



**NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC  
TO BE HELD IN THE COUNCIL CHAMBER, CITY HALL, DAME STREET, DUBLIN 2.,  
ON THURSDAY, 15 JANUARY 2015 AT 3.30 PM**

**AGENDA**

**THURSDAY, 15 JANUARY 2015**

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## Finance Strategic Policy Committee

### Minutes of Meeting Held On 20<sup>th</sup> November 2014

#### 1. Welcome

Cllr. McGinley welcomed the sectoral members to the inaugural meeting of the Committee. **Agreed:** It was agreed that consideration should be given to the holding of an official function to acknowledge the work of the past sectoral members over the term of the last council 2009-2014. This issue would be raised with the Lord Mayor.

Schedule of Meetings 2015 – noted and agreed.

#### 2. Terms of Reference of Committee – Noted.

**Agreed:** Future meetings of the Committee would be webcast

#### 3. Presentation from Chief Fire Officer

Pat Fleming, Chief Fire Officer, Dublin Fire Brigade, gave an overview presentation on the fire and emergency services for the Dublin Region. This presentation covered:

- Station and Staffing Resources
- Emergency Medical Services
- Fire Prevention Activity
- Community Fire Safety
- Major Emergency Management
- Dublin Fire Brigade Support Operations
- DFB Fire & Medical Incidents 2010-v-2013
- Emergency Ambulance Reviews
- Keeping Communities Safe framework
- Risk Management – systems approach
- Section 26 Plan

Brendan Hayden, SEO, Dublin Fire Brigade, gave an overview of :

- DFB budget 2009-2014
- Budget Breakdown 2014
- Income Analysis 2014
- Apportionment of costs across the four Dublin local authorities
- Croke Park & Haddington Road Agreements
- Absenteeism Rates

Following the presentation a detailed discussion took place covering some of the following issues and replies given :

- Plans to open or close Fire Stations – no current plans. Will be reviewed under Section 26 Plan
- Staff resources – considered satisfactory
- Smoke detector installations in senior citizen flats
- Payment arrangements for major events – no payments received for such events
- Impact of private ambulance services - DFB deals only with 999 calls

- Call outs to Liffey incidents – 80 occurrences in last year
- Public recording of tragic incidents
- Defibrillators in Garda cars – importance of first responders
- Necessity for recruitment drive – last recruitment drive restricted to within Dublin local authorities
- Overtime statistics – 4% of current budget
- Age of fleet – Fire tender fleet is good however ambulance fleet is of concern . Anticipated to have 3 new appliances in Quarter 1 2015
- Hoax call statistics – 5% of calls
- Call out charges for domestic users
- Advanced paramedic resources – 40 personnel
- Fire inspectors – 50 authorised officer inspectors
- Medical Incident Stats – estimate of resources lacking that limit mobilisations
- Apportionment of costs to other local authorities – very few responses to neighbouring counties.
- 3 Ambulance Reviews underway – no results available to date.
- National comparison of service – there will be a national standard and DFB service will need to be assessed.
- Message in a Bottle – issue of photo ID being taken has caused problems for some elderly people. This point was noted by CFO.
- Statistics provided on contributions from commercial entities.
- Request for review of fire station locations to be undertaken
- VFM – discretionary budget is very tight.
- Fleet Resources – 11 HSE funded ambulances and 1 DCC/Other Local Authority funded ambulance.
- Ambulance services – 11 minute target – A range of response times are detailed in the Keeping Communities Safe document.
- Risk Assessment/Hazard Analysis of the City – will be covered by Section 26 Plan
- Conclusion of Sir Ken Knight report findings - the new Community Safe document supersedes this report.

Following the questions and answers session, the Chief Fire Officer had to attend another meeting and left.

The issue of the two trade unions that represent the Fire Brigade staff making a presentation to the Committee on the issue of the future Section 26 Plan was raised by Councillors Brendan Carr and Brid Smith.

A comprehensive debate on the matter followed. A report was circulated from the Head of Finance setting out the role and function of the Strategic Policy Committee in policy development and advices were received from the Department of Environment on the possible presentation by Staff Interest Groups to the Committee. It was noted in the report that an SPC meeting was not the appropriate forum for dealing with specific service related issues as this was an executive function of the Chief Fire Officer and other forum were available to these groups.

