire	€23,261	€392	€23,653
Rosemary Healy Rae	€17,699	€196	€17,895
Suzu Quirke	€29,656	€588	€30,244
Total	€735,123	€14,504	€749,627

Adjudicators and Mediators Panel

An important function of the RTB is to provide a dispute resolution service for landlords, tenants and third parties. To ensure impartiality in the dispute resolution process, the adjudicators and mediators on our panel are appointed independently, and they undertake their functions in an autonomous capacity. Adjudicators are paid a flat fee of €616 per day for three hearings, or €616 for three telephone mediations. Hearings are allocated by an automatic scheduler to available members on the panel, who may accept or decline the hearing. The table below shows payments made to Adjudicators/Mediators for 2022.

Adjudicator / Mediator Fees 2022

Name	Fees	Training	Total
Aisling Ryan	€1,848	€196	€2,044
Alan Brady	€33,880	€588	€34,468
Anne Marie Giblin	€21,560	€588	€22,148
Avril O'Meara	€6,776	€392	€7,168
Brian Whelan	€17,864	€980	€18,844
Cathrina Keville	€22,792	€588	€23,380
Ciaran Joyce	€27,720	€784	€28,504
David Duncan	€33,880	€784	€34,664
David McParland	€22,176	€784	€22,960
Donagh Farrell	€14,784	€784	€15,568
Donald Menzies	€27,104	€784	€27,888
Eithne Corry	€0	€196	€196
Emma Barry	€19,712	€588	€20,300
Emma Foley	€20,944	€392	€21,336
Emma Slattery	€22,176	€588	€22,764
Fiona Walsh	€1,232	€196	€1,428
Frank Brady	€42,504	€588	€43,092
Georgina Farren	€20,944	€196	€21,140
Grainne Quinn	€19,096	€588	€19,684
John Noonan	€25,256	€784	€26,040
Linda Brophy	€12,320	€588	€12,908
Louise Beirne	€19,096	€392	€19,488
Mark Kane	€51,128	€392	€51,520
Mema Byrne	€14,168	€588	€14,756
Michael Landers	€24,024	€588	€24,612
Michael MacNamee	€30,184	€784	€30,968
Niamh McHugh	€15,400	€588	€15,988
Niamh O'Doherty	€25,256	€784	€26,040
Orla Ryan	€17,248	€196	€17,444
Sarah Brophy	€29,568	€588	€30,156
Shaun Smyth	€37,576	€784	€38,360
Simon Brady	€11,088	€196	€11,284
Sinéad Fitzpatrick	€19,712	€784	€20,496

Name	Fees	Training	Total
Steven Dixon	€43,736	€980	€44,716
Susan Applebe	€26,488	€784	€27,272
Thomas Dowling	€3,080	€196	€3,276
Una Ni Chathain	€20,328	€588	€20,916
Ursula Condon Flynn	€22,792	€784	€23,576
Total	€825,440	€21,952	€847,392

Decision Makers Panel

As part of its regulatory function the RTB has powers to Investigate and Sanction landlords who commit certain breaches of rental law called improper conducts. The panel of Decision Makers determine, based on the results of the investigation process, whether an improper conduct has occurred and the amount of any sanction. If a landlord is found to have committed improper conduct a sanction can be applied of a written caution and/or up to €15,000 and also up to €15,000 in costs. The Decision Makers are independent legal professionals who undertake their function in an autonomous capacity. The decisions of Decision Makers must be confirmed in the Circuit Court. Decision makers are paid a flat fee of €340 per decision and €340 per day if it is necessary for them to attend Court. Fees paid for 2022 are set out below.

Decision Maker Fees 2022

Name	Fees	Training	Total
Angela Becker	€11,560	€196	€11,756
Cynthia Lennon	€5,780	€196	€5,976
Margaret Browne	€22,100	€196	€22,296
Susan Ahern	€14,960	€196	€15,156
Total	€54,400	€784	€55,184

Order Enforcement Pilot

During 2022 the RTB conducted a pilot exercise to use skilled facilitators and mediators to directly engage with the parties to a dispute to seek to achieve greater levels of financial settlements to the parties and compliance with RTB disputes Determination Orders. The facilitators were paid €616 per day, consistent with their current agreements with the RTB. The results of the pilot show improved compliance, greater amounts of money being obtained by the parties, and decreased legal costs to enforce Orders for RTB. RTB expects to develop this facilitation model for rollout during 2023.

Order Enforcement Pilot Fees 2022

Name	Fees	Training	Total
Brian Whelan	€29,260	€0	€29,260
David Duncan	€43,736	€0	€43,736
Total	€72,996	€0	€72,996

Key Personnel Changes

Niall Byrne was appointed Director of the RTB with effect from 24 January 2022 taking over from Padraig McGoldrick who was Interim Director. Lucia Crimin and Louise Loughlin were appointed Deputy Directors with effect from 05 September 2022 and 06 December 2022 respectively. Together this group comprises the RTB's Executive Leadership Team.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that the RTB has complied with the requirements of the 2016 Code as published by the Department of Public Expenditure, NDP Delivery and Reform in August 2016. The following disclosures are required by the 2016 Code:

Employee Short-Term Benefits Breakdown

Twenty two staff members were paid short-term benefits in excess of €60,000 each during 2022. These payments are analysed in Note 5a of the RTB's 2022 Financial Statements. For the purpose of this disclosure, employee short-term benefits during 2022 include salary, overtime, and other payments made to the employees but exclude employer's PRSI.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced business functions.

Consultancy	2022	2021
Legal Advice	€191,940	€114,819
Process Improvement	€0	€13,930
Procurement	€0	€29,948
ICT roadmap	€21,540	€0
Data Protection	€3,500	€0
Total	€216,980	€158,697

No consultancy costs were capitalised during 2022 or 2021.

Legal Costs and Settlements

The table below provides a breakdown of amounts categorised in the 2016 Code as legal expenditure in 2022. The primary driver of legal costs for the RTB is in carrying out our functions under the Act including the resolution of disputes between landlords and tenants, litigation where required to enforce an RTB Determination Order or to confirm a decision of the RTB, and prosecution in the case of unregistered tenancies. This table also includes legal costs incurred in compliance with other legislation including data protection, employment law, and freedom of information, and in the day-to-day running of the organisation. This does not include expenditure incurred in relation to general legal advice received by the RTB which is disclosed, as required by the 2016 Code, in Consultancy costs above.

Legal Costs and Settlements	2022	2021
Judicial Review	€2,214	€8,553
Enforcement	€627,403	€438,673
Legal Settlements	€33,800	€36,760
Court Appeals	€322,915	€229,400
General Administration	€102,125	€234,697
Other Legal Support	€483,603	€418,036
Total	€1,572,060	€1,366,119

Travel and Subsistence Expenditure

Travel and subsistence expenditure is set out below.

Travel & Subsistence	2022	2021
RTB Staff	€5,113	€0
Board Members	€10,447	€0
Tribunal Members	€6,047	€17,146
Total	€21,607	€17,146

Of the current year travel and subsistence amount for RTB staff, €1,381 relates to foreign travel (2021: €0). There was no foreign travel for Board members or panel members in either year. All travel and subsistence expenditure is paid in compliance with Department of Public Expenditure, NDP Delivery and Reform guidelines.

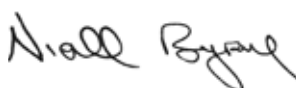
Hospitality Expenditure

Hospitality expenditure includes refreshments provided for information sessions hosted by the RTB in fulfilment of its mandate to deliver education and awareness events to stakeholders. The expenditure is categorised below.

Hospitality Expenditure	2022	2021
Staff	€4,068	€4,944
Education and Awareness Events	€4,330	€0
Total	€8,398	€4,944

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with it. Significant work was done by management during 2022 to ensure compliance with the 2016 Code. This work was carried out under the oversight of the Audit and Risk Committee, who acknowledge the efforts made during the year and are satisfied that the organisation was in compliance with the 2016 Code at the end of 2022.



Niall Byrne

RTB Director

Date: 08 June 2023



Tom Dunne

Chairperson

Date: 08 June 2023

Statement on Internal Control

Responsibility for the System of Internal Control

As Chairperson of the Residential Tenancies Board (“RTB”), I acknowledge the Board’s responsibility for ensuring that an effective system of internal control is maintained and operated. In considering the effectiveness of the system of internal control, the Board has regard, amongst other things, to the requirements of the Code of Practice for the Governance of State Bodies (2016), hereafter referred to as the “2016 Code” and any associated regulatory or legislative requirements.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to an agreed tolerable level in line with the organisation’s risk appetite rather than to eliminate it. The system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely manner.

Key Control Procedures

The system of internal control outlined in this statement, which accords with the guidance issued by the Department of Public Expenditure, NDP Delivery and Reform, has been in place in the RTB for the year ended 31 December 2022 and up to the date of approval of the financial statements.

The Board of the RTB is responsible for ensuring that the RTB has an effective system of internal control in place. The Board is assisted in its work by the Audit and Risk Committee (“ARC”) which, at the end of 2022, was comprised of three Board members and two external members. The Committee advises the Board on risk, internal control and governance and is supported by reporting it receives from Executive management. The ARC met nine times during 2022.

The Board has delegated executive authority to the Director who, along with his Executive Leadership Team, manages the RTB’s risks and reports on risks and risk management to the Board. The RTB has an Internal Audit function which is provided by an externally contracted firm. The audit firm developed a one year and a three-year audit plan under the guidance of the ARC and with input from management. The audit plan is reviewed by the ARC at least annually and changes are made, as required, based on recommendations from the Committee.

During 2022, RTB management time was focused on addressing the pressing and exceptional issues which arose in the performance of the RTB registration platform and the resulting, substantial, and prolonged, increase in customer contacts. The risks and challenges in addressing these issues and threats were reported to the Board at each of its meetings during 2022 via the Executive and the RTB 360 Committee (up to April 2022), established by the Board. As a result of the technology issues and other organisational demands during the year, the RTB encountered significant resourcing challenges in a number of areas. The focus on addressing the serious issues which emerged with the registration platform meant that resources had to be deployed from other activities.

The ARC reviewed the internal auditors’ scope of delivery against the audit plan during the course of the year. The 2022 internal audit plan included audits to be conducted in the following four areas: third party risk, registrations and fee income, system of internal and financial controls, and a follow-up review on prior internal audit recommendations. In addition, the ARC agreed to add a separate comprehensive review of the RTB360 project to be conducted by the internal auditors into the planning, development, management, and governance around the RTB360 registration system which had gone live in November 2021. The internal auditors focused their resources on the internal audit of the system of internal control and internal financial controls by reviewing, and independently testing, the underlying systems and key controls and by reviewing the assurances provided by management to confirm the adequacy of the internal controls currently in place.

As noted earlier, resources were re-deployed during the year as part of the RTB's response to the issues which emerged with the registration platform. Due to resulting resource constraints, this presented challenges to the internal audit plan and it became impossible to complete the full internal audit programme as originally planned. In particular, the planned audits for third party risk and for registrations and fee income could not be completed due to the diversion of resources to dealing with issues that arose with the registration platform. In addition, the comprehensive review of the RTB360 project took longer, and consumed more internal time and resources than originally anticipated. Issues relating to resource management from quarter 1 2022 through to the end of the year were reported regularly by the ARC to the Board.

Two assignments were undertaken by the internal audit firm in 2022 – the comprehensive review of the RTB360 project and the internal audit into the system of internal and financial controls. In addition, the internal audit into cyber security & remote working, which was carried over from 2021, was also completed. There was no review of the audit tracker in 2022.

With respect to the effective management of financial risk, the Board had a Reserves Management policy in place during 2022 to ensure that the RTB had sufficient reserves to be able to operate its business during periods of stress on cash flows and to maintain its reserves at an optimal level over the medium term. The Department of Housing, Local Government and Heritage has asked the Board to review the current policy as regards the maintenance of reserves and to consider developing a plan to spend the reserves, over time, to support the core business of the RTB. This matter will be examined further by the Board during 2023.

Risk and Control Framework

Risk Register

The RTB maintains a corporate risk register which identifies the key risks, evaluates them using a risk-based scoring system, and identifies the controls in place and actions needed to reduce the risks or mitigate their impact. The register is prepared by management and was reviewed by the ARC and the Board in Q1 of 2022. During 2022, and as noted earlier, RTB management time was focused on addressing the pressing and exceptional issues which arose in the performance of the RTB registration platform and the resulting, substantial, and prolonged, increase in customer contacts.

