



**NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC  
TO BE HELD IN THE COUNCIL CHAMBER, CITY HALL, DAME STREET, DUBLIN 2.  
ON THURSDAY 18 JANUARY 2018 AT 3.00 PM**

**AGENDA**

**THURSDAY 18 JANUARY 2018**

**PAGE**

1	Draft Minutes of meeting held on 16th November 2017	<b>3 - 6</b>
2	Correspondence:	
	a) Letter from the Private Secretary of Minister of State for LG and Electoral Reform John Paul Phelan - 21st December 2017	<b>7 - 8</b>
3	Fáilte Ireland - Keelin Fagan, Head of Dublin (Fáilte Ireland)	
4	Review of Local Property Tax	<b>9 - 10</b>
5	Finance SPC Work Programme 2018	<b>11 - 12</b>
6	Service Delivery Plan and Resources Work Group:	
	a) Minutes of meeting held on 1st November 2017	<b>13 - 14</b>
	b) Minutes of meeting held on 6th December 2017	<b>15 - 18</b>
7	Schedule of Meetings for 2018	<b>19 - 20</b>
8	Audit Committee agreed minutes of 14th September 2017	<b>21 - 24</b>
9	Motion from Councillor Noeleen Reilly  "That the Finance Strategic Policy Committee set up a sub group to plan and organise for Dublin's hosting of the EURO 2020 Tournament"	
10	Motion from Fianna Fail Group  Budget 2018 Meeting – to establish an Affordable Housing Capital Fund through borrowing from the Housing Finance Agency	
11	AOB	



## Finance Strategic Policy Committee

### Minutes of Meeting Held On 16<sup>th</sup> November 2017

1. At the request of the Chairperson Cllr Ruairi McGinley, the meeting commenced in his absence. It was chaired by Cllr Paddy McCartan until Cllr McGinley's arrival.

Cllrs Carr and Reilly noted objections to the clash of this meeting with a meeting scheduled to discuss the North West Area discretionary fund. Both Councillors left the SPC meeting to attend the area meeting. It was agreed that the Head of Finance would discuss the issue with the Area Manager.

2. **Minutes agreed:**

- a) Minutes of meeting held on 21<sup>st</sup> September 2017 – **Agreed**
- b) Minutes of meeting held on 26<sup>th</sup> October 2017 – **Agreed**

3. **Correspondence:**

- a) Letter from Cllr. R. McGinley, Chair re Revenue Grant Funding Report to Minister for Housing, Planning & Local Government - 10/10/2017 – **Noted**
- b) Letter from Cllr. R. McGinley, Chair re Revenue Grant Funding Report to Minister for Finance – 10/10/2017 – **Noted**
- c) Letter from Cllr. R. McGinley, Chair re Revenue Grant Funding Report to Opposition Spokespersons on Local Government – 10/10/2017 – **Noted**
- d) Letter to Paul Clegg re Community Group lettings/licences – follow up queries – 23/10/2017 – **Noted**
- e) Letter from Cllr. R. McGinley, Chair re LPT exemption for new and unused properties to Minister for Housing, Planning & Local Government – 10/10/2017 – **Noted**
- f) Letter from Cllr. R. McGinley, Chair re LPT exemption for new and unused properties to Minister for Finance – 9/11/2017 – **Noted**
- g) Correspondence to Paul Kelly, Chief Executive, Fáilte Ireland -27/10/2017 – **Noted**

4. **Digital Economy – Presentation from Stephen Brennan, Chief Digital Advisor**

Stephen Brennan gave a presentation to the Committee. His presentation was to show the significance of the digital economy. Among the items noted from his presentation were:

- Digital equates to 7% of the EU economy

- It amounts to 33% of GDP Growth
- It has grown from nowhere over the past ten years with the advent of social media and apps
- 80% of the most valuable brands are digital

Mr Brennan noted that Ireland's digital economy has grown by 40% since 2012. It is expected to grow by a further 25% over the next 3-5 years. Ireland currently ranks 10<sup>th</sup> in on-line shopping across Europe. There are major opportunities to transform the economy and society by supporting new business and unlocking creative potential.

It was further noted that digital can be an enabler by:

- Supporting innovation
- Increasing operational efficiency
- Becoming a hub for services.