It was considered by a number of committee members that the views and experiences of the fire fighters on the front line should be taken into account and it was a reasonable request from the unions. It was seen as a strategic issue for the city and the two unions were fully aware that no industrial relations issues could be raised. It was felt that it was necessary in order for the Council to make a fully informed decision when the Section 26 Plan is presented to them next year.

It was also noted that the Chief Fire Officer would gather these views/information when compiling the Section 26 Plan and this would be reflected in the plan.

The Chair of the Committee noted that he had concerns that a presentation could be out of order as there was a clear divide between executive and reserved functions of the Council, which needed to be respected.

To reach a compromise on the matter,

**It was Agreed that a sub-committee of the Finance & Emergency Strategic Policy Committee would be formed to facilitate a presentation to Committee members by the two trade unions on policy matters pertaining to Section 26 plan and Keeping Communities Safe document.**

#### **4. Report No. 261/2014 – Temple Bar Cultural Trust Internal Audit Reports R03/13 and R01/14**

B. Kenny, Asst. Chief Executive, Culture, Recreation, Amenity and Community Department attended the meeting to give an update on the winding down of Temple Bar Cultural Trust covering legislative requirements, staffing issues, legacy issues and confirmed that all recommendation of the Internal Audit Reports were addressed.

Concerns were raised by Cllr. Mannix Flynn that there had been major issues and deficient oversight by Dublin City Council during the existence of the Trust. He further noted that there had been no prosecutions as a result of the issues identified.

Cllr. N. Ring and N. Reilly as members of the Audit Committee noted that this report was discussed at length at their meeting on 17<sup>th</sup> November and would remain on their agenda until concluded to their satisfaction. Follow up with the Gardai and Director of Corporate Enforcement would be made.

#### **5. Housing Rents Presentation**

A report from Céline Reilly, Executive Manager, Housing & Residential Services Department, was circulated to the Committee. The contents of the report were noted.

C. Reilly gave an overview of the level of rent arrears in Dublin City Council. She discussed under declaration and failure to pay by tenants and the policy adopted of tenants paying what they can afford to clear their arrears figures. It was noted that there was a spike in arrears levels in 2009 corresponding with the economic downturn. The procedures for dealing with non payment were noted. Reference was made to the 6 month clear rent account record that was a requirement to facilitate a maintenance or transfer request.

Details of the proposed National Rent Scheme in contrast with the current scheme were highlighted in the report. The new scheme will lead to increased rents as the income on all adult household members will be included in the calculation. It is anticipated that a transition period of 3 years is proposed. It was noted that a presentation on the new scheme can be made when the regulations are introduced.

The work of the staff in the rent arrears unit was acknowledged by the Committee. It was noted that the staff complement in this area will be increased due to a recent competition.

The issue of credit on rent accounts was raised and it was noted by the Head of Finance that tenants often used their accounts as savings facilities. It was requested that this be regularised.

**6. Protocol Committee Motion from Cllr. M. Flynn re establishment of DCC Public Accounts Oversight Committee**

Report noted. As this motion had also been referred to the Audit Committee, it was agreed that a request for a report would be made to the Audit Committee and presented to the next SPC meeting.

**Signed:** Councillor Ruairi McGinley  
Chairperson

**Date:** 20<sup>th</sup> November 2014

**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  
David Brennan, DCBA  
Eric Fleming, ICTU  
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  
Brendan Kenny, Asst. Chief Executive, Culture, Recreation, Amenity & Community Dept.  
Céline Reilly, Executive Manager, Housing and Residential Services Dept.  
Brendan Hayden, Senior Executive Officer, Dublin Fire Brigade  
Fiona Murphy, Senior Staff Officer, Finance Secretariat

**Apologies**

Councillor Tom Brabazon  
Councillor Ray McAdam  
Councillor Larry O'Toole  
Dr. Caroline McMullan, DCU



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## Report to the Finance and Emergency Services Strategic Policy Committee

### Re: Consultation Process as part of the Preparation of a Fire & Emergency Operations Plan

#### **Background**

Section 26 of The Fire Services Act 1981 requires that a fire and emergency operations plan be prepared by a fire authority and that the making and subsequent revision of the plan be a reserved function.