The risks and challenges in addressing these issues and threats were reported to the Board at each of its meetings during 2022. Due to the immediate and urgent pressures outlined earlier, the risk register was reported on in Quarter 1 to the Board as were the matters related to the requirements of an effective Risk Management Framework. The aforementioned impacts to resource availability to implement the Risk Management Framework resulted in the ARC commissioning, on behalf of the RTB Board, external consultancy support to review the existing framework and to develop a new one suitable for the organisation as of Quarter 4, 2022. This work is being progressed by the Executive and will be reported on to the Board and ARC as it progresses during 2023.

Internal Control

The RTB has a system of internal control and risk management designed to identify and report key risks and the management actions being taken to address and, where possible, to mitigate them.

The key elements of the system are as follows:

- A defined organisation structure with appropriate segregation of duties and limits of authority designated by the Board.
- A three-year strategic plan, approved by the Board, guides the annual business plan and budget, both of which are approved by the Board, with regular reporting to the Board on progress during each year.

- Documented policies and procedures covering key areas of risk which are periodically reviewed and approved by the Board.
- Defined limits and authority for financial expenditure including procurement of goods and services and capital expenditure.
- Monthly management accounts which are reviewed by management and noted by the Board.
- Audit and Risk Committee which provides oversight and guidance in the areas of risk management, risk register review, risk reporting and policy development and which deals with any significant control issues raised by Internal Audit, the Office of the Comptroller and Auditor General, or other external reviews.
- A number of other Board Committees which support the Board in its oversight role. These are listed in the Governance Statement & Board Members' Report.
- Policies covering data protection, fraud, ICT (Information Communications Technology) system security, health and safety, and other key risk areas as well as codes of conduct for the Board, Officers, and staff.
- Policies and procedures covering staff performance management, training, staff development, and continuing education.
- A procurement policy and plan which is reviewed annually by the Director and is required to be reviewed periodically by the Audit and Risk Committee.
- An Internal Audit function which reviews identified processes, systems and controls and reports on its work to the Audit and Risk Committee.
- A corporate risk register which is prepared by management and reviewed by the Audit and Risk Committee and the Board.
- Reporting on customer volumes and activity in our in-house and outsourced operations which records performance against service standards and triggers management intervention.
- Customer surveys, feedback, and complaints which we use to identify and address issues with the delivery of our services.
- Systems and software in place to protect our ICT environment from threats and to ensure the security of the information we hold.

Board Committees

The Board is assisted in its oversight role by Board Committees which are comprised of Board members and external members with subject matter expertise in the Committees' respective areas of responsibility. The Committees are charged by the Board with in-depth consideration of certain matters, and they provide advice to help with Board decision-making. Each Committee chair reports to the Board on the activities of the Committee. Details of the Committees in operation during 2022 are included in the Governance Statement & Board Members' Report.

Risk Management System

The RTB has a Risk Management policy in place. The policy was developed with oversight and guidance by the ARC and has been approved by the ARC and the Board.

Risk is managed using the three lines of defence model. The first line is the RTB's management team which has primary responsibility for managing risk and internal control in their areas of responsibility. They are supported by the RTB's control functions (Finance, Risk, Human Resources, Data Protection, and Procurement) which are the second line. The third line of defence is comprised of the external bodies who review the system. The overall system of internal control at the RTB is reviewed independently by our Internal Audit service and, within the governance requirements of the 2016 Code, the Audit and Risk Committee of the Board.

Managers in all areas of the RTB have defined responsibilities for the performance of their roles and staff are appropriately skilled and supported with training. Manager and staff performance expectations are set and monitored through the employee performance management system. Training is provided for staff when they take up a role and where special training needs are identified these requirements are supported by Human Resources.

In addition to RTB paid staff, customer service is supported by an outsourced business process provider. Internal controls for this service include a service level agreement, and weekly, monthly, and quarterly meetings between the provider and RTB management.

Control functions, such as Finance, Risk, Human Resources, Data Protection, and Procurement have policies and procedures in place to control risk in their areas of responsibility and provide guidance and oversight to operational areas to ensure compliance with applicable laws, regulations, and policies. These units liaise with managers and staff across the organisation to support adherence to these policies and they escalate significant breaches through the management hierarchy so that corrective action can be taken.

The aforementioned impacts to resource availability to implement the Risk Management Framework resulted in the ARC commissioning, on behalf of the RTB Board, external consultancy support to review the existing risk management framework and to develop a new framework suitable for the organisation as of Quarter 4 2022. This work is being progressed by the Executive Leadership Team and will be reported on to the Board and ARC Committee as it progresses during 2023.

Organisational Structure

During 2021, a regrading of the Director role in the RTB was approved by the Department of Housing, Local Government and Heritage. Following an open recruitment process a new Director was appointed and commenced in the role on 24 January 2022 for a five-year term. Over the course of the previous two years there had been an interim Director in post. In addition, two Deputy Director posts, at Principal Officer level, were also sanctioned during 2021.

Currently, the RTB management team is led by the Director supported by two Deputy Directors (appointed in September and December 2022, respectively). Each Deputy Director has responsibility for a portfolio of business units either led by an Assistant Director or with direct responsibility by a Deputy Director. The business units are Dispute Resolution and Enforcement; Registration Operations, Registration Development, Legal Affairs and Registration Enforcement; Investigations and Sanctions, HR & Corporate Services; ICT; Communications & Research; Finance & Procurement; Governance & Risk Management.

In early 2023, sanction was given for a third Deputy Director role at Principal Officer level. Recruitment for this role of Deputy Director for Digital & Data Services commenced in February 2023. This role will play a key part in strengthening the RTB's management capacity, as well as mitigating risk, across the two key areas of continued digital transformation and in the analysis of the data maintained by the RTB in its registration and other databases. Notwithstanding the creation of this additional senior post, the organisational structure requires in-depth review to ensure that the RTB has an appropriate structure in place to implement its strategies, to support the effective management of resources and to assure the delivery of quality public services on a consistent basis. In this regard, a process will commence in 2023 to develop a new Target Operating Model for the organisation.

Ongoing Monitoring and Review

2022 was the final year of implementation of the RTB Strategic Plan 2018 – 2022 which incorporated the changing mandate of the RTB, and the expectations set for it by Government policy. The goals of the strategic plan were reflected in an annual business plan and budget for 2022. The business plan contained operational and financial objectives for the business units. The implementation of the business plan and budget is monitored by management and reviewed by the Board.

Due to the pressing issues and threats arising with the RTB's registration platform during 2022, as mentioned earlier and below, there was an impact on the delivery of key elements of the RTB's business plan during 2022. Notwithstanding these pressures, the Board did significant work during 2022 in developing a new Statement of Strategy for 2023-2025 together with a Business Plan for 2023 based on the new strategy. The Strategy Statement will be finalised and published in 2023. The Board is confident that despite ongoing pressures due to the need to invest in the RTB's registration system and customer service function, the 2023 Business Plan will be executed and monitored appropriately during 2023 with key measurements of success to support its effective implementation.

There is an Oversight Agreement in place with the Department of Housing, Local Government, and Heritage which sets out the governance arrangements between the Department and the RTB. The Agreement aims to ensure clarity of accountability, roles, and responsibilities of the RTB and the Department to ensure that the RTB discharges its statutory functions and Governance Code requirements. The Department and the RTB meet on a regular basis to monitor compliance with the Oversight Agreement.

Procurement

I confirm that RTB has procedures in place to ensure compliance with current procurement rules and guidelines. Matters arising regarding controls over procurement are highlighted under the internal control issues below.

Review of Effectiveness

I confirm that the RTB has procedures in place to monitor the effectiveness of its risk management and control environment. RTB's monitoring and review of the system of internal control is guided by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, the Board, and the Executive Leadership Team which is responsible for the development and maintenance of the internal control framework.

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2022 with respect to the internal audit report that supports this document. Aside from the items outlined below, I confirm that to my knowledge, and through the information provided to the Board by the Executive and the Audit and Risk Committee, there have been no additional material weaknesses identified in the internal controls in relation to 2022 that require disclosure in the financial statements.

Internal Control Issues

Registration Platform

In November 2021, the RTB introduced a new secure, on-line registration platform. The RTB monitored the performance and stability of the system very closely after it went live, and it was deemed to be stable and delivering to expectation.

In April 2022, new legislation was commenced which mandated a new requirement for landlords and agents to register tenancies on an annual basis with the RTB. As part of this a new scheme for registration fees was introduced. As from 4 August 2022, a new late fee upon registration was due to come into effect. RTB developed a second release of the registration system which was deployed on 4 April 2022 to facilitate annual registration.

In May 2022, the RTB became aware that many customers were experiencing significant issues with the new registration system including:

- **Creation of online accounts:** Landlord and agents were required to set up a new online account and some required additional support to navigate the new system. New guidance material and resources were created to assist.
- **Data migration:** Some landlords/agents experienced difficulties in retrieving and linking data to migrate it to the new tenancy registration system from the old system. The RTB put in place a dedicated team solely focused on Data Linking.
- **System usability:** Many found the system confusing and slow to navigate which caused unnecessary frustration and delay to users of the system, including for example, it was unclear from the registration system if a registration had been successfully completed. This uncertainty led to many people contacting the RTB directly via email and telephone.

- **Data verification:** One of the core features of the new system is to ensure that data entered is verified and the Eircode is matched with only one verified contact in the RTB system. Some individuals had issues ensuring their details matched the Department of Social Protection records and letting agents had to contact their clients to complete the verification process and experienced issues with the system in this regard. The RTB developed guidance in this area to assist and have dedicated resources available on the website.
- **Reporting from the system:** Various issues were identified with system generated reporting during 2022. These included the inability to match reported registrations from the system with reconciled income received from customers through the customer payment gateway. RTB management have engaged external support to investigate this issue and to recommend solutions for implementation in 2023.
- **Paper applications increased:** As this is more a manual process it takes longer for the RTB to process.

These issues resulted in very high volumes of emails and phone calls to the RTB which resulted in long waiting times for RTB customers to speak to the RTB or obtain the required response to their email. The issues and customer impacts continued into 2023. The Board acknowledges, and has acknowledged publicly during 2022, that the system performance and customer services issues are not acceptable and that the Board sincerely regrets the impact these have had on members of the public having business with the RTB.

RTB Response

The RTB undertook a number of actions in response to the unacceptable user experience of annual registration. RTB has continued with its response into 2023.

- Over the course of 2022, the RTB worked with the contracted business process outsourced provider to recruit, train, and deploy additional resources as well as organise activities to alleviate the wait times and backlogs and better serve the complex queries being raised by landlords and agents on the annual registration process on the new system. The contract with the provider was extended to increase headcount. Further information is included in the procurement section of this statement.
- The RTB reviewed all its public facing communications materials to ensure high quality, relevant and accessible information on the registration process was available to landlords and agents. We also engaged with landlord and letting agent representative groups to provide support and to help RTB understand the kinds of issues being experienced by their members.
- In relation to the new late registration fee, the RTB was concerned that the imposition of this from 4 August 2022 would result in unfairness. Therefore, on the grounds of administrative necessity, and in the interests of treating landlords and agents fairly and reasonably given the unacceptable user experience with the annual registration process on the new system, the automatic imposition of fees on late annual registrations was disabled in November 2022 and the process was commenced in December 2022 for refunding late fees which had been imposed between August and November 2022. At year end there was approximately €402,000 in late fee refunds due to landlords and agents. The decision to suspend and refund the late fees was made in the context of the exceptional circumstances then obtaining and was viewed by the RTB as a stand-alone decision that was required to be made on grounds of administrative necessity and in the broad public interest.

- Given the circumstances and the need for immediate action, the RTB took the view that, while the waiver and refunds were not strictly in compliance with the law, action on administrative grounds was the appropriate response and did not request that the Minister introduces a legislative amendment to specifically authorise the waiving of the late fees. The Department of Housing, Local Government and Heritage was aware of the approach being adopted by the RTB.
- During the Summer of 2022, the RTB worked with its technical partners to develop a programme of necessary technical improvements to the registration system to address the issues experienced by landlords and agents in the annual registration process. The programme of work will result in a third release to the system being delivered in 2023 and will include the following:
 - processes to remove any risk of duplications through advancements in Eircode processing.
 - new registration portal journeys for companies who are outside of Ireland and for individuals who reside outside Ireland with no PPSN.
 - new annual registration journeys for the customer and supporting information.
- In October 2022, one of the newly appointed Deputy Directors took over responsibility for the RTB's Annual Registration Implementation programme with a team of four Assistant Directors with responsibility for ICT, Registration Development, Registration and Customer Services and Communications and Research.
- The management and oversight of projects was also reformed, with an Executive Steering Committee being established and reporting to the Board. A new ICT Governance Committee of the Board was established in 2023. Membership and terms of reference of the ICT Governance Committee were approved by the Board in January 2023.
- RTB engaged a contact centre subject matter expert to provide external assurance and recommendations on the current approach to the management (including quality management) of our outsourced contact centre.
- RTB also engaged a professional services firm to review tenancy registration information and to reconcile it to income.