Following the presentation, there was a discussion among the members, including issues such as:

- Using digital media to communicate with millennials
- The impact of the shift from physical trade to virtual trade on commercial rates
- The need to promote opportunities for social interaction
- The future move to 5G broadband.

The Chairperson thanked Stephen Brennan for his presentation and the time he gave to come to the committee.

#### **5. Social Inclusion Clause in Public Procurement – Presentation from Jeanne Copeland, Greenville Procurement Partners Limited**

Jeanne Copeland gave a presentation to the committee. Some of the topics she covered were:

- Dublin City Council is a major user of public procurement
- It needs to be understood why an organisation is interested in tackling this issue
- There is the issue of Corporate Social Responsibility
- There are enablers from Procurement Directive 2014/24/EU which Dublin City Council can enforce e.g. Recital 25 – Sheltered Workshops, or Article 74 – Award of Contracts for social and other specific services

In concluding her presentation, Ms Copeland summarised as follows:

- There is an opportunity to develop a working policy which should be proactive.
- Dublin City Council should produce a report detailing what exactly the Council does. It can be compared with other public bodies
- A suggestion was made to hold open days with the market prior to implementing contract award procedures.

A discussion took place following the presentation, including the issues of:

- The importance of ensuring that contractors comply with wage and pension related obligations
- The importance to local communities of social inclusion measures such as local employment clauses and community gain
- The opportunity to review changing practices in other countries, including the UK.

It was agreed that this matter would be reviewed in 2018 as part of the SPC work programme.

#### **6. Service Delivery Plan and Resources Working Group – Update**

The Chairperson, Cllr R McGinley updated the Committee. He noted that the Working Group had made considerable progress. There are plans to hold two 2-hour meetings which will allow 1 hour to each Service Delivery Manager. The plan will be customer demand led. Cllr Lacey noted that he has some reservations around the Area Management structure, TAG and park wardens.

#### **7. Draft Schedule of Meetings for 2018**

**Agreed.**

#### **8. A.O.B.**

The Chairperson thanked the Head of Finance, Kathy Quinn and her staff for their work during the year. He noted that a Work Programme for 2018 will be presented to the January 2018 meeting.

**Signed:** Councillor Ruairi McGinley  
Chairperson

**Date:** 16<sup>th</sup> November 2017

#### **Attendance:**

#### **Members**

Councillor Ruairi McGinley (Chairperson)  
An tArdmhéara Micheál MacDonncha  
Councillor Tom Brabazon  
Cllr Brendan Carr  
Councillor Dermot Lacey  
Councillor Ray McAdam  
Councillor Paddy McCartan  
Councillor Noeleen Reilly  
Councillor Nial Ring  
Eric Fleming, ICTU  
Aebhric McGibney, Dublin Chamber of Commerce  
Aidan Sweeney, IBEC

### **Guest Speakers**

Stephen Brennan, Chief Digital Advisor, Department of Communications, Climate Action & Environment

Jeanne Copeland, Greenville Procurement Partners Limited

### **Officials**

Kathy Quinn, Head of Finance

Fintan Moran, Head of Management Accounting

Deirdre Murphy, Senior Executive Officer, Rates Office

Lisa Nolan, Staff Officer (Secretarial), Finance Secretariat

Fiona Collins, Assistant Staff Officer, Finance Secretariat

### **Apologies**

Councillor Paddy Bourke

Councillor Hazel De Nortúin

Councillor Larry O'Toole

Dr. Caroline McMullan, DCU

Morgan O'Regan, Docklands Business Forum

Joanna Piechota, Irish Polish Society

DRAFT



An Roinn Tithíochta, Pleanála  
agus Rialtais Áitiúil  
Department of Housing, Planning  
and Local Government



Aire Stáit do Rialtas Áitiúil agus Athchóiriú Toghchán  
Minister of State for Local Government and Electoral Reform

21 December 2017

Cllr Ruairí McGinley  
Chairperson  
Finance Strategic Policy Committee  
Dublin City Council  
City Hall  
Dublin 2

RE: REP179/JP/17

Dear Cllr McGinley,

I have been asked by Mr. John Paul Phelan T.D., Minister of State for Local Government and Electoral Reform to respond to your letter of 10 October 2017 to Minister Eoghan Murphy regarding the funding of Local Authorities and to say that the content of the report presented to your committee is noted.