#### **Contents of Plan**

The Act requires that the plan show the provision made in respect of “appliances, equipment, fire stations, water supplies and extinguishing agents, training, operational procedures and other such matter as may be relevant and for dealing with operations of an emergency nature”.

#### **Preparation**

Dublin Fire Brigade intends to commence the preparation of a fire and emergency operations plan in early 2015. It is further intended to hold a consultation a consultation process as part of the preparation.

#### **Consultation Process**

The indicative timeline for the consultation process is:

- Consult with DFB staff
  - Use of notice boards and team/shift meetings
  - Station meetings

- Consult with the public
  - Use of area offices and libraries
  - Newspaper advert
  - Website with FAQs
  - Email address for submissions
  
- Consult with specific stakeholders
  - Advise by email & post of website/email
  - Unions, SPC External Agencies,
  - Councillors, TDs and MEPs,
  - Related agencies e.g. Gardaí, HSE,
  - Business lobby groups, Community & Resources Group
  
- Consult with Dublin City Council staff
  - Use of internal communications – Intranet
  - Use of Firstpost
  - Dublin City Council website

***Timeline***

January 2015:	Prepare FAQs and explanatory material Develop website and email address
Week 1 Feb:	Advertise in papers of consultation process. Website to be operable from this date
Week 2 Feb to:	Commence consultation process
Week 2 March:	
Week 3 & 4 March	
Week 1 April:	Review submissions made
Week 2 April:	Consider submissions which would benefit operational plan by expanding further at an oral hearing Agree invitations for meeting of a subcommittee of SPC
Week 4 April:	SPC subcommittee hold oral hearing for selected submissions
Mid May:	Operational Plan to SPC meeting for consideration

It is intended that a website will provide information on the proposed plan and an email address will facilitate submissions being made. The SPC may consider that the development of the plan would benefit from oral presentations from the most relevant submissions. The time management and housekeeping arrangements around this aspect of the consultation process can be developed later.

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





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Councillor Ruairí McGinley  
Chair  
Finance & Emergency Services Strategic Policy Committee

1 December 2014

Dear Councillor McGinley


I refer to the meeting of the Finance and Emergency Services Strategic Policy Committee held on 20 November. I have considered the breviat of the meeting, listed as an Agenda Item for today's City Council meeting. I note in particular the following decision of the SPC:

*'It was agreed that a sub-committee of the Finance & Emergency Services Strategic Policy Committee would be formed to facilitate a presentation to Committee members by the two trade unions on policy matters pertaining to Section 26 plan and Keeping Communities Safe document.'*

I understand that the intention of the SPC is to open up an engagement with relevant stakeholders as part of the consideration of matters pertinent to a Fire Services Plan under Section 26 of the Fire Services Act 1981. I also appreciate that the adoption of a Fire Services Plan is a reserved function of the Elected Members and I do not wish to restrict the right of Elected Members to consult prior to exercising any reserved function. However, as you are aware local authority staff matters are the exclusive legal responsibility of the Chief Executive. For this reason I am concerned by the decision by the SPC to establish a sub Committee of to facilitate direct engagement with trade unions representing Council staff. The issue is also complicated by the fact that DFB provides a shared service for the four Dublin local authorities.

In these circumstances I would suggest that the decision to establish the sub Committee be deferred until consideration has been given by the SPC to arranging a public consultation process on the draft Fire Services Plan. This approach would give greater transparency to the process, be more inclusive and ultimately secure wider involvement than the proposal made at the SPC meeting. If necessary the consultation proposal can make provision for some oral presentations to the SPC or to a sub-committee of the SPC by relevant stakeholders.

Yours sincerely,

  
Owen P Keegan  
Chief Executive

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## Report to the Finance and Emergency Services Strategic Policy Committee (SPC) Re: Schedule of Companies in which Dublin City Council has an interest

### *Background*

The terms of reference of the Finance and Emergency Services Strategic Policy Committee (2014 – 2019) identifies Corporate Governance as one of the seven key strands on which the committee will focus. The terms of reference indicates that the SPC will examine companies which Dublin City Council own or in which have a shareholding.

