



**NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC
TO BE HELD IN THE COUNCIL CHAMBER, CITY HALL, DAME STREET, DUBLIN 2.,
ON THURSDAY, 19 MARCH 2015 AT 3.30 PM**

AGENDA

THURSDAY, 19 MARCH 2015

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Finance & Emergency Services Strategic Policy Committee

Minutes of Meeting Held On 15th January 2015

1. Welcome

Cllr. McGinley asked if the minutes of the meeting of 20th November 2014 were in order to be signed. The minutes were proposed by Cllr Ring and seconded by Cllr Reilly.

2. Matters Arising

Motion referred from Protocol Committee

A report on the motion referred from the Protocol Committee was circulated. The report stated that the Audit Committee does not believe it necessary to establish a public oversight committee by Dublin City Council in view of the existing governance structures already in place.

Cllr Flynn stated that in his opinion that the Audit Committee does not have the independence necessary to investigate.

Cllr Bourke commented that he agrees with Cllr Flynn. The PAC has the power to investigate the use/misuse of public funds. He would like to see a sub-committee of the SPC set up and asked the members to consider this.

Cllr MacDonncha noted that if a subcommittee was established, it would not have the same powers as the PAC. He does not want to see a duplication of committees. In his opinion, the best practice would be to ensure that the Audit Committee has adequate powers.

Cllr Lacey supports the idea of a committee. He shares the concerns of Cllr MacDonncha re duplication of committees and is unsure of what remit the proposed committee would have. He noted that the waste at Poolbeg was not due to lack of oversight but rather due to bad legislation. He asked for a report on the role of the National Oversight Audit Commission to a future meeting. **Action.**

Cllr McCartan commented that the SPC needs to be more realistic. He proposed that more powers be given to the Audit Committee rather than creating another committee.

Cllr Ring stated that as a member of the Audit Committee, the Motion was considered by the Committee. The TBCT report was given to the Audit Committee. If necessary, the Audit Committee can fast track reports it deems necessary. The Audit Committee does not see how another committee could be of benefit.

Cllr McGinley commented that the establishment of another committee may be seen as cutting across the Audit Committee. The minutes from Audit Committee meetings are brought to the SPC after they have been agreed.

K. Quinn stated that there is a whistleblowers charter currently in the pipeline. A sectoral working group has been established. Dublin City Council had already set up such a group to work on a charter prior to the national group.

Cllr Flynn stated that he would continue to pursue scandals he perceives to be taking place. The Audit Committee deliberations are not necessarily public. There does not appear to be any consequences for wrong doing. There needs to be public confidence where public money is being spent. In his opinion, the possibility of such a committee needs to be kept open and not dismissed entirely.

Cllr Reilly commented that she has no concerns re the Audit Committee's independence. The SPC needs to ensure the committees already established have adequate support.

Cllr McGinley noted that it is open to the SPC to refer any issues to the Audit Committee .

Cllr Lacey asked that a report on NOAC be given to a future meeting. **Action.**

Procedural Matter

Cllr McGinley noted that all SPC meetings are now being webcast. He asked that all members continue to sit in the seats they occupy today. This will assist staff who operate the system.

Correspondence from Chief Executive to Cllr Ruairi McGinley

The correspondence was noted. All agreed to wait until the consultation process has concluded before deciding if a subcommittee will be established.

Consultation Process for development of Section 26 Plan

The report prepared by Kathy Quinn was noted. It was agreed that the Section 26 consultation process will be wide ranging. Among the items noted from the report include:

- Dublin Fire Brigade staff will be consulted by way of notice boards, team meetings and station meetings
- The public will be consulted by way of area offices, newspaper adverts and website
- Specific stakeholders will be consulted by email and post and directed to the specific website
- Councillors, TDs and MEPs will be contacted
- Related agencies e.g. Gardai and HSE will be contacted
- Dublin City Council staff will be notified about the consultation process by way of internal communications e.g. Intranet, First Post and the Dublin City Council website

The timeline for the preparation of the plan is to run from January to May 2015. It is expected that the adverts will appear first week in February as well as the website going live then. The submissions will be reviewed from 1st week in April. The SPC will hold oral submissions the last week in April, with the operational plan going to the May SPC meeting for consideration.

3. Presentation on Housing Loans

Una Joyce, Senior Executive Officer, Housing Dept, gave a presentation to the Committee on Housing Loans. Among the items raised arising from the presentation were:

- The condition surrendered properties were in when returned to the Council;
- Options available to constituents who are in mortgage arrears;

- The legal costs to repossessions;
- Clarity on which entity bears the burden of arrears i.e. Dublin City Council or the DOE;
- The options available to borrowers who purchased during the boom time but may now find their accommodation is no longer suitable but are in negative equity;
- The application of new Central Bank requirements for borrower to have a 20% deposit be applicable to Dublin City Council borrowers;
- The criteria for borrowers to avail of the mortgage to rent scheme;
- The condition in which surrendered properties are returned to Dublin City Council and the location of those surrendered properties;
- Clarity on how constituents might avail of the mortgage to rent scheme
- Further detail on home choice loans;
- Information on the number of loans issued by Dublin City Council in 2014, the number of units brought back into housing stock in 2014, and the average legal costs per unit;
- Clarity on whether Dublin City Council could choose not to provide loans or whether required to do so by Government;
- Clarity on tenancy rights for those constituents who avail of mortgage to rent scheme;
- Concern on adequacy of resources assigned to the mortgage support unit (8 staff) in the context of significant and sustained support required by account holders;
- Information on forthcoming tenant purchase schemes;
- Analysis of interest rates applied across the loan book;
- Further information on role of the Housing Finance Agency;
- Distinction between social housing and social leasing;
- Location of properties related to 9 home choice loans;
- Responsibilities for marketing home choice loans;
- Clarity on why the numbers making no payments are not all being repossessed;
- Arrangements for social leasing write off of €9m;
- Of those 610 loans in arrears for more than 12 months, clarify if any are making zero payments;
- Clarity on capacity of Dublin City Council to borrow from HFA (i.e. loans only on construction of housing units);
- Provide details of specific voluntary bodies to which loans relate;
- The cost and funding of the administration of the mortgage support unit;
- Clarity on those accounts identified as making zero payments, whether no payment ever has been made or no payment for some time.

It was agreed that all members would submit their queries to K Quinn and a comprehensive reply of all answers would issue to all members in advance of the next meeting. **Action.**

It was also agreed that details on Mortgage to Rent Scheme would be circulated to all members. **Action.**

Cllr McGinley expressed his thanks to Una for her detailed presentation.

4. Report No. 03/2015 – List of Dublin City Council associated companies

Report noted. A discussion took place with regard to the number of companies in which Dublin City Council has an interest. Cllr Reilly queried why there was so many

in Ballymun when BRL was to be disbanded. K. Quinn stated that BRL is still a going concern as the company has taken cases due to pyrite issues. The directors are all senior management of Dublin City Council.

The Tall Ships Company was set up to promote and manage the event. It was voluntarily wound up in 2014.

Cllr Flynn queried if all departments had been checked as in his opinion the list appeared small. K Quinn confirmed that all departments were asked to confirm the list of companies under their remit. She reiterated that no company can be set up without the Chief Executive's approval. The report presented was based on draft AFS figures. It should be noted that it is a work in progress. When the AFS is finalised at the end of March, the exact details will be available.

Cllr Smith queried the ownership of CODEMA. It was confirmed that Dublin City Council owns 60%; the other Dublin local authorities own the remaining 40%.

Cllr McGinley queried the ownership of the Dublin Docklands Development Authority (DDDA) and how it fits into the structure of Dublin City Council. K Quinn confirmed that although the Chief Executive is Chairman of the DDDA, it is still owned by the DOE. The transfer of ownership is in process. Cllr McGinley was of the view that a governance gap exists with the company being owned by the DOE and operated by DCC – it would be better if DCC owned and operated it.

Action: K Quinn to write to the DOE seeking clarification on transfer of ownership and the status of the company as DOE managed given that the Chairman and Chief Executive are Dublin City Council officials.

D Brennan queried ownership of the Jeanie Johnston. K Quinn confirmed that it is owned by the DDDA so was not listed on the report. Cllr Flynn noted that he sits on the DDDA board, and would like to keep the Jeanie Johnston in public ownership. He also queried why the Parnell Square Cultural Quarter was not listed on the report. K Quinn reiterated that the report states that the companies listed were compiled based on draft information to hand. The AFS is still being finalised. When finalised, the full list of companies can be provided.

Action: Cllr Flynn to email K Quinn with a full list of companies he believes operate under the control of Dublin City Council.

Cllr McGinley suggested that the Committee may wish any of the companies under the control of Dublin City Council to make a presentation to the SPC at a later date.

Action: It was agreed that a letter be written to Paul Clegg, Acting CEO of the DDDA. This letter to state the importance of the Jeanie Johnston going into dry dock to prevent further damage to the ship.

5. Motion referred from Budget 2015 process

Report noted. Cllr Smith commented that, in her opinion, the report does not address the issue raised. The Motion is valid but the report does not address the spirit of the Motion.

Cllr MacDonncha commented that in the last Council term, the Finance SPC had a presentation from the Valuation Office. Dublin City Council needs a policy discussion on what would be a more equitable solution.

Cllr Reilly commented that she would support a more progressive rate i.e. based on ability to pay.

Cllr McCartan stated that he does not see a case for making a sliding scale of rates. He would not support the motion as it currently stands.

Cllr Lacey noted that there is already a sliding scale of rates, it is based on location. In his opinion, Dublin City Council should highlight that Central Government does not pay rates on their properties.

G. Quin noted that rates include a valuation based on location and therefore likely ability to make a profit. She would like to see Dublin City Council recognise the burden of business costs.

A. Sweeney stated that rates is a major issue for members of his organisation. He asked that it be noted that local authorities who decreased their LPT by 15% had the highest percentage of income from Rates. He noted that 43% of Dublin City Council's income is derived from Rates.

Cllr Flynn noted he would support a conference on the issue. The issue needs to be kept on the agenda.

