

**NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC
TO BE HELD IN THE COUNCIL CHAMBER, CITY HALL, DAME STREET, DUBLIN 2.
ON THURSDAY 21 NOVEMBER 2019 AT 2.00 PM**

AGENDA

THURSDAY 21 NOVEMBER 2019

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1	Draft Minutes of Finance SPC Induction Day - 24th October 2019	3 - 6
2	Draft Terms of Reference of the Finance SPC	7 - 12
3	Draft Annual Work Programme 2019-2024	13 - 28
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Finance Strategic Policy Committee

Minutes of Meeting Held On 24th October 2019

1. Welcome

Cllr. S. McGrattan welcomed all members to the inaugural meeting of the Committee.

2. Members Information Pack

K. Quinn, Head of Finance, gave an overview of the information pack, highlighting the following issues:

- Definition of a Strategic Policy Committee
- Structure of the City Council
- Ethics, Conflict of Interest, Code of Conduct and Lobby requirements
- Schedule of meetings
- Standing order requirements for Motions, Agenda, Minutes and Breviates
- SPC Work Programme

3. Work Programme

On the issue of the work programme of the Committee, the following contributions were made and proposed as possible items:

- Sustainable Local Government Financing – proposed establishment of a National Forum on Local Government. It was referenced that Dublin City Council should become leaders/champions for the City.

On the issue of specific rural local government funding, the importance to effectively communicate on behalf of the City Council on this sensitive urban/rural issue was noted.

- Transparency of how monies are spent by the City Council – request for the circulation of a leaflet/document.
- The work of the National Oversight and Audit Committee was raised and the potential for the submission of some of their special reports to the Finance SPC.
- Development opportunities for the regeneration of areas through financing from the European Investment Bank and other financing institutions.
- The implications of the new rating legislation, The Rates Act 2019.
- The implications of any proposed amendments to the Local Property Tax
- The implications for Budget 2020 and future years of the global valuation of rates on Irish Water and the shortfall on rates revenue, the need to broaden the
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- revenue base not just for ratepayers and the implications of the LPT equalisation fund on Dublin City Council's revenue.
- The examination of staff Costs and the impact of outsourcing on services to establish if this is the best use of monies. The potential for the carrying out of a cost benefit analysis of the process and the added costs to departments through additional procurement implications was raised.
- The possible examination of services that would allow a useful comparison could be developed. In addition, the issue of contract management and the enhancement of the skill set required was discussed.
- The development of information sharing initiatives across all local authorities was discussed, as was the development of a network of meetings with the larger Local Authorities on common issues.
- The impact on the rates base, the physical trading environment and the opportunities for on line trade through e-retailing was discussed.
- The issue of Participatory Budgeting for the City Council will be considered for feasibility for the 2021 Revenue Budget
- The examination of the potential funding options available through crowd funding was raised. Examples of projects undertaken by UK local authorities in this area was discussed. It was noted that this is an area that would attract both private and commercial interest across the city.
- It was agreed that potential funding options available through Urban Regeneration Funding should be examined.
- The implications of potential changes in the rating framework regarding the impact of environmental factors on commercial ratepayers arising through the Climate Action Plan will be monitored.
- The feasibility of developing a monitoring system for of legislation going through the Dáil will be carried out.

4. Schedule of Meetings

An annual schedule of meetings for 2020 was circulated and it was noted that the next meeting in 2019 is scheduled for Thursday 21st November 2019 at 2pm. This meeting will be held in the Council Chamber, City Hall.

Signed: Councillor Séamas McGrattan
Chairperson

Date: 24th October 2019



Members

Cllr Séamas McGrattan (Chairperson)
Cllr Mary Callaghan
Cllr Anthony Connaghan
Cllr James Geoghegan
Cllr Dermot Lacey
Cllr. Paddy McCartan

Jack Daly, Docklands Business Forum
Tara Lillywhite, Dublin Chamber of Commerce
Aidan Sweeney, IBEC

Apologies

Cllr. Daryl Barron
Cllr. Daithí De Róiste
Cllr. Alison Gilliland
Cllr. Neasa Hourigan
Cllr. Noeleen Reilly
Cllr. Nial Ring
Eric Fleming, ICTU
Dr. Caroline McMullan, DCU
Philip O'Callaghan, PPN

Officials

Kathy Quinn, Head of Finance
Fiona Murphy, Senior Staff Officer, Finance Secretariat



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

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Finance Strategic Policy Committee (SPC) 2019 – 2024 Terms of Reference

Background

The Finance Strategic Policy Committee (SPC) was introduced following major changes applied to local government through the introduction of the Local Government Act 2001. The Finance SPC replaced the former Coisde Airgeadais. Following three terms, it is considered timely to review the Terms of Reference of the Strategic Policy Committee as a new committee of Elected Members and external interests are formed.

Context of the Incoming Finance Strategic Policy Committee

The financial context of Dublin City Council is complex. Demand for services is increasing with service users (businesses, residents, visitors) having greater expectations than previously. In parallel there is a perspective that local authority charges should have little or preferably no increase, whether with inflation or to reflect an increased cost for increasingly developed services. This clash, that is of flat or reducing income against increasing expenditure, threatens the potential for service development and indeed continued provision at what would be seen as adequate levels. Dublin City Council seeks to stimulate and encourage debate on the development of a sustainable, reasonable, local government funding model.