The Minister is aware of the funding pressures there have been in recent years on all public bodies, including Local Authorities, and on competing demands for improvement in services. The funding system that applies to local authorities is a complex one, as authorities derive their income from a variety of sources including commercial rates, charges for goods and services and funding from central Government.

Income from local sources, such as commercial rates and goods and services, accounts for approximately 70% of the revenue (current) funding sources for local authorities. The elected members of local authorities have direct responsibility in law for adopting the annual budget, including these revenue raising measures, in addition to the annual variation decision on the Local Property Tax (LPT). It is a matter for each local authority to determine its own spending priorities in the context of the annual budgetary process having regard to both locally identified needs and available resources. The Minister acknowledges the very considered decisions elected members make in this context.

Central Government funding of local authorities (such as grants, subsidies and LPT allocations) similarly presents a complex picture, with transfers, both current and capital, coming from a wide range of Departments and Offices, not solely from this Department, for a variety of purposes. Some streams of funding are delivered directly from funding departments to local authorities, while others are routed through departmental agencies.



This Department has a wide business agenda including providing necessary housing supports. In order to deliver on this agenda, the Department allocates significant resources to a variety of organisations, including local authorities. In this context, across all schemes and funding sources, the Department provided a total of €227.5m to Dublin City County Council in 2015, €277m in 2016 and €293.6m to end November 2017.

The Comptroller and Auditor General (C&AG) reports on the Central Government funding of local authorities as part of his Annual Report, which provides an overview of the funds flowing from and through central government sources to local authorities and the purposes for which funds have been provided. The most recent report (for 2016) is available on the website of the C&AG at the link below: <http://www.audgen.gov.ie/documents/annualreports/2016/report/en/Chapter8.pdf>

Across all schemes and funding sources, the Department provided a total of €1.26bn to local authorities in 2015, €1.45bn in 2016 and €1.52bn to end November 2017. I should also point out that expenditure on housing services from the Department, much of which is channelled through local authorities, has increased markedly this year and will do so again in 2018.

The Department works closely with local government stakeholders to identify the various funding pressures on a sector wide basis. This work helps inform the decision making process to ensure that a coherent, sector-wide view of the particular funding challenges is presented. Of course, all such issues have to be considered within the parameters of the national and fiscal budgetary situation and the competing priorities presenting themselves at the wider Governmental level.

There is a finite level of funding available from Central Government for distribution to all local authorities. Nonetheless, the Minister is satisfied that the current funding system enables all local authorities to meet an appropriate level of service provision, from the most rural and sparsely populated to the large urban centres, having regard to the democratic accountability of elected members in the local authority budgetary process.

Yours sincerely,



---

Aisling Glynn

Private Secretary

Please note: the Minister of State for Local Government and Electoral Reform is a Designated Public Official under the Regulation of Lobbying Act, 2015 (details available on [www.lobbying.ie](http://www.lobbying.ie))



Oifis an Cheannasaí Airgeadais, An Roinn Airgeadais,  
Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8, Éire

Office of the Head of Finance, Finance Department,  
Civic Offices, Wood Quay, Dublin 8, Ireland  
T. 01 222 2102/3 F. 01 222 2476 E. [finoff@dublincity.ie](mailto:finoff@dublincity.ie)

## Report to the Finance Strategic Policy Committee

### Re: Local Property Tax Framework

#### **Background**

The Local Property Tax (LPT) was introduced under the Finance (Local Property Tax) Act 2012. Liability for the tax commenced on 1<sup>st</sup> July 2013. The value of LPT liability is determined by the property valuation of liable properties on a prescribed date. The tax's payable on most residential properties with limited exceptions.

#### **Impact on Dublin City Council's Funding**

Table 1 outlines the impact of the LPT on Dublin City Council's funding in 2017 and 2018. Of the total funds collected by the Revenue Commissioners, 20% is ring fenced for redistribution through a central equalisation fund. This fund, managed by the Department of Housing, Planning and Local Government, redistributes LPT receipts to local authorities on a needs basis, aligned to available resources. Notwithstanding the needs of Dublin City both as the Capital city and having areas of high deprivation, Dublin City Council has not received funding through the LPT redistribution process. That is Dublin City Council is a net contributor as against a net recipient to the LPT redistribution arrangements.