Cllr McGinley commented that the only way to vary the vacancy refund rate is by electoral area and not business type. Dublin City Council is conscious of the recession and the impact it has had on businesses. The ARV has decreased over the past few years. He suggested that there could be a conference on local government financing. It would depend on what is on the national political agenda. He suggested reviewing this item again in six months. **Action.**

K. Quinn noted that there are three types of rate payers: domestic; business and agricultural. Primary legislation would have to be introduced to change the rate base. Any rate base would need to be equitable, enforceable and operable.

At Cllr McGinley's suggestion, the Motion was put to a vote. The result was 3 in favour, 7 against. The Motion failed.

6. Motion from Cllr Flynn re Stephen's Green Market

Report noted. Cllr Flynn commented that he would have liked the report presented to the South East Area Committee and Planning SPC at an earlier date. The market was not subject to Planning. He considered that it impacted negatively on Luas and taxi users and there was no consultation from the Events unit.

Cllr McCartan stated that the report clarified the issue re ownership of land where the market took place. The general public were very much in favour of the market. It was not seen as a traditional market. Any shortcomings in the event were to be discussed after the event. All feedback he received was positive.

Cllr Lacey commented that in his opinion the market was a great event. It brought a lot of people, particularly families into the city. All businesses he spoke to were positive with their feedback. Any issues which need to be addressed should be taken up with the Markets Committee.

Cllr Reilly stated that the only negative feedback she heard about the market was due to a lack of space. It brought a lot of people into the city.

G. Quin noted that market events such as this bring people into the city. With upcoming Luas works likely to have a negative impact on businesses, any positive idea is welcome.

A. Sweeney stated that IBEC did not receive any complaints. He suggested that Dublin City Council consider looking at partnerships with businesses to promote city business.

D. Brennan commented that communication about the market was very badly handled. He was surprised that the event was not brought to the Markets Committee. He met with the Chairman of Dublincity and noted his dissatisfaction with regard to communication.

Cllr McGinley noted that the market was situated on an OPW site. It was a pilot scheme. It brought a lot of families to the area. It showed that there is scope for improvement. There needs to be better internal communication within Dublin City Council.

K. Quinn noted the content of the motion and report. She will report back on all comments to the relevant dept. **Action.**

7. Audit Committee Minutes

Minutes from both meetings noted.

8. AOB

Cllr McGinley thanked all for attending.

Signed: Councillor Ruairi McGinley
Chairperson

Date: 15th January 2015

Attendance:

Members

Councillor Ruairi McGinley (Chairperson)
Councillor Paddy Bourke
Councillor Brendan Carr
Councillor Dermot Lacey
Councillor Micheál MacDonncha
Councillor Paddy McCartan
Councillor Noeleen Reilly
Councillor Nial Ring
Councillor Brid Smith
Councillor Tom Brabazon
Councillor Larry O'Toole
Dr. Caroline McMullan, DCU
David Brennan, DCBA
Gina Quin, Dublin Chamber of Commerce
Aidan McSweeney, IBEC
Evelyn Reilly, Dublin City Community Forum

Councillors – Non Members

Cllr. Mannix Flynn

Officials

Kathy Quinn, Head of Finance

Pat Fleming, Chief Fire Officer, Dublin Fire Brigade

Una Joyce, Senior Executive Officer, Housing and Residential Services Dept.

Lisa Nolan, Staff Officer (Secretarial), Finance Secretariat

Fiona Collins, A/Assistant Staff Officer, Finance Secretariat

Apologies

Councillor Ray McAdam

Eric Fleming, ICTU

Press

Joyce Fegan, The Herald

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Paul Clegg
Interim Chief Executive Officer
Dublin Docklands Development Authority
Custom House Quay
Docklands
Dublin 1

21st January, 2015

Re: Assets of the Dublin Docklands Development Authority

Dear Paul,

I refer to a meeting of the Finance and Emergency Services Strategic Policy Committee held on 15th January, at which the matter of associated companies of Dublin City Council was discussed. The committee members requested that consideration be given to identifying the DDDA as an associate company of Dublin City Council, notwithstanding that current legislation places ownership with the DOE, on the basis that both the Interim chief Executive and Chairman are serving officials of Dublin City Council.

The committee also discussed the assets of the DDDA, including the vessel The Jeanie Johnston. The committee members expressed concerns around the conditions in which the vessel is now held which could cause damage. It was requested that the DDDA consider making arrangements for the vessel to enter dry-dock.

It was agreed that a report would be requested for consideration at the next SPC meeting scheduled for 19th March 2015 outlining the proposals for this asset.

Yours sincerely,

Kathy Quinn
Head of Finance
With responsibility for ICT and Fire and Emergency Services

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Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

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Report to the Finance Strategic Policy Committee

Dublin Docklands Development Authority – Assets

The Dublin Docklands Development Authority is in the process of being dissolved and until dissolution the roles and responsibilities of the Authority will continue to be set by Department of the Environment, Community and Local Government.

As directed by the Minister of the Environment the Authority is to wind up in an orderly manner, its functions transferred to Dublin City Council and its assets liquidated in order to satisfy its liabilities. One of these assets is the Jeanie Johnston and it is considered that in the interests of promoting tourism in the City and to animate the river that ownership of the Jeanie Johnston would transfer to the City at a valuation to be agreed by the parties.

The operation of the Jeanie Johnston is currently being managed by the Killary Cruises on behalf of the Authority. It is envisaged that pending an agreement on the transfer of the asset that the management control will rest with the Dublin City Council Docklands Office in close co-operation with the Culture & Recreation Department to ensure coherence with tourism polices within the City.

The future programming of the Jeanie Johnston is under consideration. It is felt there is great potential to grow the visitor numbers significantly and to bring an added dimension to the tourism attractions in the city.

There are no plans to sell the Jeanie Johnston to a private individual.

Paul Clegg
Executive Manager
Dublin Docklands Unit

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FINANCE SECRETARIAT

-2 FEB 2015

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**Kathy Quinn,
Head of Finance,
Block 1, Floor 8,
Civic Offices,
Wood Quay,
Dublin 8.**

29th January 2015

Re: Report to Finance & Emergency Services SPC regarding List of Dublin City Council Companies

Dear Kathy,

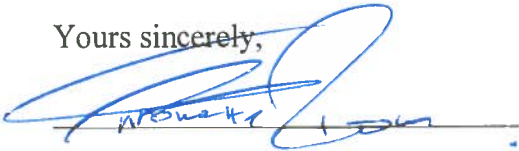
I refer to your letter of 21st January 2015 and the enclosed No. 3/2015 report - Schedule of Companies in which Dublin City Council has an interest and the resulting issues raised by the SPC members.

- Dublin City Council has leased the Four Retail units and Community Offices, Sillogue Neighbourhood Centre, Sillogue Road, Ballymun to CLUID Housing Association for a period of 998 years 360 days from 1st January 2009. Sillogue Neighbourhood Centre is not registered as a company with the company's office and as such was not included in our return of companies.
- Parnell Square Foundation is a company set up by Kennedy Wilson as a company limited by guarantee and not having a share capital, under the Companies Acts 1963 – 2012. The company was registered as a company on 5th December 2013. The company has two Directors from Kennedy Wilson and two from DCC. As the company was only registered in December 2013, and didn't trade in 2013, it was omitted from the 2013 returns. Details of the inclusion of the company in DCC's 2014 accounts will be examined and included as appropriate.
- The Dublin Docklands Development Authority is a public body owned by the Minister for the Environment, Community and Local Government. In 2012, the Government announced that the authority is to be dissolved and its core functions transferred to other appropriate State bodies. The Minister has full control over the appointment of the council and Executive Board and has tasked them with the dissolution of the existing operation of the company and to make recommendation to him in relation to appropriate structures for its future.

The Minister, as the controlling person has to approve the accounts of the company and agree policy in relation to it. As DCC does not exercise control over this public body, does not have majority voting rights but is managing the company on direction of the Minister, it is not considered appropriate that it should be included in DCC list of Companies.

Should you require any further information, please let me know.

Yours sincerely,



Antoinette Power

Head of Financial Accounting



Dublin City Council
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Report to the Finance Strategic Policy Committee

Report on Rates Debtors 31st December 2014

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 31st December 2014 sets out the following information:

- Background on financial adjustment and impact on commercial rates
- Level of arrears during the period 2010 - 2014
- Rates Collection Percentage Y2012 – Y2014
- Age Profile of the 2014 arrears
- Analysis of the 2014 arrears accounts
- Analysis of the 2014 arrears by rate description category
- 2014 arrears schedule status
- 2014 arrears by electoral area
- Valuation tribunal appeals
- Conclusion

Background on the Financial Adjustment and Impact on Commercial Rates

The City Council is far from isolated from the impacts of the economic recession and is acutely aware of the severity of the economic downturn and its impact on ratepayers and subsequent financial impact on Council resources. It should be noted that the City Council 2015 revenue budget is 43% 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 2010, along with movements in the CPI. The Council's ARV has decreased over the period and it has been reduced in every year from 2010 onwards notwithstanding increases in the CPI.

Table 1 – Movement in Annual Rate on Valuation

	2010	2011	2012	2013	2014	2015
CPI	-0.9%	+2.2%	+1.0%	+0.7%	+0.4%	+1.1%
ARV	-2.0%	-0.69%	-1.7%	-0.5%	-0.4%	-0.5%

Whilst the annual reduction in the Council's ARV over the period was modest, the cumulative value is estimated at €86m. 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 various regulated public utilities including the gas and electricity sectors and also the public transport sector where above inflation price/fare increases have been the norm over recent years.

The commercial rates annual charges over the period 2012 – 2015 are detailed in table below.