### *Annual Financial Statement (AFS)*

The Annual Financial Statement of Dublin City Council is prepared for each financial year, published by 31<sup>st</sup> March of the following year. The AFS is prepared on an Accounting Code of Practice specific to Local Authorities prescribed by the Minister for the Environment, Community & Local Government. Appendix 8 of the Annual Financial Statement provides a schedule of companies either wholly owned or in which Dublin City Council has an interest.

### *Draft Appendix 8 – 2014 AFS*

A draft Appendix 8 in respect of the 2014 Annual Financial Statement is attached. This document is based on the best available information to hand now (January 2015) which may change by publication date of 31<sup>st</sup> March 2015. There are ten companies listed in the schedule with degrees of interest held by Dublin City Council ranging from 100% to 6%.

### *Other Companies*

Appendix 8 to the AFS provides a listing of companies in which Dublin City Council has a formal interest. There may be companies which the SPC would wish to review, in which Dublin City Council does not hold a formal interest, as defined under the Companies Act. In such cases it would open to the SPC to request that such companies make their Annual Financial Statements available by way of presentation, an example being the Dublin BIDs company.

### *Summary*

- The SPC may review in detail all or some of the Annual Financial Statements of the companies listed in Appendix 8 at its discretion.
- The SPC may further request any other company; it may wish to review, to make available its Annual Financial Statements by way of presentation.

### **Kathy Quinn**

**Head of Finance**

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

### Schedule of Dublin City Council Companies

Name of Company	Proportion of Ownership Interest	Consolidated in Local Authority Accounts (Y/N)	Total Assets	Total Liabilities	Revenue	Expenditure	Cumulative Surplus/Deficit	Reporting Date of Financial Statements	Comments	
Ballymun Regeneration Limited	100%	Y	789,298	789,298				31/12/2013		
Poppintree Neighbourhood Centre Management Company Limited	6%	N	77,911	73,631	42,130	43,253	4,280	31/12/2013		
Coultry Neighbourhood Centre Management Company Limited	12%	N	85,927	17,215	56,161	51,811	27,712	31/12/2013		
Shangan Neighbourhood Centre Management Company Limited	43%	N	70,909	49,877	44,962	44,196	20,266	31/12/2013		
Forestwood Management Company Limited	67%	N	16,140	15,695	14,366	13,959	445	31/05/2014		
City of Dublin Energy Management Agency (CODEMA) Limited	60%	N	539,406	415,071	1,013,125	975,238	124,208	31/12/2013		
Hugh Lane Gallery Trust Limited	100%	Y	37,701	37,701				31/12/2013		
Temple Bar Cultural Trust Limited	100%	N	48,252,321	38,637,927	1,926,343	3,059,728	9,614,391	31/12/2012	No accounts available currently	
Dublin City Sports and Leisure Services Limited	100%	N	2,373,371	1,576,772	2,063,572	1,633,101	435,641	31/12/2013		
The Tall Ships Company Limited	100%	N	Company has been struck off on voluntary basis and dissolved in 2014							

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**Motion referred from the Budget Meeting held on 10<sup>th</sup> November 2014 to the Finance and  
Emergency Services SPC for further consideration:**

***“That this Council call on the government to introduce a differentiation of rates for different  
locations and different classes of commercial uses”.***

**Report**

Local authorities charge rates only on commercial property as rates on other sectors i.e. domestic and agricultural are abolished. The determination as to whether a building is rateable or non rateable is determined by the Commissioner of Valuation in compliance with the Valuation Act 2001. The Government has in the past introduced rates exemption on schemes for development in some areas under various Finance Acts. These schemes provided for tax breaks and rate exemptions for occupiers/owners of buildings in designated areas. These schemes are largely phased out.

Local authorities do not have the power to introduce such schemes. Commercial rates are a tax on property and in order to reduce the burden on the commercial sector, the base would need to be broadened to include sectors currently not subject to rates.

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

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**Emergency Motion from Councillor Mannix Flynn referred from the meeting of 1<sup>st</sup> December 2014 City Council Meeting to the Finance and Emergency Services SPC for further consideration:**

Given the grave concern expressed by local business in the St. Stephen's Green area and the recent media controversy, regarding the Christmas Market at St. Stephen's Green and its negative impact, and given the lack of any clarity or accountability on the initiation of this market, that this City Council call on the CE to make a clear statement with regards the setting up of this market, what processes, planning and consents were given by DCC? What resources were given by DCC and what endorsements were given by DCC? Further, what environmental impact studies were carried out, given the fact that this location is a protected National Heritage area? Also what traffic arrangements were made by DCC for this area?

