



Bord Um Thionóntachtaí Cónaithe Príobháideacha
Private Residential Tenancies Board

Annual Report & Accounts 2008



The Residential Tenancies Act 2004

confers rights and responsibilities for both landlords and tenants



Landlord Rights:

- Receive the rent on the due date
- Issue a notice of termination without a reason within the first six months of the tenancy
- Be informed of who is living in the property
- Decide whether to allow sub-letting by the tenant
- Be informed of any repairs needed and be granted reasonable access to fix them
- Refer a dispute to the Private Residential Tenancies Board (PRTB) if the tenancy is registered
- To increase the rent once a year, in line with current market rent, and on serving 28 days notice.

Tenant Rights:

- Be provided with a dwelling in good condition
- Be entitled to peaceful occupation
Landlords can only enter with permission unless it is an emergency
- Be provided with a rent book, written contract or lease
- Be given 28 days notice of a rent increase
- Be provided with full contact details of the landlord and or agent
- Be given a prompt refund of their deposit
- Be given proper notice of termination of the tenancy
- Refer disputes to the Private Residential Tenancies Board (PRTB).

Landlord Responsibilities:

- Register the tenancy
- Provide a rent book (if no written lease is in place) and receipt of payments
- Ensure the property is in good condition & undertake all necessary repairs
- Insure the property
- Provide tenant with details and contact information of any agent who deals on their behalf
- Provide the tenant with the landlord's contact details if not dealing with an agent
- Give tenants 28 days' notice of a rent review
- Give the tenant a written notice of termination of tenancy
- Refund deposits promptly if appropriate.
- Give tenants notice of any impending inspections of the property
- Pay any charges related to the property e.g. taxes and duties.

Tenant Responsibilities:

- Sign the PRTB registration form when requested to do so by the landlord
- Pay rent on time
- Maintain the property in good order
- Inform the landlord when repairs are needed
- Not to engage in any activities that may harm other parties or the property
- Allow the landlord access to do routine inspections /repairs
- Inform the landlord of who is living in the property
- Give the landlord written notice of termination of the tenancy
- Keep a record of all payments and dealings with the landlord
- Not to do anything that could affect the landlord's insurance premium on the dwelling.



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Mission Statement

To regulate and support the private rented sector by providing efficient and equitable dispute resolution, tenancy registration, and information services to tenants, landlords, the Minister and other stakeholders and to promote best practice in the sector.

Our Vision

Facilitating the development of a well-functioning private rented sector serving the needs of all its stakeholders.

Chairman's Statement

2008 – a strategic Perspective



It gives me great pleasure, as Chairman, to present the fourth annual report of the Private Residential Tenancies Board (PRTB). Since its establishment the PRTB has played an extremely important

role in bringing about the original vision of the Commission on the Private Rented Residential Sector that sought to facilitate the development of a modern well regulated private rented sector. 2008 was a very significant year for the Board Members and Senior Management of the PRTB in terms of taking stock of its first four years in operation and developing a blueprint of how we can develop and further improve over the coming three years. In this regard, the Board commissioned and approved a number of strategic plans, the most significant of which are as follows:

Launch of Corporate Plan 2009 - 2011

In December 2008 the PRTB published its first Corporate Plan which was formally launched by Mr. Michael Finneran T.D., as Minister of State for Housing and Local Services. This three year plan charts a strategic direction for the organisation by setting out ambitious plans and targets which are achievable through a combination of legislative change, state support and appropriate staffing. This was underpinned by the preparation of Business Plans for each of the four Directorates and the formal roll-out of Performance Management and Development System (PMDS), with individual targets for each member of staff. The recruitment of much needed additional staff during the latter half of 2008 has allowed the PRTB to re-organise into a number of more specialised areas and to

systematically review procedures, resulting in steadily improving productivity in 2009.

Preparation of an ICT Strategy

The Strategy was prepared, benchmarking against best practice in other public sector organisations. With a relatively small staff of 40, it is vital that the PRTB leverage ICT to maximise internal efficiencies and to provide clients with a range of online services. The rollout plan prioritises the Registrations area where the current system of manually inputting information is resource intensive and slow. Moreover, a manual system cannot handle peaks in client demand such as we experienced from September 2008 onwards due to the legal requirement to re-register four year old tenancies (known as Part IV Tenancies). We have invested a considerable amount of Board and staff time in developing a blueprint for our new ICT systems. From early 2010 onwards, the PRTB intends to offer interactive web-enabled services for landlords, tenants and other third parties with secure e-payment facilities in both Registrations and Dispute Resolutions.

Review of the Residential Tenancies Act

During 2008 Board Members, Management and Staff of the Board have actively engaged in reviewing the RTA 2004. A small number of the proposed changes were subsequently enacted in the Housing Miscellaneous Provisions Act 2009. This work was given further impetus by the announcement by the Minister in early 2009 of a fundamental review of the Act which I welcome. The Board is taking this opportunity to reflect on our experience of operating the Act and will make suggestions to streamline aspects which are currently adding to procedural complexity and to delays. The review also provides an opportunity for our stakeholders to

influence the streamlining and modernisation of the PRTB and to maintain the balancing of rights for both landlords and tenants of the private rented sector.

Financial Restructuring

During 2008 we have moved towards a more self-financing structure, with a reduction in Exchequer Funding from €5.7million in 2007 to €1million in 2009. This was offset in early 2009 by the Minister's decision to increase the proportion of our €70 registration fee which the PRTB may retain from two-sevenths to four-sevenths to offset operating costs. In 2009, as for all other Government bodies, we will continue to pursue internal efficiencies and to review our financial position to ensure we have sufficient funds to cover expenditure.

Invalid Board Appointments in 2008

The PRTB has replaced the Courts for the vast majority of residential landlord and tenant disputes. Our Adjudication and Mediation findings may be appealed to an internal Tribunal, but thereafter may only be appealed to the High Court on a point of law. The PRTB Dispute Desolution process ends with a Determination Order of the Board and a person who fails to comply with the terms of such an order is guilty of an offence. Prosecutions therefore require the highest level of proof and the entirety of the case for prosecution is open to scrutiny in the Courts.

The manner in which appointments are made to the Board and the Disputes Resolution Committee (DCR) (from which members of the Tribunals are appointed) is set out in the Residential Tenancies Act and must be followed to avoid the risk of our Determination Orders being challenged on legal technicalities.

In the course of 2008, it came to light that appointments of two members to the Board in June 2008 and also of Board Members to the DRC in December 2007 were technically invalid. In both cases the PRTB immediately sought legal advice and acted in accordance with this advice to put our Determination Orders beyond doubt. Emergency legislation was required in the case of the DRC appointments and this was passed by the Oireachtas in January 2009. In addition the PRTB commissioned a legal audit of compliance with the Residential Tenancies Act 2004 and no further issues were found. A more comprehensive report of these issues is set out in the body of the report. I would like to stress that the professionalism of the individuals involved nor the quality of the Determination Orders made by the Board were affected by the technical nature of the deficiencies in the appointments. New procedures for such appointments have since been put in place.

Research on Housing Policy

In keeping with our role under the Act to advise the Minister on housing policy in the private rented sector, the Board commissioned a number of studies, some of which are ongoing. These studies include a Doctoral Scholarship into the experience of Non-Irish Nationals in the Private Rented Sector; research into accessibility for disabled persons; and the experience of students in the private rented sector. We have also commissioned further research to inform the possible future of the PRTB relating to (i) the issue of a Deposit Retention Scheme and (ii) our fee structures for Dispute and Registration services, both from behavioural and financial perspectives.

Rent Tribunal

The Minister for Finance announced, as part of Budget 2008, that the Rent Tribunal will be amalgamated with the Private Residential Tenancies Board in the course of 2009. The Board Members and staff of the PRTB look forward to working with the Rent Tribunal to bring about a smooth transition of this important niche area of the rental market.

Board and Staff Changes

I would like to welcome Thomas J Reilly of the Irish Property Owners Association; Ciaran McNamara, Assistant City Manager, Dublin City Council and Cian O'Lionáin, Principal Officer of the Department of Environment, Heritage and Local Government (DoEHLG) who joined the Board in 2008. I would also like to thank Liam Gleeson of the DoEHLG who resigned during the year. I wish to extend our deepest sympathy to the family of the late Mr Patrick Fahy who served as an Adjudicator with us.

I would like to take this opportunity to acknowledge the work done by our previous Director, Ms Margaret Taheny Moore who moved to the Office of Public Works in July 2008, as part of the civil service decentralisation scheme. I am pleased to welcome our new Director, Ms Anne Marie Caulfield, and to wish her well in her post. Finally, I would like to acknowledge the hard work and ongoing commitment of the staff of the PRTB.



Tom Dunne Chairman

Director's Review

2008 Operational Matters



I am pleased to be associated with the 2008 Annual Report of the Private Residential Tenancies Board (PRTB) and to present this overview of our operations during the year.

Registrations

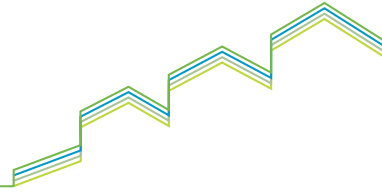
In 2008 the Board registered almost 87,000 tenancy agreements, and after removal of a significant number of expired tenancies, the number of tenancies listed on the register had increased to 206,054 by the end of 2008. Registration is currently a manual process and is quite labour intensive as we will not have the technical capability to provide online registration facilities to our clients until early 2010. The past year was particularly challenging for our Registrations staff. The Residential Tenancies Act 2004 provides that tenancies must be re-registered where they have existed for four years. The first four year cycle expired in August 2008 and the PRTB issued over 36,000 letters of reminder to landlords last year, in addition to Newspaper advertisements. This resulted in a very significant increase in the number of registration applications received.

The volume of forms received by the PRTB tends to average about 500 per day. However, during the four months from September to end December '08 the average increased substantially, and averaged 1,000 forms per day for several weeks. This has increased Registration backlogs and has affected the rate at which the PRTB can lodge fee income. A significant contributory factor to Registration backlogs is that up to 30% of the applications which we received were incomplete and had

to be followed up individually. The PRTB has taken every opportunity to emphasise to landlords the importance of providing all of the information requested in the registration applications, pointing out that it is prescribed by the Residential Tenancies Act. We will also be looking at other measures to address this issue in 2009, including further awareness measures, the introduction of an "intelligent" electronic registration form on our website and possibly changing the late fee for incomplete applications.

Dispute Services

The PRTB replaces the Courts in relation to the majority of landlord and tenant disputes, offering Mediation or Adjudication services which can be appealed to a three person Tribunal. 2008 saw a 10% increase in the number of cases referred to our Dispute Resolution Service, with almost 1,650 Adjudication/Mediation applications received in the year. The assignment of some additional staff to the Disputes area, along with a root and branch review of procedures has resulted in a 30% reduction in average case processing times, between October 2008 and April 2009. It is hoped that further reductions in case processing times can be achieved over the coming year. The three largest categories of cases are (i) Deposit Retention (43%) and (ii) Invalid Notice of Termination (15%), both of which involve complaints by tenants and (iii) Rent Arrears related complaints (19%) by landlords. Deposit retention complaints have consistently been the single largest category of cases submitted to the PRTB for resolution. In 76% of such cases during 2008, it was determined that landlords should refund to the tenant part or all of the deposits which they had retained. The PRTB has emphasised



repeatedly that deposits are the tenants' and not the landlords' property and must be returned to tenants in a timely manner. Deposits should only be retained, either fully or partially, where rent or utilities are owed or for damage which is in excess of normal wear and tear. The PRTB is concerned at the serious consequences for tenants, particularly for those on low incomes, of landlords not refunding deposits.

Disputes cases, either solely or partially, involving rent arrears by tenants were the second largest category of cases submitted to the PRTB during 2008 (19%) and were the largest category of cases submitted by landlords (70%) - an increase from 62% in 2007. We are concerned at the extent of this increase and in the current economic climate are continuing to see a rise in the number of rent arrears cases. The PRTB is concerned that a minority of tenants may be abusing the PRTB's dispute resolution mechanisms in order to remain in their rental accommodation without paying rent, while their case is being processed. It should be noted that it is Board policy that cases be prioritised for hearing, where tenants are not complying with valid notices of termination and are not paying their rent. The PRTB will continue to pursue tenants through the courts if necessary in order to recoup rent arrears if its Determination Orders are not fully complied with, which can result in a criminal conviction.

Tribunals

A dispute will be referred to a three person Tenancy Tribunal if any of the parties wishes to appeal the Adjudicator's / Mediator's decision within 21 days. In 2008 a dedicated Tenancy Tribunal unit was established. This has greatly improved the efficiency of the Tribunal service reducing the backlog for hearing cases from

five/eight months down to two/ three months. There were 101 Tribunals held in 2008.

Enforcement

Failure to comply with Determination Orders made by the PRTB can be enforced by way of Civil or Criminal Proceedings. A total of 100 new enforcement requests were received by the PRTB in 2008, whilst 77 cases were carried forward from previous years. A total of 82 cases were resolved in 2008 by way of compliance / settlement (55), criminal convictions (22) or successful civil proceedings (5). The remaining cases were continued into 2009.

Staffing

PRTB has experienced considerable turnover in staff during 2008, recruiting an additional 14 staff to increase its core number to 40 by the end of the year. This level of change, together with backlogs inherited from a period of understaffing and a much more difficult economic situation has brought additional challenges to the PRTB. I am grateful to the staff, past and present, for their unstinting loyalty and professionalism. I would also like to thank the Minister and staff of the DoEHLG and our Board Members for their support during the many challenges which 2008 brought.

Anne Marie Caulfield Director PRTB

PRTB Board Members



Tom Dunne (Chairman)
Head of School of Real Estate and Construction Economics, DIT



Anne Colley
Solicitor



Orla Coyne
Solicitor



Aideen Hayden
Solicitor and Chairperson of Threshold



Mary Heaslip
Auctioneer and Valuer



Fintan McNamara
Property Professional



Ciaran McNamara
Assistant City Manager,
Dublin City Council



Cian Ó Lionáin
Principal Officer,
The Department of the Environment, Heritage and Local Government



Dr Eoin O'Sullivan
Lecturer in Social Policy,
School of Social Work and Social Policy, Trinity College Dublin



Prof. Bairbre Redmond
Vice Principal, College of Human Sciences,
University College Dublin



Thomas J Reilly
Irish Property Owners Association



Dervla Quinn
Solicitor

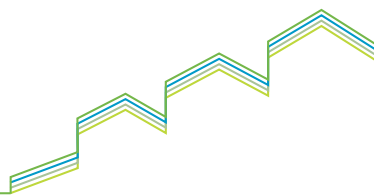


Tony Taaffe
Solicitor

Liam Gleeson retired from the Board in 2008, and was replaced by Cian Ó Lionáin

The Board and Its Sub-Structures

The Functions of the PRTB



The Private Residential Tenancies Board (PRTB) is a statutory body responsible for the operation of a national registration system for all private residential tenancies; the operation of a dispute resolution service; and the provision of both information and policy advice and the conduct of research regarding the private rented sector. The PRTB's principal functions include:

- resolution of disputes between tenants and landlords in accordance with the provisions of Part 6 of the Residential Tenancies Act 2004
- registration of particulars in respect of tenancies in accordance with the provisions of Part 7 of the Residential Tenancies Act 2004
- provision to the Minister of advice concerning policy in relation to the private rented sector
- development and publication of guidelines for good practice by those involved in the private rented sector
- collection and provision of information relating to the private rented sector, including information concerning prevailing rent levels
- conducting research into the private rented sector and monitoring the operation of various aspects of the private rented sector or arranging for such research and monitoring to be done where the Board considers it appropriate;
- review of the operation of the Residential Tenancies Act 2004 and any related enactments and the making of recommendations to the Minister for the amendment of the Act or those enactments; and

- performance of any additional functions conferred on the Board by the Minister.

Its mission is to regulate and support the private rented sector by providing efficient and equitable dispute resolution, tenancy registration, and information services to tenants, landlords, the Minister and other stakeholders and to promote best practice in the sector.