Table 2 – Commercial Rates Income

Year	Rates Income €
2012	341,260,508
2013	341,150,111
2014	342,234,446
2015	335,783,018

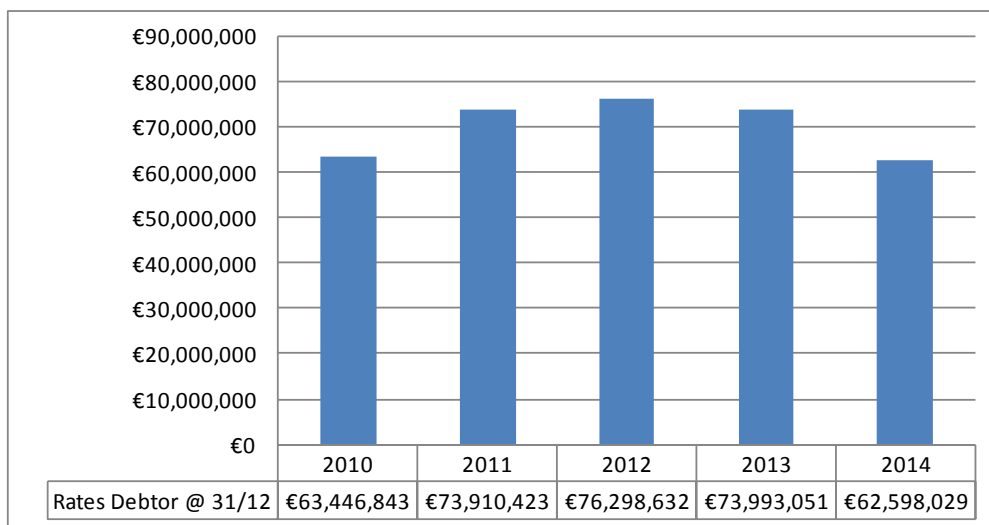
Source: The above figures are taken from the AFS and the 2015 Revenue Budget

It should be noted that the City Council has reduced expenditure from €926.8m in 2008 to €771.3m in 2015 in response to contracting exchequer grants and reductions in goods / services funding and conscious of the financial pressures on the commercial sector and the need to respond positively in exercising constraint in setting the Annual Rate on Valuation in order to support competitiveness in the economy.

Level of Arrears During the Period 2010 – 2014

The economic downturn and global financial crisis which initiated the recession has significantly impacted and is correlated to the increase in arrears and the table below clearly outlines the changing level of arrears over the period.

Graph 1 – Rates Debtor Y2010 – Y2014



Rates Collection Percentages Y2012 – Y2014

In 2012 and 2013 rates percentage collection for Dublin City Council were 80% and 81% respectively this compares favourably with the comparative average of the Irish Local Authority Sector being 76% and 77%. The 2014 collection performance improved to 84% which represented an increased cash inflow of €14.2m.

No 2014 comparative figures for the sector are available to date.

Table 3 – Analysis of DCC Rates Collection Y2012 – Y2014

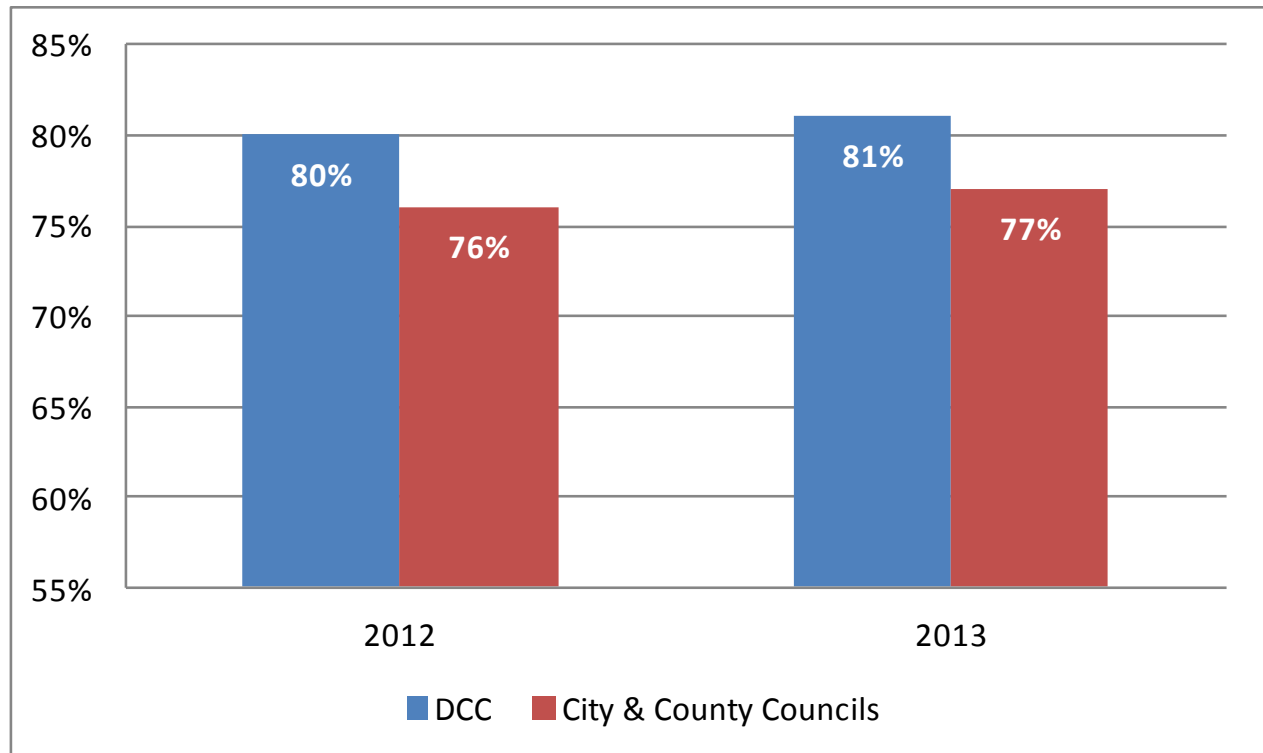
Year	Arrears 01-Jan	Charge	Write Off	Total for Collection	Collected	Arrears 31-Dec	% Collected
2012	73,910,423	341,260,508	36,849,042	378,321,889	302,023,257	76,298,632	80%
2013	76,298,632	341,150,111	37,789,463	379,659,280	305,666,229	73,993,051	81%
2014	73,993,061	342,234,446	33,699,766	382,527,741	319,929,702	62,598,039	84%

Source: Annual Financial Statements 2012 – 2014

The increase of €14.2m in the 2014 receipts compared with 2013 is primarily due to changes in valuation of the global, multi and interdepartmental categories which had a net increase in valuation of €10M. The balance of €4.2M refers to an improved performance in the other commercial sectors.

It should be noted that on average €15m per annum is written off in respect of vacancy refunds (50% of rates due on vacant premises) as provided by S71 of the L G Dublin Act 1930 as amended by S31 of the Local Government Act 2014. 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.

Graph 2 – DCC vs City and County Councils Rates Percentage Collection

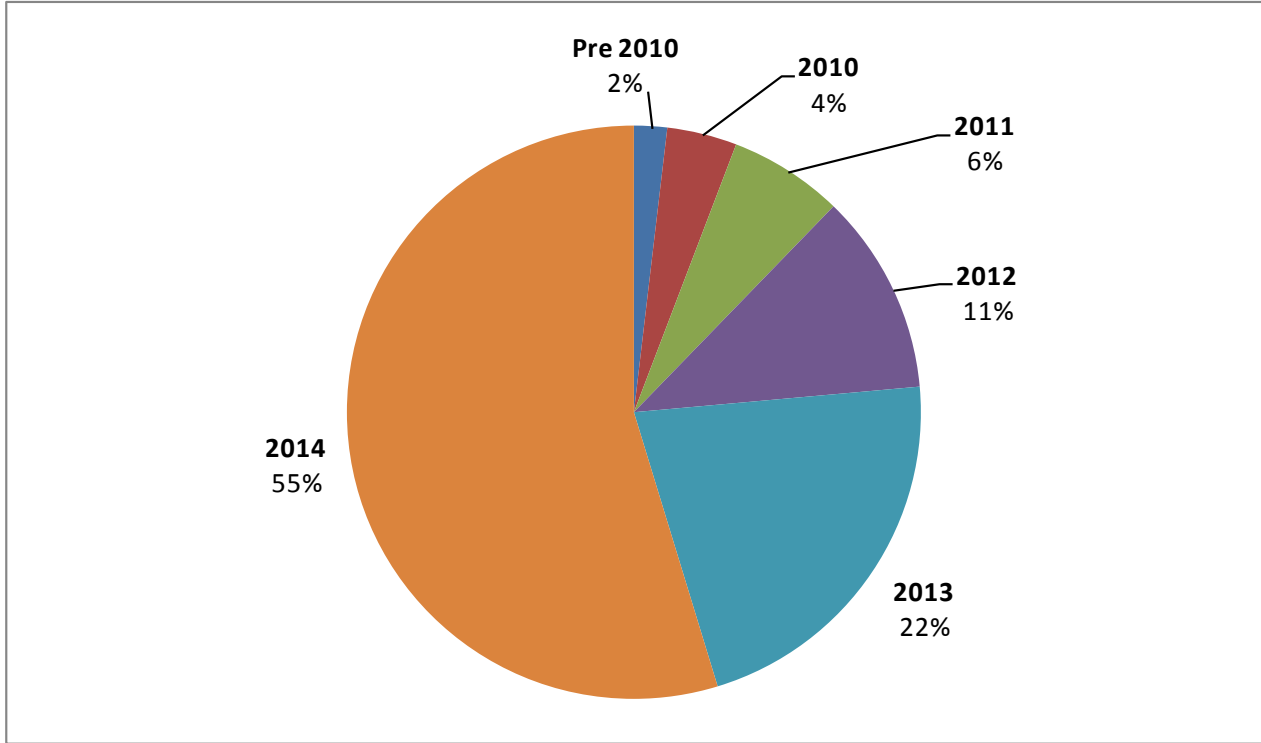


Source: Annual Financial Statements 2012 & 2013
DECLG Local Government Audit Service Activity Report

Age Profile of the 2014 Arrears of €62.6m

The graph as below shows that €34.5m (55%) of the arrears comprise of charges unpaid in respect of 2014 and €13.6m (22%) refers to charges raised in 2013 with the balance of €14.8m (23%) in respect of charges pre 2013.

Graph 3 – Age Profile of 2014 Arrears



Analysis of the 2014 Arrears Accounts

There are 7,410 accounts in arrears @ 31/12/14 which equates to 36% of the total number or rate accounts in 2014 (20,755 rate accounts). The table below shows that 63% of those accounts in arrears have an annual charge below €5,000. In addition, 83% of the arrears value (€52m) relates to accounts where the annual rates charge ≤ to €50,000.