**Table 1**

	<b>2017</b>	<b>2018</b>	<b>Movement</b>
	€M	€M	
Value of LPT Receipts estimated by Revenue Commissioners	79.5	79.8	0.30
20% to Central Equalisation Fund	15.9	16.0	0.06
80% LPT retained i.e. assigned to DCC	63.6	63.8	0.24
15% Reduction (Passed by council resolution)	11.9	12.0	0.04
<b>LPT Funding</b>	<b>51.7</b>	<b>51.9</b>	<b>0.19</b>
			-
Capital Self Funding	19.8	18.0	1.80
Revenue Self Funding	8.8	10.8	2.00
LGF/GPG (already in base)	2.7	2.7	-
Pension Related Deduction (PRD)	16.4	16.4	-
Discretionary Funding	4.0	4.0	-
	<b>51.7</b>	<b>51.9</b>	<b>0.20</b>

Since commencement, the elected members have voted to apply the maximum permitted reduction to the LPT rate of 15%.

The remaining LPT funding (€51.7m in 2017, €51.9m in 2018) is then assigned, by circular letter, to specific purposes by the Department of Housing, Planning and Local Government. In effect, this process has resulted in service areas previously grant funded (such as Housing Adaptation Grants) being now funded by LPT receipts. In summary the impact on DCC funding through the implementation of the LPT has been an annual value of €4m.

### **Review**

A comprehensive review of the LPT framework is underway by the all party Budgetary Oversight Committee. It is understood that the LPT liability being based solely on property valuations is under consideration. It is acknowledged that one third of national LPT receipts are paid from Dublin householders across the county.

**Kathy Quinn**

**Head of Finance**

**With responsibility for Information & Communications Technology**

Oifis an Cheannasaí Airgeadais, An Roinn Airgeadais,  
Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8, Éire

Office of the Head of Finance, Finance Department,  
Civic Offices, Wood Quay, Dublin 8, Ireland  
T. 01 222 2102/3 F. 01 222 2476 E. [finoff@dublincity.ie](mailto:finoff@dublincity.ie)

## Report to the Finance Strategic Policy Committee

### Finance SPC Work Programme 2018

The Work Programme for 2018 for the Finance Strategic Policy Committee as proposed by the Chairman is set out below for comment.

Item	Issue	Comment
1.	Local Property Tax – Review undertaken by Government	Consider SPC contribution to review impact of any outcomes on DCC funding
2.	Use of ICT to support Service Delivery	Gain an understanding of supporting technologies used to support the key services defined in the Service Plan.
3.	Development of Social Inclusion measures in procurement process	Apply social inclusion measures on a pilot basis to selected contracts. Seek market feedback on the use of social measures.
4.	Vacant Commercial Property in Dublin City	Carry out a review of rateable commercial property vacant for 3 years or more
5.	Housing related Finances	Review the DHRE spend. Review progress on DCC issued housing loans. Review Financial Management of Housing rents.

**Kathy Quinn**  
Head of Finance  
With Responsibility for Information & Communications Technology





**Minutes of Meeting of the Service Delivery Plan and Resources  
Working Group on 1<sup>st</sup> November 2017 at 15.30 hrs**

**Attendance:**

**Councillors:**

Cllr Ruairi McGinley (Chair)  
Cllr Mary Freehill  
Cllr Vincent Jackson  
Cllr Alison Gilliland  
Cllr Janice Boylan

**Staff**

Owen P Keegan, Chief Executive  
Eileen Quinlivan, Executive Manager, Transformation Unit

**Apologies:**

**1. Minutes**

The minutes of the meeting of 31<sup>st</sup> August were agreed.

**2. Matters Arising**

It was noted that staff recruitment and resources were not dealt with in the draft Annual Service Delivery Plan. The issue of contracted services and recruitment of professional staff was discussed.

The Chief Executive stated that the service levels in the Annual Service Delivery Plan are based on the staff numbers that are committed to. A separate report on staffing will be presented to a future meeting of the Working Group.

