



**NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC  
TO BE HELD IN THE COUNCIL CHAMBER, CITY HALL, DAME STREET, DUBLIN 2.  
ON THURSDAY 21 MARCH 2019 AT 3.00 PM**

**AGENDA**

**THURSDAY 21 MARCH 2019**

		<b>PAGE</b>
1	Draft Minutes of meeting held on 17th January 2019	<b>3 - 6</b>
2	Valuation Office - Commercial Rates Revaluation	<b>7 - 22</b>
3	Development Contributions Report year end 31/12/2018	<b>23 - 32</b>
4	Rates Debtors Report year end 31/12/2018	<b>33 - 40</b>
5	Service Delivery and Resources Working Group - Draft Minutes of Meeting of 18/12/2018	<b>41 - 44</b>
6	Audit Committee - Agreed Minutes of Meeting of 13/12/2018	<b>45 - 50</b>
7	Motion in the name of Cllr. Dermot Lacey	

This Committee requests the Manager to consider and report on the possibility of Dublin City Council seeking the supply of tenders for a Citywide Community Insurance scheme that could be bought into by the many community groups that are part funded by the Council.

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**Finance Strategic Policy Committee**  
**Minutes of Meeting Held On 17<sup>th</sup> January 2019**

**1. Minutes – November 15<sup>th</sup> 2018**

Agreed

- The Committee congratulated Cllr McCartan on becoming a grandfather.

**2. Correspondence:**

- a) RAS and HAP grant funding – letter to Minister E. Murphy – Noted
- b) RAS and HAP grant funding – response from Minister E. Murphy - Noted

K. Quinn confirmed that the County and City Managers Association are continuing to lobby for further funding for these issues.

- c) Letter from Minister E. Murphy regarding Serviced Site Funds in response to the motion from Cllr. T. Brabazon which was agreed at the Finance Strategic Policy Committee meeting on 20<sup>th</sup> September 2018.

**Agreed:** Correspondence to be circulated to members.

**3. An Overview of Commercial Rates in Local Authorities – Report from the Value for Money Unit of the Local Government Audit Service**

K. Quinn gave an overview of this report. It covered the following areas:

- Rates arrears figure for 2017
- National collection levels
- Arrears Management
- Role of the Valuation Office

It is anticipated that the Valuation Office will attend the March 2019 Finance Strategic Policy Committee meeting to discuss the next revaluation process for Dublin city.

The Rates Debtor report for Dublin City Council for 2018 will be presented to the March meeting and will provide a comprehensive breakdown of the rates arrears year end position.

Points made or raised by members in discussions that followed noted:

- a) Rates are a constant steady revenue stream for local authorities.
- b) Rates collection is approximately three times the collection figure of the Local Property Tax.
- c) Lower rates collection levels in specific local authorities are comparable to lower collection levels for the local property tax in the same local authorities.
- d) Acknowledgement of Dublin City Council's rates collection levels considering the diverse rates base in the city.
- e) The dependence on rates as a funding stream for local government.

- f) K. Quinn summarised the auditing streams which are used to audit local authorities. Committee members referenced the drain on staff resources and funding to deal with these repeat auditing checks.
- g) Reference to the fact that businesses do not understand the Rates system.
- h) Reference to the backlog that exists in the Valuation Tribunal.
- i) Structure of the appeals process was discussed.
- j) Shared services model for rates collection was discussed.

#### 4. **Motor Tax Business Survey – Report 2-2019**

Gareth Rowan, SEO Motor Tax Office, made a presentation on the Motor Tax Business Survey that was carried out on a face to face basis in the Motor Tax Office over the period 22<sup>nd</sup> October 2018 – 7<sup>th</sup> December 2018 to analyse the purpose of customers visits to the office, their experience of the online service and to ascertain why they were not availing of the online option.

The report detailed:

- Reasons for calling to the Motor Tax Office
- Age Profile
- Customer Relationships
- Customer Transaction Breakdown
- Payment Methods and Disc types
- Analysis of the reasons for not availing of the Motor Tax Online Service
- Analysis of the Online Language Options available

Committee Members acknowledged the very informative survey. They further referred to the backlog that exists with the Department of Transport in Shannon which causes delays for customers.

At the conclusion of the presentation, the Committee complimented the work of the staff in the Motor Tax Office when they have engaged with them in the past.

#### 5. **Audit Committee – Agreed Minutes – 20<sup>th</sup> September 2018**

Minutes noted.

**Agreed:** that the reports on public procurement of legal services and housing voids would be presented to the Finance Strategic Policy Committee following their presentation to the Audit Committee.

Government Debtors - It was noted that there is no legislation to provide for interest payments to local authorities regarding delays to grant funding.

NOAC function – the Commission provide an oversight role specifically highlighting key performance indicators rates and ensuring they are raised at management level,

#### 6. **Local Property Tax – update**

K. Quinn gave an overview of the review process to date and acknowledged the submissions that the Committee made to both reviews. To date, no further update or report has been published by government.

Committee Members commented on:

- The current exemption of new builds and their possible liability going forward;
- Misleading press coverage regarding the treatment of the equalisation fund;
- Local authorities should have the powers to determine where LPT receipts are spent;
- Dublin City Council's liability for LPT on their social housing units;
- Discussions on the equalisation funding currently taken from Dublin may now be retained by Dublin and alternative funding will go to other local authorities from the central exchequer;
- Reference to the payment of LPT being based on property owners means or the site valuation;
- Expectations of citizens that the LPT would be reflected in increased services;
- Citizens need to know what their LPT liability may be for next year.
- Concerns that if 100% of collection is retained, that other funding streams would be impacted.
- Necessity to have a clear decision made in advance of the budget process for 2020.

**Agreed:** Information on the value of Dublin City Council's LPT liability for their social housing units would be circulated to members.

## 7. Schedule of Meetings for 2019 – Amended

Noted

**Signed:** Councillor Ruairi McGinley  
Chairperson

**Date:** 17<sup>th</sup> January 2019

### Members

Councillor Ruairi McGinley (Chairperson)  
Councillor Paddy Bourke  
Councillor Tom Brabazon  
Councillor Micheál MacDonncha  
Councillor Dermot Lacey  
Councillor Paddy McCartan  
Councillor Séamas McGrattan  
Councillor Noeleen Reilly  
Aidan Sweeney, IBEC  
Jack Daly, Docklands Business Forum  
Dr. Caroline McMullan, DCU

### Apologies

An tArdmhéara Nial Ring  
Councillor Larry O'Toole  
Cllr Brendan Carr  
Eric Fleming, ICTU  
Councillor Ray McAdam  
Aebhric McGibney, Dublin Chamber of Commerce  
Joanna Piechota, Irish Polish Society

### Officials

Kathy Quinn, Head of Finance  
Gareth Rowan, A/SEO, Motor Tax Office  
Fiona Murphy, Senior Staff Officer, Finance Secretariat  
Mary Curran-Murray, PA to Head of Finance  
Sophie Kelly, Asst. Staff Officer



# Revaluation of Dublin City Council 2013 - 2023

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Carol Spain  
Managing Valuer

21 March 2019



# Areas Covered

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- About the Valuation Office
- Revaluation – What, Why and How?
- Revaluation 2013 – Outcomes
- Revaluation 2023 – What to expect
- Q & A



# Who we are & What we do

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The Valuation Office has been responsible for Ireland's State valuation service **since 1830**



We employ approximately **130 people**



We are an independent Office under the aegis of the **Minister for Housing, Planning & Local Government**



We spend approximately **€10 million** in delivering our services each year



Our work leads to the levying of approximately **€1.46 billion** in Local Authority revenue each year

# Who we are & What we do

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- Commercial Rates = €1.46billion annually
  - National Revaluation Programme
  - C.145,000 commercial properties in the State
- Market Valuation service to Government departments and public bodies
- Tailte Éireann: Merger of Valuation Office, Property Registration Authority & Ordnance Survey Ireland

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Valuation Office  
Oifig Luachála



**Tailte Éireann**

Clárúchán | Luacháil | Suirbhéireacht  
Registration | Valuation | Surveying

# Rates and Valuation

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- Rates: Annual “Charge” or Tax on occupation of non-domestic property including Shops, Offices, Industrial & Hospitality premises and other properties
- Three figures relevant to Rates
  - Overall Rates contribution to Annual Budget of Local Authority: Decided by Council members
  - Valuations: Determined by Valuation Office
  - Annual Rate on Valuation (ARV): Multiplied set each year by Council members
- Valuation x ARV = Rates set & collected by Local Authority

# What Properties are Rateable?

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- Every property is rateable unless exempted
- Schedules 3 & 4 Valuation Act 2001
- “Capable of beneficial occupation”
- Shops, Offices, Industrial & Hospitality premises





# What is a Revaluation?

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- Revaluation is a **periodic, revenue neutral** exercise in **redistribution** between ratepayers, to maintain the **fairness** of the rating system
- Process that brings Rateable Values back into line with **contemporary property rental values**
- Results in the **production of new Valuations** from **first principles** for all rateable properties

# Revaluation - Why?

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- Rolling revaluations are necessary to maintain **relativity** between properties, categories & locations
  - “Correctness” and “Equity & Uniformity” between properties
  - Differential movements in rental values occur across sectors/locations over time and not at the same pace
- Transparency –
  - VO collects, analyses and uses **current market rental data** to establish Net Annual Values
  - Market Information is sourced from Ratepayers, Revenue Commissioners, Property Services Regulatory Authority and other public sources.