The RTB is committed to working collaboratively and constructively with landlords and letting agents who are using the new registration system to complete their annual registration in 2022 for the first time and are making all efforts to ensure that subsequent cycles of annual registration run smoothly.

In early 2022, in recognition of the significant issues that had arisen in the development of the new system (including scope, cost and timeframes) and which were reported in the RTB Annual Report for 2021, the Audit and Risk Committee of the Board commissioned a comprehensive review from the internal audit firm to look back at the process through which the new system was procured, designed, tested, and implemented. The purpose of this review was to identify key learnings and to make recommendations as to how RTB should manage complex digital transformation projects into the future. The report was reviewed by the Board in early 2023. As of the date of this statement the Board is considering its next steps following the receipt of legal advice.

Impact of these Control Issues on the Organisation

There was a significant impact on organisation performance and activity as a result of the control issues arising from the new system. As stated earlier, these included impacts on other aspects of risk management, on the execution of the internal audit plan and on the execution of the Business Plan for 2023. While recognising that challenges remain and that further work is required to restore system and customer service performance to appropriate standards, the Board is confident that RTB management, strengthened through additional senior posts, will stabilise the situation further during 2023 and that the ongoing threats to the organisation will be mitigated further during 2023.

The expected cost in 2022 for the system development changes to address multiple issues being experienced by customers is €1,129,035.

Procurement Control Matters

During 2022 the RTB incurred non-compliant expenditure on one contract in the amount of €76,819 (excluding VAT). This contract was for project assurance work on the new registration system and was originally awarded in a non-competitive process because the provider was considered the sole supplier. The total spent on this contract from inception in 2020 until the end of 2022 was €413,554 (excluding VAT). In the 2021 Statement on Internal Control, RTB stated that the contract would end as of June 2022. However, RTB continued to use the provider for longer than planned in 2022 because of the issues with the new registration system as set out above. The contract ended in December 2022.

During 2022 the RTB also incurred expenditure in respect of three contracts totaling €4,076,044 (excluding VAT) without conducting a competitive procurement process. The Board considers each of the three contracts to be compliant with procurement guidelines because each meets the exceptional conditions justifying a direct award or a modification of a contract during its term. Although non-competitive contract awards are not required to be declared here, the Board wishes to be fully transparent about the circumstances surrounding this expenditure during 2022.

In two of the three cases contracts were awarded without conducting a competitive process as a direct result of the ongoing system and customer service issues arising from the RTB's new tenancy management system. Each of these three contracts was also declared in the 2021 Statement on Internal Control.

The largest contract which provides business process outsourcing services with a cost during the year of €3,647,202 was extended during the year until March 2023 without a competitive process. This decision was taken because the level of risk involved in procuring for a new business process outsourcing service while significant issues existed with the new system and while customer volumes were very high was deemed unacceptable. Originally the contract was awarded for an initial three-year term commencing in May 2013 with the option to extend for two more years, which was exercised at the end of 2016 after the initial three-year term. The total contract cost for the original five-year period was €5,681,296.

The contract was further extended on four occasions for periods of one year, 18 months, and two further periods of one year until November 2022 due to the issues which arose when the new tenancy registration system went live. The total contract cost for these four periods of extension was €10,248,515. During 2022 the contract was extended until March 2023 with a cost of €2,206,402. In April 2023 the contract was extended until such time as the €2,500,000 maximum value of the modification would be spent which was estimated at the time to be August 2023. VEAT and modification notices were published via e-tenders in the Official Journal of the EU in 2019, 2021, 2022 and 2023 respectively in compliance with procurement guidelines.

RTB also incurred expenditure during the year of €249,378 for legacy ICT system support. The original scope for RTB's new tenancy management system included system requirements for disputes handling and enforcement which were not included in the new system as delivered. This meant that the legacy system had to be retained to support disputes and enforcement work. The provider is the sole supplier of ICT support for their own proprietary legacy system. For this reason, the Board considers that this expenditure is in compliance with procurement guidelines as it meets the exceptional conditions justifying a direct award. The contract for legacy ICT system support was originally awarded for a three-year term, including an option to extend for an additional year which was exercised, commencing in January 2014. The contract was further extended on four occasions for a period of 18 months and three periods of one year each until the end of June 2021. The total contract cost for the original three years and the four extensions was €2,907,354. In July 2021 RTB agreed a new contract with the provider for two years with the option to extend it for a further year. The maximum expenditure allowable under this contract is €1,000,000, of which €515,261 has been incurred as of the end of 2022.

The third contract, with a cost during the year of €179,464 for proprietary data analytics, was also awarded because the supplier is the sole supplier. This contract award was unrelated to the ongoing system and customer service issues arising from the RTB's new tenancy management system.

The Board remains committed to the development of a future Digital Roadmap for the RTB. Activity on the digital roadmap was paused during 2022 to ensure management was focused on the resolution of the annual registration and other system related issues. In early 2023 sanction was given for a third Deputy Director role at Principal Officer level. As well as improving system performance and project governance in the RTB, this role will have a particular focus on the future digital roadmap. The Board is also committed to continued compliance with procurement guidelines including competitive tendering in all cases where circumstances allow. In the case of the business process outsourcing contract, the risks associated with changing provider diminished in 2022 and the RTB commenced the process to competitively tender for these services. The RTB intends to publish an RFT for these services in 2023. In the case of the legacy ICT system support, the contract with the sole provider of these services will cease when the legacy system is replaced. The third non-competitive contract for proprietary data analytics will require to remain in place for as long as there is a sole provider of these services.

Fraud Matter

RTB was the victim of a social engineering fraud in late 2022. A fake email with an RTB employee's name on it was sent to the Finance department with a request to change bank details for salary payments. The RTB was defrauded of €2,024 which was not recovered and was reported to the Gardaí. The Board and the Executive Leadership Team reinforced the importance of training and processes around cyber-related fraud and steps were taken since by the Executive to minimise further risk in this area.

Conclusion

The development of a secure, on-line, modern technology platform for the registration of tenancies is a significant milestone and was of major strategic importance to the RTB. Despite the significant issues which manifested themselves over 2022, the RTB remains confident that annual registration will provide the RTB with much greater visibility on rents for both existing and new tenancies. It is our expectation this expanded data provision will allow the RTB to provide new insights and improved information to tenants, landlords and the wider public during 2023. While also providing enhanced data to inform the development of policy for the residential rental sector. The Board and its staff remain committed to overcoming current challenges and continue working to develop the organisation as the capable and effective public interest regulator for the sector.



Tom Dunne

Chairperson

Date: 08 June 2023



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas Residential Tenancies Board

Opinion on the financial statements

I have audited the financial statements of the Residential Tenancies Board for the year ended 31 December 2022 as required under the provisions of section 178 of the Residential Tenancies Act 2004. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Residential Tenancies Board at 31 December 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Residential Tenancies Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Residential Tenancies Board has presented certain other information together with the financial statements. This comprises an annual report, a governance statement and Board members' report, and a statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Delivery of a new online management system for tenancy registrations

The Residential Tenancies Board brought a new on-line tenancy registration system into use in November 2021, after significant project delays and cost overruns. The cost for delivery of the new system was €7.3 million, which was €4 million above the original expected cost. Delivery of the system was 29 months later than originally planned.

The statement on internal control discloses that, following the planned commencement of annual tenancy registration in April 2022, significant issues arose for users of the system, resulting in processing delays and increased volumes of queries and contacts. The operational issues and customer impacts have continued into 2023.

The Board commissioned further development work on the tenancy registration system to address the issues experienced by system users, and has estimated the associated costs in 2022 at just over €1.1 million.

Other steps taken by the Board to deal with the operational issues are outlined in the statement on internal control.

Non-compliance with legislation on late annual registration penalties

In response to the service delays that emerged in 2022, the Board decided to suspend the imposition of statutory financial penalties for late annual registrations with effect from November 2022. It also decided to reimburse landlords and agents who had incurred such late registration penalties between August and November 2022, and has made provision for payment of just over €402,000 in that regard (see note 9).

Section 137 of the Residential Tenancies Act 2004 (as amended) contains an explicit requirement on the Board to impose a penalty for late annual registration of a tenancy, and the Act does not provide for the refunding of penalties previously imposed. The Board has acknowledged in the statement on internal control that the waiver and refunding of the penalties are not in compliance with the legislation.

Procurement of business processing services

The Board employs an external service provider to carry out certain routine business processes. A three-year contract with the service provider was entered into in May 2013 following a competitive public procurement process. Subsequently, the Board availed of an option to extend the contract for an additional two years (i.e. to May 2018), at an increased average monthly cost. At commencement, the contract value was estimated at €5 million over five years. Expenditure totaling €5.7 million was incurred during the five years of the original contract term i.e. an average of €95,000 per month.

Since May 2018, the Board has extended the contract with the service provider on six further occasions. The combined expenditure under the extended contracts to end 2022 was €11 million — an average of around €198,000 per month. The projected further contracted cost from January to August 2023 is €4 million, or €500,000 per month.

As explained in the statement on internal control, the Board takes the view that it was appropriate to award the contract extensions because of the level of risk involved in simultaneously delivering the delayed new tenancy management system (referenced above), and (potentially) changing service provider. The Board considers that, on technical grounds, the extended contracts were compliant with EU procurement rules.

EU procurement rules allow for modifications of contracts for additional services (including contract extensions) where a change of contractor cannot be made for technical reasons, subject to any increase in price not exceeding 50% of the value of the original contract. There is also provision for consecutive modifications of contracts (each subject to the 50% limitation), so long as the modifications are not aimed at circumventing the procurement rules.

Based on the circumstances outlined above and on explanations received from the Board, I am not persuaded that the procurement of the business processing service under the contract extensions since May 2018 was compliant with the relevant procurement rules.

Up to May 2023, the Board had not commenced a competitive tendering process to replace the current contract, which ends in August 2023.



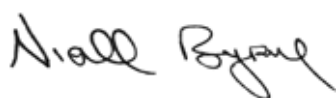
Seamus McCarthy
Comptroller and Auditor General

9 June 2023

Statement of Income and Expenditure & Retained Revenue Reserves

	Notes	Year Ended 31 December 2022 €	Year Ended 31 December 2021 €
Income			
Registration fees	2	12,332,258	9,488,664
Disputes fees	2	117,917	107,244
Other income	4	5,012	57,926
Exchequer funding	3	10,916,673	10,728,188
Deferred pension funding	13c	1,030,459	1,595,812
Transfer from/(to) capital account	11	1,155,035	(2,098,866)
Sub-total		<u>25,557,354</u>	<u>19,878,968</u>
Expenditure			
Staff costs	5a	6,407,447	5,730,173
Board and panel member costs	5b	1,867,912	1,924,518
Administrative costs	5c	14,399,062	10,805,744
Pension costs	13a	809,000	1,312,000
Depreciation	6	1,724,488	478,015
Sub-total		<u>25,207,909</u>	<u>20,250,450</u>
Surplus / (Deficit) for the year		<u>349,445</u>	<u>(371,482)</u>
Accumulated Surplus 1 January		6,398,803	6,770,285
Accumulated Surplus 31 December		<u>6,748,248</u>	<u>6,398,803</u>

The Statement of Cash Flows and Notes 1 to 19 form part of these Financial Statements.



Niall Byrne

Director

Date: 08 June 2023



Tom Dunne

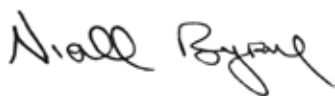
Chairperson

Date: 08 June 2023

Statement of Comprehensive Income

	Notes	Year Ended 31 December 2022 €	Year Ended 31 December 2021 €
Surplus / (Deficit) for the year		349,445	(371,482)
Experience gain/(loss) on pension scheme liabilities	13d,e	(3,391,000)	241,000
Changes in assumptions underlying the present value of pension scheme liabilities	13d,e	<u>8,969,000</u>	<u>(1,016,000)</u>
Actuarial gain/(loss) & past service cost recognised		5,578,000	(775,000)
Adjustment to deferred pension funding		<u>(5,578,000)</u>	<u>775,000</u>
Total recognised surplus / (deficit) for the year		<u>349,445</u>	<u>(371,482)</u>

The Statement of Cash Flows and Notes 1 to 19 form part of these Financial Statements.