The Board Members

The PRTB is committed to maintaining the highest standards of corporate governance in compliance with the Code of Practice for the Governance of State Bodies. The Board has prepared and adopted Codes of Business Conduct for its Board Members, Director and Staff and for Adjudicators and Mediators.

The Board met on twenty-eight occasions during 2008 to deal with matters relating to both Policy and Disputes. In addition there were twenty-nine meetings of the Board's six committees. In 2008, Board members were paid fees under deduction of PAYE totalling €287,539, of which €110,892 was in respect of attendances at board meetings and €176,647 for work associated with tribunals. The 2008 Financial Statements also include outstanding fees due for meetings held during the year. Board members also earned a total of €22,526 for travel and subsistence incurred for attendances at meetings and Tribunals.

The fees payable in 2008 for Board related duties were as follows:

Activity	Fees effective 1 March 2008	Fees effective from 1 September 2008
Board Meetings/Committee Meetings/Training	€235 (Chairman) €213 (Members)	€241(Chairman) €218 (Members)
Dispute Meetings/Tribunal Hearings	€588 (Chairman) €378 (Members)	€603 (Chairman) €387(Members)

Invalid Board Member Appointments in 2008

On 30 June 2008 the Minister for the Environment, Heritage and Local Government appointed Councillor Dessie Larkin (Donegal County Council) and Councillor Vincent P. Martin (Monaghan County Council) to the Board Members of the PRTB for the period up to 31 December 2012. This brought the membership of the Board to fifteen. However, on 12 September 2008 it was brought to the Department's attention that Section 169 of the Residential Tenancies Act precludes members of the local authorities from membership of the Board and that the appointments were ultra vires, or invalid. In the interests of legal certainty, the Board, at a Board meeting on 19 September, reconsidered all decisions to which the two Councillors had been party. Fresh Determination Orders and decisions were made and communicated to affected parties shortly thereafter. The professionalism of the individuals involved or the outcome of the Determination Orders affected was at no time called into question. The essence of the matter was to protect the legality of decisions made by the Board on foot of adjudications and Tribunal hearings.

Board Members' Attendance and Remuneration 2008

The attendance of Board Members at meetings and participation in other Board related work such as Tribunal Hearings throughout 2008 is set out below along with the fees earned by them for the period 1 January to 31 December 2008.

Board Member	Board		Committee and Other Board Work	Fees	Tribunals Attended			Total Fees
	Policy	Disputes			Chair	Member	Fees	
Tom Dunne, Chairman	11	9	23	€14,344	6	5	€10,474	€24,818
Anne Colley	11	8	27	€11,534	11	5	€14,499	€26,033
Orla Coyne	10	10	3	€7,321	10	9	€16,603	€23,924
Liam Gleeson	7	4	7	€0	0	0	€0	€0
Aideen Hayden	9	9	30	€13,235	12	9	€20,104	€33,339
Mary Heaslip	11	10	6	€7,979	8	9	€15,252	€23,231
Dessie Larkin	2	2	0	€969	0	0	€0	€969
Fintan McNamara	9	8	19	€9,918	10	11	€14,667	€24,585
Ciaran McNamara	6	5	0	€0	0	2	€0	€0
Vincent P Martin	3	2	0	€1,182	0	0	€0	€1,182
Cian Ó Lionáin	8	4	8	€0	0	1	€0	€0
Dr Eoin O 'Sullivan	12	9	41	€15,570	11	7	€15,040	€30,610
Thomas J Reilly	10	8	3	€6,406	7	8	€12,231	€18,637
Prof. Bairbre Redmond	6	9	3	€6,105	6	8	€17,257	€23,362
Dervla Quinn	10	9	4	€7,790	12	14	€23,858	€31,648
Tony Taaffe	11	10	6	€8,539	9	14	€16,662	€25,201
Total payments				€110,892			€176,647	€287,539

PRTB Committees 2008 Activity

In accordance with Section 157 of the Residential Tenancies Act 2004, the Board has established a number of committees to assist in the discharge of its responsibilities:

1. **Dispute Resolution Committee**
2. **Research Committee**
3. **Audit Committee**
4. **Finance Committee**
5. **Legislative Committee**
6. **Section 189 Committee**

1. Dispute Resolution Committee

The Dispute Resolution Committee (DRC) of the PRTB is the panel from which the members of the three person Tenancy Tribunals are drawn. One hundred and one such Tribunals were held during 2008. The entire Dispute Resolution Committee also met once in 2008 for the purpose of networking and training. 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. The Tribunal issues Determination Orders that are approved by at least a quorum of the Board Members. Section 159 of the Residential Tenancies Act empowers the Board of the PRTB to establish a Dispute Resolution Committee and to delegate functions and appoint members to that Committee.

Issues with appointments to the DRC in 2008

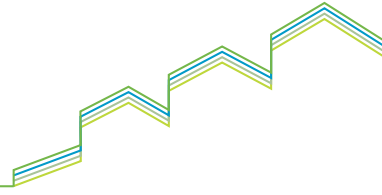
On the 9 December 2008 it came to the attention of the PRTB that appointments to the Disputes Resolution Committee in 2007 had not been made precisely in accordance with Section 159 (3) of the Residential Tenancies Act (RTA) 2004.

The Act provides that: *“A member of the Board shall not be eligible for appointment as a member of the Disputes Resolution Committee unless the unexpired period of his or her term of office as a member of the Board is three or more years at the date of his or her appointment as a member of the Committee.”* However in December 2007, when members of the Board were reappointed to the Disputes Resolution Committee, their term as Members of the Board was due to expire on the 30th September 2009. This meant that the unexpired period of their terms was less than the mandatory three years, and so their appointments were technically invalid.

Acting on the advice of Senior Counsel, the Board wrote immediately to the Department of Environment, Heritage and Local Government to request emergency legislation to correct this technical omission. There was concern that 118 Tribunals held since the appointments could potentially be open to legal challenge if this legislation was not passed.

In January 2009 emergency legislation was passed through both houses of the Oireachtas which retrospectively confirmed its appointment of the members of the Board of the PRTB to the Disputes Resolution Committee. This ensured that the 118 cases concerned would not be found invalid on a legal technicality relating to this matter.

The DoEHLG requested the PRTB to commission an external audit to check compliance with the provisions of the Residential Tenancies Act 2004 with regard to governance and legal structures; appointment of Board Members and Committee Members; and any other relevant aspects relating to the governance provisions of the Act.



This audit was undertaken by external parties with legal and governance expertise and it did not identify any further issues.

2. Research Committee

The Board established a Research Committee in June 2005. The Committee met seven times in 2008. The Research Committee decides what research is necessary, appropriate or desirable for the Board to undertake and makes arrangements for the carrying out of such research and considers the findings of research studies and reports on these to the Board. The Research Committee utilises the Centre for Housing Research (CHR) to conduct its identified research projects. The Centre is a joint initiative between the DoEHLG, local authorities and the voluntary and co-operative housing sector.

An analysis of Determination Orders and Disputes referred to the PRTB in 2005 and 2006 was published in 2008. This research was based on PRTB administrative records (1,187 files were examined) and undertaken in-house by the CHR. The research profiled the disputes referred by tenants and landlords, for example the nature of disputes; the dispute process as well as the outcomes. The research is available on the PRTB website. One of the recommendations from this research was that a set of good practice guidelines for landlords and tenants be developed. The CHR prepared a user-friendly leaflet for this purpose that was printed for distribution and translated into ten different languages for inclusion on the PRTB web site.

The PRTB also engaged in collaborative research with key partners. The role of the private rented sector in meeting the needs of

third level students is a case in point and this research was conducted in collaboration with the DoEHLG, Department of Education and Science and the Students Union of Ireland. A survey of almost 1,200 students in third level colleges in Dublin was undertaken and this was complemented by a review of international practice. This report is being prepared for publication in 2009.

Commissioned as part of a research programme to help inform the Housing Strategy for People with Disabilities, the PRTB funded a study on the potential of the Private Rented Sector for people with a disability. This study involved interviews with 27 stakeholders, two focus groups and an international literature review. This report is being drafted in 2009.

3. Audit Committee

The Board established an Audit Committee in March 2006. This consists of four members, two of whom are Board Members and two who are external to the PRTB. The Committee is chaired by a qualified Accountant, Mr Noel O'Connell.

The role of the Audit Committee is to advise and make recommendations to the Board and senior management on any matter pertaining to the Internal Audit function within the PRTB as the Committee considers necessary or appropriate. In addition, it considers whether processes are in place to manage risks in accordance with organisational guidelines and business plans. The Audit Committee met three times in 2008. An Internal Audit Plan was agreed and DFK Crowleys, Chartered Accountants, conducted the following reviews during the year:

- Review of Corporate Governance
- Review of Financial Management

- Review of IT Systems
- Review of Payroll and Human Resource Systems.

4. Finance Committee

Established by the Board in May 2006, the function of the Finance Committee is to assist the PRTB in discharging the individual and collective legal responsibilities that arise principally in the areas of financial reporting and control. During the year, the Finance Committee was tasked with steering the development of an ICT Strategy that would reduce the reliance on paper based activities. This strategy was outsourced to Mazars Consultancy and the Strategy was accepted by the Finance Committee in late 2008. The ICT Strategy is available on the PRTB website. The Finance Committee also guided the development of the first Corporate Plan for the organisation that was published in December 2008. The Corporate Plan charts a clear strategic direction for the PRTB for the period 2009 – 12. The Committee met thirteen times during 2008.

5. Legislative Committee

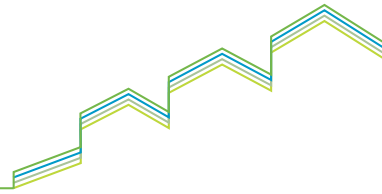
The Board established a Legislative Committee in 2006 as a Sub-Group of the Board to examine and propose amendments to the Residential Tenancies Act 2004. The Committee met three times in 2008 and recommended a range of legislative proposals which were submitted to the DoEHLG in 2008. A number of the recommendations were included in the Housing (Miscellaneous Provisions) Act 2009. These included legislative changes required to enable online registration of tenancies, a central plank in the PRTB ICT Strategy. It also included changes required to facilitate closer co-operation with the Revenue Commissioners. However, in February 2009 Mr Michael

Finneran T.D., Minister of State for Housing and Local Services announced a fundamental review of the operation of the Residential Tenancies Act, 2004. As a result the Legislative Committee has been given a new impetus to reflect on the Act and is preparing additional recommendations in 2009.

6. Section 189 Committee

Section 189 of the Residential Tenancies Act provides for the Board to apply to the Circuit Court for interim or interlocutory relief where the Board considers it appropriate to do so (for example in cases of serious anti-social behaviour or illegal evictions). The Board established a Section 189 Committee in May 2005. The Committee meets whenever called upon by the Director on foot of a request received by the Board for an application under section 189 of the Act. The function of the Committee is to decide whether or not the Board should make an application to the Circuit Court under section 189 of the Act. Decisions of the Committee are not subject to further confirmation by the Board.

Membership of PRTB Committees



Dispute Resolution Committee

Tom Dunne (Chair)
 Anne Colley
 Charlie Corcoran
 Orla Coyne
 Gus Cummins
 Keara Donnelly
 John C.Elliott
 Michael Farry
 Geraldine Feeney
 Paul Good
 Aideen Hayden
 Mary Heaslip
 Bill Holohan
 Nesta Kelly
 John Lynch
 Fintan McNamara
 Ciaran McNamara
 Mary Morris
 Henry Murdoch
 Liam Nolan
 Cian Ó Lionáin
 Liam O'Donnell
 Dr Eoin O'Sullivan
 Dervla Quinn
 Prof. Bairbre Redmond
 Pat Riney
 Tony Taaffe
 Thomas J Reilly

Research Committee

Dr Eoin O'Sullivan (C)
 Tom Dunne
 Aideen Hayden
 Mary Heaslip
 Fintan McNamara
 Prof. Bairbre Redmond

Audit Committee

Noel O'Connell (Chair)
 Dermot Byrne
 Aideen Hayden
 Cian Ó Lionáin

Finance Committee

Tom Dunne (Chair)
 Anne Colley
 Aideen Hayden
 Fintan McNamara
 Eoin O'Sullivan
 Cian Ó Lionáin
 Liam Gleeson *
 * Retired from Board June 2008

Legislative Committee

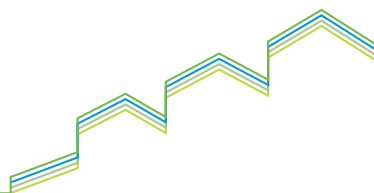
Tom Dunne (Chair)
 Anne Colley
 Orla Coyne
 Aideen Hayden
 Mary Heaslip
 Cian Ó Lionáin
 Dervla Quinn

Section 189 Committee

Tom Dunne (Chair)
 Orla Coyne
 Aideen Hayden
 Cian Ó Lionáin
 Thomas J Reilly

PRTB Tenancy Registration

206,054 Tenancies on
the Register of the PRTB
at end 2008



Registration activities 2008

Under the Residential Tenancies Act 2004, landlords are required to register tenancies with the PRTB within one month of their commencement. Landlords who do not register a tenancy are precluded from referring a dispute to the PRTB. Non-registration does not affect tenant rights and tenants will have access to the dispute resolution service irrespective of whether or not the tenancy is registered.

Tenancy Registration Fees

The following fees are applicable to the registration of tenancies:

- **€70** per tenancy provided it is registered within one month after the commencement of the tenancy or
- **€300** for multiple tenancies in the one building being registered at the same time by the one landlord within one month of the commencement date of the first tenancy (i.e. first tenant moved in on 01/01/08, then all forms must be submitted by 01/02/08). If, in the 12 months following the payment of a composite fee, one of the tenancies included in the set of multiple tenancies ends and a new tenancy is created, the application to register the new tenancy does not have to be accompanied by a fee provided it is made within one month of the commencement of the tenancy.

No fee is payable where two payments in respect of the tenancy have been made to the Private Residential Tenancies Board in the previous 12 months. No fee is payable for an update of details of a tenancy already registered. The fees have not changed in line with inflation since the PRTB was established in 2004.

A late fee of **€140** applies where a tenancy is being registered more than one month after the commencement of the tenancy. The Residential Tenancies Act 2004 requires that a landlord shall apply to the PRTB to register a tenancy within one month of the commencement of the tenancy. In all circumstances where the application to register is made beyond this one month period, the late fee applies.

Further Part 4 Tenancy

Registration lasts the length of the tenancy but subject to a maximum of four years. Part 4 of the Residential Tenancies Act 2004 provides that a “further Part 4” tenancy will commence on the expiry of four years from the commencement of a previous tenancy. This means that tenancies must be re-registered where they have existed for four years. The landlord is obliged to register these agreements. Failure to do so is an offence and in addition the landlord will not be able to avail of the PRTB’s dispute resolution services.

The first 4-year cycle expired on the 31 August 2008 and the PRTB informed landlords of their obligation to re-register the further Part 4 tenancy as appropriate. Letters were issued to over 63,000 landlords who had registered tenancies with 2004 start dates in the final months of 2008. A list of Frequently Asked Questions was prepared, the website was updated to reflect the changes and advertisements were placed in the newspapers. Additional training was also provided for staff.

This resulted in a significant increase in the number of tenancy registration applications received. The volume of forms received by the PRTB tends to average about 500 per day. However, during the four months from

September to the end of the year, the average volume of forms received each day increased substantially and reached over 1,000 forms per day for some weeks. This additional workload placed huge demands on the staff and resources of the PRTB, particularly in the Registrations and Finance area. While there will be much fewer tenancies requiring re-registration within a single time period in the future, this highlighted the impact a particular section of legislation can have on the limited resources available to the PRTB and the need to plan effectively.

30% of Tenancy Registration Application Forms submitted by landlords are without the required information. This leads to unnecessary rework and backlogs.