**Report:**

**Culture, Recreation & Amenity Dept – Events Unit**

The procurement process for this market was a matter for DublinTown as it was a DublinTown initiative. Dublin City Council had no involvement with the procurement process for this market.

The infrastructure for the Market is located primarily on OPW property on St. Stephen's Green North with permission granted to the Market Operator, Milestone Inventive Ltd., by the National Historic Properties Section of OPW.

As the impact of the market affects the public domain under the control of Dublin City Council the Events Unit sought to be included in the process and offered an event liaison service to the OPW to assist in using our established procedures to co-ordinate the inputs of a range of statutory agencies with the objectives of facilitating the safe operation of the market while minimising the disruption and impact on others city stakeholders.

A draft Event Management Plan was submitted to Dublin City Council Events Unit on Tuesday 28<sup>th</sup> October. This was processed in the normal way by the Events Unit i.e. the draft plan was circulated to all relevant statutory agencies for information and feedback. These include Dublin City Council Departments, i.e. Roads & Traffic, South East Area Office, Waste Management, Building Control, Dublin Fire Brigade; An Garda Síochána, Environmental Health (HSE), Dublin Bus, Luas, etc.

A series of discussions and site meetings took place with Milestone Inventive at which the requirements of the various agencies and stakeholders were examined for incorporation into a revised Draft Event Management Plan. These requirements included event management structure and responsibilities; site facilities and suppliers, stakeholder engagement; risk assessments; environmental monitoring; building and decommissioning of structures; site stewarding; emergency and evacuation procedures; pedestrian & traffic management plans etc.

A full statutory agency meeting, including representatives of OPW, Dublin City Council, Dublin Town, Milestone Inventive, An Garda Síochána, Dublin Fire Brigade, HSE Environmental Health and Luas Cross City was held on Tuesday 4<sup>th</sup> November. Following that meeting permission was granted by OPW for construction of the market to commence on-site on Sunday morning 9<sup>th</sup> November. This timeframe was deemed to be the least disruptive time to allow construction to be carried out to ensure that the market could be ready to operate on November 13<sup>th</sup> as planned.

A further full statutory agency meeting was held on Monday 10<sup>th</sup> November at which a number of outstanding operational matters were identified. These were satisfactorily resolved in the following days in consultation with the relevant agencies. The final Event Management Plan was submitted and the OPW granted permission for the market to open to the public on Friday 14<sup>th</sup> November. The Events Unit issued a letter of no objection to the market going ahead subject to compliance with specific conditions.

The operation of the Market will be subject to regular inspection, monitoring and review by a number of agencies for its duration and the market operator Milestone Inventive will be required to address any issues arising during that period.

Milestone Inventive will pay fees totalling €33,000 to Dublin City Council in relation to the Christmas Market.

#### South East Area Office

The South East Area office did not receive any comments or complaints on the St. Stephens Green market at this time.

#### Planning Dept

In relation to Planning involvement in this market, no consent was given as no consent is required on the basis that the use is considered to be exempt development. Having regard to class 37 of schedule 2 of the Planning & Development Regulations 2001 which states "development consisting of the use of lands for any funfair, bizarre or circus or any event of a religious, cultural, education, political, social, recreation or sporting character and the placing or maintenance of tents vans or other temporary or moveable structures or objects on the land in connection with such use."

Such uses do not require planning permission provided that the use does not exceed an aggregate 30 days in any one year.

#### Culture, Recreation & Amenity Dept – Events & Promotion Unit

The market is of a temporary nature i.e. *a period not exceeding 28 consecutive days or 60 days in any period of 12 months*, under the Building Control Regulations 1997 it is classed as exempted buildings.

It was originally proposed that the market would not operate on 1<sup>st</sup> December but at the request of An Garda Síochána the market will not operate on Wednesday 10<sup>th</sup> December instead, which is the day of the Anti Water Charges demonstration.

#### Environment & Transportation Dept

There was no consultation with traffic.