Niall Byrne

Director

Date: 08 June 2023



Tom Dunne

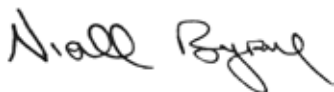
Chairperson

Date: 08 June 2023

Statement of Financial Position

	Notes	Year Ended 31 December 2022 €	Year Ended 31 December 2021 €
Fixed Assets			
Property, plant and equipment	6	7,122,757	8,277,792
Current Assets			
Receivables	7	530,907	371,500
Cash and cash equivalents	8	10,677,788	9,521,014
		11,208,695	9,892,514
Payables			
Amounts falling due within one year	9	(4,460,447)	(3,493,711)
Net Current Assets			
		6,748,248	6,398,803
Total Net Assets Before Pensions			
		13,871,005	14,676,595
Deferred pension funding	13b,c	17,512,000	21,526,000
Pension scheme liabilities	13b	(17,512,000)	(21,526,000)
Total Net Assets			
		13,871,005	14,676,595
Representing			
Accumulated surplus	10	6,748,248	6,398,803
Capital account	11	7,122,757	8,277,792
		13,871,005	14,676,595

The Statement of Cash Flows and Notes 1 to 19 form part of these Financial Statements.



Niall Byrne

Director

Date: 08 June 2023



Tom Dunne

Chairperson

Date: 08 June 2023

Statement of Cash Flows

	Notes	Year Ended 31 December 2022 €	Year Ended 31 December 2021 €
Reconciliation of Operating Surplus to Net Cash inflow from Operating Activities			
Operating surplus / (deficit) for year		349,445	(371,482)
Depreciation	6	1,724,488	478,015
Transfer to capital account	11	(1,155,035)	2,098,866
(Increase) / decrease in receivables		(159,407)	612,482
Increase / (decrease) in payables		<u>966,736</u>	<u>140,276</u>
Net cash inflow from operating activities		<u>1,726,227</u>	<u>2,958,157</u>
Cash Flow Statement			
Net cash inflow / (outflow) from operating activities		1,726,227	2,958,157
Net Capital Expenditure			
Property, plant and equipment	6	<u>(569,453)</u>	<u>(2,576,881)</u>
Increase/ (Decrease) in Cash and Cash Equivalents		<u>1,156,774</u>	<u>381,276</u>
Opening Cash Balance		9,521,014	9,139,738
Closing Cash Balance		<u>10,677,788</u>	<u>9,521,014</u>

Notes to the Financial Statements

1 Accounting Policies

The basis of accounting and significant accounting policies adopted by the Residential Tenancies Board (“RTB”) are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) General Information

The Residential Tenancies Board (formerly Private Residential Tenancies Board) was set up under the Residential Tenancies Act 2004 (“the Act”) and has its head office at D’Olier Street Dublin 2. The Board’s name was changed in 2016 to the Residential Tenancies Board (RTB) to reflect the extension of its remit to the Approved Housing Body sector. In addition, during 2016 the functions of the Rent Tribunal were transferred to the RTB.

The Residential Tenancies Board’s primary functions as set out in the 2004 Act (as amended) are as follows:

- a) the resolution of disputes between tenants and landlords
- b) the registration of particulars in respect of tenancies including tenancies for student specific accommodation and Approved Housing Bodies
- c) the provision to the Minister of advice concerning policy in relation to the residential rented sector
- d) the development and publication of guidelines for good practice by those involved in the residential rented sector
- e) the collection and provision of information relating to the sector, including information concerning prevailing rent levels
- f) where the Board considers it appropriate, the conducting of research into the sector and monitoring the operation of various aspects of the sector or arranging for such research and monitoring to be done
- g) the review of the operation of the Act and any related enactments and the making of recommendations to the Minister for the amendment of the Act or those enactments
- h) confirming to the Minister whether an area meets the criteria for designation as a rent pressure zone as defined in the Act
- i) the conduct of investigations into alleged breaches of the Act and the power to issue sanctions where a breach has been determined
- j) the performance of any additional functions conferred on the Board under the Act or other laws passed by the Oireachtas.

b) Statement of Compliance

The financial statements of the Residential Tenancies Board for the year ended 31 December 2022 have been prepared in accordance with the applicable legislation and with FRS 102 the Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

Notes to the Financial Statements cont'd

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities which are measured at fair value as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Housing, Local Government, & Heritage with the concurrence of the Minister for Finance under the Residential Tenancies Act 2004.

d) Currency

The financial statements have been presented in Euro (€), which is the functional currency of the RTB.

e) Income

Registration Fees

Private and Approved Housing Body (AHB) registration income, which represents the majority of the RTB's income, is recognised upon receipt of the private or AHB registration fee payment along with a valid application to register the tenancy. The RTB recognises a provision in relation to registration fees which may be returned to applicants in instances where the application is incomplete or where the incorrect fee has been paid.

For Student-specific accommodation (SSA) tenancies, registration income is recognised when RTB issues a request for payment for tenancies which have been notified to us by the accommodation provider.

Dispute Fees

Income is recognised when a dispute application fee is paid.

Exchequer Funding

Exchequer Funding is recognised on a payment received basis.

Other Income

Other income generally represents interest accruing on deposits held with financial institutions and any legal costs recovered in the year. Interest income is recognised on an accrual basis using the effective interest rate method while legal costs recovered and sundry income are recognised when the funds are received.

f) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment at rates estimated to write off the cost less the estimated residual value of each asset on a straight-line basis over its estimated useful life, as follows:

Leasehold Improvements	5% per annum
Fixtures & Fittings	10% per annum
Office Equipment	20% per annum
Computer Equipment & Software Development	20% per annum
Systems under Development	Not depreciated

Notes to the Financial Statements cont'd

The costs of systems under development are capitalised to the extent that they satisfy the requirements of FRS 102 for capitalising intangible assets other than goodwill. Depreciation at the rate shown above for software development is charged from the point at which the development is complete and the system is put into service.

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

g) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence that the Residential Tenancies Board will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

h) Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

i) Cash and cash equivalents

Cash and cash equivalents include cash on hand and deposits held on call with banks.

j) Employee Benefits

Short-term Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

k) Retirement Benefits

The Residential Tenancies Board (RTB) operates a defined benefit pension scheme which is funded annually on a pay as you go basis from monies available to it. Statutory Instrument (S.I. No 625 of 2011) gave effect to the RTB Superannuation Scheme and was approved by the Minister for Environment, Community, & Local Government with the consent of the Minister for Public Expenditure and Reform in November 2011 (commencing with effect from 1 September 2004). The RTB also operates the Single Public Service Pension Scheme ("Single Scheme") which is the defined benefit pension scheme for public servants recruited on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform.

Pension costs reflect pension benefits earned by employees in the period and are shown net of staff pension contributions which are treated as payable to the Department of Housing, Local Government, & Heritage. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable and offset when necessary by grants received in the year to discharge pension payments.

Notes to the Financial Statements cont'd

Actuarial gains and losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income and a corresponding adjustment is recognised in the amount recoverable from the Department of Housing, Local Government, & Heritage.

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents the corresponding asset to be recovered in future periods from the Department of Housing, Local Government, & Heritage.

l) Foreign Currencies

Transactions denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the transaction date. Any differences arising on translation between transaction dates and payment dates are charged to the Income and Expenditure account. Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the reporting date.

m) Capital Account

The capital account represents the unamortised amount of income used to finance fixed assets.

n) Critical Accounting Estimates and Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

Impairment of Property, Plant and Equipment

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

Depreciation and Residual Values

The Directors review the asset lives and associated residual values of all fixed asset classes on an annual basis to confirm that the asset lives and residual values are appropriate.

Provisions

The Residential Tenancies Board will make provisions for legal and constructive obligations which are likely to be outstanding at the period end date when the amount of the obligation can be estimated reliably. These provisions are generally estimated based on historical experience, recent trends, or other pertinent information. They are estimates of the financial costs of uncertain obligations that may not occur for some time after the period end date. Therefore, the actual out-turn may differ significantly from the estimated provision.

Notes to the Financial Statements cont'd

Provisions for Registration Fee Refunds

RTB receives applications and fees from landlords to register tenancies. Section 135 of the Residential Tenancies Act 2004 requires incomplete applications or those without the correct fee to be returned to the applicant together with any fees paid.

RTB seeks to resolve issues arising and has developed systems to make this process more effective. Where the issue cannot be resolved in a timely manner the application and the fee are returned to the applicant and the tenancy is not registered.

RTB makes a provision for the probable return of registration fees on a portion of the inventory of incomplete registration applications held at the end of the year using estimates based on historical experience.

Retirement Benefit Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- (i) the discount rate, changes in the rate of return on high-quality corporate bonds; and
- (ii) future compensation levels and future labour market conditions.

2 Fee Income

	2022	2021
	€	€
Registration fees		
Private and Approved Housing Body accommodation	11,444,596	8,820,249
Student-specific accommodation	887,662	668,415
	<u>12,332,258</u>	<u>9,488,664</u>

Private and Approved Housing Body (AHB) registration income, which represents the majority of the RTB's income, is recognised upon receipt of the private or AHB registration fee payment along with a valid application to register the tenancy. The payments received through the RTB's payment gateway are reconciled to RTB's bank accounts, which provides assurance that the income has been recorded correctly. Private and AHB registrations are only valid when the registrations are complete on the tenancy system and the required fees (including late fees, if applicable) are paid. See Note 9 which discloses the number of incomplete registrations at year end and the associated provision.

The RTB tenancy management system does not have reporting which matches individual registered tenancies to recorded income or which can split this income between tenancy type, or between registration fees and late fees. This means that the income recorded in the accounts cannot be reconciled back to the private and AHB registration statistics reported from the tenancy system. The RTB executive has engaged a professional services firm to investigate this issue, although it has not been resolved as of the date of this report.

Notes to the Financial Statements cont'd

On 4 April 2022 annual registration of tenancies was introduced upon commencement of the relevant legislation. The standard registration fee for annual registration of a private tenancy is €40 and €20 for an Approved Housing Body tenancy. The previous standard registration fee was €90 for private tenancies and Approved Housing Body accommodation. The standard registration fee for a student-specific accommodation (SSA) tenancy is €40. For all tenancies there are reductions available for relevant multiple registrations, and late fees may apply. Private and AHB income in 2022 was materially higher than in 2021 primarily as a result of the introduction of annual registration which significantly increased the volume of tenancies registered on the system.

SSA income is recorded in the accounts based on billing issued by RTB to the SSA provider. This recorded income creates a receivable on the balance sheet (Note 7). As the SSA providers pay their bills, the money received is applied to reduce the receivable. The increase in SSA fees in 2022 compared to 2021 is explained by the re-opening of the colleges and universities after the pandemic which led to an increase in the usage of student accommodation.

	2022	2021
	€	€
Dispute fees		
Dispute fees	117,917	107,244

The standard fee for the RTB's paper-based adjudication service is €25. A reduced fee of €15 applies for adjudication applications made online. If both parties to a dispute choose mediation instead of adjudication there is no charge. In all cases if the decision of an adjudicator or mediator is appealed there is an appeal fee of €85.

3 Exchequer Funding – Vote 34, Subhead A.24

	2022	2021
	€	€
Funding for operating cost	11,000,000	11,000,000
Funding for pensions	138,132	12,000
Employee pension paid to Exchequer	(221,459)	(283,812)
	<u>10,916,673</u>	<u>10,728,188</u>

The Exchequer funding was provided to the RTB by the Department of Housing, Local Government, & Heritage. Funding for pensions includes the cost of pensions in payment and related actuarial and administration costs. Employee pension deductions paid to the Exchequer were higher in 2021 than 2022 due to a large transfer to RTB of the accumulated pension value of an employee who joined RTB from another public sector employee.

Notes to the Financial Statements cont'd

4 Other Income

	2022	2021
	€	€
Sundry Income	40	10
Legal costs recovered	4,972	7,916
Business Interruption Insurance Claim	0	50,000
	<u>5,012</u>	<u>57,926</u>

The business interruption insurance claim in 2021 was a one-off item precipitated by the onset of the Coronavirus pandemic. Legal costs recovered by RTB can vary year to year depending on the outcome of legal cases RTB might be involved with.

5a Staff Costs

	2022	2021
	€	€
RTB staff & secondees' pay	5,171,668	4,676,857
Staff training	74,896	75,554
PRSI costs	467,403	427,103
Other staff costs	693,480	550,659
	<u>6,407,447</u>	<u>5,730,173</u>

RTB staff and secondees' pay in 2022 includes €311,981 for employer pension contributions to the Single Public Service Pension Scheme (2021: €291,569). Other staff costs in 2022 include recruitment costs and agency costs incurred when staff vacancies arose in the year. There were 90 staff directly paid by the RTB at year end 2022 (2021: 90). No staff members were seconded to the RTB from any other Government Department at year end (2021: 1). No termination, post-employment, or other long-term benefits were paid to any employees during the year. The cost of RTB staff and secondees' pay in 2022 reflects the impact of national pay awards and staff increments compared to 2021. Other staff costs in 2022 reflect increased recruitment, training, and continuing education costs compared to the prior year.