2008 Tenancy Registration Statistics

The total number of tenancies registered with the Board at the end of 2008 was in excess of 206,000 which is representative of 101,000 landlords and more than 350,000 tenants.

While the Board is very pleased with the relatively high level of compliance by landlords they are concerned that the number of incomplete applications being returned to landlords remains as high as 30% of all applications. Applications are routinely returned as incomplete where the landlord or tenant's PPS number is missing or invalid; an incorrect fee is submitted; the landlord or/and tenant signature(s) are missing; or the tenancy commencement date has not been inserted. The Board once again urges that both landlords and their Agents take greater care when filling out the PRTB Registration Form as if not done correctly, this causes considerable delay to the registration process.

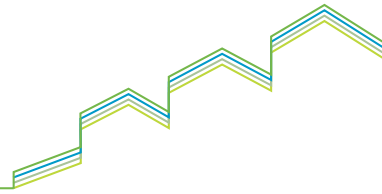
Registration statistics at 31 December 2008

Number of tenancies registered	206,054
Number of landlords	100,819
Number of tenants	354,065
Average number of applications received daily	500
% of applications received daily that are complete	70%
% of applications returned daily as being incomplete	30%

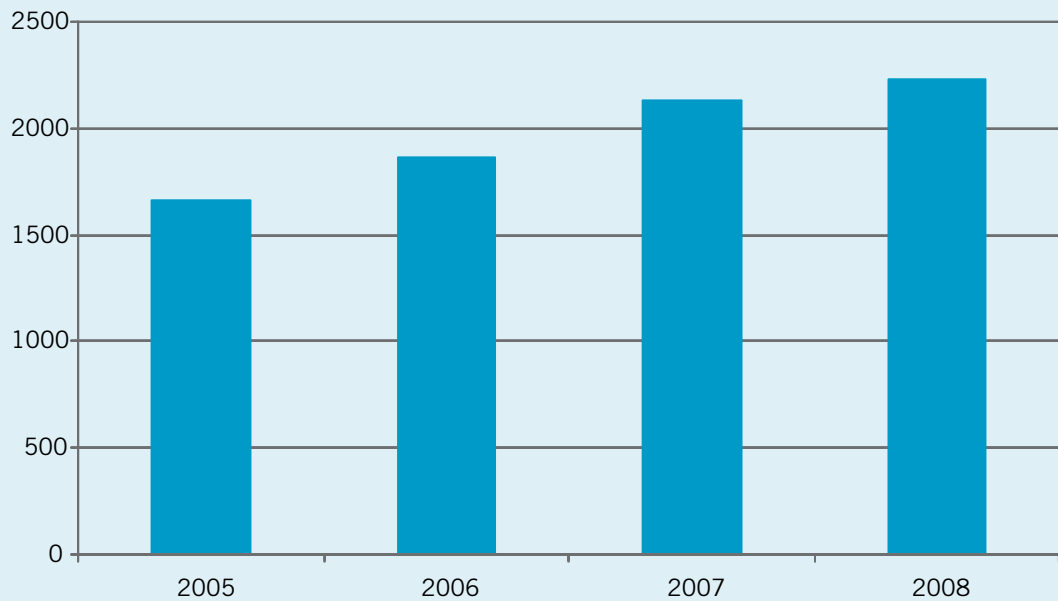
Enforcement of Registration Requirement and Action Plan on Non-Compliance

The PRTB actively pursues landlords for non-registration, within the constraints of the resources available. Staff members follow up on information received from a variety of sources including the Department of Social and Family Affairs, the Local Authorities, members of the public and elected representatives. The steps being taken by the PRTB are in accordance with the provisions of the Residential Tenancies Act 2004 and, in particular, sections 144 and 145. They include the obligation to issue two notices to landlords of the dwellings in question, and the prosecution of offenders for non-compliance with the notices.

The Board has served over 7,800 enforcement notices on landlords. A number of solicitors' letters were also issued. These measures generally ensure compliance and as a result, the Board has only had to prosecute a landlord for non-compliance on one occasion.



Enforcement Notices Served on Landlords



Register of Tenancies

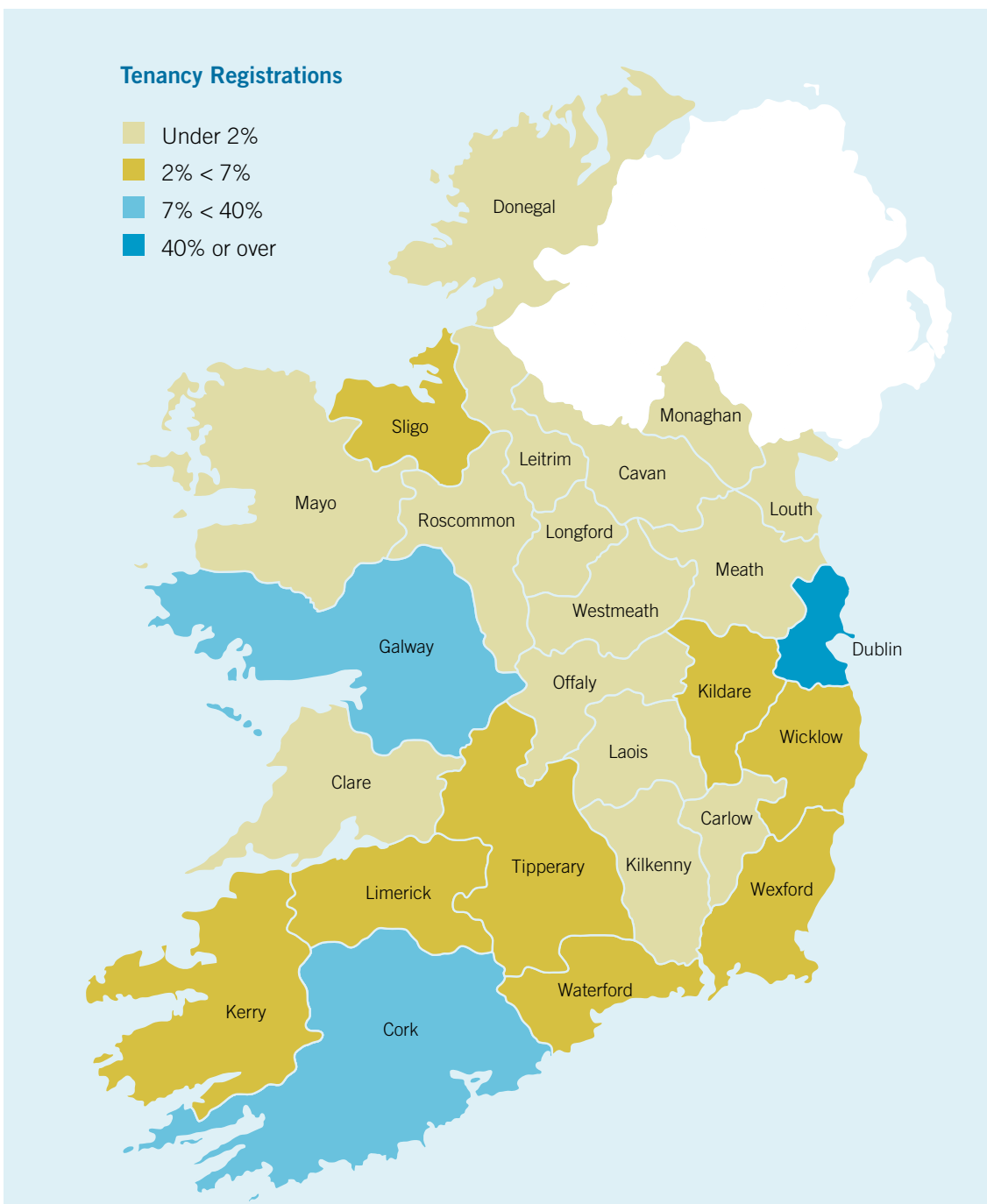
The PRTB is required to maintain a register of tenancies in accordance with the Residential Tenancies Act 2004 and to provide and manage an up-to-date database for information, policy-making and statistical purposes. The published register is an extract from the register of tenancies and contains details from the registration form that is supplied by the landlord or Agent. The register provides the address of the rented dwelling; a description of the dwelling; the number of bedrooms and bed spaces; and the floor area. The published register does not contain any information that could lead to the disclosure of the identity of the landlord or the tenant or the rent payable.

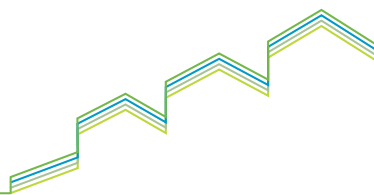
How to check if a rented property is registered

To check the published register, log on to the PRTB's website at www.prtb.ie. Go to Tenancy Registration and click into the Published Register and then the appropriate county and search under the address of the rented dwelling. The register is available in both PDF and excel format. It is important to note that the published register is a snapshot of the register at a point in time, generally extracted from the database twice a year and accordingly it will not include any tenancies registered after the latest extraction date. If you are aware of a rented property which is not registered you can report this to the PRTB, in strict confidence, at Enforcement@prtb.ie

Geographical Spread of Tenancies

Over 40% of all tenancies registered with the PRTB in 2008 were in Dublin City and County, Cork County is next highest with 12%, Galway with 7% and Limerick 5%.





Data Exchange

Sections 146 – 148 of the Residential Tenancies Act 2004 provide for the exchange of information between the PRTB and certain other bodies. Details of data exchanged are outlined below:

Department of Social and Family Affairs:

The PRTB receives data from the Department of Social and Family Affairs in relation to dwellings where the tenants are in receipt of rent supplement. The Board cross checks this information with the tenancy registration database and initiates enforcement notices where landlords are not registered.

Revenue Commissioners: The PRTB provides details to the Revenue Commissioners in relation to tenancies registered. This information is provided on the basis of a request being made by the Revenue Commissioners and where they furnish either the landlord's PPS number or the name of the landlord and the PPS of the landlord's Agent. In response, the PRTB can confirm the landlord has registered a tenancy and in the event of there being one or more tenancies registered, the Board supplies particulars in respect of these as the Revenue Commissioners may require. Section 147A of the Residential Tenancies Act 2004 has been inserted by the Housing (Miscellaneous Provisions) Act 2009 and provides that the PRTB shall give the Revenue Commissioners full access to the PRTB records relating to Landlords and the corresponding tenancies and Tenants.

Local Authorities: An extract from the Register of Tenancies is supplied to each Local Authority twice yearly to assist them in their responsibilities with regard to inspections and

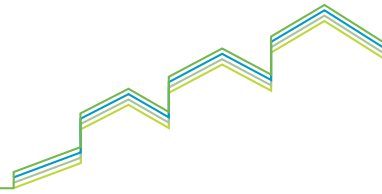
the enforcement of minimum standards in rented accommodation. It should be noted that the PRTB has no policymaking or operational role in relation to the inspection of rental properties as this is entirely a local authority function.

Funding to Local Authorities through Registration Fee Income

In accordance with the provisions of the Residential Tenancies Act 2004, funding is provided to the Local Authorities to meet the cost of inspections of private rented accommodation. The situation in 2008 was that five-sevenths of the registration fee income was allocated to the Local Authorities, on foot of specific payment directions by the Department of Environment, Heritage and Local Government and the remainder was retained by the PRTB to defray its own operating costs. The total amount of funding recouped to local authorities in 2008 was €3,500,000.

Further information on Local Authority inspection rates and the new Minimum Standards in Private Rental Accommodation is available on the DoEHLG's website: www.environ.ie

10% Increase in
applications for Dispute
Resolution Services in 2008



Dispute Resolution Services

The PRTB dispute resolution service replaces the courts in relation to the majority of landlord and tenant disputes. The Board operates a two-stage dispute resolution process (see explanatory flowchart in Appendix One). The first stage consists of either mediation, if chosen by both parties, or adjudication. Mediation hearings and their outcomes are confidential to the parties involved. Although Adjudication hearings are held in private and the reports are only issued to the parties involved, or their representatives, the Determination Orders resulting from Adjudication hearings are published on our website. Either party has the right to appeal their case to a second stage public Tribunal hearing, if the matter is not resolved at the first stage. In 2008, 101 Tribunals were convened. The Board may also refer some cases directly to a Tribunal in certain circumstances. In 2008 this happened in 6 instances.

The Board also publishes information on landlords' and tenants' rights and responsibilities under the Act on its website, in order to assist parties in resolving their dispute without recourse to the formal dispute resolution service. There will be a continued focus on educating landlords and tenants on good practice in the coming years in order to try and prevent disputes arising in the first place.

Appointment of Panels of Mediators and Adjudicators

The PRTB appoints independent Adjudicators and Mediators to resolve tenancy disputes. Adjudicators and Mediators are selected from a panel that has been constituted in accordance with the Residential Tenancies Act 2004. The current three year panel, which was established

following an open competition in December 2007, expires in December 2010. Adjudicators and Mediators are paid a flat daily fee for all cases they hear on a day and are subject to a Code of Business Conduct. Members of the panels are listed in Appendix Two.

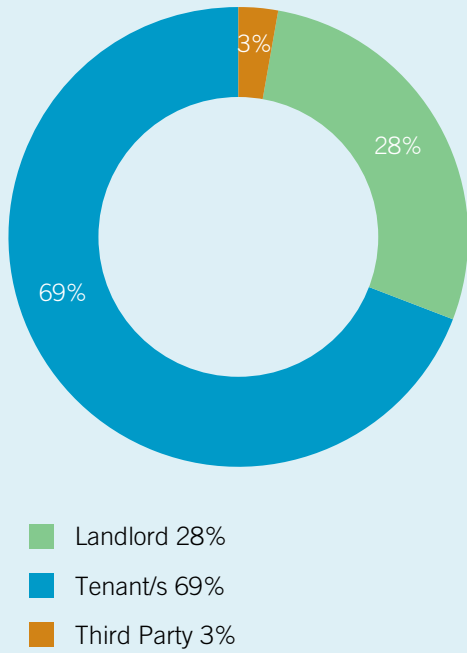
2008 Dispute Resolution Statistics

During 2008, almost 1,650 applications for dispute resolution were received by the PRTB. This was a 10% increase on the number received in 2007. 57% of cases received in 2008 related to the Dublin area while 43% of cases related to the rest of the country. On average, 32 dispute applications were received on a weekly basis in 2008. **During 2008, the PRTB processed 1,116 cases through its Dispute Resolution Service.** At the end of 2008, the total number of outstanding dispute cases still to be processed was 1,388.

Types of Cases Received

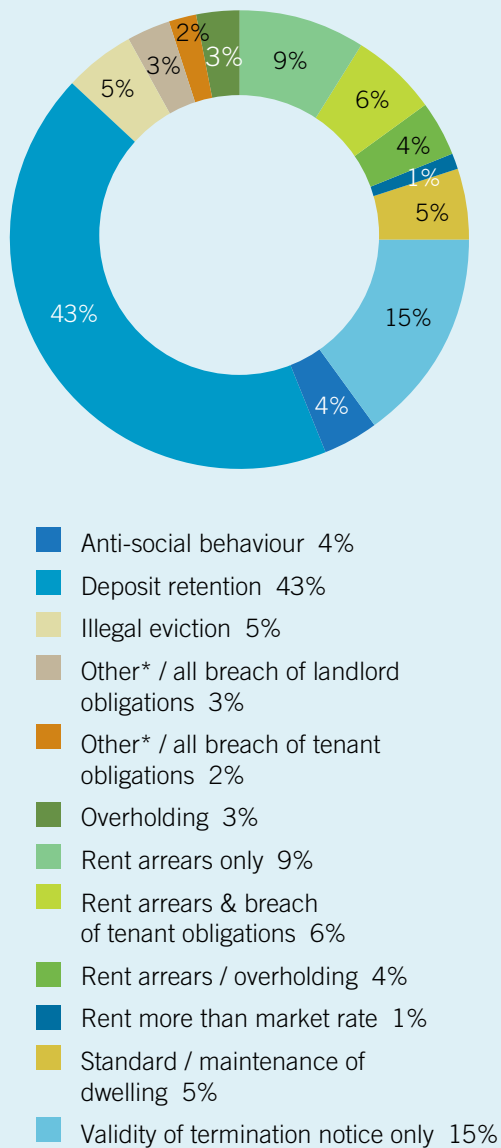
In line with previous years, 69% of 2008 cases were referred by the tenant, 28% by the landlord and the remainder by third parties, such as neighbours (3%).