**3. Draft Annual Service Delivery Plan**

Eileen Quinlivan outlined the approach used to identify the services for inclusion in the draft Plan, which was based on an analysis of recent customer and Councillor service requests. The headings used in the draft Plan are consistent with the Local Government Act and the requirements of the Members at the Special Meeting of 22<sup>nd</sup> May, 2017.

A discussion on the services in the draft Plan followed, with a number of clarifications on the detail of individual services sought. It was agreed that it would be useful for the Working Group to meet with the relevant Service Delivery Managers to discuss services in more detail.

The following approach to the adoption of the Annual Service Delivery Plan was agreed:

1. The draft Annual Service Delivery Plan 2018 will be circulated to the full Council for information
2. Two further meetings on the draft Plan will be held where Service Delivery Managers will be in attendance
3. The Annual Service Delivery Plan 2018 will be brought to the full Council for adoption early in the new year

#### **4. Next Meeting**

The next meeting of the Working Group will be held on 6<sup>th</sup> December, 2017 from 2.30pm – 4.30pm, with 30 minutes to be allocated to each broad service area.

Service Delivery Managers from the following services will be in attendance:

- SDP01 Housing Maintenance
- SDP03/04 Roads & Footpath Maintenance
- SDP07 Traffic Advisory Group Requests
- Waste Management Services:
  - SDP10 Illegal Dumping
  - SDP11 Abandoned Vehicles
  - SDP12 Street Cleaning
  - SDP13 Community Cleanups

The meeting concluded at 16.45pm.



**Minutes of Meeting of the Service Delivery Plan and Resources  
Working Group on 6<sup>th</sup> December, 2017 at 14.30 hrs**

**Attendance:**

**Councillors:**

Cllr Ruairi McGinley (Chair)  
Cllr Alison Gilliland  
Cllr Mary Freehill  
Cllr Ciarán Cuffe  
Cllr Tom Brabazon

**Staff**

Eileen Quinlivan, Executive Manager, Transformation Unit  
Pauline Tracey, Asst. ICT Manager, Transformation Unit  
Frank d'Arcy, Senior Executive Officer, Housing Maintenance  
Ronan O'Dea, Senior Engineer, Roads Maintenance  
Andy Walsh, Senior Engineer, Traffic Department  
Eithne Gibbons, Senior Executive Officer, Waste Management

**Apologies:**

Cllr Vincent Jackson

**1. Minutes & Matters Arising**

The minutes of the meeting of 1<sup>st</sup> November were agreed.

**2. Presentation on Services**

The Chair outlined that the purpose of the meeting was to receive presentations on a number of the services included in the draft Annual Service Delivery Plan and for members to have an opportunity to raise questions with the relevant Service Delivery Managers.

Following the presentations members raised the following issues:

**Housing Maintenance**

- Process in place for quality control of work carried out by contractors
- Text and online notifications for repair requests
- Length of turnaround time
- Liability if tenants were to engage contractors directly

## **Roads Maintenance**

- The map of 'Completed Works 2013-2016' was requested by Area
- Acknowledgement, tracking and timescales for resolution of road maintenance queries
- Condition of footpaths
- Balance of priority between roads and footpath repairs in works programme
- Flexibility of work being done
- Progress on the 2017 Works Programme
- Standard of reinstatement and difficulties caused by tree roots
- Dealing with backlog of requests

A written report on the issues raised in relation to Roads Maintenance will be circulated to members as there was insufficient time to respond to all points at the meeting.

## **Traffic Advisory Group**

- Resources for 2018
- TAG reports at Area Committee are useful
- Weighting given to issues such as anti-social behaviour when assessing TAG requests
- NTA/Transport Infrastructure Ireland interaction
- Clarification on how decisions are made e.g. filter lights, double yellow lines at corners
- Importance of local knowledge and staff availability for local meetings

Traffic Advisory Group requests are being logged using Transport Asset Management System (TAMS), which is already used for Roads Maintenance, since November 2017.

## **Waste Management**

- Schedule for street cleansing in city centre and suburbs
- Resources for 2018
- Benefits of new bye-laws for rubbish
- Requirement for dog fouling bins in certain locations
- Resources and fleet for leaf collection
- Facilitating resident requests for street cleaning
- CCTV initiative to counter illegal dumping
- New approach to illegal dumping needed with strategic recommendations for government
- Charges for abandoned vehicles
- Alleged use of abandoned vehicle system for vehicle disposal

Members requested clarification on the decision to end the CCTV and poster campaign that was previously in place as a measure to counter illegal dumping.