During 2022 employee contributions to the RTB superannuation scheme in the amount of €117,465 were paid to the Department of Housing, Local Government, & Heritage (2021: €187,527) and employee contributions to the single pension scheme in the amount of €103,994 were paid to the Department of Public Expenditure, NDP Delivery and Reform (2021: €96,285).

Notes to the Financial Statements cont'd

Key management personnel	2022	2021
	€	€
Short-term benefits paid	934,795	777,672

The total value of short-term benefits, including salary, paid to the RTB's key management personnel is shown above. These amounts are included within RTB staff and secondees' pay under Staff Costs. Key management personnel at the RTB include the Director, his Deputy directors and Assistant directors. Lucia Crimin and Louise Loughlin were appointed Deputy directors with effect from 05 September 2022 and 06 December 2022 respectively.

The value of short-term benefits does not include the value of retirement benefits earned during the year. The Director and other key management personnel are members of one of the public service pension schemes and their entitlements do not extend beyond those in the model public sector defined benefit superannuation scheme.

Directors' remuneration	2022	2021
	€	€
RTB Director's remuneration	139,816	100,347

Niall Byrne was appointed Director of the RTB with effect from 24 January 2022 taking over from Pdraig McGoldrick who was Interim Director. The RTB Director's remuneration in the table above reflects Pdraig McGoldrick's remuneration up to 23 January 2022 and Niall Byrne's remuneration thereafter in 2022 but only Pdraig McGoldrick's in 2021. The RTB Director's remuneration is included within Short-term benefits under Key management personnel. He was not in receipt of any bonuses or benefit in kind in 2022.

Twenty-two staff members received gross pay in excess of €60,000 in 2022 (2021: 19). These payments are analysed on the following table.

Range of Total Employee Benefits		Number of Employees	
From	To	2022	2021
€60,000	€69,999	11	8
€70,000	€79,999	4	8
€80,000	€89,999	6	2
€90,000	€99,999	0	0
€100,000	€109,999	0	1
€130,000	€139,999	1	0

Notes to the Financial Statements cont'd

5b Board & Panel Member Costs

	2022	2021
	€	€
Board members' fees	126,219	106,558
Tribunal members' fees	735,123	902,260
Adjudicators', mediators' & other fees	952,836	842,776
Travel & subsistence - Board	10,447	0
Travel & subsistence – panel members	6,047	17,146
Training – Board	0	7,170
Training – panel members	37,240	48,608
	<u>1,867,912</u>	<u>1,924,518</u>

The increases in Board members' fees in 2022 reflects the addition of two new Board members in early 2022. The decrease in Tribunal members' fees and the increase in Adjudicators' mediators' & other fees reflects a change in the volume of hearings of each type in 2022 compared to 2021 and the addition of the Order Enforcement pilot described in the Governance Statement.

5c Administrative Costs

	2022	2021
	€	€
Customer contacts ¹	4,565,640	2,524,248
Legal fees	1,764,000	1,480,938
Professional fees	353,076	299,309
Communications & education	769,729	766,710
Rent index & research	447,794	260,717
Print & postage	1,547,193	609,190
Administration	385,321	286,058
Meeting rooms	20,946	45,748
Rent & insurance	875,694	868,678
Premises	107,654	92,880
ICT services	2,515,590	1,950,933
Subscriptions	34,308	15,861
Stenography	50,582	68,074
Translation	81,563	43,076
Initiatives & projects	874,859	1,493,324
Travel and subsistence	5,113	0
	<u>14,399,062</u>	<u>10,805,744</u>

¹ Customer contact costs relate to expenditure incurred with a third-party service company which provides customer contact (telephone, webchat, e-mail) and administrative services to the RTB's customers.

Notes to the Financial Statements cont'd

The increases in Customer contact, Print & postage, and ICT service costs reflect the additional costs incurred in 2022 as a result of the introduction of annual registration of tenancies in April 2022 which significantly increased the volume of registrations RTB handled in 2022 compared to 2021. The increased costs were also caused by issues which customers experienced with the system leading to increased volumes in RTB's outsourced service centre.

Rent index & research costs in 2022 reflect the additional work done to produce the RTB/ESRI Quarterly Rent Index since the introduction of annual registrations. Initiatives & projects costs in 2022 are down on 2021 reflecting the fact that the prior years' costs were incurred principally to facilitate the new tenancy management system going live in November 2021.

Administration cost in 2022 reflects €36,265 in bad debt expense for SSA registration receivables recorded in 2019 and 2020 which were written off as uncollectable in 2022 (see also Note 7).

6 Property, Plant, & Equipment

	Computer Equipment & Software Development	System under Development ¹	Leasehold Improvements	Furniture & Fittings	Office Equipment	Total
Cost	€	€	€	€	€	€
Opening balance	10,185,691	0	2,116,746	448,772	84,328	12,835,537
Additions	<u>283,774</u>	<u>282,391</u>	<u>0</u>	<u>3,288</u>	<u>0</u>	<u>569,453</u>
At 31 December 2022	10,469,465	282,391	2,116,746	452,060	84,328	13,404,990
Depreciation						
Opening balance	2,909,983	0	1,279,729	283,705	84,328	4,557,745
Charge for the year	<u>1,595,223</u>	<u>0</u>	<u>105,003</u>	<u>24,262</u>	<u>0</u>	<u>1,724,488</u>
At 31 December 2022	4,505,206	0	1,384,732	307,967	84,328	6,282,233
Net Book Value						
At 31 December 2021	<u>7,275,708</u>	<u>0</u>	<u>837,017</u>	<u>165,067</u>	<u>0</u>	<u>8,277,792</u>
At 31 December 2022	<u>5,964,259</u>	<u>282,391</u>	<u>732,014</u>	<u>144,093</u>	<u>0</u>	<u>7,122,757</u>

¹ System under development represents the cost of developing enhanced functionality and features within the RTB's tenancy management system. The development is expected to complete and go live during the third quarter of 2023.

Notes to the Financial Statements cont'd

7 Receivables

	2022	2021
	€	€
SSA registrations receivable	120,060	140,945
Prepaid expenses	157,342	118,532
Accrued income	250,019	105,821
Voluntary deductions receivable	3,486	6,202
	<u>530,907</u>	<u>371,500</u>

SSA registrations receivable are amounts due from Student Specific Accommodation providers for registrations RTB processed and billed to them. The balance owing at year end 2022 is represented by €90,040 billed during 2022 and €30,020 billed during 2021. During 2022 €36,265 in SSA registrations receivable which was billed during 2020 and 2019 were written off as uncollectible and charged to Administration Expense (see Note 5c).

8 Cash and cash equivalents

	2022	2021
	€	€
AIB Bank	10,634,073	0
Ulster Bank	43,676	9,520,975
Bank of Ireland	39	39
	<u>10,677,788</u>	<u>9,521,014</u>

Cash and cash equivalents are represented by balances held at Irish banks. In November 2022 RTB obtained Board approval to open a suite of six accounts at AIB Bank in response to Ulster Bank's plan to exit the Republic of Ireland market and close all customers' bank accounts. RTB also has two long-standing accounts at Bank of Ireland. The Bank of Ireland and Ulster Bank accounts will be closed during 2023.

9 Amounts falling due within one year

	2022	2021
	€	€
Creditors	1,294,391	1,348,414
Accrued Invoices	2,173,864	1,758,334
Other liabilities	992,192	386,963
	<u>4,460,447</u>	<u>3,493,711</u>

Included in Other liabilities are provisions of €402,016 for refunds due to customers (2021: €0) and a provision in respect of 3,571 incomplete registrations with a value of €180,336 (2021: 1,099 applications, value €69,862).

Notes to the Financial Statements cont'd

10 Accumulated Surplus

The accumulated surplus at the end of 2022 is €6,748,248. The Board has adopted a reserves management policy to ensure that the RTB will have sufficient reserves to be able to operate the business during periods of economic uncertainty or stress on cash flow (such as occurred during the Coronavirus pandemic) and to maintain reserves at an optimal level over the medium term. The Board, in consultation with the Department of Housing, Local Government, & Heritage, will keep the RTB's financial situation, in particular any surplus of funds, under review throughout the coming year.

11 Capital Account

	2022	2021
	€	€
Opening balance	8,277,792	6,178,926
Transfer (to) / from Income and Expenditure Account	569,453	2,576,881
Funding to acquire assets	(1,724,488)	(478,015)
Amortisation in line with asset depreciation	(1,155,035)	2,098,866
Closing balance	<u>7,122,757</u>	<u>8,277,792</u>

12 Accommodation

In October 2007 the Residential Tenancies Board signed a 20 year leasehold agreement in respect of its premises at O'Connell Bridge House, D'Olier Street, Dublin 2. In October 2018 the RTB took additional space in the same building to accommodate growth in staff and expectations for future growth as the mandate of the organisation expands. The lease for the additional space will expire at the same time as the original 20 year leasehold agreement on 23 October 2027. The annual commitment under these leases at year end was €701,247.

On 31 December 2022 there were annual lease commitments under operating leases as follows:

	2022	2021
	€	€
Expiry date:		
Between 0 and 1 years	701,247	701,247
Between 1 and 5 years	2,672,420	2,804,988
Greater than 5 years	0	568,679
Total	<u>3,373,667</u>	<u>4,074,914</u>

Notes to the Financial Statements cont'd

13 Superannuation**a) Analysis of total pension costs charged to expenditure**

	2022	2021
	€	€
Net current service cost ¹	1,152,000	1,113,000
Interest on pension scheme liabilities	(343,000)	199,000
Pension costs charged to expenditure	<u>809,000</u>	<u>1,312,000</u>

b) Movement in net pension liability during the financial year

	2022	2021
	€	€
Net pension liability at start of year	(21,526,000)	(19,243,000)
Current cost	(1,375,000)	(1,309,000)
Benefits Paid	154,000	0
Interest costs	(343,000)	(199,000)
Actuarial Gain/(Loss)	5,578,000	(775,000)
Pension deficit at end of year	<u>(17,512,000)</u>	<u>(21,526,000)</u>

c) Deferred Funding for Pensions

The RTB Superannuation Scheme was approved by the Minister for Environment, Community, & Local Government with the consent of the Minister for Public Expenditure and Reform in November 2011 (with effect from 1 September 2004). The RTB recognises amounts owing from the State for the unfunded deferred liability for pensions arising from this approved superannuation scheme on the basis of the set of assumptions described in (e) and a number of past events. These events include the statutory basis for the establishment of the superannuation scheme, and the policy and practice currently in place in relation to funding public sector pensions including contributions by employees and the annual estimates process.

The Net Deferred Funding for Pensions recognised in the Income and Expenditure Account was as follows:

	2022	2021
	€	€
Funding adjustment in respect of current year pension charge	809,000	1,312,000
Employee pension contributions	221,459	283,812
	<u>1,030,459</u>	<u>1,595,812</u>

The deferred funding asset for pensions as of 31 December 2022 amounted to €17,512,000 (2021: €21,526,000).

¹ Current Service cost is net of contributions remitted back to the Exchequer. The amount remitted to the Exchequer was €221,459 (2021: €283,812) comprising of €221,459 in employee pension contributions and €0 in value transferred in from another public sector employer. The 2021 amount comprised of €195,910 in employee pension contributions and €87,902 in value transferred in from another public sector employer.

Notes to the Financial Statements cont'd

d) History of defined benefit obligations

	2021	2020
	€	€
Defined Benefit Obligations	17,512,000	21,526,000
Experience Losses/(Gains) on Scheme Liabilities & Change in Assumptions	(5,578,000)	775,000
Percentage of Scheme Liabilities	32%	4%

e) General Description of the Scheme

The RTB pension scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current “model” public sector scheme regulations. The scheme provides a pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouses’ and children’s pensions. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

The Single Public Service Pension Scheme (“Single Scheme”) is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013 in accordance with the Public Service Pension (Single Scheme and Other Provisions) Act 2012. The scheme provides for a pension and retirement lump sum based on career- average pensionable remuneration, and possible spouses’ and children’s pensions. The minimum pension age is 66 years (rising in line with State pension age changes). It includes an actuarially reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index. There were 54 active members of the Single Scheme in 2022 (2021: 54).

The results set out above are based on an actuarial valuation of the liabilities in respect of the staff as of 31 December 2022. This valuation was carried out by a qualified independent actuary for the purposes of the accounting standard, *Financial Reporting Standard 102 – Pension Plan disclosures*.