Breakdown of 2008 cases by applicant



The most common categories of dispute cases submitted by landlords and tenants are summarised in the chart below. The two largest causes of dispute were due to deposit retention (43%) and rent arrears including breach of tenant obligations and over holding (19%). These issues are discussed in more detail later in the Annual Report.

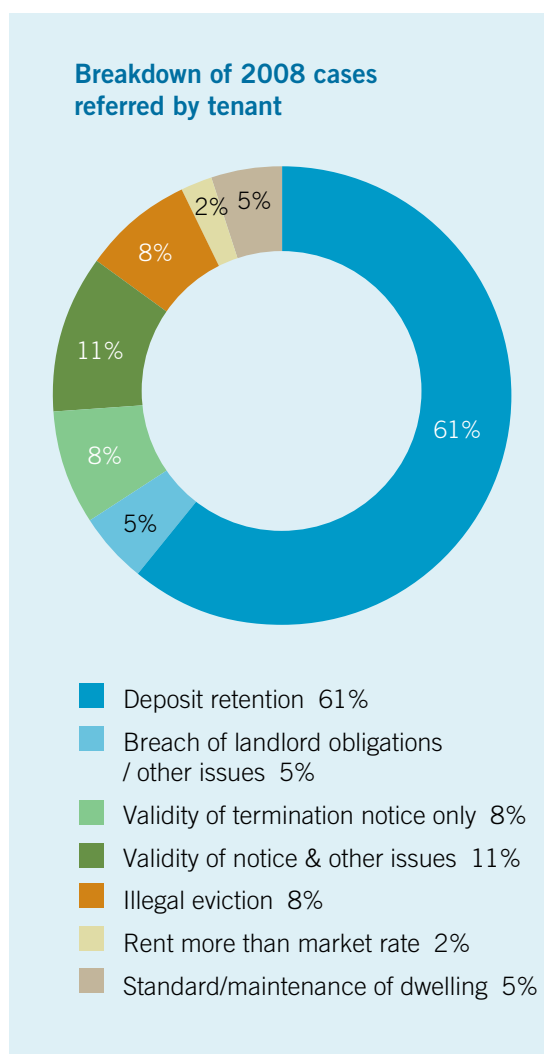
Breakdown of all 2008 cases by type of dispute



*Case Parties can select from a number of categories/combinations of dispute types, when making their dispute application. The term 'Other' refers to another unspecified issue in addition to the main issue under dispute.

Cases Taken by Tenants in 2008

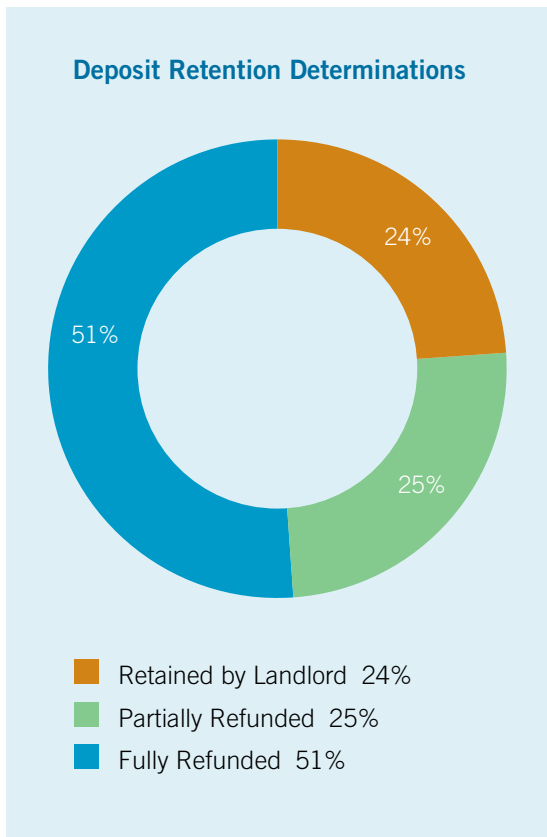
Deposit Retention continues to be the biggest complaint by tenants. In 2008 landlords were required to refund part or all of the deposit in 76% of such cases.



Deposit Retention Cases

Deposit retention complaints have consistently been the single largest category of cases submitted to the PRTB for dispute resolution. Deposit cases increased from 35% to 43% of all cases between 2007 and 2008. They represented nearly 61% of tenants' cases during 2008, an increase from 52% in 2007. In 76% of such cases during 2008, it was determined that landlords should refund part or all of the deposits which they had retained to their tenants.

The PRTB has emphasised repeatedly that deposits are the tenants' and not the landlords' property and must be returned to tenants in a timely manner. Deposits should only be retained, either fully or partially, in circumstances and in a manner consistent with the Residential Tenancies Act 2004. Deposits should only be used to offset rent arrears where they may exist following the termination of the tenancy or to defray the cost of damage to the dwelling by the tenant that is beyond normal wear and tear. Landlords are advised to inspect the dwelling prior to the tenant vacating in order to resolve any issues in relation to damage.



The PRTB is concerned about the potential serious consequences for tenants (particularly those on low incomes) when landlords do not refund deposits in a timely manner. This can increase the risk of homelessness for this category of tenant. Deposit retention cases contribute significantly to the workload of the PRTB. Resources would be freed up to progress other categories of disputes by the PRTB if landlords refunded deposits (partial or full) as required.

Cases taken by Landlords in 2008

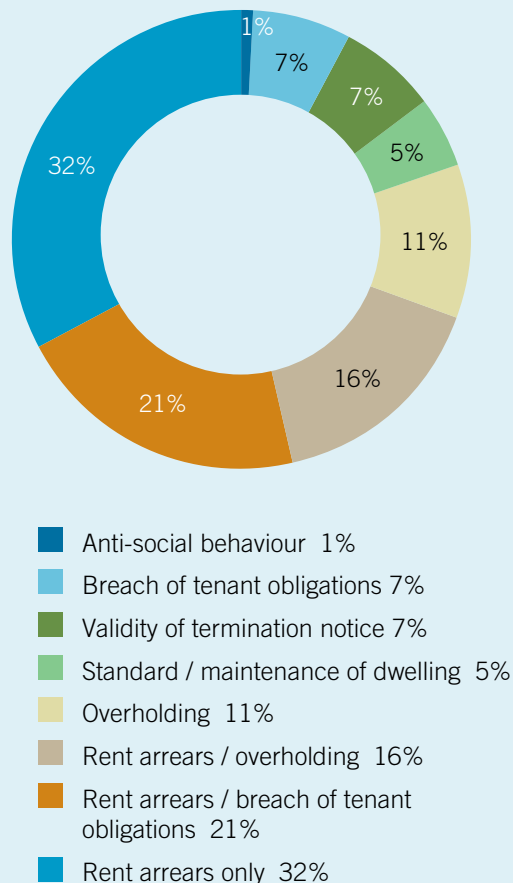
Rent Arrears is the largest area of complaint for landlords

Rent Arrears and Overholding Cases

Dispute cases, either solely or partially, involving tenants' rent arrears represented the largest category of cases (70%) submitted to the PRTB by landlords in 2008. Tenants are required under the Act to pay their rent in full and on time, even if there is an ongoing dispute with their landlord. The PRTB is aware that some tenants may be abusing the PRTB's dispute resolution mechanisms in order to remain in their rental accommodation without paying rent, while their case is being processed through the PRTB. **It should be noted that it is PRTB Board policy that cases be prioritised for hearing, where tenants are not complying with valid notices of termination and are not paying their rent.**

The downturn in the property market and reducing rental income rates has created severe financial pressures for some landlords and it is not acceptable for tenants to abuse their legal rights to avoid paying their rent. The Board of the PRTB has written to the Minister for the Environment, Heritage and Local Government to examine the possibility of an amendment to the Residential Tenancies Act 2004 in order to address this issue. In the meantime, the PRTB will continue to pursue tenants through the courts if necessary in order to recoup rent arrears if its Determination Orders are not fully complied with. This may result in a criminal conviction.

Breakdown of 2008 cases referred by landlord



2008 - Cases taken by Third Parties

Approximately 5% of all annual PRTB Dispute cases are submitted by third parties. Third party disputes usually relate to alleged anti-social behaviour of various degrees of seriousness, such as noise, nuisance, criminality and threats of violence. Under Section 15(1) of the Residential Tenancies 2004, a landlord of a rental dwelling owes to each person, who could be potentially affected (e.g. by anti-social behaviour), a duty to enforce the obligations of

the tenant under the tenancy. Under S67 of the RTA, landlords can give 7 days notice to tenants for serious anti-social behaviour. In cases where a landlord fails to enforce a tenant's obligation under Section 16 of the Act, a directly and adversely affected individual may take a case against the landlord through the PRTB. The case will be heard by an independent PRTB adjudicator, who can direct the landlord to enforce their tenants' obligations. Landlords can also be ordered to make substantial payments to affected parties for the distress caused by their failure to enforce their tenants' obligations.

The affected individual must first attempt to resolve the matter directly with the landlord and may be required to verify this if they subsequently make a formal PRTB dispute application. If the affected party is unable to identify or contact the landlord, they can make a formal request for the landlord's and/or letting agent's (where applicable) name and address (if registered) from the PRTB under Section 77(3) of the Act. The process for making such an information request is detailed on the PRTB's website: www.prtb.ie. If the rental property in question is not registered, the PRTB may take enforcement action against the landlord in question. If the initial attempt to satisfactorily resolve the matter directly with the landlord or his/her agent fail, the affected individual may make an application for dispute resolution to the PRTB. In accordance with the Act, this application can only be made by the affected individual and not by a representative or a residents' committee.

Determination Orders

By the end of 2008, the PRTB had issued final binding Determination Orders in respect of 1,402 cases comprised of 99 in 2005, 387 in 2006, 400 in 2007 and 516 in 2008 (details published on website). The PRTB does not publish Determination Orders reflecting agreements reached at Mediation although it does publish Orders reflecting all outcomes of Adjudications and at Tribunals.

Dispute Case Processing Delays

It became increasingly apparent during 2008 that the PRTB was understaffed given the unanticipated levels of registrations, dispute resolution applications and a very high volume of telephone queries. The mismatch in the volume of work and the resourcing levels has been a continuing challenge for the PRTB since its establishment in 2004. The cumulative effect of this resulted in an increase in dispute case backlogs and processing times during 2008. In response, the PRTB sought sanction from the Department of Finance to recruit additional staff early in 2008 and 14 new staff joined the PRTB in the second half of 2008. A number of these staff was assigned to the Dispute Resolution area to reduce case processing times.

In addition, the PRTB have introduced a range of measures to improve processing times including;

- Requiring adjudicators to hear 3 cases per day for the same single daily fee
- Increased initial screening of disputes applications and earlier contact with case respondents in order to encourage parties to settle

- Ongoing streamlining of internal procedures and processes, including processing targets for staff
- The introduction on a pilot basis of Paper Based Adjudications, where appropriate
- introduction of a phone queries management system to allow staff to focus on their core work of setting up cases for hearing

As a result of the above initiatives, there was a 30% reduction in average case processing times between October 2008 and April 2009. The PRTB appreciate that its dispute case processing times are still not optimum from a customer perspective and is committed to further reducing its case processing times.

It should also be noted that the PRTB currently has a process in place for fast-tracking serious dispute cases to Adjudication or in some cases, straight to a Tribunal. The process can be completed in a matter of weeks, where there is evidence of serious anti-social behaviour or an illegal eviction, or significant rent arrears where a tenant is still in occupation.

PRTB Tenancy Tribunals



Time scale for convening
Tribunals hearings reduced
by almost 65% during 2008

One hundred and one Tribunal hearings were held in 2008. The time scale for these hearings improved greatly during 2008 with a reduction from an average of eight months in the previous year to an average of two to three months in the second half of 2008.

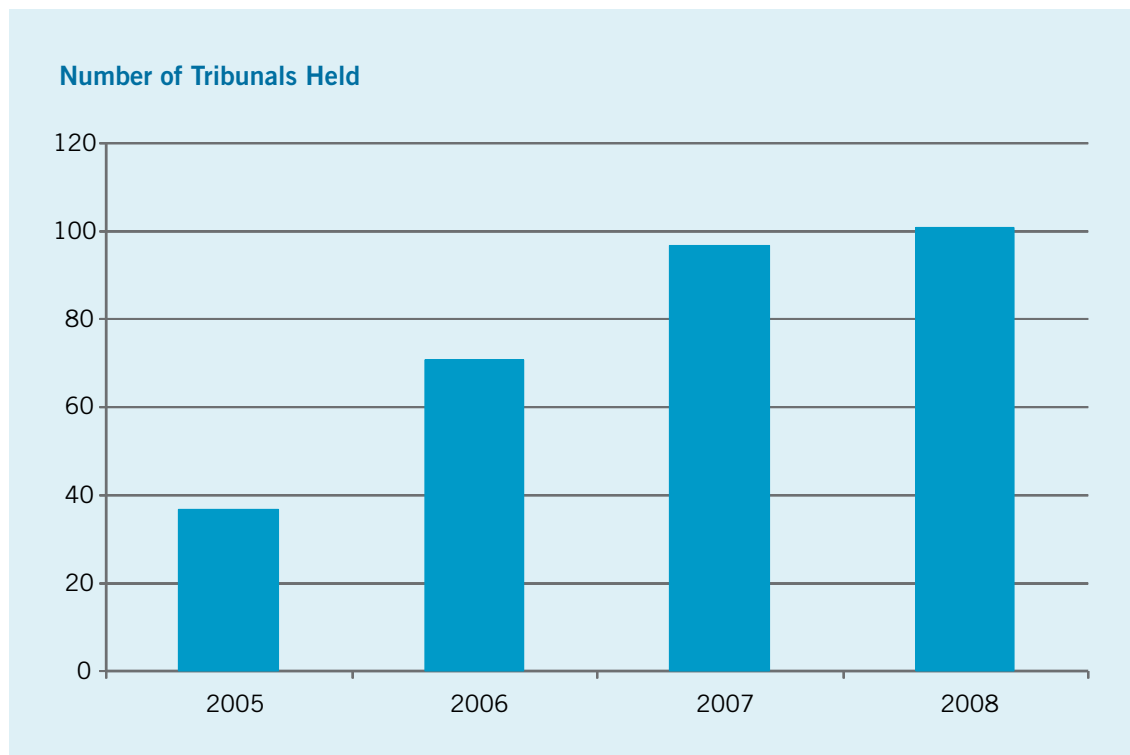
A dispute will be referred to a Tenancy Tribunal (i) if any of the parties wishes to appeal the Adjudicator's decision within 21 days or (ii) in the event that Mediation is unsuccessful and any of the parties request a Tribunal hearing. In exceptional cases, the PRTB may refer a dispute directly to the Tribunal where there appears to be imminent risk of damage to the dwelling or danger to one of the parties. In 2008 a dedicated Tenancy Tribunal unit was established following the sanction in 2008 of additional personnel. This has greatly improved the efficiency of service of the Tenancy Tribunal, including considerably reducing the backlog

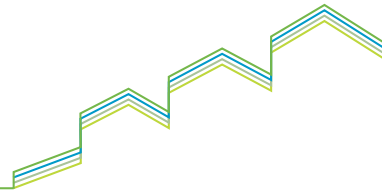
for hearing cases from the time the appeal is granted by the Board up to the date the Tenancy Tribunal is convened.

Each Tenancy Tribunal consists of three persons who have relevant professional knowledge and experience. All three people are members of the Dispute Resolution Committee of the Board. The Tenancy Tribunal holds its hearings in public and its functions are quasi-judicial.