# National Revaluation Programme

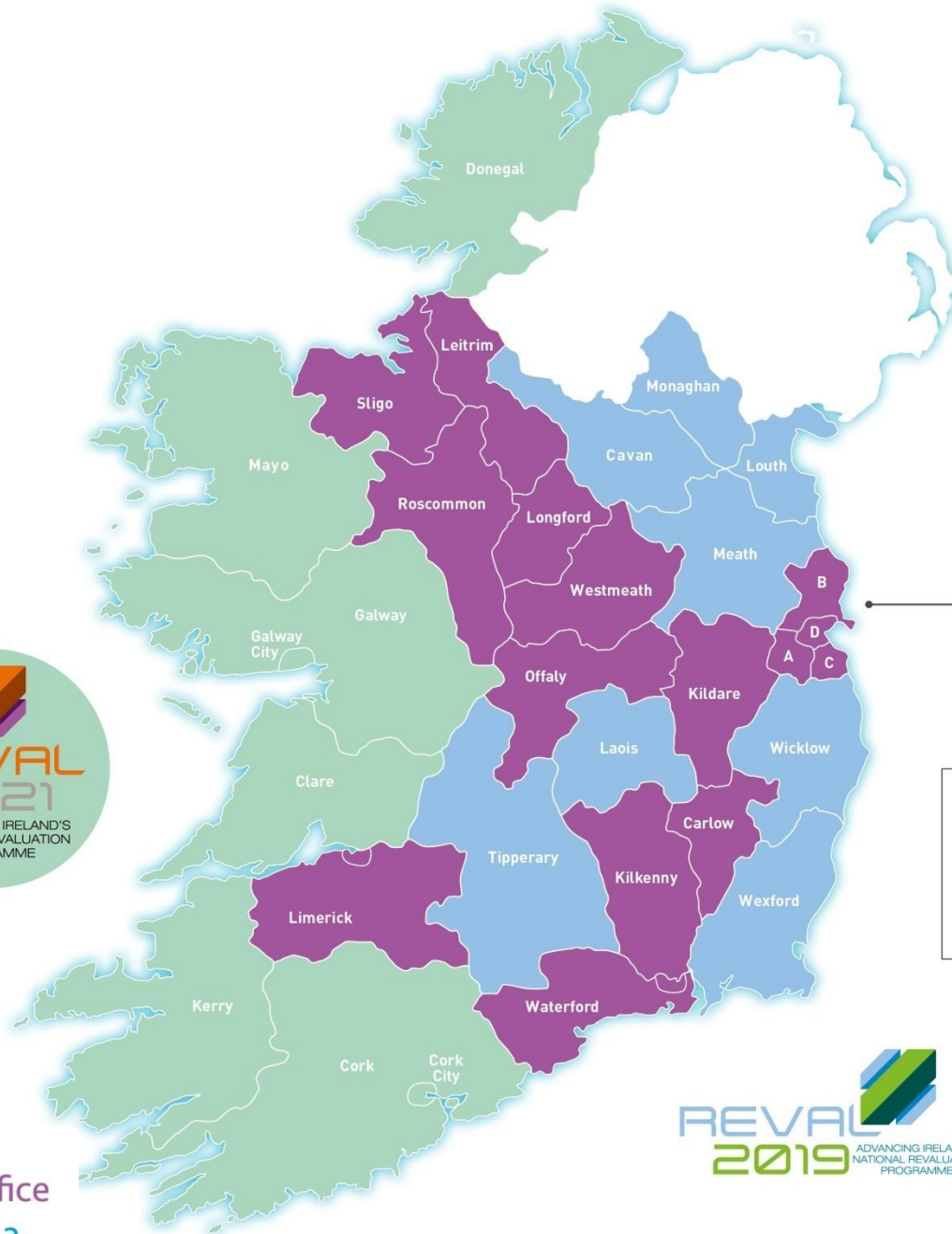
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- Phase 1 Completed 2014
  - 4 Dublin Local Authorities & Waterford & Limerick
- Reval 2017 – 9 Counties completed September 2017
- Reval 2019 – Additional 7 Counties + Laois by “Occupier Assisted Valuation” – to be completed September 2019
- Reval 2021 – Final 6 counties (8 Local Authorities)
- Revaluation is repeated every 5 – 10 years  
(2<sup>nd</sup> Revaluation of South Dublin complete & Fingal underway)



### National Revaluation Programme Legend

- Completed
- Ongoing
- Future



- A: South Dublin**
- B: Fingal**
- C: Dún Laoghaire-Rathdown**
- D: Dublin City**



# Impact of Revaluation

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- Revaluation is about **Redistribution** of rates liability among Ratepayers
- **Revenue neutral** for Local Authority:
  - 2019 rates income = 2018 rates income
  - Minister for HPLG can implement Rates Cap (Sec. 56 Valuation Act 2001)
- Any increase in overall Rates take for Local Authority limited to:
  - Inflation
  - New developments
  - Improvements to existing buildings

# DCC Revaluation 2013 - Outcomes

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- 20,800 properties valued
- Valuation Date was April 2011
- 7,600 Representations
- List published 31<sup>st</sup> December 2013
- 56% of Ratepayers experienced a reduction in rates liability
- 2,593 'First' Appeals to the Commissioner
- 992 VT Appeals

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# Appeals – Current Position

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- 992 VT appeals were lodged
- Appeal Rate: 4.4% of properties; 14% of NAV
- Loss in NAV to date: 3% of total NAV
- 38 Appeals outstanding
- Small no. of cases appealed to the Higher Courts

# Revaluation 2023 – Looking Ahead

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- Evidence based exercise – How has the market moved between 2011 and 2023?
- New ICT system ‘Axia’
- **VO Objective** - Create new valuations that are Fair & Equitable to all ratepayers and a robust base for Local Government revenue

# Thank you for your attention

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Aonad Cuntasaíocht Bhainistíochta, Roinn Airgeadais,  
Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8, Éire

Management Accounting Section, Finance Department,  
Civic Offices, Wood Quay, Dublin 8, Ireland  
T. 01 222 3206 F. 01 222 2476 E. fintan.moran@dublincity.ie

## Report to the Finance Strategic Policy Committee

### Development Contribution Scheme

This report sets out an analysis of development contributions at the year- end 2018. It provides details of the projects to which development contribution funding has been applied in 2018.

The report details the current development contribution scheme 2016-2020.

#### **Development Contribution Scheme**

Section 48 of the Planning & Development Act, 2000 enables Dublin City Council when granting a planning permission under Section 34 of the Act to include conditions requiring the payment of a contribution. This contribution is in respect of public infrastructure and facilities benefiting development in the area of the planning authority and that is provided, or that is intended will be provided, by or on behalf of a local authority (regardless of other sources of funding for the infrastructure and facilities).

From the 1<sup>st</sup> January 2016 a new Development Contribution Scheme is operational. Under the scheme the rates of contributions to be paid (except where an exemption or reduction applies) in respect of the different classes of public infrastructure and facilities is as follows in Table 1.

**Table 1**  
**Development Contribution Scheme 2016-2020**

Class of Public Infrastructural Development	€ per square metre of Residential Development	€ per square metre of Industrial/Commercial class of Development
<b>Class 1</b> Roads infrastructure & facilities	€26.13	€21.19
<b>Class 2</b> Surface Water, flood relief and other works	€12.62	€10.24
<b>Class 3</b> Parks and open spaces	€10.27	€8.33
<b>Class 4</b> Community facilities & amenities	€14.83	€12.02
<b>Class 5</b> Urban regeneration facilities & amenities	€22.55	€18.28
<b>Total of Contributions Payable</b>	<b>€86.40</b>	<b>€70.06</b>

The new scheme specifies five classes of public infrastructure and facilities and the new % allocation to each class is shown in Table 2

**Table 2**

<b>Class</b>	<b>Class Description</b>	<b>% Contribution</b>
Class 1	Roads infrastructure & facilities	30.24%
Class 2	Surface Water, flood relief and other works	14.61%
Class 3	Parks & Open Space facilities & amenities	11.89%
Class 4	Community facilities & amenities	17.16%
Class 5	Urban regeneration facilities & amenities	26.10%

The following table shows the opening balance at 1<sup>st</sup> January 2018, the receipts for 2018 and allocations made in 2018 to schemes giving a closing position at the year-end 2018 of €94.8m, which is available for allocation to current and future schemes.

Development Levies allocated to schemes in 2018 are listed in Appendix 1.