The financial assumptions used to calculate scheme liabilities were:

	2022	2021
Discount rate	3.65%	1.55%
Salary increase assumption	4.15%	3.70%
Pension increase – Superannuation Scheme	3.65%	3.20%
Pension increase – Single Scheme	2.65%	2.20%
Price inflation (CPI)	2.65%	2.20%

The life expectancy assumptions underlying the calculations were

Current Age	Life Expectancy (years) at 65	
	Male	Female
45 years	24.3	26.4
65 years	22.1	24.4

Notes to the Financial Statements cont'd

14 Late Payments in Commercial Transactions

The Board is aware of its responsibilities under the Late Payments in Commercial Transactions Regulations 2002 and has established appropriate procedures and processes to ensure that all payments are made in accordance with the Regulations. Late payment costs for the year ended 31 December 2022 were €0 (2021: €0).

15 Unresolved Cases

The Board had 1,504 dispute resolution cases awaiting hearing on 31 December 2022 (2021: 1,045). As the cost of the dispute resolution process varies greatly from case to case no provision for these unresolved cases registered prior to 31 December 2022 is included in the Financial Statements.

16 Board Members' Interests and Fees

The Board has adopted procedures in accordance with guidelines issued by the Department of Public Expenditure, NDP Delivery and Reform in relation to the disclosure of interests by Board Members, and these procedures have been adhered to in the year. There were no transactions in the period in relation to the Board's activities in which any Board Members had a beneficial interest.

Board Members' fees are set out in the Schedule of Board Members' Fees, Attendance, and Expenses in the Governance Statement and Board Members' Report. The fee rates are set by the Department of Public Expenditure and Reform and the Department of Housing, Local Government, & Heritage.

17 Financial Sanctions Imposed by Decision Makers

In 2022, RTB received €39,322 from landlords on foot of sanctions imposed by Decision Makers on them under S148X (4) (a) of the Residential Tenancies Act 2004 (as amended) (2021: €28,546). Under this section of the Act a Decision Maker may impose a sanction of a written caution and/or a sum of up to €15,000 and up to €15,000 in costs on a landlord if they see fit to do so in the circumstances of the case. In accordance with public financial procedures, financial sanctions in the sum of €16,471, which included €5,564 owing at year end 2021, was remitted by the RTB to the Exchequer in 2022 (2021: €22,982). The balance of €28,415 to be paid to the Exchequer in 2023 is included in Creditors at year-end.

18 Related Party Disclosure

During the year the RTB had no transactions or balances with related parties as defined in FRS 102 (section 33).

19. Approval of Financial Statements

The Financial Statements were approved by the Board on **08 June 2023**.

Appendix: Data Tables

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Table 1**The Number of Tenancy Registration Applications* Received by the RTB 2018 - 2022****

	2018	2019	2020	2021***	2022**
Private rental tenancies registration applications (new & renewal)***	98,362	95,245	95,646	60,993	159,618
Approved Housing Body (AHB) tenancies registration applications (new & renewal)****	3,738	3,878	21,587	5,220	34,045
Student Specific Accommodation (SSA) tenancies registered with the RTB*****		28,414	12,784	30,908	43,186
Cost Rental tenancies registration applications received by the RTB					518
Total number of tenancy registration applications received	102,100	127,537	130,017	97,121	237,367

*Applications represent the number of tenancy registration applications received, not the total number of tenancies registered with the RTB.

** On April 4th, 2022, Annual Registration of Tenancies was introduced which required all tenancies to be registered with the RTB annually.

***Changes to the length of part 4 tenancies from four to six years means that in 2021 there were a limited number of late renewals.

**** Changes to the length of part 4 tenancies from four to six years means that in 2021 there were a limited number of AHB tenancy renewals.

***** The registration data shows registrations completed early in the year, as well as new registrations as students leave and new students enter the accommodation concerned.

Table 2

Private, Approved Housing Body (AHB), Student Specific Accommodation (SSA) and Cost rental Tenancies at end of year (point in time*), 2018 - 2022 (2021 is estimated)

	2018	2019	2020	2021 Estimate	2022
Number of private rented tenancies registered with the RTB	307,348	303,023	297,837	276,223**	246,453*****
Number of Approved Housing Body (AHB) tenancies registered with the RTB	29,542	32,662	34,169	38,255***	38,756
Number of Student Specific Accommodation (SSA) tenancies	-	28,414	10,691	21,681	23,577
Number of Cost Rental tenancies					543
Total number of tenancies registered (AHB, Private & SSA)	336,890	364,099	342,697	336,159****	309,329*****

* Tenancy registration data is point in time, taken at the end of year, from the RTB Register and is based on the number of tenancies that have registered and paid.

** The registration figure is an estimation and has been developed using existing RTB data available to identify the estimated number of tenancies that would have been removed or renewed on the RTB Register in 2021, had the changes to the length of part 4 tenancies not been introduced. Further information is available on the RTB Research and Data Hub on the reasons why an estimation was required, and the methodology adopted.

*** Due to changes to the platform which hosts the RTB Register in November 2021, this figure has been derived from data sourced from both platforms.

**** As outlined above the 2021 figures are estimated.

***** This refers to the total number of tenancies on the RTB Register on the 31st of December 2022.

***** The reduced figures are as a result of improved data quality stemming from the introduction of AR and the RTBs new tenancy management system.

Registration Enforcement figures

Table 3

Issued Registration Enforcement Notices and Letters, 2018 - 2022

	2018	2019	2020	2021	2022
1st Notice	4,651	6,013	1,282	3,524	3,084
2nd Notice	2,384	1,823	148	330	1,615
Warning Letter	748	540	167	0	175
2nd Solicitor Letter	253	188	73	0	0
Other*	363	111	108	137	174
Total	8,399	8,675	1,778	3,991	5,048

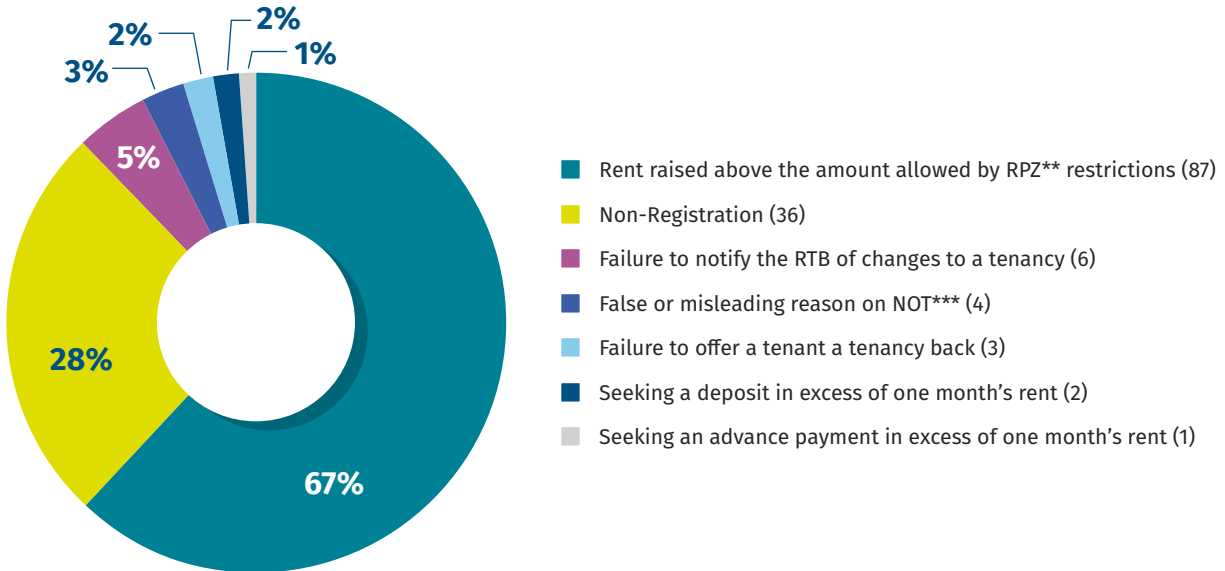
Note: Warning Letters were previously referred to as 1st Solicitor Letters.

* These are letters where a landlord has registered a tenancy but given an incorrect Tenancy Commencement Date.

Investigations and Sanctions figures

Figure 1

Breakdown of Alleged Improper Conducts by Type of Allegation (n=139) for Investigations Approved in 2022, by Percentage of Total Investigations Approved (n=130)*



* An investigation may cover more than one allegation of Improper Conduct which is why the number of types of allegations are different than the number of investigations.

** RPZ refers to Rent Pressure Zone.

***NoT refers to Notice of Termination.

Table 4

Overcharged Rent Returned to Tenants & Amount Paid in Sanctions by Landlords

	2019 – 2021	2022	Total
Overcharged rent (€) returned to tenants*	€284,341	€62,659.00	€347,000
Amount paid (€) in sanctions by landlords**	€28,545.66	€39,322.09	€67,867.75

* This includes all overcharged rent repayment as a result of investigations that the RTB have been informed of and for which the RTB have received evidence that the repayment has been made or is underway. Repayment is made either directly by transfer of money or, with the agreement of the tenant, by way of discounted rent for the appropriate period.

**This includes all monies received by the RTB from landlords as payment of sanctions to date.

Table 5

Circuit Court Confirmed Sanctions Published in 2022

Acknowledgements published in 2022*	Investigations published in 2022*	Published Acknowledgements in 2022 average monetary (€) sanction 2022**	Published Investigations in 2022 average monetary sanction 2022***	Overall average monetary amount of sanctions published in 2022 (acknowledgements & investigations)
39	7	€1,356.06	€2,382.59	€1,484.38

* Please note one sanction published in 2022 was to be on the website for one year only and has therefore been taken down in 2023; so, the current number of court orders on the website showing as published in 2022 when you apply the filter is 46 and the calculations relate to these 46.

** Not all sanctions involve monetary amounts.

*** Not all sanctions involve monetary amounts the Decision Maker takes many factors into account in determining a sanction apart from whether the landlord acknowledged, for example, if the landlord paid back any overpaid rent, the duration of the Improper Conduct, and the explanation given for the improper conduct.

Dispute Activity Tables

Table 6

Total Number of RTB Dispute Resolution Service Applications Received, 2018 - 2022

	2018	2019	2020	2021	2022
Applications for RTB Dispute Resolution Service	6,398	6,185	5,178	5,657	7,417

Table 7

Total Number of RTB Dispute Resolution Service Hearings Which Took Place for Telephone Mediation and Adjudication, 2018 - 2022

	2018	2019	2020	2021	2022
Telephone Mediation & Adjudication Hearings which Took Place	4,757	4,655	2,732	3,046	3,005

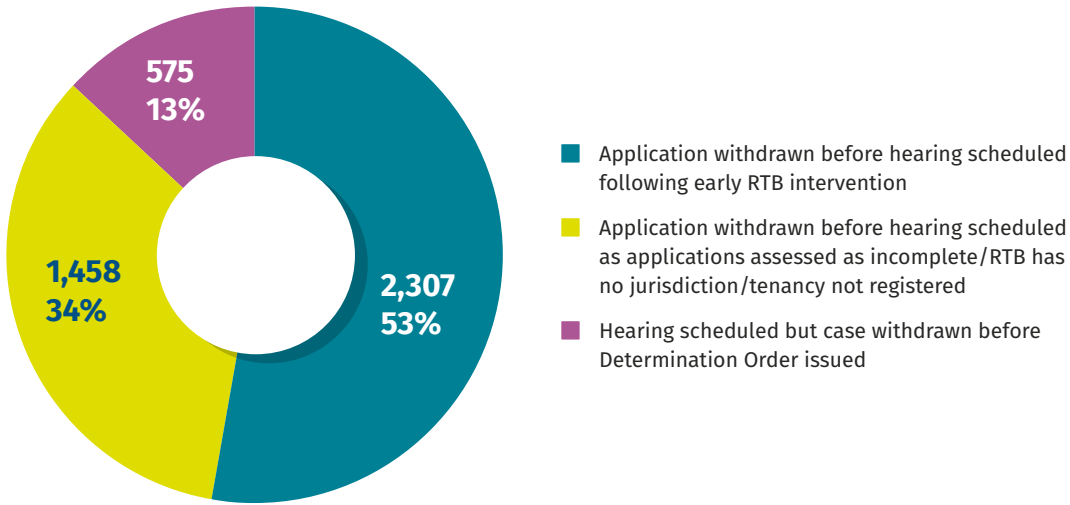
Table 8

Number of Determination Orders Issued, 2018 - 2022

	2018	2019	2020	2021	2022
Determination Orders issued	3,132	3,130	1,794	2,759	2,656

Figure 2

Reasons why Applications for RTB Dispute Resolution were Withdrawn*, 2022



*Due to rounding, the percentages may not add up to 100%.