Tribunal Statistics 2008

During 2008, 38 Tribunals were carried forward from 2007 to 2008 and almost 106 fresh appeals for a Tenancy Tribunal were received by the PRTB. Ninety-one appeals were considered and granted by the Board and 15 were refused. There were six cases where the Board referred the dispute directly to Tenancy Tribunal. There were 101 Tribunals convened in total in 2008.





Ninety-one per cent of Tribunal convened in 2008 were referrals from Adjudication cases and 9% were referrals from Mediation. Seventy-six per cent of Tenancy Tribunals heard in 2008 relate to the Dublin area, while 24% of Tenancy Tribunals relate to the rest of the country. Of the Tribunals convened in 2008, the appeal was received from tenants in 46% of the instances, 51% from landlords, 2% were from both the landlord and tenant and 1% of appeals was from third parties. In 37% of cases the original Applicant was the Appellant. At the end of 2008, the total number of outstanding Tribunals carried forward into 2009 was 17 – a reduction of 55% on 2007. In just 2% of the Tribunals heard in 2008, the Tribunal found that they had no jurisdiction to deliver judgment on the case and referred the matter back to the Board.

Illegal Eviction Cases

An unlawful termination of tenancy may occur where a landlord through force, intimidation or otherwise denies a tenant from accessing a rented dwelling or removes a tenant's belongings from the dwelling whether or not a valid of Notice of Termination had been served in respect of the tenancy.

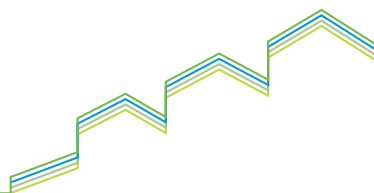
Eleven per cent of Tribunals convened in 2008 were illegal eviction cases and an average compensation of €5,530 was awarded to tenants against landlords for distress and inconvenience caused as a result of the unlawful termination of the tenancy. In one Tribunal during 2008, there was over €12,000 damages awarded to a tenant arising from the unlawful termination of the tenancy.

Costs awarded to the PRTB

In special circumstances Tribunals have the power to direct that whole or part of the costs

or expenses incurred by the Tribunal shall be paid by one or more of the Parties. Examples of Tribunals where costs may be awarded include inter alia where there is non-co-operation by a party to the dispute or in particular, where the appellant/applicant is not present without good cause. In 7% of the Tenancy Tribunals convened in 2008 an average of €3,071 was awarded to the PRTB as a contribution towards the costs incurred. In the majority of these instances (85%) the appellant/applicant did not attend the hearing and did not provide good cause for his/her non attendance.

Non-compliance with a Determination Order may result in a Civil or Criminal Conviction. In 2008, **22 people** received a criminal conviction for Non-compliance



Enforcement of Dispute Resolution Outcomes in 2008

Failure to comply with a Determination Order (DO) made by the PRTB can result in either a Civil or a Criminal Conviction. There are serious implications for parties who do not comply with a PRTB Order. In addition to substantial fines and potential imprisonment, a conviction might adversely affect a person's ability to secure loan approval from lending institutions. It is likely that someone with a criminal conviction wishing to travel into some overseas countries will encounter entry restrictions. In 2008 alone 22 people received a criminal conviction for non-compliance with a PRTB Determination Order.

In the majority of cases it is the policy of the PRTB to pursue a Criminal Conviction against parties who do not comply with its DOs. This policy decision was taken by the Board to ensure that PRTB Determination Orders were taken seriously and complied with promptly. We have also found that the prospect of a criminal conviction is often sufficient to ensure compliance. Criminal prosecutions can only be initiated by the PRTB, and are brought to the District Court. The penalties for a Criminal Conviction can be severe, comprising a fine of up to €3,000 and/or a period of imprisonment of up to six months, plus a further fine of €250 per day for the continuing offence of non-compliance. In addition to the criminal prosecution, where an amount of money is owed by the non-compliant party, it is the policy of the PRTB to seek a Compensation Order up to the maximum limit of the District Court (i.e. almost €6,350).

It is PRTB policy to seek to recover all administrative and legal costs incurred in either civil proceedings or criminal prosecutions,

and in general the Courts have tended to be receptive to costs recovery.

New Enforcement Requests Received in 2008

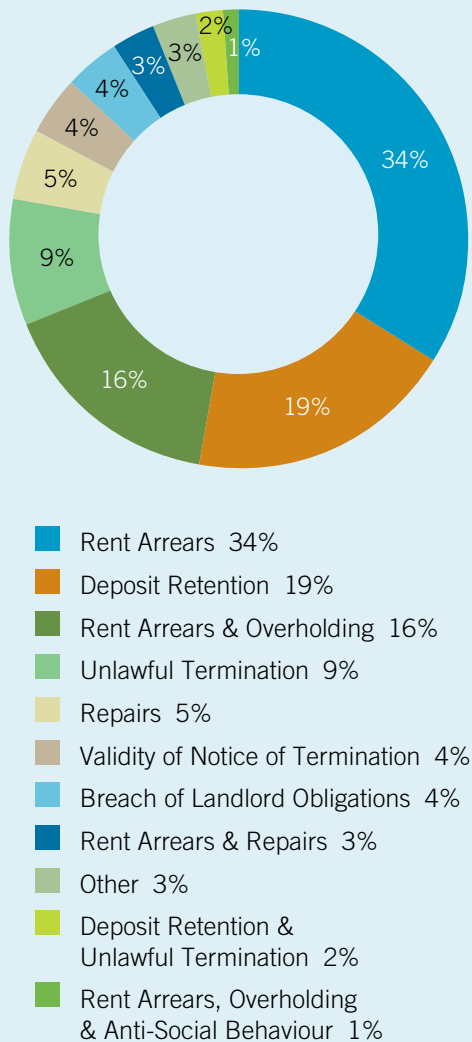
A total of 100 new enforcement requests were received in 2008. The principal problems experienced by landlords were rent arrears and overholding. The most frequent difficulties experienced by tenants revolved around deposit retention and unlawful terminations.

Of these new requests, 56 were received from landlords, of which some 50 involved rent arrears (including 15 cases involving overholding by tenants). A single rent arrears/overholding case also involved anti-social behaviour matters.

A total of 42 new enforcement requests were received from tenants. In 20 of these (almost 50%) it was determined that the landlord must return the security deposit, whilst it was determined that 9 cases comprised unlawful terminations on the part of the landlord in question.

Only two enforcement requests were received from Third Parties, both of which related to breach of landlord obligations.

New Enforcement Requests 2008



Successful Outcomes

Along with the 100 new requests detailed above, 77 ongoing enforcement cases were carried into 2008 from previous years. Therefore, over the course of 2008 the PRTB was involved in pursuing a total of 177 cases of non-compliance. A total of 82 of these

cases were resolved in 2008, either by way of compliance/settlement (55), criminal convictions (22) or successful civil proceedings (5). The remaining balance of 95 cases was at various stages of the enforcement process at the end of the year and has been carried forward to 2009.

Civil Proceedings are generally taken by the Board in cases where a tenant is overholding. In one such typical case, the Determination Order deemed that the Notice of Termination served by the landlord was valid and that the tenant should vacate the rented dwelling; pay rent arrears; compensation and ongoing rent to the landlord until giving up possession of the dwelling. Following the tenant's failure to comply with the Determination Order the PRTB initiated civil proceedings, and ultimately a Court Order was obtained upholding the DO and directing that the tenant should vacate the rented dwelling within 14 days, should pay rent arrears of €11,751.82, and should pay the PRTB's legal costs. Thereafter, in the face of the tenant's continuing failure to adhere to the terms of the Court Order, an Execution Order for Possession of the dwelling was lodged with the Sheriff's Office, and it was only then that the tenant finally vacated the dwelling, having incurred additional debt in the form of the PRTB's legal costs. This, and many similar cases, demonstrates the PRTB's commitment to enforcing its Determination Orders and to ensuring that non-compliant perpetrators are pursued through all available channels.

Case Studies



All PRTB Determination
Orders are published on
www.prtb.ie

Dispute Resolution Case Studies

Outlined below is a summary account of two dispute resolution cases processed during 2008. These cases are presented to reflect the nature and range of disputes dealt with and to illustrate typical Determination Orders made.

Case One – Unlawful Termination of Tenancy

Two tenants (applicants) submitted an application for dispute resolution to the PRTB, alleging unlawful termination of their tenancy by their landlord (respondent). The tenant claimed the landlord had threatened to evict them with three week's notice. No written notice was given. While abroad on holiday with their child, the tenants were informed by text message from another tenant in the dwelling that the landlord was removing their belongings. On their return from holiday, the tenants could not access the rented dwelling. The tenants also alleged that the landlord had not allowed them exclusive and peaceful occupation of the dwelling as the landlord had entered the dwelling without permission or prior arrangement with the tenants.

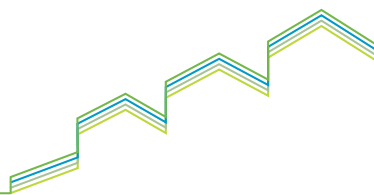
An Adjudication Hearing was convened at which the respondent landlord did not attend. Having examined the dispute's case file and contacted the respondent by telephone, the Adjudicator was satisfied that the respondent had been notified of the correct date, time and venue of the adjudication. The Adjudicator determined that the landlord had to pay €5,100 to the tenants within seven days from the date of issue of the Determination Order. The amount was made up of €1,400 for a breach of the landlord's obligations for unlawfully entering the tenancy dwelling; €2,900 for illegally and unlawfully evicting the tenants; €400 in respect of the retained security deposit and €400 for damage caused to the tenants' belongings.

Case Two – Overholding/Rent Arrears

A registered landlord (applicant) submitted an application alleging that their tenant (respondent) was in rent arrears and had not vacated the rented dwelling after the expiry of a valid notice of termination. The landlord provided with their application, a copy of the notice of termination served on the tenant. Mediation services were refused by the Applicant and an Adjudication Hearing was set up. The Respondent tenant did not attend the Hearing. The Adjudicator tried unsuccessfully to contact the tenant by 'phone but was satisfied that the tenant had been properly served notice of the hearing having studied the PRTB case file with the notices issued to all parties' addresses. The Adjudication went ahead in the tenant's absence and the landlord claimed that an amount of €5,000 was owed to them by the tenant, and that the tenant had not vacated the rented dwelling after the expiry of a valid notice of termination.

The Adjudicator submitted his Report of Adjudication to the Board having studied the relevant documentation on file and having heard the evidence. The Board issued the following Determination Order:

1. The Notice of Termination served by the Applicant landlord on the Respondent tenant in respect of the tenancy of the dwelling is valid.
2. The Respondent tenant shall pay the sum of €5,000 to the Applicant landlord, within 21 days of the date of issue of this order, being arrears of rent from the tenancy of the above dwelling, and shall pay rent at the rate of €250 per week or part thereof unless lawfully varied until such time as he/she vacates the dwelling.



3. The Respondent tenant and all persons residing in the above dwelling shall vacate the dwelling within 21 days of the date of issue of this Order and shall return to the Applicant landlord, his/her servants or agents, all keys to the dwelling, at the time he/she surrenders vacant possession of the dwelling.

Legal Enforcement Case Studies

A total of 22 criminal convictions were obtained in 2008. A further sample of five enforcement cases follow to illustrate not only the PRTB's policy of prosecuting for failure to comply with its Determination Orders, but that the ensuing Court Orders are subsequently pursued to ensure that there is compliance or, failing this, that the penalties imposed are carried through.

Case Three – Tenant Imprisoned

In an earlier Dispute case, the Determination Order called for the tenant to vacate the rented dwelling and pay rent arrears of €2,720, plus ongoing rent to the landlord (applicant) until giving up possession of the dwelling. While the tenant subsequently vacated the dwelling, he failed to comply with the requirements in respect of rent payments, and the PRTB subsequently prosecuted him and obtained a conviction in 2007. In this regard the court imposed a fine of €1,000, with a 60 day term of imprisonment in default of payment, and ordered the tenant to pay €5,959.25 in respect of the legal costs incurred by the PRTB in bringing the prosecution against him. There followed unsuccessful attempts by the tenant to appeal the District Court ruling, and in March 2008 the tenant was imprisoned for defaulting on payment of the fine.

Case Four – Penalties and Costs

This case relates to a dispute which was referred to the Tenancy Tribunal on foot of an appeal received from the tenant and, involved rent arrears of €15,000. The Determination Order called for the tenant to pay these arrears plus ongoing monthly rent. However, the Determination Order also required the landlord to pay damages of €5,000 in respect of failure to allow the tenant peaceful and exclusive occupation of the dwelling and to undertake adequate maintenance/repair work on the rented premises.

Following the tenant's failure to pay the balance of the debt owed to the landlord, the PRTB initiated a criminal prosecution. Ultimately the case settled on the day of the court hearing, and resulted in the tenant paying an agreed settlement amount of €28,000 to the landlord plus a contribution of €4,000 towards the costs incurred by the PRTB in the prosecution. The prosecution was then struck out, on the grounds that the matter had settled. This case shows that, whilst the PRTB was vigorous in its pursuit of the non-compliant tenant, had the landlord fulfilled his obligations he would have been €5,000 better off. Additionally, the tenant would have been €4,000 to the good if he had complied with the Determination Order, thereby preventing the need for the PRTB to prosecute.

Case Five – Fine with Compensation Order and Costs Order for illegal eviction

In a Tenancy Tribunal case, on foot of an appeal received from the tenant, a Determination Order was made requiring the landlord to pay €12,000 damages in respect of the illegal eviction of the tenant from the rented dwelling, and to return possessions belonging to the tenant or to pay a substantial monetary amount

in respect of same. The landlord failed to deal with this matter and prosecution was initiated by the PRTB. Prior to the prosecution being heard in court in 2007, the landlord decided to settle and came to an agreement with the tenant to pay a total amount of €25,000 in four equal instalments, plus the PRTB legal costs of €5,000 in two equal instalments. Whilst subsequently paying three of the four instalments to the tenant, the landlord defaulted on payment of the final instalment and on any of the agreed costs. This resulted in her subsequent prosecution. The case was heard in 2008 and the court convicted the landlord. The court fined her €2,000, made a Compensation Order for €6,348.69 in favour of the tenant (which was slightly more than the amount of the final instalment), and made a Costs Order for €5,324 in the PRTB's favour. The landlord subsequently discharged the fine and the costs award. By the end of 2008, however, the landlord had failed to make any payments in respect of the Compensation Order, and further proceedings are planned in 2009.

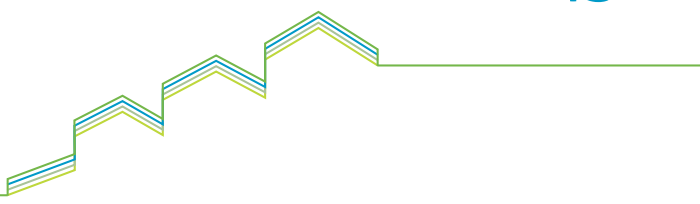
Case Six– Landlord's Responsibility when operating through Agents

This case involved an illegal eviction by a landlord's Agent that necessitated the initiation of injunctive proceedings by the PRTB in order to have the tenant re-instated in the rented dwelling. An emergency Tenancy Tribunal was convened to deal with the matter. At all times throughout the dispute resolution process, the Agent led the PRTB to understand that the landlord was aware of the dispute (however, it subsequently transpired that this was not the case). Ultimately, it was determined that the landlord was held responsible for the illegal eviction, and the resulting Determination Order required the landlord to pay €8,000 in

damages to the evicted tenant and a further €1,000 contribution towards the Tribunal costs. The landlord failed to comply with these requirements, on the grounds that the letting had been handled by her Agent and she had no dealings in the matter. Criminal proceedings subsequently issued, and in order to avoid conviction for failure to comply with the DO, the landlord decided to pay the determined amounts plus an amount of €12,000 in respect of the PRTB's legal costs (inclusive of the cost of the injunctive proceedings). It is understood that the only recourse subsequently open to the landlord (if she wished to recover these monies) was to issue proceedings against the Agent and it is understood that she intended to do so. Perhaps the most pertinent fact in this case is that the Agent did not keep the landlord informed of developments during the tenancy and in this regard it represents a cautionary tale for landlords.