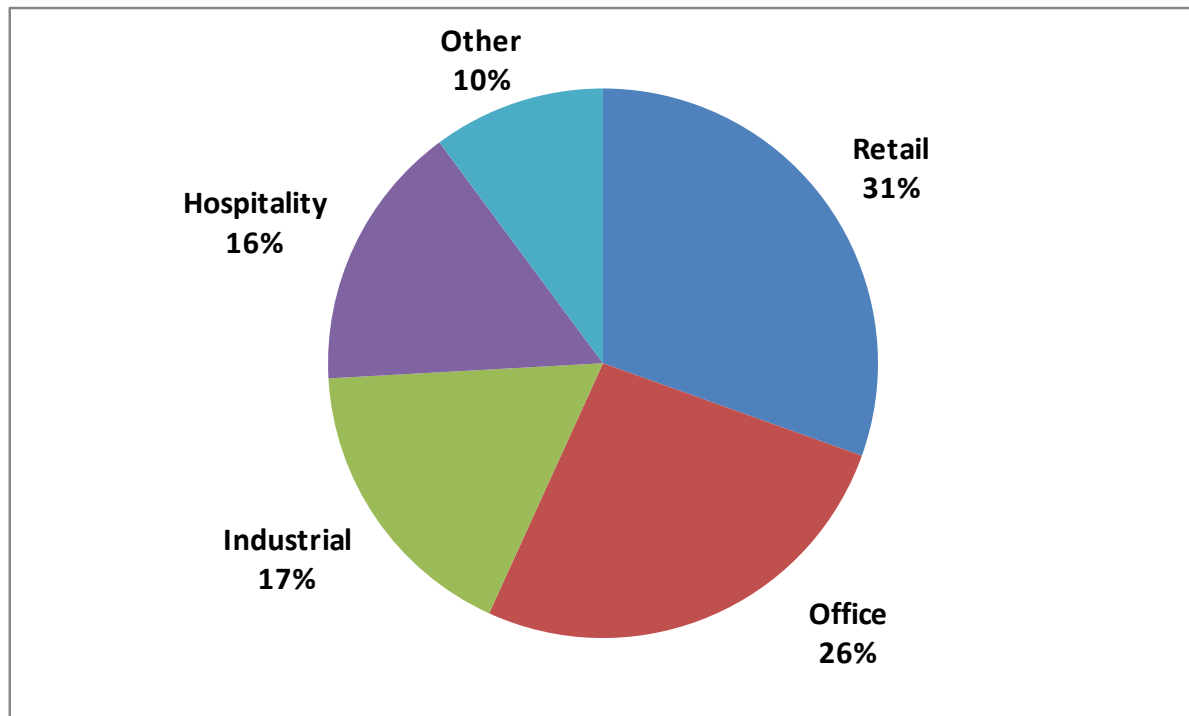
Table 4 – Rate Arrears by Charge Range

Charge 2015	No of Accounts	No of Accounts in Arrears	Actual Arrears based on GL	Actual Arrears %
1 - 999	2184	1117	2,867,045.95	4.58%
1000 - 3000	6115	2133	6,934,554.75	11.08%
3001 - 5000	3716	1390	7,278,198.15	11.63%
5001 - 10,000	3918	1434	12,844,816.05	20.52%
10,001 - 25,000	2793	908	15,016,632.36	23.99%
25,001 - 50,000	1053	258	7,124,005.56	11.38%
50,001 - 75,000	366	75	2,388,313.17	3.82%
75,001 - 100,000	179	27	1,452,345.41	2.32%
100,001 - 500,000	431	68	6,692,117.61	10.69%
Total	20755	7410	62,598,029.00	100.00%

Analysis of the 2014 Arrears by Rate Description Category

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

Graph 4 – Arrears by Category



2014 Arrears Schedule Status

The table below outlines the current status of the breakdown of the €62.6m arrears.

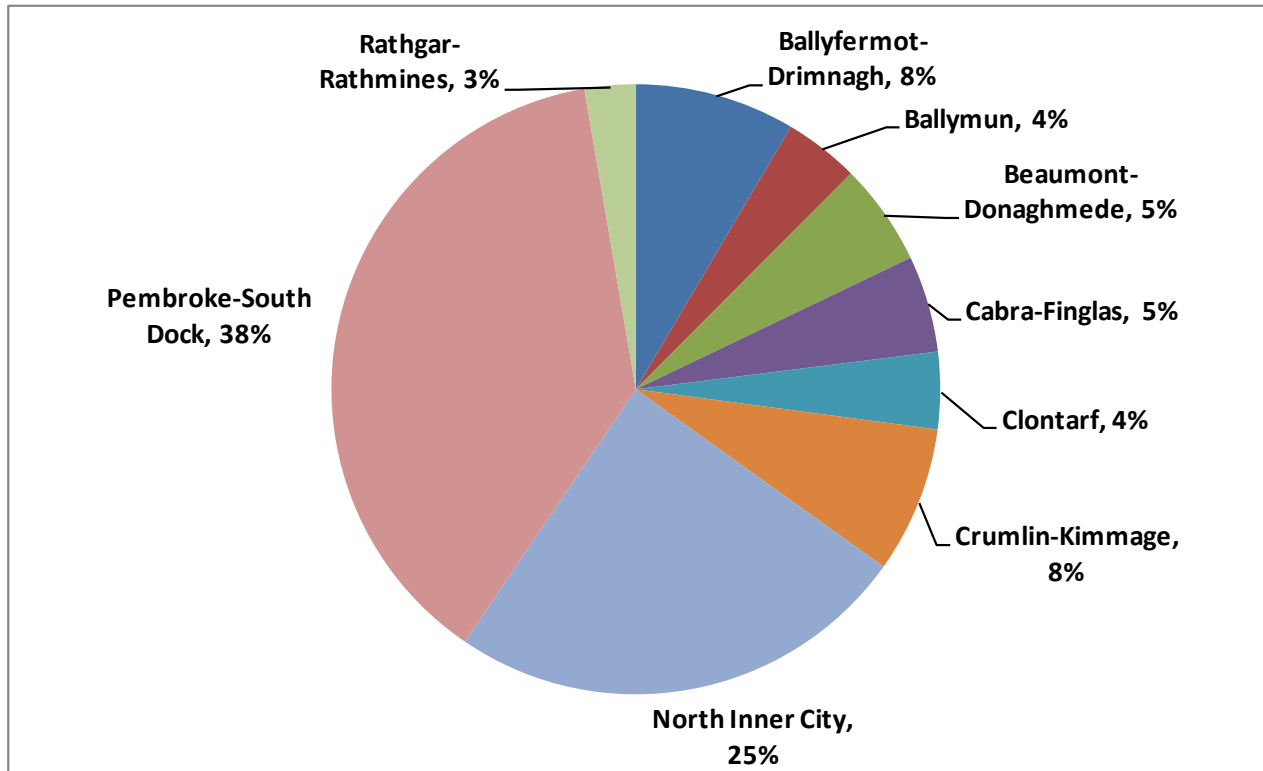
Table 5 – Analysis of Arrears Schedule Status

Status	Arrears Amount	Arrears Amount %
Court Proceedings	€10,589,793	16.92%
Liquidations / Receiverships / Ceased Trading	€7,049,529	11.26%
Revisions / Appeals / VTA	€4,445,161	7.10%
Settlements agreed / Pending / Being Discharged by Instalments	€19,189,848	30.66%
Account For Write Off / Written Off	€2,294,740	3.67%
Decree Obtained / Warrant	€8,222,244	13.13%
Under Investigation / Law Dept	€10,806,715	17.26%
Total	€62,598,029	100.00%

2014 Arrears by Electoral Area

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

Graph 5 – Arrears by Electoral Area



Valuation Tribunal Appeals

The arrears figure of €62.6m includes an amount of €4.5m in respect of those increased valuations on ratings following the revaluation process which are awaiting assessment and determination by the Valuation tribunal. It is expected that details will be forwarded by year-end and the financial impact concluded.

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 their role in supporting the business community through periods of economic pressure.

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 opening arrears of €62.6m have reduced to €51.6m at 7/3/2015.

Fintan Moran
Head of Management Accounting



Comhairle Cathrach
Bhaile Átha Cliath
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Report to the Finance and Emergency Services Strategic Policy Committee

Re: National Oversight and Audit Commission

Background

At the meeting of the Finance and Emergency Services Strategic Policy Committee held on 15th January 2015, it was requested that a report be brought to the Committee on the establishment and terms of reference of the National Oversight and Audit Commission (NOAC).

Establishment of NOAC

I attach a press release issued by the Department of Environment, Community and Local Government (appendix 1) on 4th July 2014 relating to the establishment of NOAC.

Legislative Framework

Section 61 of the Local Government Reform Act 2014 is also attached which provides the legislative framework for NOAC. This sets out, in summary, that NOAC shall:

- Scrutinise the performance of any local authority;
- Oversee how national policy in relation to local government is implemented by local government bodies;
- Monitor the effectiveness of the Corporate Plan;
- Provides that a copy of reports given to the Minister by NOAC should also be given to local authorities;
- Make requests to local government bodies for information;
- Give public notice of its intention to prepare a report;
- Submit to the Minister no later than 30th April in each year, the annual report of the Commission.

Further reports will be brought to the Finance and Emergency Services SPC when more information is available on the Work Programme of NOAC.

Kathy Quinn

Head of Finance

**With responsibility for ICT and
Fire & Emergency Services**

Appendix 1

Hogan Establishes the National Oversight and Audit Commission

04/07/14

The Minister for the Environment, Community and Local Government, Mr Phil Hogan, T.D., announced today (4 July 2014) the establishment of the National Oversight and Audit Commission, (NOAC), for the local government sector.

The establishment of the NOAC is part of the reform process legislated for by the Local Government Reform Act 2014 and is a very significant development in public accountability, bringing an added dimension of independent scrutiny to local government performance. The need for enhanced scrutiny of the local government system was recognised in the Action Programme for Local Government, published by Minister Hogan in October 2012, not least in those areas of new focus for the local government sector, particularly in terms of community and local economic development.