Table 9

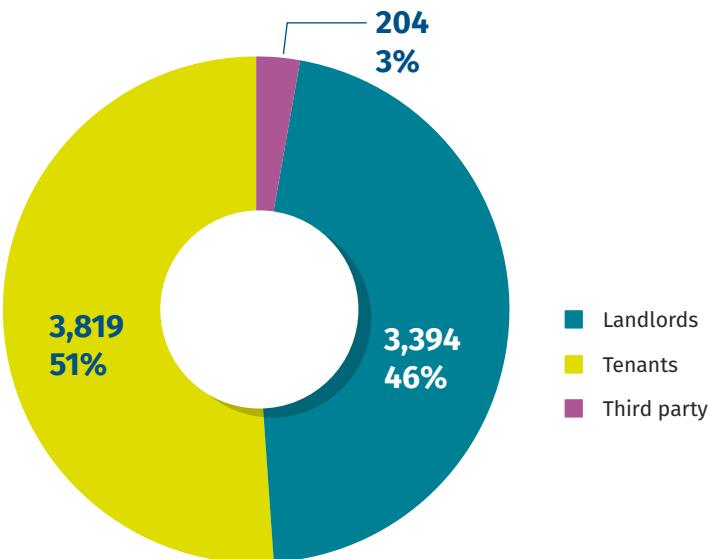
Appeals (Tribunals), 2022

	2022
Appeal Applications Received	664
Appeals Approved	504

Tenant and Landlord Dispute Profile

Figure 3

Breakdown of Applications for Dispute Resolution the RTB Received in 2022 by Case Parties, by Frequencies and Percentage



Note: By frequencies, means the number of times the data value occurred/was recorded.

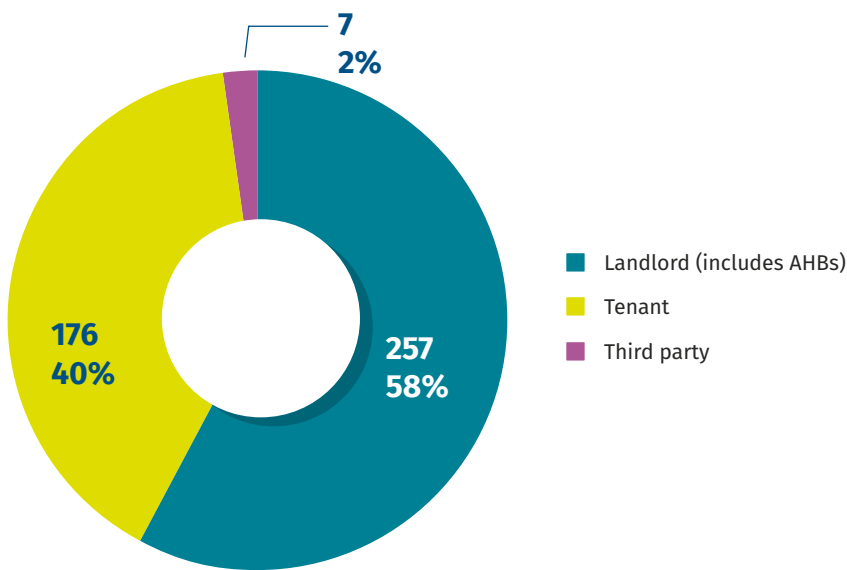
Table 10

Appeals to Tenancy Tribunal by Applicant Type, 2022

	2022
Tenant	356
Landlord	305
Third Party	3
Total	664

Figure 4

Breakdown* of Case Parties Who Requested Enforcement in 2022



Dispute Application Type

Table 11

Breakdown of Dispute Resolution Applications the RTB received in 2021 - 2022 by Dispute Types

Dispute Type (All cases)	2021		2022	
	Count	% cases*	Count	% cases*
Rent arrears/rent arrears and overholding	1,805	32%	2,429	33%
Deposit retention	1,093	19%	1,207	16%
Validity of Notice of Termination (Disputing the validity of a termination notice)	970	17%	1,383	19%
Breach of landlord obligations**	951	17%	1,232	17%
Overholding	690	12%	1,053	14%
Standard and maintenance of dwelling	570	10%	767	10%
Breach of tenant obligations**	548	10%	772	10%
Anti-social behaviour	469	8%	552	7%
Unlawful termination of tenancy (illegal eviction)	371	7%	486	7%
Validity of notice of rent review	283	5%	243	3%
Damage in excess of normal wear and tear	262	5%	307	4%
Rent review not in line with Rent Pressure Zone	222	4%	203	3%
Breach of fixed term lease	172	3%	162	2%
Rent more than market rate (not applicable to Approved Housing Body Tenancies)	122	2%	165	2%
Other***	716	13%	919	12%
Total	9,244 (cases 5,657)		11,880 (cases 7,417)	

* There can be multiple reasons, referred to as dispute types, on each application for dispute resolution % of cases is based on the number of applications (cases).

** For more information on the tenant and landlord obligations please visit the RTB website at www.rtb.ie

*** Please note 'Other' may be marked on an application form alongside additional dispute types.

Dispute Processing times

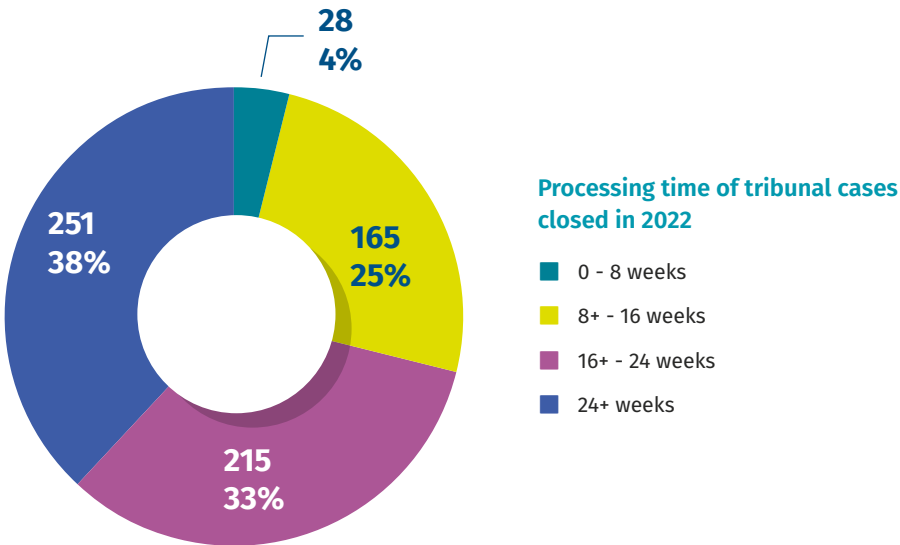
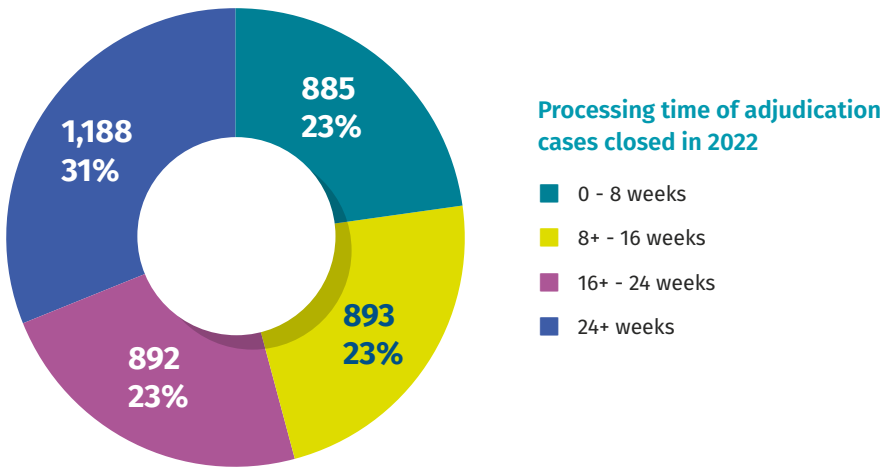
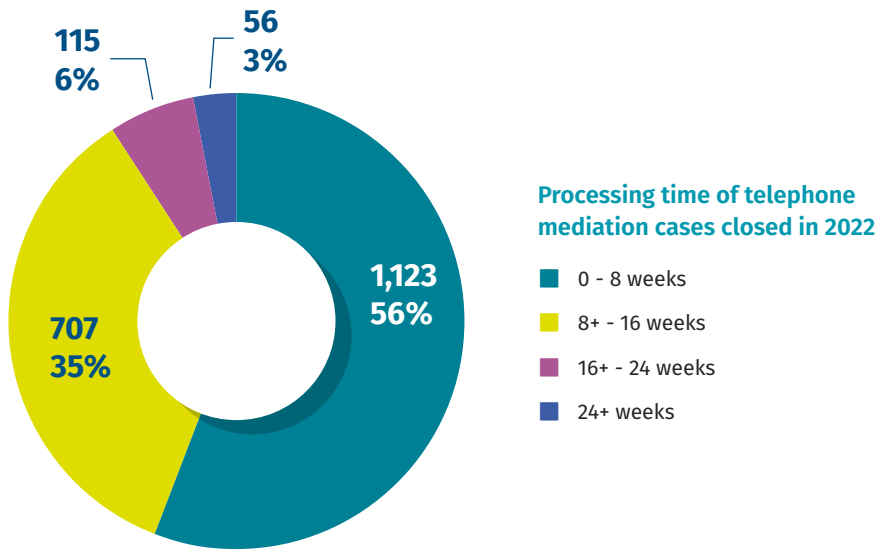
Figure 5

Breakdown of Overall Average Closed Adjudication, Tribunals and Mediation Case Processing Times (weeks) 2020 - 2022

2020 Adjudication	2021 Adjudication	2022 Adjudication
Average number of weeks	Average number of weeks	Average number of weeks
19.6	19.54	20.45
2020 Tribunal	2021 Tribunal	2022 Tribunal
Average number of weeks	Average number of weeks	Average number of weeks
39.4	33.35	31.48
2020 Mediation	2021 Mediation	2022 Mediation
Average number of weeks	Average number of weeks	Average number of weeks
9.1	9.7	8.87

Figure 6

Number of Telephone Mediation, Adjudication and Tribunal Cases that Closed in 2022 by Processing Time (weeks)*



*Due to rounding, the percentages may not add up to 100%.

Order Enforcement

Table 12

Number of Requests to Pursue Enforcement Received, 2018 - 2022

	2018	2019	2020	2021	2022
Number of Requests to Pursue Enforcement Received	348	510	294	412	440

Table 13

Court Orders Obtained by the RTB on Behalf of Case Parties, 2013 - 2022

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
140	158	302	204	107	108	153	123	136	106

Customer service figures

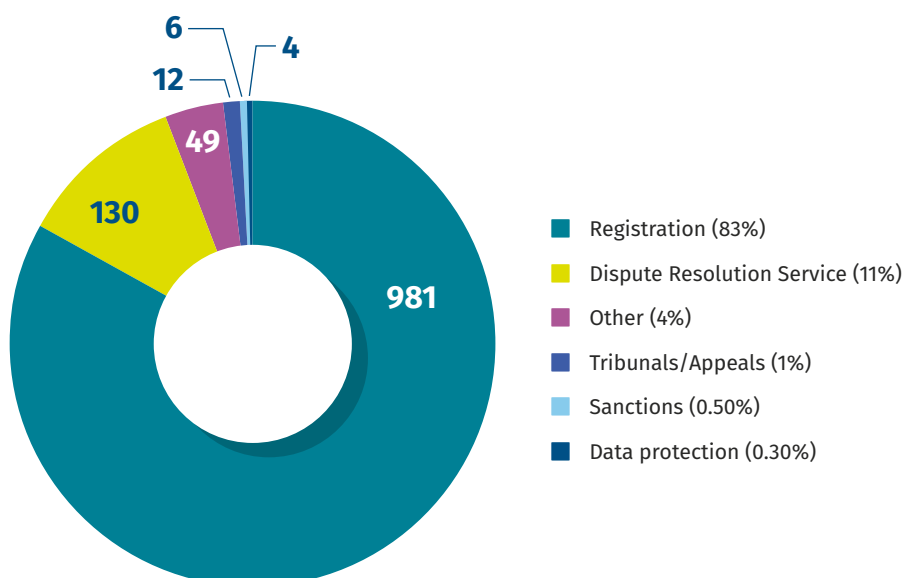
Table 14

Breakdown of Complaints the RTB Received by Complaint Type, 2021 - 2022

Complaint Reason	N	%
Registration	981	83.14%
Dispute Resolution Service	130	11.02%
Tribunals / Appeals	12	1.02%
Sanctions	6	0.51%
Data protection	4	0.34%
Other	47	3.98%
Total	1,180	100.00%

Figure 7

Number of complaints broken down by type of complaint



Oireachtas figures

Table 15

Number of Oireachtas Member's Queries Received, 2018 - 2022

	2018	2019	2020	2021	2022
Number of Oireachtas Members' Queries Received per Year	35	42	86	116	543

RTB Key Words

Access Officer: The RTB has an Access Officer to assist persons with disabilities to access RTB services.