Enhanced use of the City Council Customer Relationship Management (CRM) system, which is used to log customer service requests, is being implemented for Waste Management service requests in December 2017.

Members expressed the view that new systems have become fully operational at the end of 2017 and it will be after a full year of data from new systems that the operational and reporting impacts will be more evident and demonstrable.



On an overall level it was felt that it is important that Councillors, as well as citizens, are fully informed on the changing landscape as to how the services of the City Council are managed. Reporting through Area Committees in addition to SPCs will achieve this.

There was positive acknowledgement of the external facing nature of demands being catered for and improved transparency on resource usage being sought through the architecture of management systems being used.

The issue of comparative staffing numbers over time was raised in relation to all services discussed. The Executive Manager stated that the service levels in the Annual Service Delivery Plan are based on the staff numbers committed to for 2018 and reiterated that, as stated at previous meetings of the Working Group, the Chief Executive has undertaken to prepare a separate report on staffing that will be presented to a future meeting of the Working Group.

It was **agreed** that:

- a) The Annual Service Delivery Plan to be presented to Dublin City Council
- b) Consideration to be given to presentation of Service Delivery Plan to each Area Committee

Copies of the presentations made to meeting are attached to the minutes.

### **3. AOB**

As this was the third of the three scheduled meetings of the Working Group to discuss the Annual Service Delivery Plan, no further meeting on this issue was set.

A further meeting with the Chief Executive to discuss the matter of resources will be arranged. The meeting concluded at 16.30pm.



## Finance Strategic Policy Committee

### Schedule of Meetings For 2018

<b>DATE</b>	<b>LOCATION</b>	<b>TIME</b>
Thursday 18th January	Council Chamber	3.00 pm
Thursday 15th March	Council Chamber	3.00 pm
Thursday 17th May	Council Chamber	3.00 pm
Thursday 20th September	Council Chamber	3.00 pm
Thursday 15 <sup>th</sup> November	Council Chamber	3.00 pm

Meetings will, as usual, take place on 3<sup>rd</sup> Thursday of the month.



**Dublin City Council**

**Audit Committee**

**Minutes of Meeting held on 14<sup>th</sup> September, 2017 at 8.00 a.m.  
in the Richard O'Carroll Room, City Hall**

**Attendance:**

**Members**

Mr. Brendan Foster, Dublin Chamber of Commerce, Chairperson (BF) (Chair)  
Mr. Johnny McElhinney, Docklands Business Forum (JMCE)  
Mr. Nathy Walsh, Institute of Public Administration (NW)  
Councillor Nial Ring (Cllr. Ring)  
Councillor Noeleen Reilly (Cllr. Reilly)

**Officials:**

Ms. Kathy Quinn, Head of Finance (KQ)  
Mr. Richard Murphy, Principal Local Government Auditor (RM)  
Ms. Martina Mc Loughlin, Staff Officer, Internal Audit

**Apologies:**

Mr. Owen Keegan, Chief Executive (OK)  
Mr. Hugh Fitzpatrick, Head of Internal Audit (HF)  
Ms. Louise Ryan, Trinity College Dublin (LR)  
Councillor Naoise O Muiri (Cllr. O Muiri)

**1. Minutes of Audit Committee Meeting held on 1<sup>st</sup> June, 2017.**

The minutes were agreed.

**2. Standing Item on the agenda – Any Conflict of Interest of A.C. Members**

No conflict of interest declared.

**3. Consideration of the Audited Annual Financial Statement for the year ended 31<sup>st</sup> December 2016 and the Local Government Auditor's Report on the Annual Financial Statement (AFS).**

Mr. Foster welcomed and thanked the Principal Local Government Auditor, Richard Murphy, for attending. He confirmed with the Members that they had read and considered Mr. Murphy's report and the full AFS. He invited Mr. Murphy to give an overview of the report.

RM gave a brief summary of the different sections of his report.