The NOAC's statutory functions are wide and specifically the Commission is required to;

- Scrutinise performance of any local government body against relevant indicators as selected by NOAC (to include customer service) or as prescribed in Ministerial regulations;
- Scrutinise financial performance, including Value for Money, of any local government body in respect of its financial resources;
- Support best practice (development and enhancement) in the performance of their functions by local government bodies;
- Monitor and evaluate adherence to Service Level Agreements entered into by any local government body;
- Oversee how national local government policy is implemented by local government bodies;
- Monitor and evaluate public service reform implementation by any local government body or generally;
- Monitor adequacy of corporate plans prepared by Regional Assemblies and councils and evaluate implementation of the plans by any local government body or generally;
- Take steps under its other functions for the purpose of producing any report requested under the Act as well as produce reports under its own initiative; and
- Carry out any additional functions conferred by Ministerial order.

Members of the NOAC that have been appointed by the Minister so far are:

- Pat McLoughlin (chairperson)
- Tara Buckley
- John Buckley
- Donal Enright
- Garrett Fennell
- Constance Hanniffy
- Martina Moloney
- Michael Nolan
- Colleen Savage

- Henry Upton

Other members that will shortly be appointed by the Minister will include a local authority member nominated by the Association of Irish Local Government.

The Minister has charged the Commission with taking up the baton from the Local Government Efficiency Review and said “it is critical that the NOAC becomes very active immediately in terms of reviewing the further progress made on the efficiency agenda over the last 15 months and identifying the next areas of efficiency activity”. This imperative is reflected in the composition of the NOAC which includes the chair and a member of the Local Government Efficiency Review Implementation Group.

“The development of a more sophisticated set of performance indicators to replace the existing service indicators used by local authorities is a prerequisite to carrying out the first of NOAC’s statutory functions” he added.

The Minister concluded “I wish the members of the NOAC well in their important and demanding work overseeing the local government sector and know that the users of local authority services will benefit greatly from its work.”

Note for Editors:

Pat McLoughlin, chairperson of the NOAC, is the Managing Director of PML Consulting and former CEO of IPSO (Irish Payment Services Organisation). He chaired both the Local Government Efficiency Review Group and the Local Government Efficiency Review Implementation Group and he is a member of the Department of Justice and Equality Independent Review Group. Garrett Fennell is Managing Director of GFC Consulting Ltd and was also a member of the Local Government Efficiency Review Implementation Group. John Buckley is a former Comptroller & Auditor General. Martina Moloney is the retiring CEO of Galway County Council. Constance Hanniffy is a former member of Offaly County Council, Henry Upton is a former member of Dublin City Council and Michael Nolan is a former member of Kildare County Council. Tara Buckley is the Director General of RGDData - the representative body for the independent retail grocery sector. Colleen Savage is a Board member of the National Consumer Agency. Donal Enright is an officer of the Minister.

Ends

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APPENDIX 2

National Oversight and Audit Commission

61. (1) The Principal Act is amended by inserting the following Part after Part 12:

“PART 12A NATIONAL OVERSIGHT AND AUDIT COMMISSION

Interpretation (Part 12A)

126A. In this Part—

‘appropriate Minister’ means any Minister of the Government (other than the Minister)—

- (a) on whom functions stand conferred, or
- (b) who has general responsibility,

in respect of or in connection with the matter in question;

‘Commission’ means the National Oversight and Audit Commission established under this Part;

‘local authority’ includes a joint body and a joint committee;

‘local government body’ means—

- (a) a local authority,
- (b) a regional assembly,
- (c) any trust or other body (whether corporate or unincorporated) over which one or more local authorities or regional assemblies, or both, exercise actual or effective control whether directly or indirectly through nominees (however described) or otherwise,

and includes any trust or other body, or a class of trust or other body, to which a determination under section 126L(3) relates;

‘report’, in relation to a report of the Commission other than its annual report, means a report or information under section 126C(1)(i) or a report under section 126D.

Establishment of Commission

126B. (1) The Minister shall by order establish a body to be known as the National Oversight and Audit Commission (in this Part referred to as the ‘Commission’) to perform the functions assigned to it by this Part.

- (2) The Commission and its members are independent in the performance of their functions.

Functions of Commission

126C.(1) The functions of the Commission are as follows:

- (a) to scrutinise the performance of any local government body against or in comparison with any indicative matter (in this Part referred to as ‘relevant indicators’) that—

- (i) the Commission considers it appropriate to refer to (which shall

include indicative matters relating to customer service), or

(ii) the Minister may prescribe by regulations for the purpose of this paragraph;

(b) to scrutinise the financial performance, including in relation to value for money, of any local government body, in respect of the financial resources available to it;

(c) to support the development and enhancement of best practice in the performance by local government bodies of their respective functions;

(d) to monitor and evaluate adherence to any agreement in the nature of a service level agreement entered into by one or more local government bodies, whether or not all parties to such an agreement are local government bodies;

(e) to oversee how national policy in relation to local government is implemented by local government bodies;

(f) to monitor and evaluate the implementation of public service reform (including enhanced efficiencies) by local government bodies either generally or in respect of any local government body or class of such bodies;

(g) to monitor the adequacy of the corporate plan prepared—

(i) by a regional assembly pursuant to section 43 (as amended by the *Local Government Reform Act 2014*) of the Local Government Act 1991, and

(ii) by a council pursuant to section 134,

and to evaluate implementation of such plans either generally or in respect of any local government body or class of such bodies;

(h) to take such steps as are appropriate under its other functions for the purposes of any request under section 126D and to furnish reports or other information in relation to that request to the Minister or the appropriate Minister, as the case may be;

(i) in addition to reports or other information furnished under section 126D and to its annual reports under section 126K, to prepare on its own initiative such other reports or information on matters relating to its functions as the Commission considers appropriate.

(2) The Commission has power to do anything that appears to it to be requisite, advantageous or incidental to, or to facilitate, the performance of its functions, including the making of arrangements by agreement with any person or body to assist the Commission in the proper discharge of any of its functions.

(3) (a) The Minister may, with the consent of the Minister for Public Expenditure and Reform, by order confer on the Commission such additional functions connected with the functions for the time being of the Commission as the Minister determines, subject to such conditions (if any) as may be specified in the order.

(b) An order under paragraph (a) may contain such incidental, supplementary and additional provisions as may, in the opinion of the Minister, be necessary to give full effect to the order.

Reports to Minister or appropriate Minister

126D. (1) The Minister or an appropriate Minister may in writing request the Commission to prepare a report on any matter to which the functions of the Commission relate in respect of any aspect of local government specified by the Minister or the appropriate Minister, as the case may be, in respect of which he or she performs functions or has general responsibilities.

(2) A request under subsection (1) shall relate to one or more local government bodies specified in the request or to a class of such bodies so specified.

(3) Where a request has been made under subsection (1) the Commission shall, to the extent that its functions permit, comply with the request and have regard to such considerations or matters in preparing its report as are specified in the request.

(4) (a) Where the Commission considers it appropriate in the circumstances, the Commission may, following consultation with the regional assembly or regional assemblies concerned, require it or them to prepare and submit for the Commission's consideration a draft of any such report.

(b) A draft report prepared and submitted to the Commission under paragraph (a) may be amended by it as it sees fit and any such report, whether amended or not, that has been adopted by the Commission and is subsequently submitted by the Commission to the Minister or the appropriate Minister, as the case may be, shall for the purposes of subsection (1) be deemed to be a report prepared by the Commission.

(c) Without prejudice to the Commission's duty to prepare a report when requested under subsection (1), a draft report prepared and submitted to the Commission under paragraph (a)—

(i) may be submitted by the Commission to the Minister or the appropriate Minister, as the case may be, without being adopted by the Commission under paragraph (b), and

(ii) any such report so submitted by the Commission shall be accompanied by a note stating that it has not been adopted and giving the reasons why it has not been adopted.

(5) A report of the Commission to the Minister or the appropriate Minister

under this section shall—

(a) be in writing,

(b) where appropriate, include the responses by the local government body to which the report relates to queries from the Commission,

(c) include the recommendations of the Commission in relation to the matters which are the subject of the report, and

(d) include recommendations in relation to such ancillary or related matters (including financial matters) as the Commission may consider appropriate or as the Minister or the appropriate Minister may specify in a request under subsection (1).

(6) (a) The Minister or the appropriate Minister shall furnish a copy of a report provided to him or her by the Commission under this section to—

(i) each local government body that is the subject matter of the report,

(ii) in the case of a local government body other than a local authority or a regional assembly, to each local authority or regional assembly that exercises actual or effective control within the meaning of 'local government body' in section 126A,

(iii) the Joint Committee of the Houses of the Oireachtas to which has been assigned the role of examining matters relating to local government, and (iv) any other Joint Committee of the Houses of the Oireachtas which has general responsibility in respect of or connected with the matters to which the report relates.

(b) Where a report has been furnished under paragraph (a), the Minister or the appropriate Minister shall advise the Commission accordingly and the Commission shall, as soon as practicable thereafter, cause the report to be published.

(7) Within 28 days of receipt of a report pursuant to subsection (6) in respect of a local authority for which he or she is chief executive, or in respect of any local government body over which the local authority exercises actual or effective control, the chief executive shall present to the council an implementation plan setting out the steps to be taken in relation to that report.

(8) The adoption of an implementation plan referred to in subsection (7), other than any part of such plan that exercises or would seek to exercise functions in relation to the employees of the local authority or employees of any local government body over which the local authority exercises actual or effective control, shall be a reserved function.

(9) A local authority or regional assembly which is the subject of a report, or is an authority or assembly that exercises actual or effective control over a local government body which is the subject of a report, published under this section shall, in its annual report, include reference to the steps taken in relation to that report during the period to which the annual report relates.

Requests for information, etc., made to local government body, etc.

126E.(1) It is the duty of every local government body—

(a) to have due regard to a request made to it by the Commission for any information, document or thing, which in the opinion of the Commission is relevant to assist the Commission in the performance of its functions, and

(b) subject to subsections (2) and (3), to comply with all such requests so made.