Adjudication: Adjudication is one of the Dispute Resolution options offered by the RTB to resolve a rental dispute between parties. In an Adjudication, case parties (usually landlords, tenants and/or third parties like neighbours) present evidence in a hearing in front of an Adjudicator, or Decision Maker, who makes a decision based on the evidence presented.

Adjudicator: The Adjudicator is the decision maker at the Adjudication hearing. He or she decides the outcome of the case based on the evidence presented by the case parties involved in the rental dispute.

Approved Housing Bodies (AHBs): Approved Housing Bodies (AHBs) provide and manage social rented housing. They are not-for-profit organisations which provide affordable rented housing for people who cannot afford to pay private sector rents or buy their own homes. They also provide housing for particular groups, such as older people or homeless people. In 2016, AHBs came under the RTB's remit, requiring them to register their tenancies with the RTB. This change gave AHB landlords and tenants access to the RTB's Dispute Resolution Service should a tenancy issue arise.

Authorised Officer: A person appointed by the RTB for the purposes of carrying out an investigation into an alleged breach of rental law by a landlord. The Authorised Officer has the power to enter and inspect a dwelling, take copies of records, require any person at the dwelling to provide information and records, require a landlord to provide records and conduct an Oral Hearing under oath.

Circuit Court: The Circuit Court sits above the District Court and below the High Court and has the power to award damages of up to €75,000 and deal with most criminal cases. Circuit Courts must confirm any sanctions imposed by RTB Decision Makers as result of an investigation.

Compliance: To comply or compliance is when a person or organisation follows the rules or laws. It is the opposite of breaking the rules. In the rental sector, the RTB manages compliance with the Residential Tenancies Act, ensuring all those living and working in the rental sector are following rental law.

Cost Rental: Cost Rental is a form of not-for-profit housing where the rent the tenant pays covers the cost of the construction, management and maintenance of the home.

Customer Charter: The RTB Customer Charter is a statement of the standards of service our customers can expect from the RTB. More information can be found on www.rtb.ie.

Customer Relationship Management (CRM): CRM is a strategy that companies use to manage interactions with customers and potential customers.

Decision Maker: A person appointed by the RTB to determine what sanction, if any, should be imposed on a landlord under investigation. Decision makers are legal professionals with extensive experience in decision making roles and are independent from the RTB.

Deposit: A deposit, sometimes referred to as a security deposit, is an amount of money that is paid by a tenant to the landlord usually before a tenancy commences or on the date the tenancy starts. This deposit is held by the landlord and is returned at the end of the tenancy to the tenant. The deposit is considered the lawful property of the tenant until the landlord establishes a right to it. The reasons landlords can keep some or all of the deposit include where there are rent arrears, bills, taxes or charges due; or where there has been damage to the property beyond normal wear and tear; or where a tenant provides insufficient notice to end a tenancy or if they end their fixed-term tenancy before the end of the agreed terms.

Determination Order: Determination Orders are issued by the RTB following Telephone Mediation, Adjudication and Tenancy Tribunal hearings. A Determination Order is a legally binding document which gives the outcome of a case and outlines the terms that need to be complied with and how long the person has to comply with the terms.

District Court: The District Court is the lowest court in the Irish Judicial System with power to award damages of up to €15,000 in civil cases and to deal with most minor criminal cases. Determination Order enforcement proceedings take place in the District Court. Case parties can take proceedings themselves or with the help of the RTB. Within the investigations remit, the RTB or the Authorised Officer can apply to the District Court, if necessary, for an Order to require a person to attend an Oral Hearing or to co-operate with an investigation.

Evidence: Any information and records relating to any activity in connection with the letting or tenancy of a rental property. Evidence can either be presented at a dispute resolution hearing by case parties or gathered by Authorised Officers during an investigation.

Improper Conduct: The RTB can investigate landlords for certain breaches of the Residential Tenancies Act defined as Improper Conduct, which include: failing to comply with Rent Pressure Zone (RPZ) requirements; failing to register a tenancy; failing to notify the RTB of changes to the particulars of a tenancy; failing to notify the RTB when claiming an exemption to RPZ requirements or seeking to rely on an exemption to the RPZ requirements that do not comply with those requirements; failing to offer a tenancy back where specific grounds of termination are no longer relevant; providing false or misleading reasons for ending a tenancy; or seeking a deposit/ advance payment in excess of one month's rent, this applies in the case of a tenancy created from 9 August 2021 onwards.

High Court: The High Court is the court above the Circuit Court with full jurisdiction to decide all matters of law and fact. The RTB, or a landlord who is the subject of a decision by the Circuit Court on an appeal may, by leave of the Circuit Court, appeal that decision to the High Court on a point of law.

LEA Boundaries: Local Electoral Area (LEAs) boundaries are the areas that are designated within a county or city for the purposes of local elections. Municipal districts correspond to Electoral Areas. When a Rent Pressure Zone is designated, it normally is designated to a specific Local Electoral Area.

Local Authorities: There are 31 Local Authorities in Ireland, this includes 26 County Councils, 2 City and County Councils and 3 City Councils.

City and County Councils deliver a broad range of services in relation to roads; traffic; planning; housing; economic and community development; environment, recreation and amenity services; fire services and maintaining the register of electors. In relation to housing, Local Authorities manage housing inspections to check that rental property standards are being adhered to, along with managing rental support schemes such as HAP and Rent Supplement Allowance.

Overholding: Overholding is when a tenant continues to live in a rental property past the end of the notice period, even though the landlord issued a valid Notice of Termination and gave the correct amount of notice period for the tenant to vacate the property.

Procurement: Procurement is the process of finding and agreeing to terms, and acquiring goods, services, or works from an external source, often via a tendering or competitive bidding process.

Protected Disclosures: The Protected Disclosures Act 2014 enables workers to disclose information in relation to wrongdoing in the workplace by ensuring that safeguards exist should reprisals be taken against them.

Notice of Rent Review: All landlords are entitled to review the rent amount paid for their properties. Depending on where the rental property is, rent reviews can only take place every 12 months if within a Rent Pressure Zone or every 24 months if outside a Rent Pressure Zone. When reviewing rent amounts, landlords must inform tenants by giving them a written Notice of Rent Review with at least 90 days' notice of the change in rent.

Notice of Termination: This is the official document which ends a tenancy, which the landlord must give to the tenant(s). There are strict rules in place around this Notice in order for them to valid, including that the Notice needs to be in writing, include the date it was served and when the tenancy will end, be signed by the landlord or agent, and provide a valid reason for ending the tenancy if it has lasted more than six months. Copies must be sent to the RTB.

Regulator: A Regulator is a person or an organisation that supervises whether a business or sector is following certain rules and laws. For example, the RTB is the regulator for the residential rental sector, which means it implements the Residential Tenancies Act to help make sure everyone is following the rules in the rental sector.

Regulatory Framework: The regulatory framework is a combination of all the rules, laws, guidelines and procedures that guide a specific industry or sector. For example, the Residential Tenancies Act forms a large part of the regulatory framework that guides the rental sector in Ireland.

Rent Arrears: If a tenant does not pay rent, the amount of rent owed to the landlord, is called rent arrears.

Rent Arrears and Overholding: This occurs when a tenant has not paid their rent and is also still living in the rental property past the end of the notice period, even though the landlord issued a valid Notice of Termination and gave the correct amount of notice period for the tenant to vacate the property.

Rent Pressure Zone (RPZ): A Rent Pressure Zone (RPZ) is a designated area where rents cannot be increased by more than general inflation, as recorded by the Harmonised Index of the Consumer Price (HICP). Any rent increase in an RPZ cannot exceed general inflation, as recorded by Harmonised Index of the Consumer Price (HICP) and the rent previously set, cannot increase by more than 2% per year pro rata, where HICP inflation is higher. This applies to new and existing tenancies (unless an exemption is being applied).

Rent Pressure Zone (RPZ) Exemption: In some instances, rental properties do not need to apply the RPZ rent setting rules and can instead set the rent to market levels. These instances are called an RPZ exemption. There are three ways that landlords can be exempt from RPZ rent setting rules: exemption 1 - when a property has not been rented in the previous two years; exemption 2 - when the property is, or is in, a protected or proposed protected structure and has not been rented in the last 12 months; or exemption 3 - when the nature of a property has undergone 'substantial change' (which must meet criteria set out in law). When a landlord is relying on one of these exemptions, they must inform the RTB.

Rental Stock: Rental stock is the amount of rental accommodation that is available at any one time.

Rent Tribunal: The RTB Rent Tribunal was established in 1983 to decide on rent and other tenancy terms, which were previously rent controlled under the Rent Restrictions Acts 1960-1981. In 2016, the Rent Tribunal was dissolved by the Minister for Housing, Planning, Community and Local Government and its functions were transferred to the RTB. Residential Tenancies Act (2004, as amended): Referred to as the 'Act' or RTA, this is the name of the legislation that created the RTB and is the law that underpins the rental sector in Ireland, providing the legal basis for tenants' and landlords' rights and responsibilities.

RTB's Jurisdiction: The Jurisdiction of the RTB is the extent that the RTB can make legal decisions and judgements. Underpinning this is the Residential Tenancies Act which outlines the role and powers of the RTB; anything not outlined in the Residential Tenancies Act is likely outside of the RTB's jurisdiction and the RTB would not be able to act or make a decision. Examples of where the RTB does not have jurisdiction is in dealing with rent-a-room or Airbnb arrangements.

Sanction: The RTB can impose sanctions of a written caution and/or up to a €15,000 fine and/ or up to €15,000 in RTB investigation costs on a landlord found to have breached the law (Improper Conduct).

Stakeholder: An RTB stakeholder is a person or organisation that lives or works in the rental sector. The RTB has various stakeholders that it engages and communicates with on a regular basis, including landlords, tenants, Approved Housing Bodies, Universities, students, Local Authorities, policymakers, Government Departments, media and the general public.

Statutory: When something is statutory it means it is required by law.

Statutory Declaration: A Statutory Declaration is a legal document that landlords need to issue to a tenant along with a Notice of Termination when ending a tenancy under certain grounds. These grounds include when the landlord intends on selling their property; when they intend on moving back or a family member intends on moving into the property; or to change the use of the dwelling. A Statutory Declaration is a signed document that outlines the landlord's declaration that the information in the document is correct.

Student Specific Accommodation (SSA): Student Specific Accommodation (SSA) is accommodation specifically built for the use of students, including accommodation provided for by universities and educational institutions.

Telephone Mediation: Telephone Mediation is a free and confidential service provided by the RTB to tenants, landlords and third parties who have an issue with their tenancy that cannot be resolved informally amongst themselves. An independent and trained Mediator will work with each party separately to reach a mutually acceptable agreement in a short period of time.

Tenancy Tribunal: If the case parties involved in an Adjudication or Telephone Mediation hearing are not satisfied with the result of the case, they can appeal the decision to a Tenancy Tribunal. The appeal hearing is held in a Tenancy Tribunal, and it involves a full re-hearing of the dispute unless the parties agree to limit it to certain issues. Even though the case may have been through Telephone Mediation, or an Adjudicator has heard the case, both parties will be given the opportunity to present the full case again.

Third parties (in relation to rental sector): Third parties are those who are directly and adversely affected by neighbouring tenants and have the right to bring a case against the landlord of those tenants.

Unlawful termination of tenancy: Also known as an illegal eviction, may occur where a landlord, through force, intimidation or otherwise (such as cutting off utilities, changing the locks etc.) denies a tenant from accessing a rented dwelling or removes the tenant's belongings from the dwelling.

Virtual hearings: The procedures for a virtual hearing are very similar to those for a face-to-face hearing, both are evidence-based processes, but a Virtual Hearing takes place via MS Teams. Case parties have a chance to speak directly to the Adjudicator and explain their issues.

WebChat Service: The RTB's WebChat Service is a channel of communication that allows customers to communicate directly with the RTB on the RTB website in real time.



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