LPT

The LPT funding available to the elected members to consider as part of the budgetary resource allocation process has been below expectations. The LPT framework as applied to Dublin City Council, has not had a favourable outcome in supporting service provision. In particular:

- The net funding available for resource allocation at the discretion of the elected members is 5% of the total LPT basic liability or €4m.
- To date the Elected Members have voted for and applied a 15% reduction to the Basic LPT for Dublin City, thereby reducing householders liability and potential funding for Dublin City Council services.
- Dublin City Council contributes 20% of its LPT receipts to the National Equalisation Fund – a fund that Dublin City Council funds but never receives (this fund benefits rural local authorities).
- Circa 40% of LPT receipts have replaced grant funding for DCC.

- The experience of DCC is in sharp contrast to rural local authorities, being net beneficiaries of the National Equalisation Fund and also in receipt of existing government grants.

Brexit

It is not yet clear as to the substance and form of Brexit and indeed it's financial, social, cultural and political impact. It may be appropriate for this SPC to give due consideration to the financial consequences of Brexit, on a rolling review basis.

Business focus

Dublin City Council has adopted a hugely pro-business stance over the last decade with regard to Commercial Rates. There have been no or modest increases to the Annual Rate on Valuation each year. This brings benefits to rate payers in that rates liabilities have been broadly constant. That said, it may be opportune to consider the benefits that could accrue to business from a focused application of monies generated from planned, minimal value rate increases. Sustained economic growth provides a platform for community and social development.

Amending rating legislation, The Local Government Rates and Other Matters Act, was introduced in 2019. Dublin City Council wishes to make best use of the revised provisions.

There has been commentary on potential changes to the rating framework to reference environmental factors in the valuation for rating purposes of commercial property. Dublin City Council seeks to contribute to the development of rating policy and to ensure that businesses are supported through the change process.

Governance

There is greater scrutiny than ever before, from the public, media and central government on how local government uses its resources. This places an obligation on Dublin City Council and the Elected Members to ensure that public money is spent in the most effective and efficient manner, aiming to ensure confidence in the process and effectiveness of service delivery.

Dublin City Council acknowledges the contribution made by the National Oversight and Audit Commission (NOAC) to transparency, accountability and governance in the local government sector.

Dublin City Council recognises the benefits gained from adopting transparency as a key driver in resource management. Transparency builds trust which in turn supports the local democratic framework.

Objectives of the Finance Strategic Policy Committee

The key strands for the Committee to focus on are:

1. Transparency, accountability and governance in expenditure and resourcing.
2. Review of collection of debts due to Dublin City Council.
3. Securing quality of service and value for money.
4. Promoting social and economic prosperity.
5. Sustainable local government funding.
6. Community development.

1. Transparency, accountability and governance in expenditure and resourcing.

The Finance SPC will scrutinise past spending and proposed future financing of Dublin City Council's departments. It will work to ensure that Elected Members and the public fully understand the revenue sources and expenditure decisions of Dublin City Council. Finance SPC will assess the adequacy of corporate governance arrangements and examine companies which Dublin City Council own or in which have a shareholding. The SPC will consider the feasibility of a system to monitor legislation going through the Dail.

As appropriate to the committee's scope, the committee will, as work programme items, review NOAC reports and make policy recommendations when necessary. The committee will also develop clear unambiguous communication to services users on DCC's resource allocation. The SPC will consider monitoring systems for legislation going through the Dail.

2. Review of collection of debts due to Dublin City Council.

The Finance SPC will scrutinise the collection performance of Dublin City Council debts, across both the revenue (operational) and capital (investment) activities. Dublin City Council services support the functioning of the City and all monies properly owed to the City contribute to the service provision. Also it is accepted that from an equity perspective, the Council must pursue those who do not discharge their debts to Dublin City Council and to acknowledge the efforts made by those who meet their Dublin City Council liabilities.

The Finance SPC will periodically review, as a work programme item, all debt areas including Commercial Rates, housing rents, housing loans, development contributions and government debtors.

3. Securing quality of service and value for money.

The Finance SPC will consider value for money reviews on specific areas; such reviews will incorporate a review of all resources – labour, materials, support, buildings and information systems. Following on and in consultation with management and employees, the SPC will recommend indicators to monitor and improve areas of Council expenditure to ensure quality of service and value for money outcomes. Additionally, in consultation with management and employees, the Finance SPC will oversee the implementation of quality of service and value for money reforms in all areas of council service provision. Internal Audit Unit may, from time to time, table VFM Reports that it conducts. The committee will encourage the develop of information sharing initiatives across local authorities and the development of a network of meetings with larger Local authorities on common issues to share good practice.

The SPC will, as work programme items, receive presentations of reports on high level efficiency reviews in either Dublin City Council or Dublin local authorities in general. The SPC will monitor the development of information sharing initiatives and inter local authority networks.