(2) Where proceedings are instituted by the Commission—

(a) against a local government body for breach of duty under this section, and

(b) for the purposes of seeking compliance with the request concerned or a specified part of that request, it shall be a valid defence for the local government body to show that the request made by the Commission, or so much of the request in respect of which the proceedings relate, was materially disproportionate to what was required to achieve the intended result of the request or that part of the request to which the proceedings relate.

(3) Nothing in this section shall be read as requiring the disclosure of confidential information, the disclosure of which would be in breach of non-disclosure obligations provided for by law or the disclosure of commercially sensitive information.

Requests for information, etc., made to certain public authorities

126F. A public authority to which section 126E does not apply shall have due regard to a request made to it by the Commission for any information, document or thing, which in the opinion of the Commission is relevant to assist the Commission in the performance of its functions, and to use its best endeavours to facilitate such a request.

Submissions to Commission

126G (1) The Commission may give public notice of its intention to prepare a report (in this section referred to as a 'proposed report') to which section 126C(1)(i) or 126D relates.

(2) The public notice referred to in subsection (1), which shall be published in a newspaper circulating in the area to which the subject matter of the proposed report relates, shall indicate that—

(a) any person may make a submission to the Commission in relation to the subject matter of the proposed report in a manner and within the period as is specified in that notice, and

(b) submissions received by the Commission within the period specified in that notice may be made available for public inspection.

(3) The Commission shall consider any submissions made to it in accordance with the public notice or made by a local government body under this section or otherwise.

(4) Submissions received by the Commission under this section may be made available by them for public inspection—

(a) at such time and place and under such conditions as may be specified by the Commission and for that purpose may be made available by the Commission on its internet website, and

(b) where not published by the Commission on its internet website, the Commission shall permit a copy of such submissions or of extracts from them to be taken on payment of a fee which shall not exceed the reasonable cost of copying the submissions.

Members of Commission

126H. (1) Subject to subsection (4) and section 126I(7), the Commission consists of not more than 9 but not less than 6 members, one of whom shall be the chairperson of the Commission.

(2) The chairperson of the Commission shall be appointed by the Minister.

(3) Each member of the Commission shall hold office for a period which the Minister shall determine, not exceeding 5 years from the date of appointment to the office and shall include—

(a) one or more persons having knowledge or experience of local government affairs,

(b) one or more persons having knowledge or experience in finance, audit, evaluation or project assessment,

(c) one or more persons having knowledge or experience in business,

commerce, administration, corporate governance or community development,

(d) one or more persons having knowledge or experience in the statutory or voluntary bodies dealing with consumer issues, and

(e) one or more than one person who is an officer of the Minister.

(4) The members of the Commission may include—

(a) one but no more than one person who is an employee of a local authority, and

(b) one but no more than one person who is a member of a local authority, but shall not include a person who is a member of a regional assembly.

(5) Any member of the Commission who, subsequent to appointment to the Commission, becomes an employee of a local authority, member of a local authority or member of a regional assembly shall, for the purposes of subsection (4) and section 126I(5)(d), in writing inform the Minister and the chairperson of the Commission accordingly.

(6) A member of the Commission shall not take part in the preparation or a decision to adopt or not adopt a report under section 126C(1)(i) or section 126D in respect of a local authority or regional assembly if he or she is, or was at the material time, an employee or elected member of that authority or assembly, as the case may be.

(7) The Minister, to the extent practicable, shall endeavour to ensure that there is an equitable balance between men and women in the membership of the Commission.

Eligibility and tenure of office of members, etc.

126I. (1) A person appointed to be a member of the Commission holds office as such member for such period, terms and conditions as may be specified by the Minister at the time of his or her appointment.

(2) The chairperson and any other member of the Commission may be paid, out of moneys at the disposal of the Minister, such remuneration (if any) and allowances for expenses incurred by the member as the Minister, with the consent of the Minister for Public Expenditure and Reform, may determine.

(3) (a) A person is disqualified from becoming a member of the Commission if he or she is—

(i) a member of either House of the Oireachtas, or

(ii) a member of the European Parliament.

(b) A person ceases to be a member of the Commission if he or she—

(i) is nominated as a member of Seanad Éireann,

(ii) is elected as a member of either House of the Oireachtas or as a member of the European Parliament,

(iii) is regarded under Part XIII of the Second Schedule to the European Parliament Elections Act 1997, as having been elected to the European Parliament to fill a vacancy,

(iv) becomes a member of a regional assembly, or

(v) fails to attend at 6 consecutive meetings of the Commission where—

(I) in the case of a member other than the chairperson, the chairperson is of the opinion that the absence is not due to an acceptable reason such as illness or force majeure,

(II) in the case of the chairperson, a majority of the Commission is of the opinion that the absence is not due to an acceptable reason such as illness or force majeure.

(4) A member of the Commission, including the chairperson, may at any time resign from office by letter addressed to the Minister and the resignation takes effect from the date of receipt of the letter by the Minister.

(5) The Minister may remove from office any member of the Commission (including the chairperson) if, in the opinion of the Minister—

(a) that person has become incapable through ill-health of effectively performing the duties of the office,

(b) the member has committed stated misbehaviour,

(c) the member has a conflict of interest of such significance that, in the opinion of the Minister, the member should cease to hold office, or

(d) the removal of the member appears to the Minister to be necessary or desirable—

(i) for the effective performance by the Commission of its functions, or

(ii) to comply with the requirements of section 126H(4).

(6) A person may not be the chairperson of the Commission or, except in the case of an appointment to which section 126H(3)(e) relates, a member of the Commission for more than 2 consecutive terms of office but is otherwise eligible for re-appointment to be a member of the Commission.

(7) (a) Notwithstanding section 126H(1), the Minister, as required, may by order under this subsection increase the number of members of the Commission to not more than 12 members where, in the opinion of the Minister, it is necessary taking account of the volume of business coming before the Commission and the need to ensure the effective and efficient discharge by the Commission of its functions, but any such increase is for such temporary period as shall be specified in the order and shall not exceed 2 years from the date of the commencement of the order.

(b) Upon expiry of an order under paragraph (a), the Minister may make a further order in accordance with the provisions of that paragraph.

(8) A person shall be disqualified from holding and shall cease to hold office as a member of the Commission if he or she—

(a) is an undischarged bankrupt,

(b) is convicted on indictment of an offence, or is convicted outside the State of an offence consisting of acts or omissions which would constitute an offence triable on indictment if done or made in the State,

(c) is convicted of an offence involving fraud or dishonesty, or

(d) has a declaration under section 150 of the Companies Act 1990 made against him or her or is subject or is deemed to be subject to a disqualification order by virtue of Part VII of that Act.

Meetings and procedures of Commission

- 126J (1) The Commission shall hold such and so many meetings as may be necessary for the performance of its functions.
- (2) The chairperson of a meeting of the Commission shall be—
- (a) the chairperson of the Commission if present, or
 - (b) if and so long as the chairperson of the Commission is not present or if the office of chairperson is vacant, the members of the Commission who are present shall choose one of their number to be chairperson of the meeting.
- (3) At a meeting of the Commission—
- (a) subject to paragraph (c), each member of the Commission present has one vote,
 - (b) every question at a meeting of the Commission shall be determined by consensus, but where in the opinion of the chairperson or other person presiding consensus is not possible, the question shall be determined by a majority of the votes of the members present and voting on the question, and
 - (c) in the case of an equal division of votes in circumstances to which paragraph (b) relates, the chairperson of the meeting has a second or casting vote.
- (4) Subject to such standing orders as the Commission may make under subsection (5) regarding a quorum, the Commission may act notwithstanding one or more vacancies in its membership.
- (5) The Commission shall regulate, by standing orders or otherwise, the procedure and business of the Commission, including the keeping of a record of its meetings and of decisions taken.
- (6) (a) The Commission has an absolute discretion to hold an oral hearing in relation to any matter in respect of which functions are conferred on it by this Part and the hearing may be conducted by—
- (i) one or more members of the Commission,
 - (ii) one or more members of the Commission, together with one or more other persons appointed by the Commission for that purpose, or
 - (iii) one or more other persons appointed by the Commission for that purpose.
- (b) The persons (including any members of the Commission) conducting an oral hearing under paragraph (a) shall make a report in writing on the hearing to the

Commission and shall include in the report such recommendations as are considered appropriate with respect to the subject of the report.

(c) The Commission shall consider a report made to it under paragraph

(b) before deciding on the recommendations that it will make in its report.

(7) Where the number of members of the Commission has been increased by order under section 126I(7)(a), any function of the Commission may be exercised by a division of the Commission comprising of at least 4 of its members and meetings and decisions of any such division are, for all purposes, meetings and decisions of the Commission.

Governance of Commission

126K. (1) Not later than the 30th day of April in each year, the Commission shall prepare and submit to the Minister a report (in this section referred to as the 'annual report of the Commission') in relation to the performance of its functions during the preceding year and shall, as soon as may be, furnish a copy of that report to such other persons as it may consider appropriate.

(2) An annual report of the Commission shall include the following in respect of the year to which it relates:

(a) particulars of the policies, programmes, services and other activities undertaken by the Commission;

(b) such particulars as may be required by a provision of any other enactment;

(c) such other particulars (including financial statements) as the Commission may determine to be appropriate to include in the report or as may be directed by the Minister;

(d) the total number of meetings of the Commission held during that year and, in respect of each member of the Commission—

(i) number of meetings of the Commission attended by the member during that year, and

(ii) the number of such meetings so held while a member of the Commission.

Regulations and determinations (Part 12A)

126L. (1) The Minister may by regulations prescribe any matter of procedure as regards the appointment and operation of the Commission or the carrying out of its functions.

(2) Without prejudice to the generality of subsection (1), regulations under this section may provide for any of the following:

(a) the conduct of any oral hearing held by the Commission under section 126J(6), the procedures at such a hearing, the representation of a local authority or regional assembly at such a hearing or the attendance of persons at such a hearing;

(b) for the purposes of section 126C(1)(f), identifying or clarifying matters relating to public sector reform by local government bodies;

(c) prescribing relevant indicators for the purposes of section 126C(1) (a).