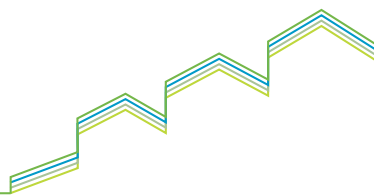
Case Seven – Circuit Court Appeal and Escalating Costs

In another dispute a Tenancy Tribunal was convened after an appeal was received from the tenant, and this resulted in a Determination Order requiring the landlord to return possessions belonging to the tenant, or if they failed to return these items to pay €6,158 to the tenant in respect of their value. The landlord's failure to comply with the Determination Order resulted in his subsequent prosecution in the District Court, whereby he was convicted and ordered to pay a fine of €2,000, and ordered to pay compensation of €6,158 to the tenant and the PRTB's legal costs of €4,235. The landlord appealed the District Court decision to the Circuit Court. At his appeal hearing the PRTB's Determination Order was upheld, the District Court Order was affirmed,



and the landlord was ordered to pay the further legal costs incurred by the PRTB in defending the appeal. It is presumed that the landlord also incurred his own legal costs in respect of the appeal hearing. All in all, compliance by the landlord could have resulted in far less expense financially and also in terms of the time and income he lost in attending the various court hearings.

Throughout 2008 the PRTB worked to both adhere to and **to develop and monitor** its systems of governance



The Private Residential Tenancies Board is a statutory body, established following the enactment of the Residential Tenancies Act 2004. While the PRTB operates within its own governing legislation, we are also required to comply with a range of both national and EU statutory and administrative requirements. Procedures have been put in place to ensure compliance with such requirements and throughout 2008 the PRTB worked to both adhere to and to develop and monitor its systems of governance. The principal requirements are:

1. **Code of Practice for the Governance of State Bodies**
2. **Ethics in Public Office Act, 1995**
3. **Safety, Health and Welfare at Work Act 2005**
4. **Employment Equality Acts, 1988 and 2004**
5. **Official Languages Act 2003**
6. **Data Protection Acts, 1988 and 2003.**

The implementation of data protection procedures by the PRTB ensures that the individual's fundamental right to privacy is adhered to, and the sharing of personal information is controlled in line with Data Protection Act requirements. In 2008, the PRTB had not yet been brought under the remit of the Freedom of Information Act. However, it is predicted that it will be brought within this remit by the end of 2009.

Launch of Corporate Plan 2009-2011

The PRTB Corporate Plan 2009-2011 was launched on 16 December 2008 by Mr. Michael Finneran T.D., Minister of State for Housing and Local Services. The Corporate Plan is both forward-looking and action-orientated while framed within the legislative provisions of the

Residential Tenancies Act 2004. The Plan aims to strengthen the organisation's capacity to deliver on its mission and mandate and to meet the needs of its customer base from a quality-service and value-for-money perspective. Its success will ultimately be measured in terms of the ambitious targets that have been set out in the Plan. The Key Result Areas identified for the life of the Plan are to:

1. Provide a professional, accessible and speedy dispute resolution service supported by effective case management principles and within the provisions of the RTA 2004
2. Maintain a register of tenancies in accordance with the Act and to provide and manage an up-to-date database for information, policy-making and statistical purposes
3. Promote best practice in the sector through our research, information, publications, policy advice and dialogue with stakeholders
4. Foster an outward looking organisation based on innovation and use of ICT in service delivery and with an emphasis on team and staff development
5. Build the organisation's leadership and governance capacity at all levels
6. Ensure that the PRTB has the appropriate human and financial resources in order to deliver on its mandate based on a value for money ethos.

At the launch, the Minister commented: "Far too often the good work being done by the PRTB goes under-reported and the fact that that 99% of landlord-tenant relationships work well, is ignored. Today, however, I want to publicly recognise the tremendous achievements by the staff of the PRTB over the last year or so.

Recognising the need to continually strive for improvement, real imagination is being shown by the PRTB in identifying ways to work both smarter and faster.”

ICT Strategy

The PRTB’s existing ICT systems have developed in an unstructured way due largely to the demand for ICT services increasing exponentially as the Agency responded to the unforeseen volumes in Registrations and Dispute Applications and Cases since its establishment. The end result has been the development of a number of independent and non-connected ICT solutions that address specific business needs leading to a situation where there are now islands of information with issues of data duplication and data re-entry. It was identified by Senior Management that an integrated, defined and achievable ICT Strategy was needed to improve efficiencies in the PRTB’s business processes; reduce costs and improve service levels.

The PRTB tendered for consultancy services to help with the development and implementation of an ICT Strategy. The contract was awarded to Mazars in April 2008. A Current State Assessment Report was prepared whereby Mazars did a root and branch review of all ICT related systems and infrastructure in the PRTB. The Report indicated that the infrastructure was modern and well maintained due in large part to the move to O’Connell Bridge House in 2007 that facilitated the installation of modern equipment and control systems. However, the Report concluded that the various IT systems used to run the business were disconnected and not fit for purpose. The ICT Strategy 2008-2011 was published in September 2008 and put forward a complete plan for renewing the Board’s ICT environment over the coming

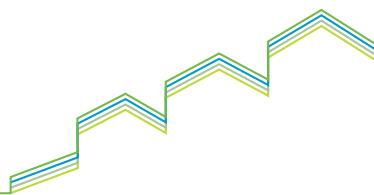
years. The key recommendations were the implementation of:

- an integrated Tenancies Management System (TMS) to handle tenancy registrations, disputes case management and enforcement
- a Document Management System to reduce the amount of physical paper in the organisation and to reduce error and increase efficiency
- a public service compliant Finance System to replace stop gap systems in situ since the board departed from the DoEHLG
- a web portal whereby online registration and dispute application will be facilitated as well as electronic communication between clients, PRTB staff and other stakeholders including mediators, adjudicators, tribunal members, legal advisors and the Board
- a comprehensive Intranet to better organise the information resources and intellectual capital of the organisation in a manner consistent with all Data Protection and other legal requirements.

The ICT Strategy document breaks the plan into 10 streams. A copy of the strategy is available on the PRTB website. An experienced ICT Manager was recruited in December 2008. The RFT for the new Tenancies Management System (TMS) issued in June 2009, following approval from CMOD in the Department of Finance.

Stakeholder Consultation

The PRTB values the opportunity to meet with its stakeholders to exchange views and obtain feedback. During 2008, the PRTB met with the senior management of the Irish Property Owners Association. Following this, two senior officials



delivered a presentation with a Question and Answer session for approximately 450 landlords who are members of the Association in October 2008.

Members of the PRTB management team also addressed two meetings of the Irish Property Auctioneers and Valuers Association.

The PRTB met with Threshold who represented the views and concerns of tenants on a number of occasions during the year. In addition, members of PRTB Senior Management took the opportunity to attend a number of resident association meetings during 2008.

Staffing

All aspects of PRTB staffing including the grades of staff; the numbers in each grade; the level of remuneration for each grade; and the terms and conditions of employment are subject to the consent of both the Minister for the Environment, Heritage and Local Government and the Minister for Finance. Section 167 of the 2004 Act allows the Minister to provide services to the Board including the services of staff. In accordance with this section, the Board has been primarily staffed by Departmental officials in a combination of formal assignments and through loaned and temporary personnel.

The PRTB CEO (Director) is paid a Principal Officer (Standard Scale) salary. The Director's contract also provides for a Performance Related Award Scheme providing for a maximum award of 20% of total remuneration. Neither of the Directors holding the post in 2008 applied for this award.

In April 2008, the Board was sanctioned an increase in the number of staff from 24 to 40. Following this, the Executive undertook an

open recruitment campaign for one additional Assistant Director and additional Higher Executive Officers; Executive Officers and Clerical Officers. All posts were filled by the end of 2008.

During the year the Board continued to use the services of agency staff to undertake specific duties mainly in relation to the Registration System.

The secondment of two staff from Dublin City Council continued during 2008 and has since been extended for a further period of 12 months.

Staff Probation

The permanent appointment of PRTB staff is subject to a one year probation period. During this time, the Probationer's performance is assessed by their immediate line manager in conjunction with the Human Resource Unit. Formal reviews are carried out at three monthly intervals, allowing both the line manager and the Probationer to exchange feedback. A probation report is compiled and signed by the Probation Officer (the line manager) and the Head of the Business Unit and submitted to Human Resources. The accumulated probation reports allow Human Resources to assess the Probationer's overall performance during the probation period and to determine their suitability for permanent appointment in a transparent manner.

Roll out of Performance Management Development System

To coincide with the launch of the Corporate Plan, the PRTB formally introduced the Performance Management and Development System (PMDS) for all staff from January

2009 onwards. PMDS is a system designed to manage an individual's work performance and their career and development needs. The goal of PMDS is to align individual and team performance with the goals of the organisation, through greater clarity in setting objectives and targets for individuals and teams, and monitoring progress in their achievement. It also provides a context in which the development needs of job holders can be addressed. It allows organisations to manage their resources within a strategic framework and achieve more effective performance.

In preparation for our 2009 PMDS cycle, HR prepared and distributed an information pack for staff outlining how the system would operate in the PRTB.

To support the roll-out, the HR Unit sourced PMDS training for all staff to promote full engagement with the new process. The first workshop in the series was delivered in December 2008 with two further workshops scheduled for January 2009.

Staff Training and Development

As identified in the Corporate Plan, the PRTB aims to ensure that the organisation has the appropriate human resources in order to deliver on its mandate based on a value-for-money ethos. This is to be achieved by implementing appropriate systems of training and development, performance management and knowledge management to ensure professionalism at all levels and creating a workplace that continues to foster team working and learning within a customer service culture. The PRTB's investment in training and development is geared towards ensuring that each staff member reaches their full potential and that the PRTB has the capacity and skills

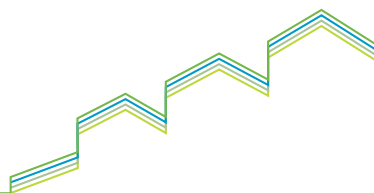
base to support its specific business needs. As part of its training and development provision, the Refund of Fees scheme was launched in September 2008 for the academic year 2008 to 2009. Under this scheme staff can apply to have their fees paid in full or in part for attendance at part-time courses that are relevant and beneficial to the work of the organisation and its staff. During 2008, the PRTB funded courses such as a Bachelor of Science (Hons) in Information Technology and a Certificate in First-Line Management.

A range of internal and external training courses and presentations were provided in 2008. These incorporated briefing sessions given by staff on their work including the development of the Corporate Plan and the ICT Strategy. Staff also received externally provided training in Court Room Skills and Public Procurement Procedures.

Board Members, Adjudicators and Mediators also received training during the year. The PRTB hosted a seminar on aspects of the Act with a particular focus on the causes of disputes and the Dispute Resolution process. The IPA provided training to Board Members in Corporate Governance and Financial matters.

Customer Service

The nature of the work of the PRTB requires staff to correspond with tenants and landlords on a daily basis. Each day the PRTB receives an average of 500 items of post and receives an average of 300 telephone calls. All Staff members received training on customer service and telephone skills during 2008. They have also received training on relevant aspects of the Residential Tenancies Act 2004 to assist them in their work.



The PRTB is mindful of the need to reduce the time it takes to respond to requests for Registration and Dispute Resolution, and has set ambitious but achievable targets which are reflected in the Corporate Plan 2009 – 2011.

Finance

An extract from the 2008 audited Financial Statements of the Board is appended to this Report.

Tax Compliance

Procedures have been implemented to ensure that the PRTB is compliant with its obligations under taxations laws, and that all tax liabilities are paid on or before the relevant due dates. The PRTB is exempt under Section 227 of the Taxes Consolidation Act 1997 in respect of income which would otherwise be chargeable under Case III, IV or V of Schedule D.

Prompt Payment of Accounts Act, 1997

The PRTB complies with the requirements of the Prompt Payment of Accounts Act, 1997. The PRTB's procedures provide reasonable but not absolute assurance against material noncompliance with the Act. During the year ended 31st December 2008, the PRTB incurred interest on late payments of €12,525. The overall proportion in monetary terms of late payments to total invoiced payments was 0.29%. Procedures have been put in place to address this in the future.

Travel and Subsistence

The PRTB is committed to complying with the policies outlined by the Department of Finance in ensuring that travel and subsistence procedures and claim rules are strictly adhered to. The PRTB ensures that only essential travel is undertaken, and that the number of staff members on an official journey is kept to the minimum.

Procurement and Tenders Sought and Awarded

Under the Residential Tenancies Act 2004, the Board is permitted to engage consultants or advisors as it may consider necessary for the performance of its functions. Any person who wishes to be engaged by the Board as a consultant or adviser may notify the Board in writing of this fact and any notification for that purpose shall include particulars of the person's qualifications and experience. However, the PRTB follows public procurement requirements when seeking tenders or quotations. During 2008, the Board Member's approved of a number of key services as outlined below:

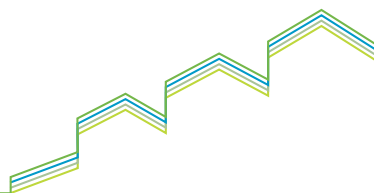
- ICT Strategy – the contract for the development and implementation of a streamlined ICT strategy was awarded to Mazars.
- Photocopiers – the contract for the supply of photocopiers and the servicing of same was awarded to Oltech Systems Ltd.
- Agency Staff – the contract for the supply of agency staff was awarded to La Crème.
- Cleaning Services – the contract for cleaning services for the PRTB offices was awarded to Noonan Services Ltd.

PRTB Report and Financial Statements for the year ended 31 December 2008

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Report of the Comptroller and Auditor General



I have audited the financial statements of the Private Residential Tenancies Board for the year ended 31 December 2008 under the Residential Tenancies Act 2004.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Statement of Total Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and the related notes.

Respective Responsibilities of the Board and the Comptroller and Auditor General

The Board is responsible for preparing the financial statements in accordance with the Residential Tenancies Act 2004 and for ensuring the regularity of transactions. The Board prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Members of the Board are set out in the Statement of Responsibilities of the Board.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Board's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

I read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

Basis of Audit Opinion

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included

Report of the Comptroller and Auditor General

in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Board's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Board's affairs at 31 December 2008 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by the Board. The financial statements are in agreement with the books of account.

Emphasis of Matter – Deferred Pension Funding

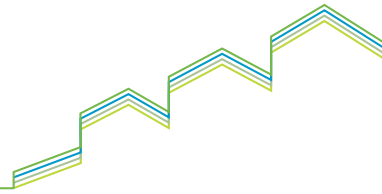
Without qualifying my opinion I draw attention to note 12 (c) to the financial statements. The Board recognises an asset in respect of deferred pension funding – the current value of the funding it anticipates will be provided in the future by the State to meet pension liabilities as they fall due. Inherent in this accounting

treatment is an assumption that any income generated by the Board will in the first instance be applied towards current expenses and that State funding will meet any current or future shortfall in resources including future pension liabilities.

Gerard Smyth

For and on behalf of the Comptroller and Auditor General, 16 September 2009

Statement of Responsibilities



Section 178 of the Residential Tenancies Act, 2004, requires the Members of the Board, to prepare Financial Statements in such form as may be approved by the Minister for the Environment, Heritage and Local Government and in accordance with generally accepted accounting principles.

In preparing those financial statements, the Director and the Board are required to:

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

The Director, under the direction of the Board, is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the financial statements comply with section 178 of the Act. The Board is responsible for ensuring that the business of the Board is conducted in a proper and regular manner and for safeguarding all assets under its operational control and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Anne Marie Caulfield

Director

Tom Dunne

Chairperson

Statement on Internal Financial Control

Responsibility for the system of Internal Financial Control

On behalf of the members of the Private Residential Tenancies Board, I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

The system can only provide reasonable, and not absolute, assurance that the assets are safeguarded, transactions authorised and properly recorded, and that material error or other irregularities are either prevented or would be detected in a timely period.