**Table 3**

<b>Class of Public Infrastructural Development</b>	<b>Opening Balance 01/01/2018</b>	<b>Receipts 2018</b>	<b>Allocations 2018</b>	<b>Closing Balance 31/12/2018</b>
<b>Class 1</b> Roads Infrastructure & facilities	26,894,624	13,137,017	5,048,685	34,982,957
<b>Class 2</b> Surface Water, flood relief and other works	25,575,547	8,297,364	3,258,802	30,614,109
<b>Class 3</b> Parks and open spaces	51,547	3,865,162	2,458,806	1,457,903
<b>Class 4</b> Community facilities & amenities	5,383,362	6,411,379	4,871,823	6,922,916
<b>Class 5</b> Urban Regeneration facilities & amenities	18,267,997	7,935,254	5,363,309	20,839,942
<b>Total</b>	<b>76,173,077</b>	<b>39,646,176</b>	<b>21,001,425</b>	<b>94,817,826</b>



## **Capital Programme 2019-2021**

The Capital Programme 2019-2021 was presented to Council in Nov 2018 and represents an investment of €2.130bn for the period 2019-2021

A summary of the Capital Programme 2019-2021 is set out within Table 4.

Table 4

<i>Description</i>	<i>Budgeted Expenditure 2019-2021</i>	<i>External Funding 2019-2021</i>	<i>Internal Funding Required</i>
	€	€	€
<b>Programme Group Total</b>	2,130,797,522	1,832,358,495	298,439,027
<b>Internal Funding Sources</b>			
Disposals, Car Parking & Property Rentals			101,622,584
<b>Development Contributions</b>			196,816,443
<b>Total</b>	<b>2,130,797,522</b>	<b>1,832,358,495</b>	<b>298,439,027</b>
<b>Balance</b>			<b>0</b>

Table 4 indicates that development contributions unallocated are committed to the proposed listing of capital projects 2019-2021 see Appendix 2.

### **Financial Overview**

The funding of the Capital Programme 2019-2021 of €2.130bn as presented to council, is dependent on the realisation of the budgeted levels of internal and external funding. The level of internal funding required to complete the Capital Programme is €298.4m, of which Development Contributions is €196.8m (65.9%) and other capital funding of €101.6m (34.1%). The capital programme is reviewed each year and capital commitments will change given the economic factors, which allows for prudential prioritising of projects in line with available resources.

Yours sincerely,

**Fintan Moran**

Head of Management Accounting

## Appendix 1: Contributions Allocated in 2018

		<b>Contributions Allocated in 2018</b>	<b>Closing Balance Available for allocation</b>
<b>Scheme Name</b>	<b>Stage</b>		<b>31/12/2018</b>
		<b>€</b>	<b>€</b>
<b>Class 1: Roads</b>			
Blackhorse Avenue Section 2	Current	73,195	
Bloodstone Bridge	Current	499,954	
Balbutcher Lane Junction	Current	94,220	
Dodder Bridge	Current	5,294	
Silloque Infrastructural Scheme	Current	173,499	
Belmayne Street & Avenue	Current	32,823	
LED Improvement Scheme	Current	433,544	
LUAS Associated Projects	Current	20,417	
Grafton Street Quarter	Current	42,588	
College Green Plaza	Current	594,963	
Duke Street	Current	12,820	
Clarendon Street/Clarendon Row	Current	121,433	
Point Pedestrian & Cycling Bridge	Current	13,909	
Arbour Hill Footpath Extension	Current	8,106	
Chatham Street/Harry Street Area Improvement Scheme	Current	1,203,828	
Liffey Street Improvement Works	Current	105,397	
Cork Hill/Castle Street	Current	35,237	
Refurbishment of Footpaths	Current	502,457	
Refurbishment of Carriageways	Current	1,000,000	
S2S Cycleway & Footpath Interim Works	Current	75,000	
<b>Class 1: Roads Total</b>		<b>5,048,685</b>	<b>34,982,957</b>
<b>Class 2: Surface Water ,flood Relief</b>			
Flood Alleviation Fleet	Current	206,205	
Dublin Flood Alleviation Works Phase 2-5	Current	480,561	
Wad River Flood Works	Current	22,410	
Culvert Improvement Works - Gallback	Current	1,206,137	
Water Framework Directive Office	Current	434,875	
S2S Phase 2 – Liffey to Sandymount	Current	45,223	
Dublin Flood Early Warning System	Current	163,229	
Implementing Flood Resilient City Outcomes	Current	100,161	
S2S Cycleway – Bull Island to Causeway Road	Current	600,000	
<b>Class 2: Surface Water , flood relief Total</b>		<b>3,258,802</b>	<b>30,614,109</b>

		<b>Contributions Allocated in 2018</b>	<b>Closing Balance Available for allocation</b>
<b>Scheme Name</b>	<b>Stage</b>		<b>31/12/2018</b>
		<b>€</b>	<b>€</b>
<b>Class 3: Parks</b>			
Kildonan Park Upgrade	Complete	230,446	
Herbert Park Tea Room & Pavillion Upgrade	Complete	671,531	
Merrion Square Tearooms	Current	126,134	
Dublin Bay Discovery Centre Bull Island	Current	294,436	
Depot Improvement Programme	Current	141,961	
Liffey Vale Liffey Valley Park	Current	44,675	
Community Park Improvement Programme	Current	350,382	
St Anne's Park	Current	521,001	
Bridgefoot Street Park	Current	78,240	
<b>Class 3: Parks Total</b>		<b>2,458,806</b>	<b>1,457,903</b>
<b>Class 4: Community</b>			
Leisure Centre Programme of Works	Current	119,398	
Community Recreation Centre Programme of Works	Current	93,378	
Clontarf All Weather Facility	Current	69,176	
Energy Management in Sports & Rec Centres	Current	82,771	
Ballyfermot Sports & Fitness Centre upgrade of Gym	Current	51,548	
Refurbishment of Ballymun & Finglas Centres Energy Efficiency Lighting	Current	104,015	
Crumlin Swimming Pool Plant Works	Current	113,477	
Tenement Museum (Henrietta Street)	Complete	308,226	
3 & 14 Henrietta Street	Current	1,027	
St. Luke's Graveyard & Park	Current	441,557	
Hugh Lane Gallery Refurbishment	Current	347,061	
Libraries Programme of Works	Current	283,468	
Coolock Library Refurbishment	Current	302,429	
Playgrounds	Current	179,982	
Weaver Park	Current	284,196	
Cemeteries	Current	41,513	
Springdale Sports Pavillion	Current	26,892	
Le Fanu Park/BMX & Play Park	Current	68,990	
Rockfield Park	Current	168,680	
Tolka Valley Sports Pavillion	Current	27,018	

		<b>Contributions Allocated in 2018</b>	<b>Closing Balance Available for allocation</b>
<b>Scheme Name</b>	<b>Stage</b>		<b>31/12/2018</b>
		<b>€</b>	<b>€</b>
St. Anne's All Weather Pitch	Current	52,483	
Markievicz Park Pavillion Upgrade	Current	447,868	
St Audeon's Park Refurbishment	Current	612,555	
Bluebell All Weather Pitch	Current	506,539	
Upgrade of Community Facilities	Current	56,400	
Poppintree Neighbourhood Centre	Current	81,177	
<b>Class 4: Community Total</b>		<b>4,871,823</b>	<b>6,922,916</b>
<b>Class 5: Urban</b>			
Upgrade of Christchurch Grounds	Current	977,735	
Public Realm Minor Works	Current	15,699	
Public Sculpture	Current	13,200	
Dubline Public Realm & Way Finding	Current	556,717	
Iveagh Market	Current	24,607	
Wayfinding	Current	57,598	
Dublin Bikes – Phase 3	Current	21,393	
55 Amiens Street	Current	620,000	
Kilmainham Mills	Current	1,350,00	
Refurbishment of Markets Phase II	Current	1,132,664	
Refurbishment of Wolfe Tone Park	Current	24,679	
Francis Street Environmental Works	Current	5,910	
Crumlin Village Improvement	Current	513,966	
Library Square & Cambridge Road	Current	49,140	
<b>Class 5: Urban Total</b>		<b>5,363,309</b>	<b>20,839,942</b>
<b>Overall Total</b>		<b>21,001,425</b>	<b>94,817,826</b>

## **Appendix 2: Project List**

### **Class 1 - Roads infrastructure and facilities**

<b>Current Projects</b>	<b>Proposed Projects</b>
Ballymun Sillogue Infrastructure	St Margaret's Road
LED Improvement Scheme	Lighting Infrastructure Project
Belmayne Main St. & Belmayne Ave. Scheme	Liffey Street Improvements
Bloodstone Bridge, Dodder Bridge	
Duke Street/Castle Street	
Clarendon Street/Clarendon Row	
Grafton Street Works	
Refurbishment of Footpaths & Carriageways	
Severe Weather Road Repairs Programme	
Point Pedestrian & Cycling Bridge	
Overhead Network Upgrade	