(3) (a) Where—

(i) any doubt, dispute or question arises or, in the opinion of the Minister, is likely to arise as to whether a trust or other body or a class of such trust or other body is or is not a trust or other body or a class thereof to which paragraph (c) of the definition of 'local government body' applies, and

(ii) the Minister is of the opinion that such trust, other body or class is one to which the said paragraph (c) applies, then the Minister shall determine the matter accordingly and shall communicate his or her determination in writing to the Commission and to the local authorities and regional assemblies concerned.

(b) The Minister shall not make a determination under paragraph (a) in respect of a trust or other body, or of a class of trusts or other bodies, for which another Minister of the Government is directly or indirectly responsible unless that other Minister consents to that determination being made and every communication for the purposes of that paragraph shall disclose any such consent.”.

(2) Section 221(2)(b) of the Principal Act is amended in the manner set out in *Part 1* of *Schedule 1*.

(3) Paragraph 1(2) of the First Schedule to the Freedom of Information Act 1997 is amended by inserting “the National Oversight and Audit Commission”.

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Report to the Finance Strategic Policy Committee

Notification to City Council to be advised of all accounts opened and closed by Dublin City Council

Report number 90/2015 was agreed by the City Council at its meeting held on 2nd March. This report sought the approval of the elected members for the closing of Dublin City Council accounts held by the Head of Finance with banks and institutions including the National Treasury Management Agency both in Ireland and abroad. Report 315/2014 approved by the City Council sought the approval of elected members to open accounts.

At the City Council meeting held on 2nd March it was suggested that the issue of notification to elected members of Dublin City Council accounts opened and closed would be discussed at the Finance and Emergency Services Strategic Policy Committee.

It is proposed that a report will be presented to the Strategic Policy Committee on a bi-annual basis listing accounts with banks and financial institutions opened and closed in the preceding six months.

Kathy Quinn
Head of Finance
With responsibility for ICT and
Fire and Emergency Services

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**Chief Executives Office
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Briefing Note to the Lord Mayor and Members of the City Council

2 March 2015

Response to HIQA Report on Pre Hospital Emergency Care Services

The Health Information and Quality Authority undertook a comprehensive review of pre-hospital emergency care services and published a detailed report on 2 December 2014. As part of its review HIQA examined the provision of emergency ambulance services in the Dublin region by the National Ambulance Service and Dublin Fire Brigade. The conclusions reached by HIQA are summarised in the Executive Summary of their report. The relevant sections of the Executive Summary are reproduced in Appendix 1. HIQA made a series of recommendations in relation to the provision of emergency ambulance services in the Dublin region by the NAS and DFB, which are set out in Appendix 2.

Prior to January 2015, DFB and the NAS shared a Control Centre in DBF headquarters in Townsend Street although, as HIQA reported, both sets of staff worked independently and both used different information technology systems. In January 2015, NAS staff moved the new National Operations Control Centre in Tallaght. An interim protocol was put in place between DFB and the NAS to mitigate against identified risks associated with the transfer of calls from Townsend Street to the NAS Operations Control Centre in Tallaght.

Following the publication of the HIQA report there has been correspondence and a meeting between senior HSE management and the Chief Executives of the four Dublin local authorities. Recognising the urgent need identified by HIQA for greater cooperation at all levels between the NAS and DFB in order to ensure a seamless, responsive and safe emergency ambulance service in the Dublin region and in particular the need for the NAS and DFB to work collaboratively to provide a safe emergency pre-hospital care service and to put in place risk mitigating measures to achieve this, I am pleased to be able to advise Members that agreement in principle has been reached between the HSE and the Chief Executives of the four Dublin local authorities on the following changes:

1. the NAS Emergency Operations Centre in Tallaght will assume responsibility for call taking in respect of all emergency ambulance calls in the Dublin region,

2. the NAS Emergency Operations Centre in Tallaght will assume responsibility for the dispatch of the emergency ambulance resources of both the NAS and DFB and
3. DFB's emergency ambulance resource will be subject to an integrated clinical governance structure under the NAS.

DFB fire appliance resources will continue to be deployed in support of the emergency ambulance services as required.

It is important to clarify that DFB is not getting out of the provision of an Emergency Ambulance Service. It is only the structures around its clinical governance and the day to day management of calls that will change under these proposals.

The HSE and DCC have jointly agreed to establish an HSE/DCC Implementation Group to examine ways to progress these changes over a period of six months. As is the requirement under the Haddington Road Agreement, DCC and the HSE will engage in detailed consultation with staff and their representatives on the implication of the proposed changes for the staff involved. To facilitate this Dublin City Council will seek to establish a special Consultative Forum with the Trade Unions involved.

Members will be aware that a decision was made in February 2014 to commission a joint HSE/DCC review of all aspects of the emergency ambulance service operated by DFB. The purpose of the review was to compare the DFB service with the service provided by the NAS and to examine the current arrangements for the provision of the emergency ambulance service in the Dublin area. The review was to be focused on identifying a model that would ensure optimal provision of emergency ambulance services and patient care delivery, taking account of service quality, patient safety and value for money. The review is being conducted by:

Mr. Derek Brady former Assistant City Manager, Dublin City Council and County Manager Dun Laoghaire-Rathdown County Council and

Mr. Martin Flaherty, OBE; Managing Director, Association of Ambulance Chief Executives, London.

The HSE/DCC review, while substantially complete, cannot be finalised because the NAS Capacity Review, which is being undertaken by Lightfoot Consultants, is still not complete. The HSE/DCC Review Group needs access to the conclusions of the NAS Capacity Review in relation to the Dublin area. I understand the Capacity Review should be completed shortly and the HSE/DCC Review Group should be in a position to report in April 2015.

In the meantime it is proposed to initiate the consultation and implementation processes set out above with a view to dealing with key weaknesses and risks in the emergency ambulance service in the Dublin region, identified in the HIQA report.

Owen P Keegan
Chief Executive

Appendix 1

Extract from Executive Summary of HIQA Report

'In reviewing how ambulance services are provided in Dublin, it was evident to the Authority the services provided by Dublin Fire Brigade and the National Ambulance Services are not integrated. The Authority's Review Team identified poor levels of cooperation between both entities, which was not in the best interest of patients. In particular, poor coordination in ensuring the best use of pooled ambulance and dispatch resources meant that patients did not universally receive a response in as fast a time as would be achievable with better cooperation between them. As a matter of urgency, it is important for both organisations to work together to better coordinate services, and make best use of their collective resources. In addition, the National Ambulance Service must immediately involve the Dublin Fire Brigade in the Ambulance Service's national control centre reconfiguration planning process. This needs to happen to ensure seamless service provision by both providers during the transition period of moving the National Ambulance Service's control centre functions from Dublin City Centre to Tallaght in Co Dublin.

This report outlines some potential opportunities for improvement by the Dublin Fire Brigade in attaining better response times within current resources. Notwithstanding this potential for improvement, the current configuration of resource capacity, deployment and the underlying model of care used are such that the Dublin Fire Brigade regularly do not have enough available capacity to meet demand. In these circumstances, the Fire Brigade ask the National Ambulance Service over the phone for assistance in responding to calls. It should be noted that neither service has oversight of the other's ambulance resources, and organising assistance over the phone takes valuable time. This can lead to delay in resource deployment and ultimately prolongs response times for patients.

On some days, up to 50% of all emergency calls received by Dublin Fire Brigade may be delayed for various periods of time due to non-availability of a closely located Dublin Fire Brigade resource, or in some cases a lack of availability of any Fire Brigade resources. In 2013, Dublin Fire Brigade requested National Ambulance Service assistance in responding to calls 26,920 times out of a total of 81,432 calls that it received that year. This amounted to just under one-in-three calls received. Of these, the National Ambulance was in a position to offer assistance for a total of 8,076 calls. The remaining 18,844 calls either received a response from a Dublin Fire Brigade resource mobilised from a relatively long distance away from the incident, or where no resource was available, the call needed to be queued for a period of time until a resource from either service became available to respond to the call. Dublin Fire Brigade explained to the Review Team that it estimates that calls need to be queued until a resource becomes available approximately 14,000 per annum.'

Appendix 2: HIQA Recommendations Relating to the Provision of Emergency Ambulance Services in the Dublin region

Recommendation 1

Both the National Ambulance Service and Dublin Fire Brigade must address the operational inefficiencies identified within this report and publish a joint action plan outlining proposed steps to improve individual and collective performance in call-handling, address verification, dispatch, ambulance deployment, mobilisation, navigation and the coordination of calls between both services.

Recommendation 2

State-funded emergency ambulance services should be operated as a clinical service embedded in the unscheduled care system, under the remit of the Acute Hospitals Directorate of the Health Service Executive (HSE), and a key part of the wider reform of hospital health service provision. This should be reflected in the strategic plans of the HSE and ambulance services.

Recommendation 3

As a matter of urgency, both the National Ambulance Service and Dublin Fire Brigade must put the necessary corporate and clinical governance arrangements in place to provide a fully integrated ambulance service in the greater Dublin Area. This should include a binding service level agreement which includes formal quality and performance assurance reporting mechanisms.

Recommendation 4

The Health Service Executive and National Ambulance Service must immediately involve Dublin Fire Brigade in the National Ambulance Service Control Centre Reconfiguration Project to ensure a seamless and safe transition of services in Dublin.

Recommendation 5

The strategic direction of emergency ambulance service provision needs to be clearly articulated by the Health Service Executive, to include both the National Ambulance Service and Dublin Fire Brigade. In addition, both ambulance service providers must now review the current model of care provided which requires 100% transporting of patients to hospital emergency department in all cases. In the interim, both services should act to implement 'hear and treat' and direct access to alternative care pathways, to include local injuries units in smaller hospitals, where appropriate.

Recommendation 6

A comprehensive workforce plan should be devised and implemented to deliver an up-skilled and modernised emergency response workforce, enabling greater levels of professional autonomy and clinical decision-making.

Recommendation 7

Both the National Ambulance Service and Dublin Fire Brigade must continue to enhance their approach to the collective monitoring of service performance through the ongoing development of an accurate and balanced system of measurement and public reporting against both clinical, response time and other key performance indicators for pre-hospital emergency care. This suite of measures should include the 7 minute 59 second first-response time for all ECHO and DELTA calls (patients who are in cardiac or respiratory arrest; and patients with life-threatening conditions other than cardiac or respiratory arrest) to include specific response times for cardiac arrest, stroke and heart attack, alongside measurement of ambulance turnaround times at hospitals. Response time targets should differentiate between urban, rural and combined response results, with the aim of driving incremental improvement in each setting.