**Kathy Quinn**

**Head of Finance**

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



## Dublin City Council

### Audit Committee

Minutes of Meeting held on 7 April 2014

#### Attendance:

#### Members

Cllr Gerry Breen, Fine Gael

Cllr Naoise Ó Muirí, Fine Gael

Cllr Henry Upton, Labour

Mr Brian Norton, Dublin Institute of Technology, Chairperson,

Mr. Brendan Foster, Grant Thornton

Mr. William Carrie, Chartered Institute of Public Finance and Accountancy

#### Officials:

Mr. Owen Keegan, City Manager

Ms. Kathy Quinn, Head of Finance

Mr. Gerry Macken, Head of Internal Audit, Internal Audit Unit

Ms. Carmel Watters, Staff Officer, Internal Audit

Mr. Richard Murphy, Principal Local Government Auditor

### 1. Local Government Audit Service – Preview of Annual Audit 2014

The Chairman welcomed Richard Murphy, Principal Local Government Auditor to the meeting.

Mr. Murphy informed the meeting that the audit was officially opening today (7 April 2014) with some preliminary work having started in January. The AFS was made available within the required timeframe (before 31 March 2014). It is hoped to have the audit completed by July.

The Audit Plan is not finalised as yet but will include matters arising out of the last audit, non domestic water debtors, housing loans, land aggregation and matters raised at Council meetings. Mr Murphy gets copies of Internal Audit Annual Plans and all Internal Audit reports from which he may draw upon in his audit plan. He is happy to meet with the Audit Committee to discuss any aspect of the audit. Mr Murphy also discussed the Local Government Reform Act 2014 which sets out the responsibilities of Audit Committees (Section 59 Part C). Section 60 of the act deals with the consideration of the AFS and auditor's report by the committee.

The Chairman suggested that the AC Charter may need to be reviewed and the role of the Finance SPC needs to be clarified in relation to the review of the AFS.

It was agreed that it would be necessary to have a meeting specifically to discuss the LGAS report.

### 2. Minutes

The Chairman asked if there were any comments/observations to the Minutes from the Audit Committee (AC) meeting of 12 December 2013.

Cllr. Breen raised issues with the following actions listed in the minutes

Action 2: The nomination of Mr Mc Wade. The City Manager explained that it is not within the remit of members of the committee to nominate members. He discussed the matter with

the Lord Mayor and it was decided not to proceed with the nomination. The Head of Internal Audit pointed out that the procedure for nominating members is set out in the Charter and that he has spoken to Mr Mc Wade to explain the situation.

The members expressed a wish that there be a broader range of expertise and experience on the committee.

Action 4 – tender for legal services. Cllr Breen felt that it was unacceptable that this has not been advertised within the specified timeframe. The Head of Audit explained that this matter is progressing slowly in consultation with the other local authorities and it is hoped to advertise by the end of April.

Action 5 – report re arrears – The Head of Finance stated that as the AFS has now been completed she is in a position to circulate members with the required information. **Action KQ**

The minutes were agreed.

### **3. Matters Arising**

1. Minutes of Special Meeting held on 14<sup>th</sup> February 2014
2. Letter From Chair to Lord Mayor Re: CAPITA Report
3. Reply from City manager Re: Above
4. Letter from Council RE: Request to release CAPITA WTE Report

The minutes of the meeting were agreed.

It was agreed that the report would be made available (today) to all members of Dublin City Council as requested. **Action GM**

The Chairman requested that procedures be put in place for new projects so that there will not be a repeat of a situation like this and the City Manger confirmed that this was the case.

The members queried the current position re the WTE project. The City Manager stated that there has been no advance since the above letter and a determination is awaited from the EU on the matter.

5. Letter from Dept Environment, Community & Local Government Re: Audit Function in Local Authorities
6. Local Government Act 2014: Explanatory memo
7. Submission from DCC Re: Local Gove Reform Act 2014

Cllr Breen noted the letter was dated 4 March and submissions were required by 18 March. He felt that the members should have received the letter earlier.

The members noted the appendix did not contain reference to the following, fraud policy, whistleblower policy, confidential disclosure, conflict of interest and this should be raised with the dept. **Action GM**

### **4. Internal Audit Reports**

- I. **R 01/14 TBCT Rainscreen Project (for noting)**  
KQ informed the meeting that this report was considered by the Board of Directors of TBCT and they were not happy with the management response. There will be a further board meeting within the next two weeks it should be possible to issue the report at that stage.