### **Class 2 – Surface Water ,flood relief and other works**

<b>Current Projects</b>	<b>Proposed Projects</b>
Dublin Flood Forecasting & Flood Warning System	North Campshires Flood Defence Future Climate Control
Clontarf Flood Defence Project	Flood Defence Inspection Scheme
Implementing Flood Resilient City Outcomes	South Campshires SDZ Project
Lower Dodder Flood Alleviation Scheme	Surface Water Asset Management System
Campshires Flood Protection Projects	Surface Water Network Improvement Works
S2S Phase 1 & Phase 2	Sustainable Drainage Works
Water Framework Directive (WFD) Office	Grand Canal Basin Amenity & Water Quality Project
River Poddle River Flood Alleviation	Culvert Improvement Works – Screen Upgrade Works
River Wad Flood Alleviation Scheme	
Flooding Emergency Works & Flood Repairs	

**Class 3 - Parks facilities and amenities**

<b><i>Current Projects</i></b>	<b><i>Proposed Projects</i></b>
St Anne's Park	Depot Improvements – Eamonn Ceannt and Johnstown
Bull Island	Diamond Park Upgrade
Liffey Vale, Liffey Valley Park	Parks Strategy Project Implementation
Merrion Square Conservation Plan	Herbert Park Conservation Plan
Bushy Park Tearooms, Merrion Square Tearooms	St. James Walk Linear Park
Depot Improvement Programme	Fairview Park Tearooms
Dublin Bay Discovery Centre	

**Class 4 – Community facilities and amenities**

<b><i>Current Projects</i></b>	<b><i>Proposed Projects</i></b>
Community Recreation Centres Programme of Works	Rockfield, Eamonn Ceannt Padel/Tennis Pavilions, St. Anne's Park Tennis & Bowling Pavilion
Northside Swimming Pool Extension	Irish Town Stadium Improvement
Ballyfermot Leisure Centre – Gym Extension, Car Park & Cafe	Terenure Library Redevelopment
Ballyfermot Leisure Centre All –Weather Pitch	Marino Library Access
Irish Town Stadium Improvements	Community Park Improvement Programme
Hugh Lane Gallery Refurbishment	Upgrade Changing Area Coolock Pool
Inchicore Library Refurbishment, Coolock Library Refurbishment, Finglas Library Relocation	Finglas Tolka Valley Park All Weather GAA Pitch
Libraries Programme of Works	Extension to Glin Roads Sports Hall, New Gym Equipment at Inchicore & Clogher
Parks Playgrounds, Cemeteries,	Aughrim Street Sports Hall Extension
	Municipal Rowing Centre Extension

**Class 5 – Urban Regeneration facilities and amenities**

<b><i>Current Projects</i></b>	<b><i>Proposed Projects</i></b>
Le Fanu Park Skateboard and Playpark	Cearnog Ballymun
Public Realm Projects- Wolfe Tone Park, Temple Bar Square,	Christchurch Grounds Phase 2
Refurbishment of Fruit & Vegetable Market Phase II	Iveagh Market
Wayfinding Scheme	Docklands – Georges Dock Facility
Liberty Square, Cambridge Road	Ballyfermot Civic Investment Programme
Construction of Greendale Community Centre	Newmarket Square Environmental Improvement Scheme
Francis Street Environmental Improvement Scheme	Dolphins Barn Environmental Improvement Scheme
Public Sculpture	Cork Street Environmental Improvement Scheme
College Green Plaza	







An Roinn Airgeadais, Oifig na Rátai,  
16 Sráid an Chaisleáin, Baile Átha Cliath 2.

Finance Department, Rates Office,  
16 Castle Street, Dublin 2.

T: 01 222 2171 F: 01 679 3051 or 01 222 2958, E: ratesoffice@dublincity.ie

## Report to the Finance Strategic Policy Committee

### Report on Rates Debtors 31<sup>st</sup> December 2018

The Local Government (Financial Procedures and Audit) No 2 regulations 2014 provide that a rating authority on completion of the schedules of uncollected rates at the end of each financial year submits a report to the members of the Local Authority.

This report on commercial rates arrears at the 31<sup>st</sup> December 2018 sets out the following information:

- 2018 Local Authority Sector target improvement for rates collection
- Commercial rates funding
- Level of arrears during the period 2014 - 2018
- Rates Collection Percentages Y2014 – Y2018
- Age Profile of the 2018 arrears
- Analysis of the 2018 arrears accounts
- Analysis of the 2018 arrears by rate description category
- 2018 arrears schedule status
- 2018 arrears by electoral area
- Conclusion

#### **2018 Local Authority Sector target improvement for rates collection**

A local government debt management project group was set up in the 1<sup>st</sup> quarter 2015 which consisted of representatives from a number of Local Authorities, the DoHPLG and the LGMA in response to a government review of the collection of all public sector debt. Commercial rates arrears of €394M were outstanding at 1/1/15 within the sector and the focus of the group was to:

- Achieve a target improvement in rate collection for each authority
- Improvements in collection and administration of debt management procedures

The 2018 % collection targets as assigned were banded as below with the lower performing authorities required to improve collection by those higher percentages as outlined in the table.

	<b>Collection % AFS 2017</b>	<b>Target collection rate 2018</b>
<b>Band 1</b>	Above 90%	No change
<b>Band 2</b>	85% - 89%	+1%
<b>Band 3</b>	80% - 84%	+2%
<b>Band 4</b>	Minimum Collection	80%

The 2018 target for Dublin City Council was a collection target of 91.41%. The actual outturn in 2018 exceeded the target levels with a collection of 92.4% and year-end arrears of €27.8M, a reduction of €4.6M (14%) on the 2017 arrears outturn.

### **Commercial Rates Funding**

The City Council exercises restraint in setting commercial rate charges in order to support competitiveness in the economy, nationally and locally, and to sustain the commercial rate base within the City. It should be noted that the City Council's 2019 revenue budget is 35% funded by commercial rates and therefore the performance on rate collection is critical to the funding provision of services.

I have set out in the table below, details of movement in the Council's ARV since 2012.

**Table 1 – Movement in Annual Rate on Valuation**

<b>YEAR</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
ARV	-1.7%	-0.5%	-0.4%	-0.5%	0.0%	+0.78%	0.0%

Whilst the annual reduction in the Council's ARV over the period was modest, the cumulative value of resources foregone is estimated at €64M. The performance of Dublin City Council in the area of commercial rates and other charges it imposes on the business sector compares favourably with the performance of other sectors where above inflation price increases have been the norm over recent years.

The commercial rates annual charges over the period 2014 – 2018 are detailed in table below.

**Table 2 – Commercial Rates Income**

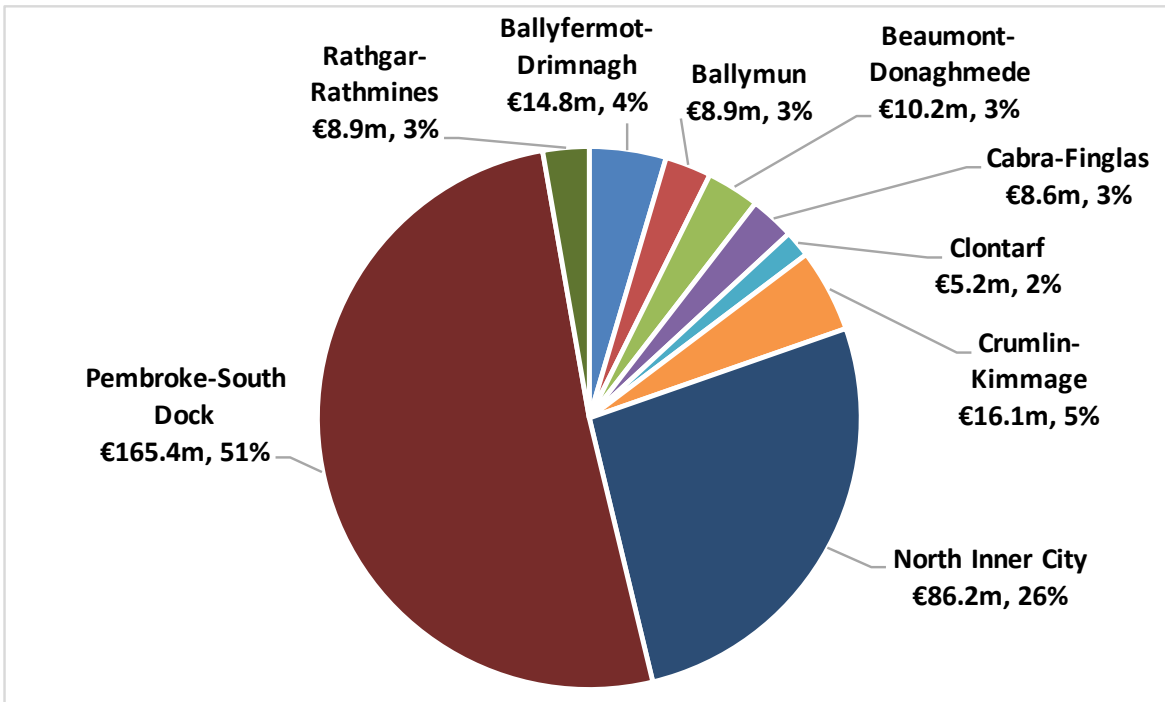
<b>Year</b>	<b>Rates Income</b>
2014	€342,234,446
2015	€336,255,813
2016	€324,501,784
2017	€321,481,363
2018	€324,255,552

*Source: DCC Annual Financial Statements 2014 – 2018*

The 2018 income increase of €2.8M is primarily due to buoyancy. The loss of commercial rates funding on the Irish Water network is compensated by an equivalent DoHPLG annual grant payment direct to the local Authority which was €14.3M in 2018.