Recommendation 8

Both the National Ambulance Service and Dublin Fire Brigade must develop and implement an ongoing community education programme promoting appropriate use of ambulances. Such public education should seek to reduce unnecessary requests for ambulances, and improve public awareness of the clinical skills and competencies that pre-hospital emergency care practitioners possess. Public awareness of, and support for alternate care pathways will be critical to their successful application.

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Dublin City Council

Audit Committee

Minutes of Meeting held on 9 December 2014 at 8.00 a.m.
in the Members Room City Hall

Attendance:

Members

Mr. Brendan Foster, Dublin Chamber of Commerce, Chairperson
Mr. Johnny McElhinney, Dublin Business Forum
Councillor Noeleen Reilly
Councillor Naoise Ó Muirí
Councillor Nial Ring
Ms. Louise Ryan, TCD

Officials:

Mr. Owen Keegan, Chief Executive
Ms. Kathy Quinn, Head of Finance
Ms. Antoinette Power, Head of Financial Accounting
Mr. Hugh Fitzpatrick, Head of Internal Audit
Ms. Carmel Watters, Staff Officer, Internal Audit

Mr. Richard Murphy, Principal Local Government Auditor

Apologies: Professor Marann Byrne, DCU

1. Minutes of Audit Committee Meeting held on 17 November 2014

The Minutes were agreed.

2. Audit Committee engagement with the Local Government Auditor in relation to the Annual Financial Statement for the financial year ending 31 December 2014. Report No. 4: Role of Audit Committee in relation to audited AFS & Local Government Auditor report.

Ms Quinn referred to report no. 4 which outlined that the Local Government Reform Act 2014 provides that the audit committee shall receive the report of the local government auditor and the audited financial statement from the Chief Executive as soon as possible following his receipt of same from the local government auditor. Mr Murphy has been open to meeting with the audit committee since its inception.

Richard Murphy, Principal Local Government Auditor (LGA) joined the meeting at this time.

Mr Foster welcomed Mr. Murphy and the purpose of his attendance was to reinforce for members the roles of the audit committee and that of the Local Government Audit Service.

Mr Murphy stated while he was happy to co-operate with the audit committee his independence was set out in legislation. He is in the early stages of planning his audit in Dublin City Council next year. He will start in January before the AFS is available. He is required to serve seven days notice on Chief Executive in advance of commencement and he expects to do this next week. He has attended some of the training that has been

provided around the country for audit committee members. Issues have been teased out re changes in the role/responsibilities of Audit Committees as a result of recent legislation.

He presents his report to Chief Executive within three weeks of completion of his work.

Mr Murphy set out the headline items for his plan as parking charges, homeless services, voluntary bodies, payroll/general ledger reconciliation, areas where recommendations were made before, will be revisited, and issues arising from a review of the AFS when it becomes available. He also mentioned a 'focus issue' which would be examined nationally. This will be decided in January and may feature some aspect of the transfer of water/waste water infrastructural assets etc to Irish Water. He will have discussions with the Chief Executive, the Heads of Finance and Internal Audit and review minutes of City Council meetings. He envisages allocating 500 mandays to the audit in Dublin City Council which is comparable with other years.

Mr. Foster asked that Mr. Murphy attend the next meeting early in the new year when his plan is finalised and that he advise the committee of any issues/delays he may encounter.

3. Report No 2: Audit Committee Work Programme for 2015

Approved.

Mr. Fitzpatrick is to arrange for submission of the work programme to the City Council for formal approval (January 2015 meeting of the City Council). **Action 1**

4. Report No. 3: Audit Committee Charter

There was a discussion about the extended role of the committee in relation to oversight of risk etc. Mr Foster mentioned the need to be aware of the National Oversight and Audit Commission and its possible impact for the work of the committee.

Ms Quinn stated that minutes of the audit committee meeting are submitted to the Finance SPC and are also subject to Freedom of Information legislation. No FOI requests have been received to date re audit committee minutes. Any media requests would be deal with by the secretary to the committee in conjunction with the Press Office.

Councillor Ó Muirí asked if the wording re confidentiality provided by the IPA was mandatory.

Ms Quinn stated that the wording is taken directly from the legislation and the guidelines that were issued.

The meeting agreed that the chairperson would sign the charter on behalf of the committee subject to it being adopted by the City Council. (Councillor Ó Muirí wished his dissent on wording of the confidentiality clause noted.)

Mr.Fitzpatrick is to arrange for the Charter to be submitted to the City Council for formal approval (January 2015 meeting of the City Council). **Action 2.**

5. Familiarisation Session – Local Authority Code of Accounting Practice.

Antoinette Power, Head of Financial Accounting.

Ms Power gave a presentation on the Local Authority Code of Accounting Practice following which she answered some questions from the members.

Mr Foster noted that local authorities are directed how to apportion Local Property Tax between capital and revenue.

Ms. Quinn in response to a query from Mr. Foster explained that local authorities have to be directed to re value their assets by the DoEC&LG.

6. Training for Audit Committee Members

Mr Fitzpatrick informed the meeting that the IPA have indicated that 28th/29th/30th of January at their premises on Lansdowne Road would be possible for delivering a session to the DCC Audit Committee. In terms of scheduling they are flexible and happy to schedule it for late afternoon/early evening if required.

Friday 30th January at 2 p.m. was agreed. Mr. Fitzpatrick to organise same. **Action 3.**

7. Internal Audit Report No R04/14 Review of Recommendations 2011-2013

Noted.

8. Internal Audit Unit – Report No. 5: Draft Annual Audit Plan for

The members were concerned that the Internal Audit Unit was adequately resourced to complete the plan. They also felt that some of the audits on the plan may not be relevant any more e.g. Pyrite, Housing Maintenance (Voids – much progress in past few years) Ms Quinn outlined the audits which have commenced and mentioned several reasons for the delay in completing same.

Mr. Fitzpatrick and Ms. Quinn were tasked with examining the audit plan to identify audits that may no longer be necessary/worthwhile and also to determine what is considered an adequate staffing level to complete the plan. **Action 4**

9. Internal Audit Draft Charter

Approved

10. Schedule of meetings

Next Meeting arranged for 8 a.m. on 11 February 2015.

Other dated proposed for 2015 are 13 May, 16 Sept and 9 Dec at 8 a.m.

11. AOB

Councillor Ó Muirí asked about the follow up on the Rainscreen Audit.

Mr Fitzpatrick stated that he had received confirmation from Mr. Brendan Kenny, Assistant Chief Executive, that both reports in relation to TBCT (Governance issues and Rainscreen Project) had been referred to An Garda Siochana and the Office of the Director of Corporate Enforcement. Mr. Kenny has since been informed by An Garda Siochana that there was no case for pursuing a criminal investigation. There has been no response to date from ODCE.

Mr Fitzpatrick informed the committee that following receipt of this information, he had consulted with Mr. Foster and subsequently he has written to the Director of Corporate Enforcement on behalf of the committee, stating that the committee would welcome any comments, in relation to this matter.

Chairperson: 
Brendan Foster

Date: 11 Feb 2015

List of Actions following Audit Committee Meeting

Action 1: Audit Committee Work Programme for 2015 Mr. Fitzpatrick to arrange for submission to City Council for approval

Action 2: Mr. Fitzpatrick to arrange for Audit committee Charter to be submitted to City Council for approval.

Action 3: Training to be arranged for the members with the IPA on 30 January 2015

Action 4: Mr Fitzpatrick and Ms Quinn to examine the audit plan to identify audits that may no longer be necessary/worthwhile and also to determine what is considered an adequate staffing level to complete the plan.

The recently published Health Information and Quality Authority (HIQA) report on Pre-Hospital Emergency Care Services highlighted the urgent need for greater cooperation at all levels between the National Ambulance Service (NAS) and Dublin Fire Brigade (DFB) in order to ensure a seamless, responsive and safe emergency ambulance service in the Dublin region. In particular, it called on the NAS and DFB to work collaboratively to provide a safe emergency pre-hospital care service and to put in place risk mitigating measures to achieve this.

In response to the recommendations of the HIQA report agreement in principle has been reached between the Health Service Executive (HSE) and the Chief Executives of the four Dublin local authorities on the following changes:

1. the NAS Emergency Operations Centre in Tallaght will assume responsibility for call taking in respect of all emergency ambulance calls in the Dublin region,
2. the NAS Emergency Operations Centre in Tallaght will assume responsibility for the dispatch of the emergency ambulance resources of both the NAS and DFB and
3. DFB's emergency ambulance resource will be subject to an integrated clinical governance structure under the NAS.

DFB fire appliance resources will continue to be deployed in support of the emergency ambulance services as required.

The HSE and Dublin City Council have jointly agreed to establish an HSE/DCC Implementation Group to examine ways to progress these proposed changes over a period of six months. As is the requirement under the Haddington Road Agreement, DCC and the HSE will engage in detailed consultation with staff and their representatives on the implication of the proposed changes for the staff involved.

ENDS

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Dublin Fire Brigade Emergency Ambulance Service

Patricia King, Vice President, SIPTU and Shay Cody, General Secretary, IMPACT met with Owen Keegan, Chief Executive Dublin City Council and Brendan Kenny, Assistant Chief Executive DCC on Friday, 6 March 2015.

At the meeting the management side confirmed agreement between all parties on the following principles:

- The Control Centre Reconfiguration Project, as recommended in the HIQA Report, and including integrated emergency ambulance call taking and dispatch will be pursued;
- Dublin Fire Brigade will continue to be fully involved in emergency ambulance service delivery as part of this reconfiguration project;
- There will be no diminution in emergency ambulance service delivery to the population of the Region.

It was agreed that a Joint Forum within Dublin City Council, inclusive of Management and SIPTU and IMPACT representatives, will be established under an independent chair, Mr Stephen Brady, former Dublin Chief Fire Officer. All matters arising from this reconfiguration project will be addressed in this Forum.

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