- II. **R02/14 Annual Motor Tax Stock** Page 16 noted

**III. R03/14 Overtime Audit – noted.**

W Carrie noted that the Accounting Policy for Civil Service Departments require a note to the Financial Statements relating to employee numbers and overtime.

The Committee agreed that it would be helpful in strengthening accountability and transparency if the Accounting policy for local authorities be amended to incorporate the provision of a similar note within the Local Authority Annual Financial Statement. The Committee requested Management to write to Dept of Environment, Community and Local Government with this suggestion. **Action KQ**

**5. Internal Audit Work Plan 2014 Final Version – noted**

**6. Internal Audit Work Plan 2014 (update) – noted**

Mr Macken reported that the Review of the Joinery workshop has commenced as had the Insurance audit. Both are value for money reviews.

**7. DCC Audit Committee Annual report 2013 – noted**

**8. AOB**

The date of the next meeting was discussed. There will not be a meeting until after the local elections in May.

*Date of next meeting TO BE ARRANGED @ 8.00am.*

Chairperson:

  
Chairperson

Date:

17/11/14

*List of Actions following the Audit Committee meeting*

**Action 1:** Circulate members with report re arrears (KQ)

**Action 2:** CAPITA report to be circulated to all members of DCC (today) (GM)

**Action 3:** Write to Dept of Environment, Community and Local Government re Local Government Reform Act 2014. (GM)

**Action 4:** Write to Dept of Environment, Community and Local Government re the inclusion of note in AFS relating to staff numbers and payment (KQ)

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## Dublin City Council

### Audit Committee

Minutes of Meeting held on 17 November 2014 at 4.00 p.m.  
in the Members Room City Hall

#### Attendance:

##### Members

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

##### Officials:

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

##### Also attended:

Mr. Richard Murphy, Principal Local Government Auditor

#### **1. Welcome**

Ms. Quinn welcomed the members of the Audit Committee and thanked them for giving of their time to sit on the Audit Committee. She said the committee had an important function and the Council was grateful for their commitment.

#### **2. Election of Chairperson.**

Brendan Foster was proposed by Councillor Ring and seconded by Councillor Reilly and was agreed as chairperson.

Mr. Foster addressed the meeting explaining he was nominated by the Dublin Chamber of Commerce and along with Councillor Ó Muirí had served on the previous Audit Committee. He invited the other members to introduce themselves and he then spoke about the role of the Audit Committee.

#### **3. 3a.Organisational Familiarisation Sessions/ Induction Programme.**

##### **3b. Training Needs of Members.**

Ms Quinn informed the Committee that training on the role of Audit Committee was available from the IPA and dates of upcoming courses would be provided to members. The IPA could also provide a bespoke course if required. **Action 1**

Members will be afforded familiarisation sessions with Dublin City Council by means of presentations by Heads of Departments at future meetings. **Action 2**

The members were agreeable to undertake training as it was considered essential in light of the additional responsibilities placed on Audit Committees by recent legislation.

**4. Adoption of Audit Committee Charter. Draft template prepared by IPA, copy attached, together with copy of current Charter.**

Ms Quinn asked members for their comments on the template.

Mr Foster noted the Committee has an extended role in relation to the review of the Annual Financial Statement (AFS).

Councillor Reilly queried the reference to confidentiality.

Ms Quinn explained that all Internal Audit reports are subject to Freedom of Information legislation, as are minutes of Audit Committee meetings however there is an obligation on all present to treat all matters pertaining to meetings etc. with confidentiality.

Councillor Ó Muirí noted the wording in the template re confidentiality differed from that in the original charter and he wished to retain the original wording.

Ms Quinn explained that the template was provided by the IPA based on what was in the Act and undertook to examine the possibility of changing the wording. IA to prepare a draft charter for consideration by members. **Action 3**

**5. Minutes of Audit Committee Meeting held on 7 April 2014**

Mr Foster and Councillor Ó Muirí being the only members of the former committee present agreed the minutes.

**6. Report No. 1/2014 of the Chief Executive re: Statutory Audit Report on the Annual Financial Statements for the year ended 31<sup>st</sup> December 2013**

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

Ms Quinn indicated that the officials could leave the meeting at this stage, if the members wished. The members agreed they should stay.