Key control procedures

The Private Residential Tenancies Board has taken steps to ensure an appropriate control environment by:

- ensuring the Board complies with its Financial obligations under the Act;
- ensuring that assets and liabilities of the Board are properly accounted for;
- clearly defining management responsibilities;
- establishing formal procedures for reporting significant control failures and ensuring appropriate corrective action;
- the establishment of appropriate sub-committees of the Board to give greater focus on specific areas.

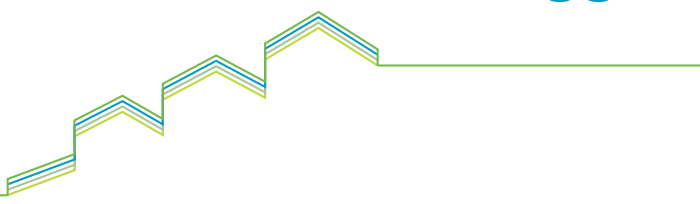
The members of the Board have agreed that the Director and staff of the Board (subject to delegation by the Director) are responsible for operational matters.

Up to year end 31 December 2007 the Private Residential Tenancies Board was dependant on the accounting and payroll systems of the Department of the Environment, Heritage and Local Government. Since 1 January 2008 the Private Residential Tenancies Board has operated its own accounting systems and has engaged an external professional service provider in respect of its management reporting and payroll function.

The system of internal financial control within the Private Residential Tenancies Board is based on a framework of monthly management information, administrative procedures (including segregation of duties and authorisation limits), and a system of delegation and accountability. In particular it includes:

- a comprehensive budgeting system with an annual budget, which is reviewed and agreed with the Executive and the Board;
- regular review by the Executive and the Board of periodic and annual financial reports which indicate financial performance against targets;
- clearly defined procurement, tendering and capital investment guidelines.

The Board's monitoring and review of the effectiveness of the system of internal financial control is informed by the Audit Committee, the Executive management team, who have responsibility for the development and maintenance of the financial control framework, and comments made by the Comptroller & Auditor General in his management letter or other reports.



The Board has established an internal audit function, which operates in accordance with the Framework Code of Best Practice set out in the Code of Practice for the Governance of State Bodies. The Board has commissioned an external audit firm to carry out a risk review to identify the key risk areas and control weaknesses of the organisation. Based on the findings of the risk assessment a three year Internal Audit Plan was agreed by the Board in early 2007. Implementation of the recommendations outlined in the audit plan is ongoing.

A formal review of the effectiveness of internal controls was carried out in the year ended 31 December 2008.

Tom Dunne
Chairperson

Statement of Accounting Policies

The significant accounting policies adopted in these financial statements are as follows:

1. General

The general functions of the Board are: the operation of a national registration system for all private residential tenancies that come under the remit of the Residential Tenancies Act, 2004; the operation of a dispute resolution service; and the provision of information, carrying out of research and the provision of policy advice to the Minister regarding the private rented sector.

2. Basis of Accounting

The financial statements have been prepared under the accruals basis of accounting in accordance with generally accepted accounting principles and under the historic cost convention. The statements are in a form approved by the Minister for the Environment, Heritage and Local Government. The accounts are stated in euro. The 2007 presentation of the financial statements has been amended in line with the current year.

3. Income

State Funding

State funding represents cash received in the year from the Department of the Environment, Heritage and Local Government and the cost of staff seconded to the Board by the Department for the period.

Registration & Dispute Fees

Fees in respect of registrations and disputes are recognised at the point when a valid application is received.

Other Income

Other income represents interest accruing on exchequer notes held currently with the National Treasury Management Agency, and any legal costs recovered in the year.

4. Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on a straight line basis at rates which are estimated to write off the cost of the assets over their expected useful lives as follows:-

Leasehold Improvements	5%	Straight Line
Furniture & fitting	10%	Straight Line
Office equipment	20%	Straight Line
Computer equipment	20%	Straight Line

5. Foreign Currencies

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

6. Capital Account

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

7. Staff Pensions

In accordance with section 163 of the Residential Tenancies Act 2004 a draft scheme for the granting of superannuation benefits to staff of the Board has been prepared and submitted to the Minister for approval. The scheme has not yet been approved, but is being

operated on an administrative basis.

The Private Residential Tenancies Board operates a defined benefit pension scheme which is funded annually on a pay as you go basis from monies available to it, including monies provided by the Department of Environment, Heritage and Local Government and from contributions deducted from staff salaries.

Pension costs reflect pension benefits earned by employees in the period and are shown net of staff pension contributions which are retained by the PRTB. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Actuarial gains and losses arising on scheme liabilities are reflected in the Statement of Total Recognised Gains and Losses and a corresponding adjustment is recognised in the amount recoverable from the Department of Environment, Heritage and Local Government.

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 Environment, Heritage and Local Government.

This is the first year that the provisions of FRS 17 on accounting for retirement benefits have been adopted in full, as previously the amounts involved were not material. The effect of this policy is disclosed in note 12.

Income and Expenditure Account for the year ended 31 December 2008

	Notes	Year Ended 31 December 2008 €	Year Ended 31 December 2007 €
Income			
State Funding	1	3,801,051	5,739,940
Deferred Pension Funding	12	104,000	-
Registration Fees	2	7,897,364	6,156,749
Less Recoupments due to local authorities	8	(5,640,974)	(4,397,678)
Disputes Fees	3	44,844	36,181
Other Income	4	609,551	435,390
Payments made by OPW on behalf of PRTB		-	279,461
Transfer to Capital Account	9	(337,972)	(1,587,510)
		6,477,864	6,662,533
Expenditure			
Staff Costs	5a	(2,780,682)	(2,042,291)
Administration Costs	5b	(3,534,938)	(2,534,822)
Depreciation	6	(187,756)	(83,504)
		(6,503,376)	(4,660,617)
(Deficit)/Surplus for year	10	(25,512)	2,001,916

The Statement of Accounting Policies and Notes 1 to 16 form part of these Financial Statements.
All income and expenditure for the year ended 31 December 2008 relate to continuing activities.

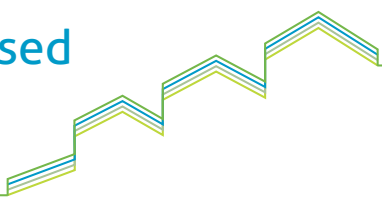
Anne Marie Caulfield

Director

Tom Dunne

Chairperson

Statement of Total Recognised Gains & Losses for the year ended 31 December 2008



		Year Ended 31 December 2008	Year Ended 31 December 2007
	Notes	€	€
(Deficit) / Surplus for the year		(25,512)	2,001,916
Actual return less expected return on scheme assets		-	-
Experience loss on pension scheme liabilities	12	(346,000)	-
Actuarial loss recognised		(346,000)	-
Adjustment to deferred pension funding		346,000	-
Total recognised (loss) / gain for the year		(25,512)	2,001,916

Anne Marie Caulfield

Director

Tom Dunne

Chairperson

Balance Sheet as at 31 December 2008

	Notes	Year Ended 31 December 2008 €	Year Ended 31 December 2007 €
Fixed assets			
Tangible assets	6	2,078,159	1,740,187
Current assets			
Debtors	7	46,948	133,474
Cash at Bank		15,180,449	12,590,257
		15,227,397	12,723,731
Creditors			
Amounts falling due within one year	8	(10,028,299)	(7,499,122)
Net Current Assets		5,199,098	5,224,609
Total assets less current liabilities before pensions		7,277,257	6,964,796
Deferred Pension Funding	12	450,000	-
Present value of pension scheme liabilities	12	(450,000)	-
Total assets less current liabilities		7,277,257	6,964,796
Financed by			
Income and Expenditure Account	10	5,199,098	5,224,609
Capital Account	9	2,078,159	1,740,187
		7,277,257	6,964,796

The Statement of Accounting Policies and Notes 1 to 16 form part of these Financial Statements.

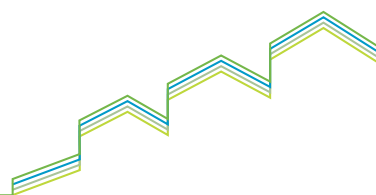
Anne Marie Caulfield

Director

Tom Dunne

Chairperson

Cashflow Statement for the year ended 31 December 2008



	Notes	Year Ended 31 December 2008 €	Year Ended 31 December 2007 €
Reconciliation of (Deficit)/Surplus to net Cash inflow from operating activities			
Operating (deficit) / surplus for year	10	(25,512)	2,001,916
Depreciation	6	187,756	83,504
Interest Earned	4	(494,688)	(435,390)
Loss on disposal of fixed assets	6	24,216	-
Transfer from / (to) Capital Account	9	337,972	1,587,510
Decrease / (Increase) in debtors	7	86,527	(116,438)
Increase in creditors	8	2,529,177	2,112,933
Net cash inflow from operating activities		2,645,448	5,234,035
Cashflow Statement			
Net cash inflow from operating activities		2,645,448	5,234,035
Returns on Investment and Servicing of Finance			
Interest Received	4	494,688	435,390
Net Capital Expenditure			
Payments to acquire tangible fixed assets	9	(549,944)	(1,671,014)
Increase in cash		2,590,192	3,998,411
Reconciliation of net cashflow to movement in net funds			
Net funds at 31 December 2007		12,590,257	8,591,846
Net funds at 31 December 2008		15,180,449	12,590,257
Increase in cash		2,590,192	3,998,411

The Statement of Accounting Policies and Notes 1 to 16 form part of these Financial Statements.

Anne Marie Caulfield
Director

Tom Dunne
Chairperson

Notes (forming part of the financial statements)

1. State funding

State funding was provided through the Office of the Minister for the Environment, Heritage and Local Government and amounted to €3,801,051 (net of employee pension contributions of €14,328) for the year ended 31st December 2008 (2007 - €5,739,940).

2. Registration fees income

Fees which were received from landlords as payment for the registration of their tenancies amounted to €7,897,364.

As per Ministerial direction, made under Section 176(5) of the Residential Tenancies Act, 2004, registration fee income received by the PRTB is dealt with in the following manner:

- 5/7ths to local authorities, which amounted to €5,640,974;
- 2/7ths is retained by the PRTB towards its administration costs, which amounted to €2,256,390.

3. Disputes fees income

Fees were received in respect of the operation of a dispute resolution service and the fees which were lodged to the Bank amounted to €44,844.

4. Other income

	Year Ended 31 December 2008	Year Ended 31 December 2007
	€	€
Interest income	494,688	435,390
Legal costs recovered	114,863	-
	609,551	435,390

5a. Staff costs

	Year Ended 31 December 2008	Year Ended 31 December 2007
	€	€
Seconded & PRTB Staff	1,299,490	967,278
Agency Staff	1,296,666	982,444
Pension	89,672	-
Training of Staff	55,273	26,936
Social Welfare Costs	39,581	65,633
	2,780,682	2,042,291

5b. Administrative expenditure

	Year Ended 31 December 2008	Year Ended 31 December 2007
	€	€
Board Member fees	151,368	142,260
Tribunal Members fees	269,182	216,294
Adjudicators and Mediators fees	305,900	228,832
Travel & Subsistence	37,000	21,374
Legal & Professional fees	1,124,797	935,788
Audit fees	11,000	11,000
Accountancy	155,123	108,265
Stenography costs	69,261	90,526
Meeting Expenses	9,895	19,084
Office Supplies	83,822	66,343
Postage & Distribution costs	177,872	159,282
Printing & Translation costs	277,437	64,993
Telephone expenses	23,150	4,985
Public Information & Education	51,886	23,191
Computer Expenses & Maintenance	60,651	61,673
Establishment costs	497,786	289,560
Cleaning services	27,247	12,600
Research Studies	134,451	49,142
Late Payment in Commercial Transactions	12,526	-
Loss on disposal of fixed assets	24,216	-
Miscellaneous	30,368	33,001
	3,534,938	2,534,822

Included in Tribunal Members' Fees for 2008 are charges of €158,219 in respect of fees to Board members for work performed.

Notes (forming part of the financial statements)

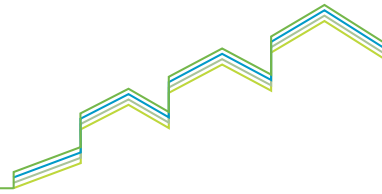
6. Tangible fixed assets

	Computer Equipment	Leasehold Improvements	Furniture & Fittings	Office Equipment	Total
	€	€	€	€	€
Cost					
Opening Balance	311,561	1,402,320	102,676	105,958	1,922,515
Additions	104,372	344,613	87,761	13,198	549,944
Disposals	(25,852)	-	-	(35,323)	(61,175)
At 31 December 2008	390,081	1,746,933	190,437	83,833	2,411,284
Depreciation					
Opening Balance	123,061	-	-	59,266	182,327
Charge for the year	69,729	81,092	18,359	18,576	187,756
Depreciation on disposals	(15,310)	-	-	(21,649)	(36,959)
At 31 December 2008	177,480	81,092	18,359	56,193	333,125
Net Book Value					
At 31 December 2007	188,500	1,402,320	102,676	46,692	1,740,187
At 31 December 2008	212,601	1,665,841	172,078	27,639	2,078,159

7. Debtors

Amounts falling due within one year

	Year Ended 31 December 2008	Year Ended 31 December 2007
	€	€
Prepaid expenses	22,484	13,158
Interest receivable	11,398	18,835
Accrued Income	-	84,190
Sundry Debtors	13,066	17,291
	46,948	133,474



8. Creditors
Amounts falling due within one year

	31 December 2008	31 December 2007
	€	€
Creditors & Accruals	818,015	429,812
Amounts Due to Local Authorities	9,210,284	7,069,310
	10,028,299	7,499,122

Analysis of amounts due to local authorities:

The table below sets out fees received in the relevant financial year and amounts paid over to the particular local authorities for the performance of their functions under the Housing Standards and Rent Book Regulations.

	€
Fees allocated to local authorities in 2005 financial year	3,507,944
Fees allocated to local authorities in 2006 financial year	4,282,694
Fees allocated to local authorities in 2007 financial year	4,397,678
Fees allocated to local authorities in 2008 financial year	5,640,974
	17,829,290
Fees disbursed in the 2005 financial year	1,582,350
Fees disbursed in the 2006 financial year	1,009,250
Fees disbursed in the 2007 financial year	2,527,406
Fees disbursed in the 2008 financial year	3,500,000
	8,619,006
Amounts Due to Local Authorities	9,210,284

The amounts due to be paid over to particular local authorities are in accordance with the criteria set by and at the direction of the Minister for the Environment, Heritage and Local Government.

Notes (forming part of the financial statements)

9. Capital account

	31 December 2008	31 December 2007
	€	€
Opening Balance	1,740,187	152,677
Transfer from / (to) Income and Expenditure Account		
Funding to acquire Assets	549,944	1,671,014
Amortisation in line with asset depreciation	(187,756)	(83,504)
Amount released on disposal of fixed assets	(24,216)	-
	337,972	1,587,510
Closing Balance at 31 December	2,078,159	1,740,187

10. Income and expenditure account

	31 December 2008	31 December 2007
	€	€
Opening Balance	5,224,609	3,222,693
(Deficit)/Surplus for year	(25,512)	2,001,916
Closing Balance at 31 December	5,199,098	5,224,609

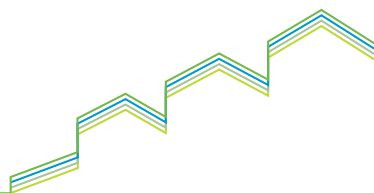
11. Accommodation

In October 2007 the Private Residential Tenancies Board signed a 20 year leasehold agreement in respect of the second and third floors of O'Connell Bridge House, D'Olier Street, Dublin 2. The move to new premises took place on 18th January 2008.