The graph below identifies the breakdown of charges per electoral area. Pembroke-South Dock and North Inner City account for 77% of the annual charge.

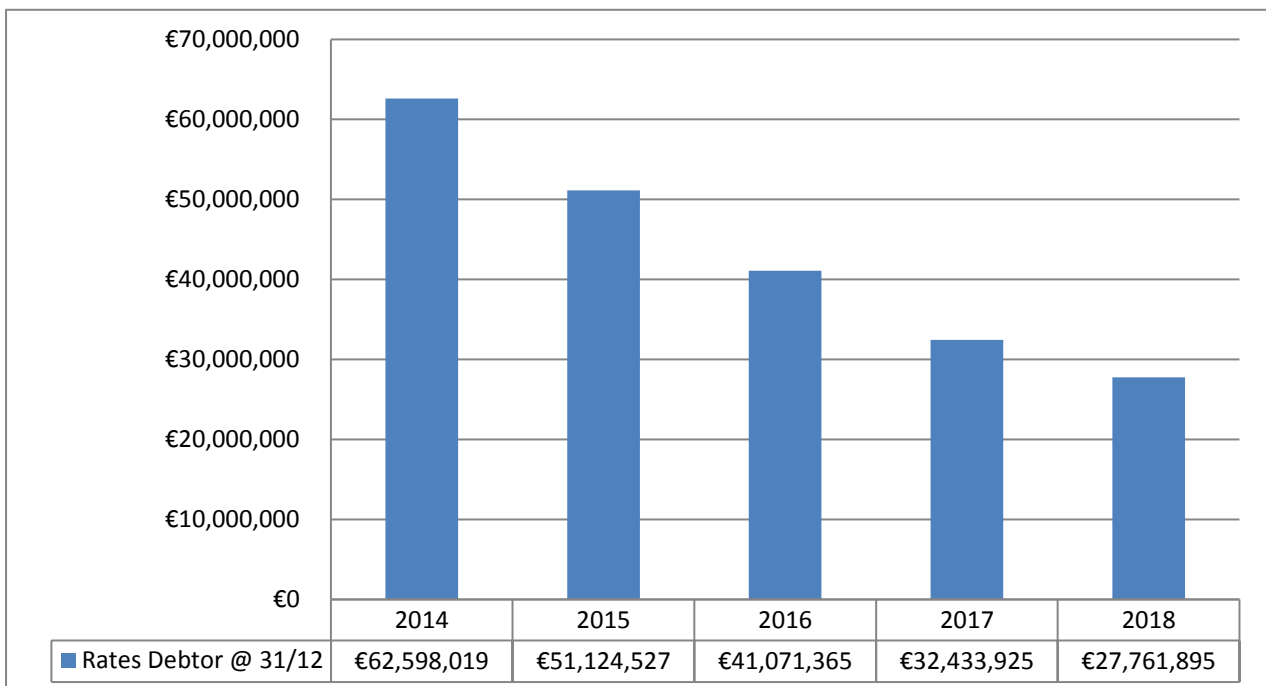
**Graph 1 – 2018 Commercial Rates Income by Electoral Area**



**Level of Arrears for the Period 2014– 2018**

The economic downturn and global financial crisis which initiated the recession post 2008 significantly impacted to the increased level of arrears of €76.3M in 2012. The table below clearly outlines the changing level of arrears over the period. The reduction in arrears to €27.8m in 2018 is primarily due to an improvement in the annual % collection, a focused debt management approach, improvement in economic factors and the conclusion of liquidation / receivership cases. It should be noted that the current level of arrears of €27.8m is the lowest since 2001.

**Graph 2 – Rates Debtor Y2014 – Y2018**



## **Rates Collection Percentages Y2014 – Y2018**

Table 3 below outlines the year on year improvement by DCC in the collection of rates having increased collection performance by 8.4% since 2014. This equates to an improved cash performance of €28M per annum.

The reduction in receipts of €5.8M in 2015 compares favourably in comparison with the reduction of the total warrant for collection €17.3M (arrears + annual charge) between 2014 and 2015. The reduction in receipts of €11M in 2016 compares favourably in comparison with the reduction of the total warrant for collection €21M (arrears + annual charge) between 2016 and 2015. The increase in receipts of €3.8M in 2017 compares favourably with a reduction of €4.8M in the 2017 total warrant for collection. The 2018 receipts level compares favourably with 2017 given the reduction of €5M in the total warrant for collection.

The 2018 write offs include €8.2M in respect of vacancy refunds as provided by S71 of the Local Government Dublin Act 1930 as amended by S31 of the Local Government Act 2014. In addition, an amount of €0.7M was written off in 2018 following determination of appeals on valuation by the Valuation Tribunal and valuation revisions. The balance of amounts written off is primarily in respect of those cases where debt recovery procedures have been exhausted and there is no prospect of recovery.

**Table 3 – Analysis of DCC Rates Collection Y2014 – Y2018**

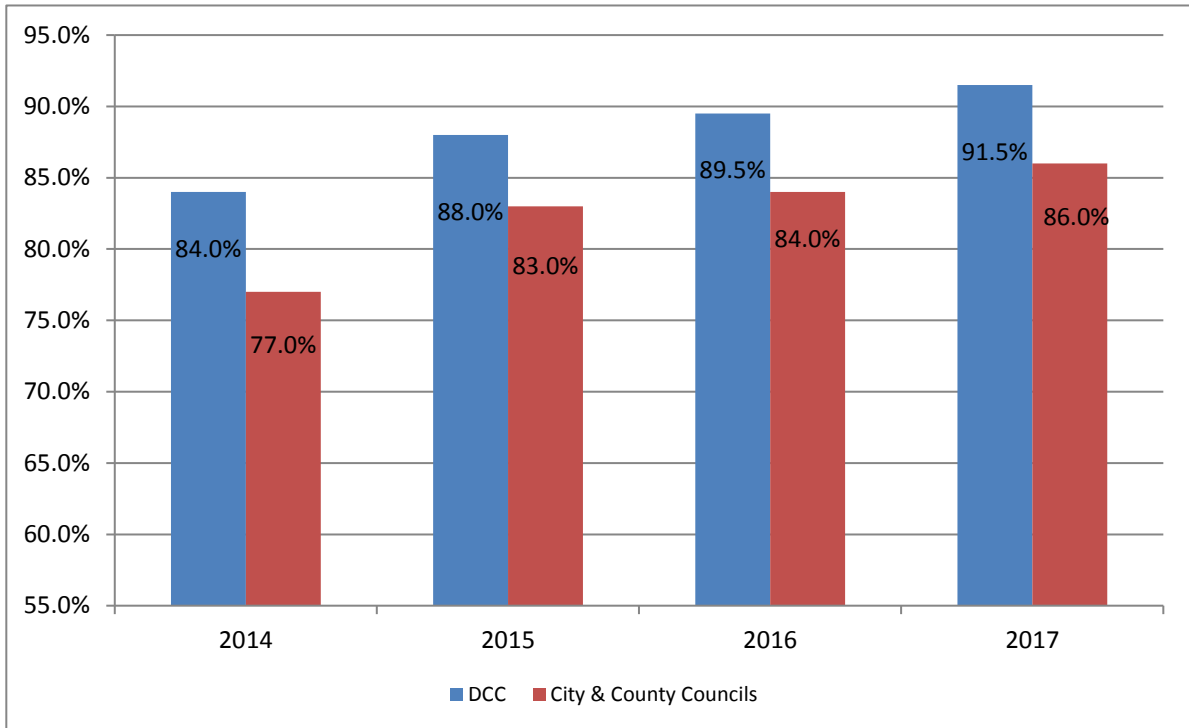
<b>Year</b>	<b>Arrears 01-Jan</b>	<b>Charge</b>	<b>Write Off</b>	<b>Total for Collection</b>	<b>Receipts</b>	<b>Arrears at 31-Dec</b>	<b>Specific Doubtful Arrears</b>	<b>% Collected</b>
	<b>€m</b>	<b>€m</b>	<b>€m</b>	<b>€m</b>	<b>€m</b>	<b>€m</b>	<b>€m</b>	
2014	74.0	342.2	33.7	382.5	319.9	62.6	0.0	84.0%
2015	62.6	336.3	33.6	365.2	314.1	51.1	7.1	88.0%
2016	51.1	324.5	31.4	344.2	303.1	41.1	5.7	89.5%
2017	41.1	321.5	23.2	339.4	306.9	32.4	3.6	91.5%
2018	32.4	324.3	22.3	334.4	306.7	27.8	2.5	92.4%

*Source: DCC Annual Financial Statements 2014 – 2018*

The City Council's collection performance compares favourably with the comparative average of the Irish Local Authority Sector. Graph 3 below outlines the average annual sectoral % collection performances of 77%, 83%, 84% and 86% respectively for the years 2014 - 2017. The 2018 DCC collection at 92.4% represents an improvement of 0.9% on 2017 which equates to a value of approx. €3M. Whilst noting the improvement in collection, it is also acknowledged that some sectors and locations have not benefitted to the same degree from marginally improving economic factors.