Mr Murphy explained that his audit began in January 2014 and was completed in September. The AFS was available as required by 31 March 2014. His report has three parts, Audit Opinion, Audit Report and Management Response. The report concentrates on what he considers to be significant issues which arose during the year or are ongoing.

There was a discussion about when the Audit Committee should receive the LGA report and their role in reviewing the AFS and reporting to the Council in 2015 and also when they would meet with Mr. Murphy in 2015.

Members queried the following items in the LGA report.

Councillor Ring: Development Contributions.

Ms Quinn indicated that provision has been made in the budget to provide for an interface between APAS and Oracle to address the issue.

Councillor Ó Muirí: Bad Debt – How bad debt provision in DCC compares with other local authorities.

Mr Murphy stated that policies for bad debt provision and 'write off' vary greatly across the local authority sector and consequently comparison is very difficult.

Councillor Noeleen Reilly: Ballyfermot Leisure Centre.

Ms Quinn explained that there was an ongoing arbitration process with the contractor responsible for building the centre which the Council is strongly contesting.

AFS and LGA report accepted by meeting and report to Council to be prepared. **Action 4**

## **7. Internal Audit Report R02/14 Temple Bar Rain Screen Project – Meeting House Square**

Ms. Quinn gave background on the establishment of Temple Bar Cultural Trust (TBCT). It is a subsidiary company of DCC since 2001. Internal Audit carried out a review of corporate governance etc at TBCT in 2011. Following this a further review of the procurement of the Rain Screen Project was carried out. The company is to be wound down and its functions taken over by Dublin City Council with responsibility assigned to Mr. Brendan Kenny, Assistant Chief Executive, Culture, Recreation, Amenity and Community Department.

Councillor Ó Muirí raised items 4.4 and 4.5 in the report regarding the signature of certain documents. He felt that this matter should be referred to the Office of Director of Corporate Enforcement or An Garda Síochána. Ms. Quinn indicated that she believes this has been done already.

She will confirm and report to Audit Committee on current position. **Action 5**

Councillor Ring stated that he felt the Finance and Emergency Services Strategic Policy Committee would be satisfied with the actions taken to date in DCC to address the issues at TBCT.

## **8. Audit Committee Work Programme**

Members noted the draft programme presented and requested to see the 2015 Internal Audit Work Plan. They were also concerned as to whether or not the IA Unit is adequately resourced. Mr. Keegan mentioned the possibility of contracting out some audits if necessary. Draft Internal Audit Work Plan 2015 to be presented to next meeting. **Action 6**

## **9. Protected Disclosures Act 2014 – Interim Policy and Procedure**

Interim Policy and Procedure circulated to members at the meeting. To be listed for next meeting. **Action 7**

The Committee were reminded that the Audit Committee was also required to have a policy/procedure in place to deal with disclosures made by employee(s), where the employee(s) wished to make the disclosure to the Audit Committee.

## **10. Schedule of meetings**

Next Meeting arranged for 8am on 9<sup>th</sup> December 2014.

**11. Motion in the name of Cllr. Mannix Flynn adopted by the Protocol Committee (April 2014 meeting).**

The members discussed the motion and the following response was agreed:

The Audit Committee, having considered the following motion in the name of Councillor Mannix Flynn (which was agreed at the Protocol Committee would be referred to the Audit Committee and the Finance & Emergency Strategic Policy Committee for their consideration):

*"That this protocol committee initiate the setting up of a Dublin City Council public accounts oversight committee. The recent controversies surrounding the expenditure of public monies at the Poolbeg Waste to energy site and the financial controversies surrounding the Temple Bar Cultural Trust make it imperative that we, as Councillors and directors of Dublin City Council, make every effort to safeguard the public purse and to that end to ensure full accountability where matters of financial irregularity are found."*

does not believe that the establishment of a Public Accounts Oversight Committee by Dublin City Council, is necessary in view of the existing governance structures already in place.


**Action 8**

**12. AOB**

Councillor Ó Muirí asked when the Committee can expect to see value for money audits as requested by him in the past.

Ms Quinn stated that some audits are nearing completion and will be presented to the Committee in due course. **Action 9**

Chairperson: \_\_\_\_\_

  
Brendan Foster

Date: \_\_\_\_\_

9-12-14