12. Superannuation

a) Analysis of total pension costs charged to Expenditure

	31 December 2008
	€
Current service cost	90,000
Interest on pension scheme liabilities	14,000
Employee contributions	(14,328)
	89,672



b) Movement in Net Pension Liability during the financial year

	31 December 2008
	€
Net pension liability at 1 January	-
Current service cost	(20,000)
Past service costs	(70,000)
Interest costs	(14,000)
Actuarial (loss) / gain	(346,000)
Net pension liability at 31 December	(450,000)

c) Deferred Funding for Pensions

The PRTB recognises an asset corresponding to the unfunded deferred liability for pensions on the basis of a set of assumptions 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 service pensions including contributions by employees and the annual estimates process. The PRTB has no evidence that the policy referred to above will not continue to meet such sums in accordance with current practice. The deferred funding asset for pensions as at 31 December 2008 amounted to €450,000 (2007: NIL).

d) History of defined benefit obligations

This is the first year that the Board has adopted FRS 17.

e) General Description of the Scheme

The PRTB employed 40 staff, of which 15 were civil servants on secondment from the Department of the Environment, Heritage and Local Government, 2 were on secondment from Dublin City Council, 1 on secondment from the Central Statistics Office and 22 were members of staff of the PRTB.

Civil Servants on secondment are covered by Civil Service pension arrangements. The Civil Service Superannuation Schemes are defined benefit schemes which are unfunded and administered by the Department of Finance. There is no charge in the financial statements for any further superannuation liabilities which may arise in respect of these staff.

A defined benefit superannuation scheme applies to the staff of the PRTB and is operated on an administrative basis pending approval by the Minister for the Environment, Heritage and Local Government. Benefits are financed on a "pay as you go" basis.

Notes (forming part of the financial statements)

The valuation used for FRS 17 disclosures has been based on a full actuarial valuation by a qualified independent actuary to take account of the requirements of FRS 17 in order to assess the scheme liabilities at 31 December 2008.

The principal actuarial assumptions were as follows:

	31 December 2008
Discount rate	5.5%
Salary increase assumption	4.0%
Pension increase assumption	4.0%
Price inflation	2.0%

13. 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. The Board has calculated its liability for the year ended 31 December 2008 to be €12,526.

14. Contingent liabilities

The Board had approximately 1,400 dispute resolution cases awaiting hearing at 31 December 2008. 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 2008 is included in the Financial Statements. In addition approximately 90 cases are at various stages of enforcement proceedings through the courts, the costs of which are not yet known and no provision exists in the Financial Statements.

15. Board members' interests

The Board adopted procedures in accordance with guidelines issued by the Department of Finance 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 the Board Members had any beneficial interest.

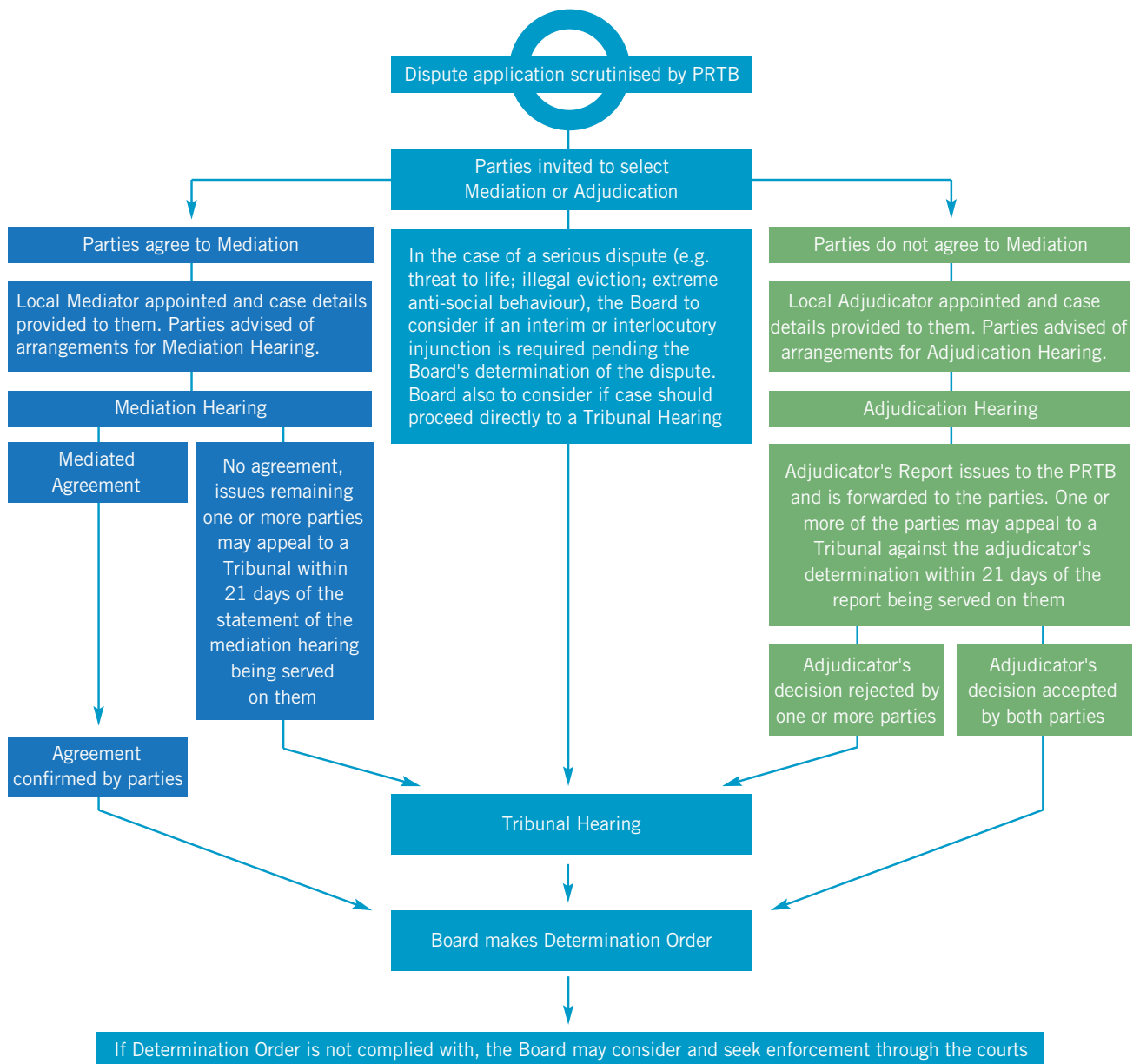
16. Approval of financial statements

The Financial Statements were approved by the Board on 9 September 2009.

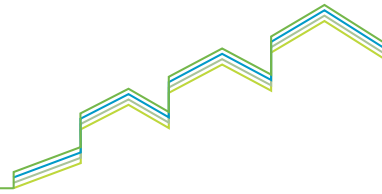
Appendices



APPENDIX 1 Dispute resolution process



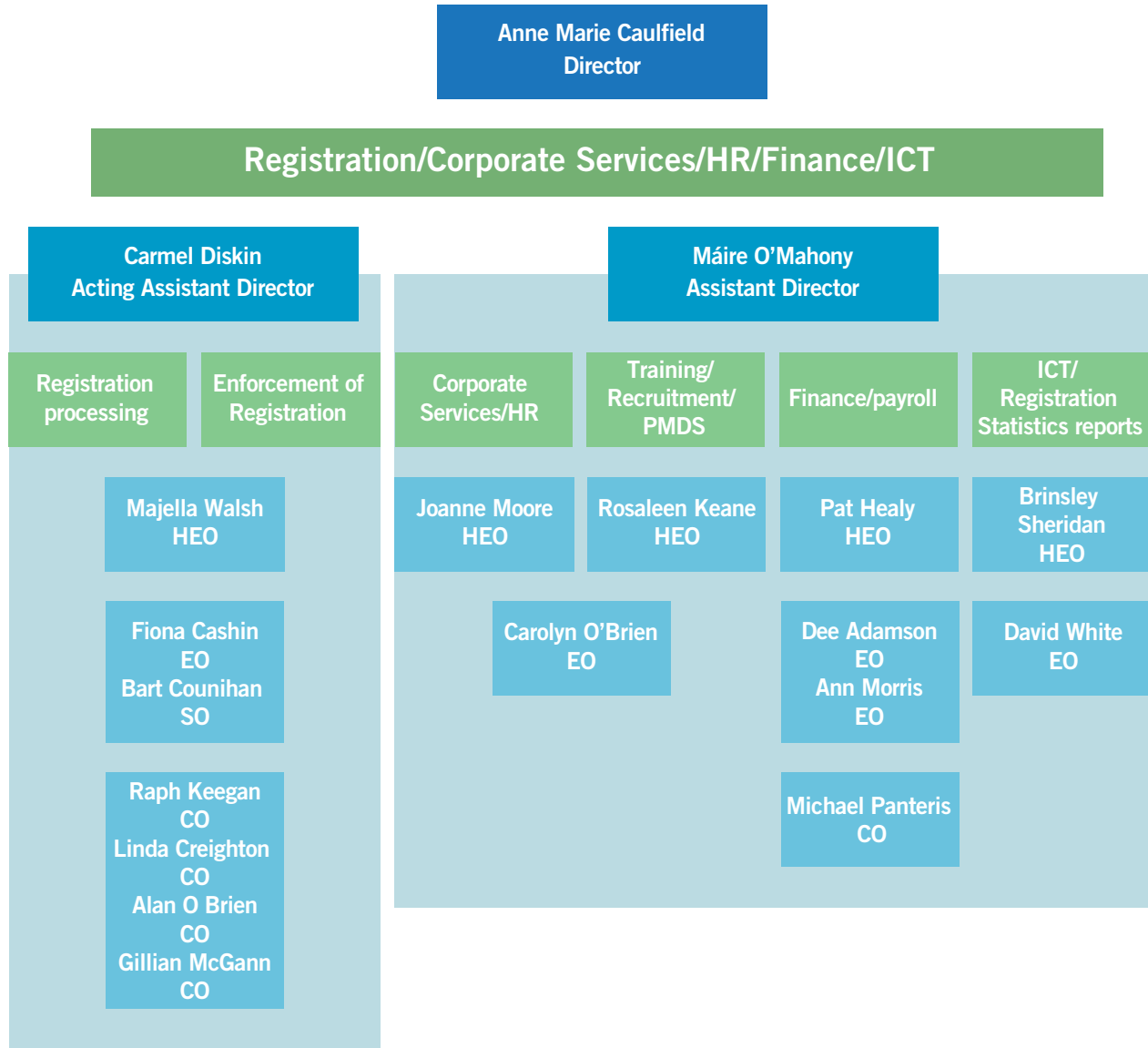
APPENDIX 2 Panel of PRTB Adjudicators and Mediators



Adjudicators	Adjudicators	Mediators
Seamus Bane	Bill Holohan	Anne Carroll
Kevin Baneham	James Howley	Peter Cunningham
Joe Behan	John Hyland	Martin Durack
Bridget Birmingham	Padraic Ingoldsby	Patrick Fahy ¹
Ronan Browne	Phil Kealy	Barney Kiernan
James Burke	Nesta Kelly	John McArdle
Patrick Burke	Richard Kennedy	Brenda Moran
John Callaghan	Darren Lehane	Derek Nolan
Emmett Carty	Thomas Mannix	Brigette O'Brien
Charles Corcoran	Joseph May	Audrey O'Carroll
Michael Coughlan	Michael McNamara	Helena O'Gorman
James Coyne	Francis Meenan	Yvette O'Malley
Gus Cummins	Claire Millrine	Hilary Sweetman
Jim Dennison	Mary H. Morris	
Ian Dermody	Michael Munnelly	
William B. Devine	Joseph Murray	
Eoin Dillion	Liam Nolan	
Keara Donnelly	Marcus O'Connor	
Arran Dowling Hussey	Patricia O'Connor	
David Duncan	Maurice O'Donoghue	
Shaun Elder	Niamh O'Leary	
John C. Elliott	Martin O'Malley	
Michael Farry	Paul O'Reilly	
Geraldine Feeney	Tom Rigney	
Pat Finn	Patrick Rowan	
Anthony Flynn	John Shaw	
Corona Grennan	Nuala Skeffington	
Frank Guinane	Patricia Stafford	
Con Guiney	Breda Tuite	
Tom Hardy	Robert Walsh	
Maureen Harewood	Joseph Whelan	
Mary Henry Feehily	Thomas Woodbyrne	

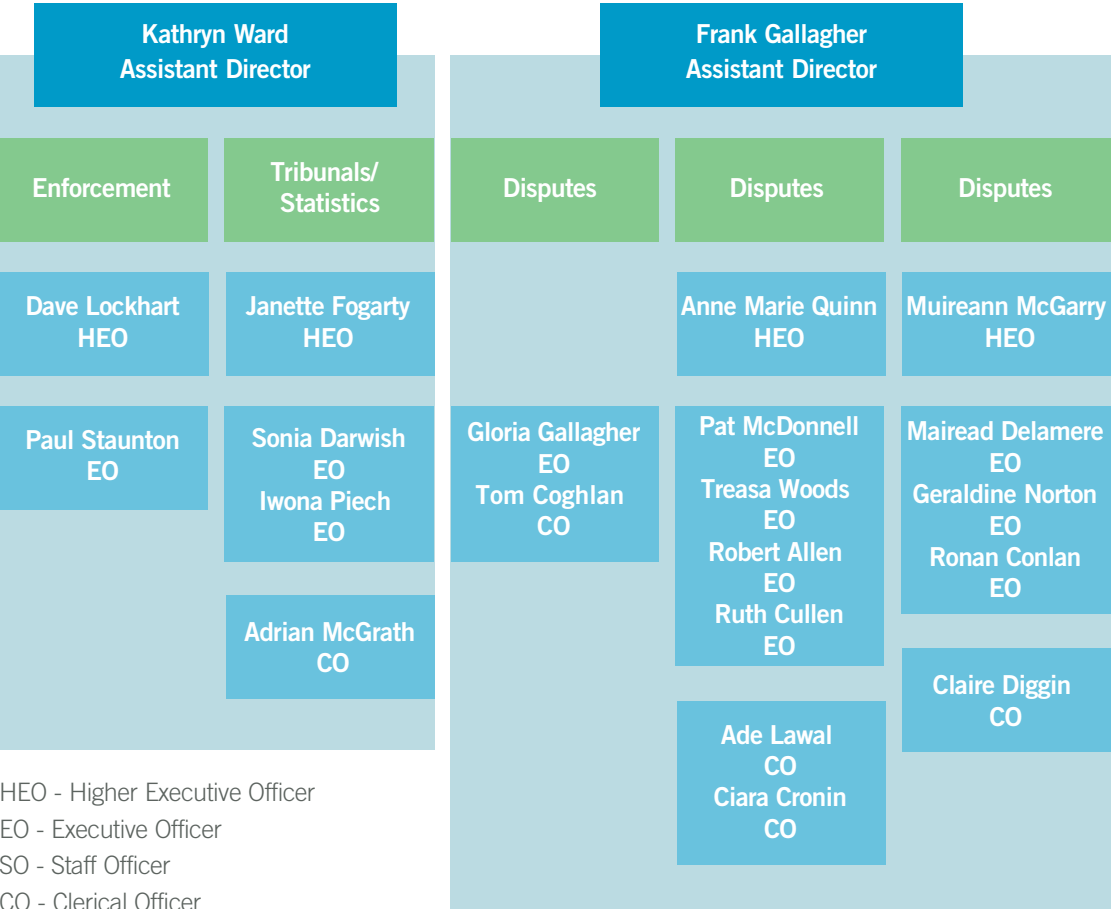
1. Deceased, April 2009

APPENDIX 3 Organisation Chart





Dispute Resolution Service



The PRTB currently employs an average of 30 temporary staff from Adecco and La Creme employment agencies, pending the rollout of the Tenancy Management System, in particular the introduction of on-line registration services in early 2010.

PRIVATE RESIDENTIAL TENANCIES BOARD

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O'Connell Bridge House

D'Olier Street

Dublin 2

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Email: prtb@prtb.ie

Web: www.prtb.ie