There was a discussion between the Members and RM & KQ in relation to the "Transfer from/(to) Reserves" in the AFS. RM & KQ explained the reasons why it is

necessary to transfer monies from Revenue to Reserves and how this system operates.

BF asked the Councillors present, if sufficient information is provided to them at budget time to enable them to approve the budget. They confirmed that comprehensive information is provided.

BF queried what the spending was in relation to Homeless. RM confirmed the figures for 2016 and KQ informed the Members that it has increased for 2017 and will again for 2018.

NW asked about Risk Management. RM replied that this is under review and needs to be constantly refreshed.

Finally, Mr. Murphy stated that preparatory work for the 2017 audit will commence next January.

**Action 1: KQ to provide note re transfers**

4. **Preparation of the report of the Audit Committee to the City Council following its consideration of the Audited AFS and Local Government Auditor's report (in compliance with Section 60 of the Local Government Reform Act 2014).**

The Audit Committee are required under legislation to consider the audited AFS and the Local Government Auditor's report and to produce a report on their findings. They are required to submit this report to the next practicable meeting of City Council. It was agreed that a report would be drafted by HF, agreed with BF, and submitted to the City Council meeting of either 2<sup>nd</sup> October or 6<sup>th</sup> November next.

**Action 2: AC report to be submitted to the City Council meeting, to be held on either 2<sup>nd</sup> October or 6<sup>th</sup> November next.**

5. **Update on Report No. 3/2017 from the Director, Dublin Region Homeless Executive on the use of LVP cards in the Homeless Services Section**

EG updated the Members on the progress of the recommendations in relation to the Low Value Purchase Cards.

A Procedures Manual is now in place and there is ongoing staff training, especially for new staff. The number of cards has been reduced from five to four and the expenditure limit from €2.3M to €2.2M. Staff members have been assigned individual cards, with the additional staff who are authorised to use the cards named specifically. A designated email has been set up. A structure is now in place for continuous monitoring.

Reconciliation for the period July – December, 2015 was finalised at 80%, with 86% reconciliation for 2016. There is 100% reconciliation to date for 2017 and this will continue.

A new IT system, Sharepoint, is due to come on stream shortly. EG acknowledged that it would be preferable to use invoices for payments in relation to the use of hotels, but this is not always possible. Work is ongoing with the Procurement Section, in relation to formal tender arrangement with hotels.

The AC agreed that they are satisfied with the process now in place in relation to the use of the LVP cards, given that there is 100% reconciliation taking place.

**6. Presentation by John O'Hara, Acting Dublin City Planning Officer, titled "Planning Dublin City"**

John O'Hara, Acting Dublin City Planning Officer gave a presentation on the above, outlining the changing demographics and the future needs of the city.

**7. Letter from NOAC to the Chairpersons of Audit Committees re: the Audit Committees role in relation to financial matters (copy attached).**

BF outlined the background to this letter, which was sent to the Chair of every Audit Committee. He informed the Members that he and KQ had a meeting with NOAC, which proved to be a very productive meeting. BF further stated that he considers that the requirements as stated in the letter go beyond the remit of the AC, i.e. there is a distinction between the role of the Executive & of the AC.

A letter of response has been prepared and the Committee agreed that this letter be forwarded to NOAC.

**Action 3: Response to be forwarded to NOAC.**

**8. Internal Audit Report No. R05/2017: Review the Efficiency and Value for Money of the System to Manage and Repair Voids.**

I.A. awaiting formal Housing Management response. Committee agreed to defer this report to the December meeting.

**9. A.O.B.**

Next meeting 7<sup>th</sup> December, 2017.

The meeting concluded at 9.35 a.m.

  
Brendan Foster, Chairperson

Date: 7.12.2017

## Appendix A

### Actions agreed at this Audit Committee Meeting

- Action 1:** KQ to provide note re transfers **(KQ)**
- Action 2:** AC report to be submitted to the City Council meeting, to be held on either 2<sup>nd</sup> October or 6<sup>th</sup> November next **(HF)**
- Action 3:** Response to be forwarded to NOAC **(HF)**

## Appendix B

Actions agreed at previous Audit Committee meetings, to be carried forward to the December, 2017 meeting of the A.C.

### 8<sup>th</sup> December, 2016

- Action 1:** Mary Pyne to report back in due course on the Review of Risk Management in DCC