No 2018 comparative figures for the sector are available to date.

**Graph 3 – DCC vs City and County Councils Rates Percentage Collection**

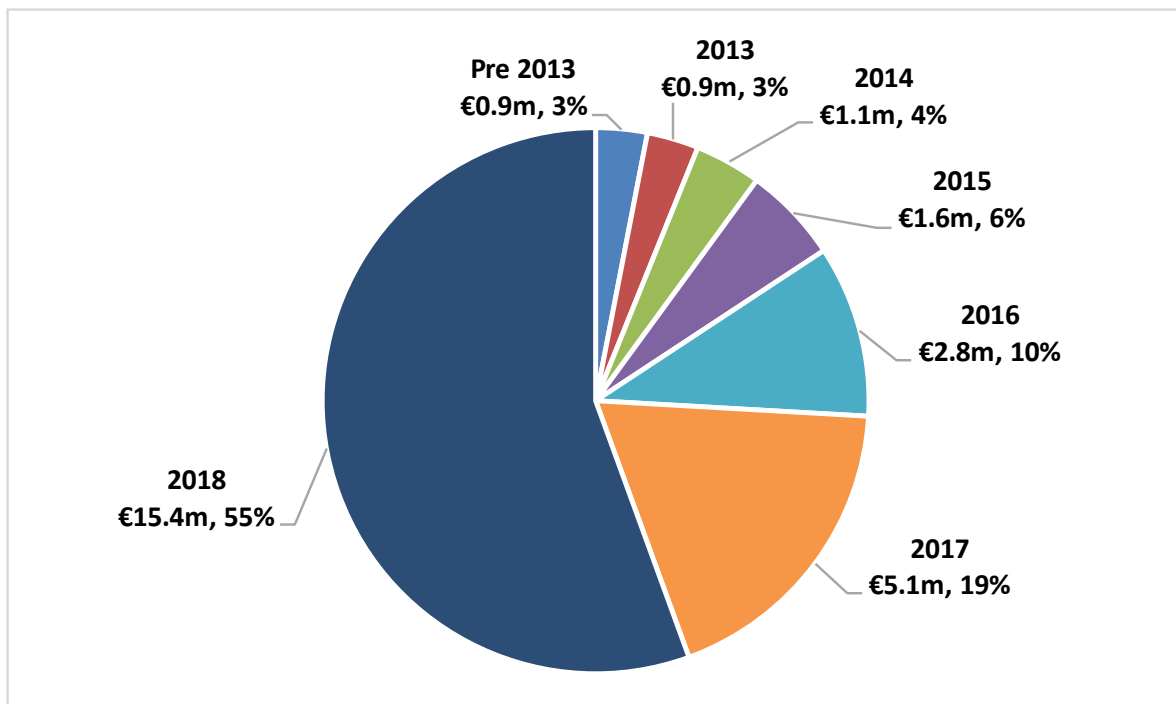


Source: DCC Annual Financial Statements 2014 - 2017  
Local Government Audit Service Activity Report

**Age Profile of the 2018 Arrears of €27.8M**

The graph as below shows that €15.4M (55%) of the arrears comprise of charges accrued in respect of 2018 and €5.1M (19%) refers to charges accrued in 2017 with the balance of €7.3M (26%) in respect of charges pre 2017.

**Graph 4 – Age Profile of 2018 Arrears**



### Analysis of the 2018 Arrears Accounts

There are 4,270 accounts in arrears @ 31/12/18 which equates to 21% of the total number of rate accounts in 2018. The number of accounts in arrears has reduced by 410 in comparison with 2017 (reduction of 9%) which reflects the positive performance in debt management. The table below shows that 63% of those accounts in arrears have an annual charge below €5,000. In addition, 80% of the arrears value (€22.1M) relates to accounts where the annual rates charge ≤ to €50,000.

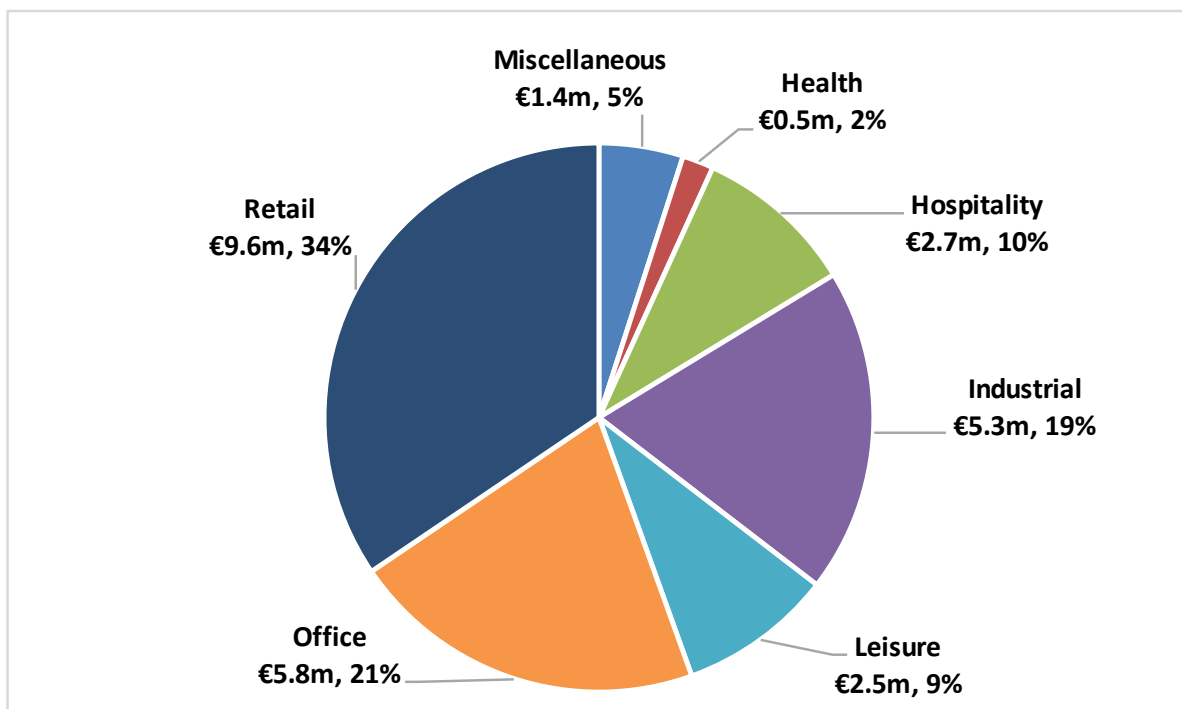
**Table 4 – Rate Arrears by Charge Range**

Charge 2018	No. of Accounts	No. of Accounts in Arrears	Actual Arrears Based on GL €m	Actual Arrears %
0.00-999	2,107	534	0.5	1.8%
1,000-2,999	5,924	1,332	3.4	12.2%
3,000-4,999	3,718	835	3.7	13.3%
5,000-9,999	3,902	847	6.3	22.7%
10,000-24,999	2,730	503	6.0	21.6%
25,000-49,999	1,065	135	2.3	8.3%
50,000-74,999	372	31	0.9	3.2%
75,000-99,999	172	13	0.4	1.4%
100,000+	433	40	4.3	15.5%
<b>Total</b>	<b>20,423</b>	<b>4,270</b>	<b>27.8</b>	<b>100.0%</b>

### Analysis of the 2018 Arrears by Rate Description Category

Further analysis of the arrears identifies the breakdown per category as per the graph.

**Graph 5 – Arrears by Category**



## 2018 Arrears Schedule Status

The table below outlines the current status of the breakdown of the €27.8M arrears.

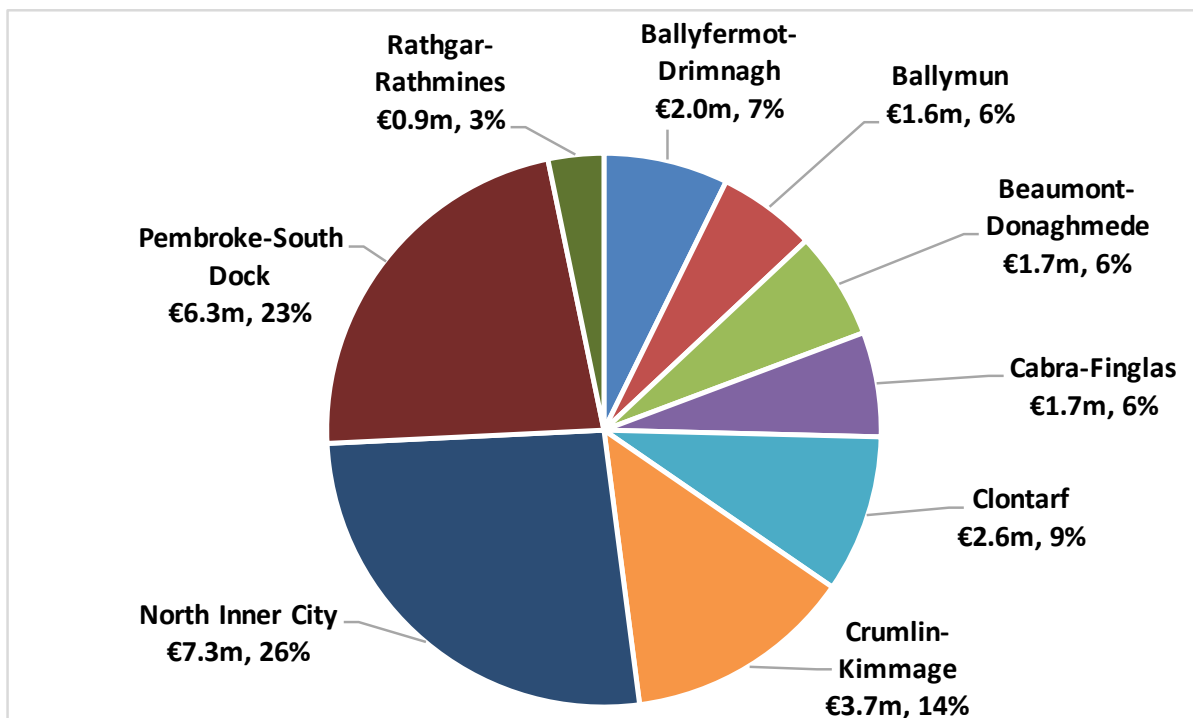
**Table 5 – Analysis of Arrears Schedule Status**

Status	Arrears Amount	Arrears Amount %
	€m	
Court Proceedings	6.6	23.7%
Liquidations / Receiverships / Ceased Trading	2.5	9.0%
Revisions / Appeals / VTA	3.0	10.8%
Settlements agreed / Pending / Being Discharged by Instalments	7.3	26.3%
Under Investigation / Law Dept	3.1	11.2%
Account For Write Off / Written Off	1.2	4.3%
Decree Obtained / Warrant	4.1	14.7%
<b>Total</b>	<b>27.8</b>	<b>100.0%</b>

## 2018 Arrears by Electoral Area

The graph below shows the breakdown of the arrears per electoral area.

**Graph 6 – Arrears by Electoral Area**



## **Conclusion**

In setting and collecting commercial rates, the Council is tasked with performing an extremely delicate balancing act in ensuring that local businesses pay rates on time and being conscious of supporting those businesses where financial pressures present from time to time.

The council operates its rates policy on a consistent basis, with flexibility and reasonableness, seeking to ensure that where difficulties exist, arrangements can be put in place which allows rates to be paid on a basis that facilitates businesses to continue trading.

However, in certain cases, legal recovery of the debt is being and will be pursued where customers have failed to agree or not adhered to previously agreed payment plans.

The 2019 opening arrears of €27.8M have reduced to €23.1M at 9/03/2019.

**Fintan Moran**  
**Head of Management Accounting**



## Minutes of Meeting of the Service Delivery Plan and Resources Working Group on 18th December, 2018 at 14:30 hrs

### **Attendance:**

#### **Councillors:**

Cllr Ruairi McGinley (Chair)  
Cllr Vincent Jackson  
Cllr Mary Freehill  
Cllr Allison Gilliland

#### **Officials:**

Owen Keegan, Chief Executive  
Eileen Quinlivan, Executive Manager, Transformation Unit  
Michelle Robinson, Senior Executive Officer, HR Department  
Pauline Tracey, Asst. ICT Manager, Transformation Unit

#### **Apologies:**

Cllr Cathleen Boud  
Cllr Ciarán Cuffe  
Cllr Tom Brabazon

### **1. Minutes & Matters Arising**

Cllr. McGinley said that he had erred in a comment he had made in relation to Cllr Freehills attendance at meetings. The Cllr had been unable to attend the first meeting but had attended all others.

The minutes of the meeting of 24<sup>th</sup> May were agreed.

Cllr Freehill requested that Marrowbone Lane be added to the agenda under Any Other Business.

### **2. Matters Arising**

Cllr. Jackson met cleansing staff in Marrowbone Lane and extended his thanks for them for facilitating the visit.

It was agreed that the Report on Street Cleansing be included as part of the Chief Executive's Report to the City Council meeting for information to Members on the area-based cleansing approach.

It was agreed that the Use of Mobile Technology report should be circulated to the Corporate Policy Group Members for their information.

### **3. Annual Service Delivery Plan 2018 – Quarter 3 Report**

Councillors agreed the Annual Service Delivery Plan report was providing a very useful insight on the work being carried out.

#### SPD01 Housing Maintenance Planned Work Programme

- CPO Acquired properties will be renamed Refurbished CPO Properties for clarity
- Clarification to be provided in relation to the difference between Housing Adaptations and Housing Extensions for Persons with disabilities
- Clarification to be provided on whether there is a clawback in relation to housing adaptation grants for people with disabilities should the house be sold within a short period

#### SDP03/04 Roads & Footpath Maintenance

- Discussion in relation to the efficacy of ensuring utilities are responsible for road reinstatements, focusing direct labour on repairing roads and footpaths.
- A report on the impact of this change is to be produced, if possible comparing work carried out in 2017 v 2018.

#### SPD05 Renewal of Road Markings Planned Work Programme

- Clarification to be provided in relation to what areas were covered

#### SPD07 Traffic Advisory Group Requests

- The measure: % of TAG requests decided on within 4 months of request should be put in Q1 rather than in total/Average to date
- Similar TAG requests should be consolidated – Administration staff are being assigned to triage requests.
- The policy in relation to double yellow lines, particularly at corners was discussed and it was agreed that this is more appropriate for debate at the Transport SPC.

#### SDP Illegal Parking Enforcement

- Cllr Jackson raised the issue of Parking Enforcement in Ballyfermot and other areas outside the City Centre. This issue will be referred to the new Parking Enforcement Officer, Dermot Stephens, in the context of the new contract and an update will be given to the next meeting of the Working Group.

#### SPD08 Gully Cleaning

- The performance and adequacy of gullies is to be referred to the City Engineer for comment.

#### SPD10 Illegal Dumping

- The Chairperson and Members of the Group asked that specific thanks be extended to all staff in Waste Management for their efforts in using CRM, dealing with service requests and the clear improvement in data capture and service delivery evident in the Quarterly Reports during the year.

#### SPD11 Abandoned Vehicles

- The metric for this will be reviewed

In relation to procurement generally, details of the National OGP frameworks that Dublin City Council are obliged to use are to be circulated.

### **4. Annual Service Delivery Plan 2019 – Proposed Approach**

The approach proposed by the Chief Executive was agreed

The Members requested that consideration be given to how measurement of contractor performance could be included in the Annual Service Delivery Plan 2019.

The Working Group recommended the Annual Service Delivery Plan 2019 for adoption by City Council at its February 2019 meeting.

## **5. Staff Resources**

Reports on staffing were noted. The Chief Executive has sought sanction for a significant number of SEO positions for the areas. A comprehensive report on Area Management structures will be issued to the Members in the New Year.

## **6. Use of contractors in Housing Maintenance Services**

Report noted.

## **7. AOB**

Proposed Variation for lands at Marrowbone Lane – closing date for submissions in relation to the proposed Variation to the Development Plan was 13<sup>th</sup> December. It was noted that the Report on Consolidation of Depots presented to the July City Council meeting outlined the proposed redevelopment of the depot lands at Marrowbone Lane.

Air Rights at Swan Centre Rathmines – Executive Manager in Planning & Property Management had issued a report on this matter which will be reviewed to ensure all issues are dealt with.

Areas where Local Authority Powers could be strengthened – This issue is to be discussed at Corporate Policy Group



## Dublin City Council

### Audit Committee

**Minutes of Meeting held on 13<sup>th</sup> December, 2018 at 4p.m.  
in the Mansion House, Dawson Street**

#### **Attendance:**

#### **Members**

Mr. Brendan Foster, Dublin Chamber of Commerce, Chairperson (BF) (Chair)  
Ms. Louise Ryan, Trinity College Dublin (LR)  
Mr. Johnny McElhinney, Docklands Business Forum (JMcE)  
Mr. Nathy Walsh, Institute of Public Administration (NW)  
Lord Mayor Councillor Nial Ring (LM)  
Councillor Naoise O Muiri (Cllr. O Muiri)  
Deputy Lord Mayor Councillor Cathleen Carney Boud (DLM)

#### **Officials:**

Mr. Owen Keegan, Chief Executive (OK)  
Ms. Kathy Quinn, Head of Finance (KQ)  
Mr. Brendan Kenny, Deputy Chief Executive, Housing & Community Services Dept. (BK)  
Mr. Hugh Fitzpatrick, Head of Internal Audit (HF)  
Ms. Martina Mc Loughlin, Staff Officer, Internal Audit

#### **1. Minutes of Audit Committee meeting held on 20 September, 2018.**

The outstanding Actions from previous meetings were discussed and will be kept on the minutes, until resolved.

The minutes were agreed.

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

No conflict of interest was declared.

JMcE informed the Committee that his Company have been appointed to Dublin City Council Culture Company CLG. The Committee noted this.

#### **3. The non-implementation of recommendations contained in (1) Audit Report No. R03A/15 - Review of Joinery Workshop and (2) Audit Report No. R06/14 - Review of DCC Properties Leased/Licensed to Community Groups in the Central Area and the response, dated 5<sup>th</sup> October, 2018 from the Chief Executive in relation to these matters.**

Re Audit Report No. R03A/15 - Review of Joinery Workshop

BK apologised to the Members for the lack of implementation and follow-up. He said that the housing/homeless crisis has had an impact on his Department, in terms of time and resources. He committed to personally following up on the recommendations and will forward a strong



response in the next few months. The Committee expressed their appreciation, but were anxious to receive a definitive response.

A discussion ensued on the outstanding issue in relation to Housing Voids, i.e. the comparison between the cost of works carried out by Direct Labour as against the cost of works carried out by Contractors. OK said that the backlog has been cleared and it was necessary to engage Contractors for this. He confirmed that there will be no change in approach in the short term. OK said that there were factors other than VFM. Expenditure on housing is highly volatile, there has been a doubling of the budget for voids and it's easier to engage Contractors than to recruit more General Operatives. Also, some areas are specialist and DCC couldn't deal with this element, it needs Contractors.

BF said the issue of Value for Money was a matter for the Executive

HF stated that outstanding recommendations will be picked up under the Review of Implementation of Recommendations, 2019

Re Audit Report No. R06/14 - Review of DCC Properties Leased/Licensed to Community Groups in the Central Area

BK confirmed that good progress was being made

**Action 1: BK to forward a response to the AC re the implementation of Recommendations for R03A/15 - Review of Joinery Workshop and R06/14 - Review of DCC Properties Leased/Licensed to Community Groups in the Central Area**

#### **4. Co-Sourced Audit Report: R06-2018 - Review of Drivers Records**

HF confirmed that this is a report carried out by Deloitte and that it was given a rating of "needs improvement"

A number of issues came to the fore, including photocopies of drivers' licences being accepted sometimes and that there was no system to raise an alert when licences were due to expire.

There is no mechanism to capture penalty points. One of the recommendations by Deloitte was that an annual declaration be provided by drivers and that a procedures manual for Drivers be updated.

The Committee were surprised that no points were recorded, given the large number of Drivers involved. They queried what were the consequences for DCC of unlicensed drivers and if this was a disciplinary issue.

KQ said they weren't insured and she would check with HR re enforcement if drivers don't have driving licences.

HF said DCC couldn't get access to check if a driver had penalty points.

**Action 2: KQ to check with Human Resources re the issue of enforcement, if drivers don't have driving licences.**

#### **5. Co-Sourced Audit Report: R11-2018 - Review of Procurement within DFB**

This is also a Deloitte report, which has a rating of "unsatisfactory". HF informed the Committee that Deloitte's original rating was "needs improvement", but IA requested that it be changed to "unsatisfactory", given the issues uncovered during the audit.

Tests were carried out on a sample of 21 suppliers, of which 11 showed breaches of non-compliance with procurement and 3 had Purchase Orders approved after goods were invoiced.

The Members were very surprised and found it difficult to comprehend the lack of compliance with the procurement process. They were not happy with the conditional response given by Management. They queried was this issue included on the Risk Registers.

The Chief Executive, responding to the Members, said it was worrying, but did not agree that it was a resource issue. KQ said the procurement process is complex, but is the same everywhere and there is a lot of help available.

The Members requested that a letter be drafted by HF, to be cleared by BF, and sent to the A/Chief Fire Officer outlining the Committee's concerns.

HF informed the Members that Procurement compliance within Dublin Fire Brigade is on the 2019 Audit Plan for review.

**Action 3:** HF to draft letter to the A/Chief Officer outlining the Members concerns re the lack of compliance with procurement, for approval by the Chair of the AC.

**6. Report No.2/2018: To agree the Audit Committee's Work Programme for 2019**

The Members agreed the programme, while noting that the current Committee only have one meeting in 2019, as a new Audit Committee will be established following the Local Elections to be held in May 2019.

HF will send the report on the Work Programme to the City Council meeting in January 2019, for adoption.

**Action 4:** HF to forward the Audit Committees Work Programme to the City Council meeting, to be held in January 2019, for adoption.

**7. Report No.3/2018: Annual review of the Audit Committee's Charter (copies attached - current 2018 Charter and proposed 2019 Charter)**

The Members agreed the Charter.

The Charter will be forwarded to Council for formal approval.

**Action 5:** HF to forward the AC Charter to the City Council meeting, to be held in January 2019, for adoption.

**8. Preparation of the report of the Audit Committee in accordance with Regulation 15. (1) Detailing:- its consideration and findings for the year 2018 in relation to all matters within its authority, duties and functions and (ii) a review of its performance in accordance with Regulation 13 and any issues impairing that performance (copy of Text of Regulations 13 and 15 attached)**

HF to draft report for submission to the AC at the next meeting.

**Action 6:** HF to draft annual report of the Audit Committee, in accordance with Regulation 15, for submission to the AC at the next meeting.

**9. Report No.4/2018: Internal Audit Unit - Draft Annual Audit Plan for 2019.**



HF outlined briefly that the 2019 Plan comprises six (6) audits carried forward from 2018, a number of new audits and four (4) audits to be outsourced. He also referenced resources in the IA unit.

He summarised the process for selection of audits, which involves meeting with each Assistant Chief Executive and discussing their Risk Registers and also consultation with the Principal Local Government Auditor and the Chief Executive.

HF mentioned the SICAP requirement, which comes under the Department of Rural and Community Development. Currently this is not listed on the IA Audit Plan.

The Members voiced their concerns to the Chief Executive about the impact of the Public Spending Code on IA resources.

OK agreed that this was not an unreasonable observation and committed to talking to the HoF.

**Action 7: The Chief Executive to discuss with the Head of Finance the current resources in the Internal Audit unit.**

**10. Two NOAC Reports:**

**Rpt. No. 19: Local Authority Performance Indicator Report 2017 and**

**Rpt. No. 20: PSC, Local Authority Quality Assurance Report 2017**

The Committee noted the 2 reports.

**11. To agree the number of meetings and dates of same, for meetings of the Audit Committee prior to the date of the Local Elections (scheduled for Friday, 24th May 2019)**

The Committee agreed the date for the first meeting, i.e. Thursday 14<sup>th</sup> March, 2019. Further meetings have not been scheduled, as the Local Elections due to be held in May, 2019 will necessitate the establishment of a new Audit Committee.

**12. A.O.B**

NOM queried if any Protected Disclosures had been received recently?

HF confirmed that there hadn't.

BF mentioned that a number of FOI requests had been received by the IA unit.

Next meeting: 14<sup>th</sup> March, 2019.

The meeting concluded at 5pm.

  
Brendan Foster, Chairperson

Date: 14.3.2019



## Appendix A

### Actions agreed at this Audit Committee Meeting

- Action 1:** BK to forward a response to the AC re the implementation of Recommendations for R03A/15 - Review of Joinery Workshop and R06/14 - Review of DCC Properties Leased/Licensed to Community Groups in the Central Area
- Action 2:** KQ to check with Human Resources re the issue of enforcement, if drivers don't have driving licences.
- Action 3:** HF to draft letter to the A/Chief Officer outlining the Members concerns re the lack of compliance with procurement, for approval by the Chair of the AC.
- Action 4:** HF to forward the Audit Committees Work Programme to the City Council meeting, to be held in January 2019, for adoption.
- Action 5:** HF to forward the AC Charter to the City Council meeting, to be held in January 2019, for adoption.
- Action 6:** HF to draft annual report of the Audit Committee, in accordance with Regulation 15, for submission to the AC at the next meeting.
- Action 7:** The Chief Executive to discuss with the Head of Finance the current resources in the Internal Audit unit.