4. Promoting social and economic prosperity

Within the City, some sectors are performing strongly, bringing increased employment, while other sectors are trading less dynamically as many factors impact on demand and the trading environment. In recent years, there has been

an expansion of e-retailing and a growing digital economy. There are both risks and opportunities attaching to the broadening of retail which would benefit from consideration.

The Finance SPC will examine as a work programme item how changing retailing and digital trends might impact on DCC and consider policy recommendations that would secure the best outcome for Dublin City.

This committee will gain, as a work programme item, an understanding of the Local Government Rates and Other Matters Act 2019, including opportunities and threads it presents to DCC.

This committee will make contributions, as a work programme item, to the development of rating policy regarding environmental factors and will recommend policies to assist businesses.

This committee consider opportunities for regeneration that may be financed through the Council of Europe Development Bank, EIB, HFA and other financing institutions. The SPC will, as a work programme item examine regeneration financing options.

This committee recognises the benefits from tourism. In equal part, it is also recognised that there is a demand on City facilities and services to meet this industry. It is acknowledged worldwide that it is appropriate and reasonable to charge visitors, in some way, for the services and facilities provided. This committee will examine the introduction of a transient visitor levy (TVL), in Dublin and will seek to gain government support for this measure.

The SPC will, as a work programme item, propose to Government the supporting framework for the introduction of a transient victor levy (TVL) should be provided.

5. Sustainable local government funding.

The Finance SPC will exploit opportunities to advocate for legislative changes needed for Dublin City Council to secure enduring stable revenue streams. The Finance SPC will monitor the operations of funding sources from the DHPLG, LPT, Commercial Rates and other charges to ensure that significant trends arising are addressed.

This committee will, as a work programme item, develop and support a campaign for sustainable local government funding, involving stakeholders across the local government sector and business.

6. Community Development.

The Finance SPC will examine the feasibility of the introduction of participatory budgeting. Issues such as the involvement of all groups, community and business, the statutory role of the elected council, the engagement benefits that can be achieved and the nature of impact on the elected democratic structures.

This committee will, as a work programme item, consider the feasibility of the introduction of participatory budgeting on a pilot basis.

The Finance SPC will progress the development of social based initiatives in the procurement framework so as to maximise the potential opportunities for local employment and trade.

This committee will, as a work programme item, examine opportunities to implement social based procurement related initiatives.

The Finance SPC recognises the scarcity of capital resources available to DCC. The SPC will examine the feasibility of using crowdfunding as a funding source for certain DCC capital projects so as to maximise investment in local facilities and services. Focus will also be given to aligning crowd funded projects to facilities operated on a social enterprise basis.

This committee will, as a work programme item, examine the feasibility of using crowdfunding for DCC capital projects opportunities and aligning crowd funded projects to social enterprise opportunities.

Meetings

The Finance SPC will meet every two months or at least four times per year. The quorum necessary for the transaction of business shall be six members, at least four of whom must be elected members. A schedule of meetings will be agreed at the start of each year.

Meeting documentation (agenda, minutes and reports) will, where possible, be circulated to Committee Members no later than one week in advance.

Committee Membership

The Finance SPC will consist of eighteen members, twelve of whom will be Elected Members of the City Council and six will be external members. Appointments to the Committee, where possible, shall be for the duration of the elected council.

Working Procedures

The Committee will adopt Dublin City Council's Standing Orders as its working procedure. The Committee will adopt a multi-annual work programme linked to the Council's Corporate Plan, which will be updated as necessary.

A copy of the breviat of the business of each meeting will be included on the agenda of the next meeting of the City Council.

Induction Training

New members will receive all relevant information training and briefings on their appointment to enable them to meet their Committee responsibilities.

Cllr Seamus MacGrattan

Chairperson

Finance & Emergency Services Strategic Policy Committee

November 2019

Multi annual Work Programme of the Finance SPC 2019 to 2024

Item	Issue	Priority
1	The Finance SPC will examine how changing retailing and digital trends might impact on DCC and consider policy recommendations that would secure the best outcome for Dublin City.	
2	This committee will gain an understanding of the Local Government Rates and Other Matters Act 2019, including opportunities and threads it presents to DCC.	
3	This committee will make contributions to the development of rating policy regarding environmental factors and will recommend policies to assist businesses.	
4	This committee will develop and support a campaign for sustainable local government funding, involving stakeholders across the local government sector and business.	
5	As appropriate to the committee's scope, the committee will, as a work programme item, review NOAC reports and make policy recommendations when necessary.	
6	The committee will develop clear unambiguous communication to services users on DCC's resource allocation.	
7	The SPC will consider monitoring systems for legislation going through the Dail.	
8	The Finance SPC will periodically review, as a work programme item, all debt areas including Commercial Rates, housing rents, housing loans, development contributions and government debtors.	
9	The SPC will receive presentations, as a work programme item, of reports on high level efficiency reviews in either Dublin City Council or Dublin local authorities in general.	
10	The SPC will monitor the development of information sharing initiatives and inter local authority networks.	
11	This committee will, consider the feasibility of the introduction of participatory budgeting on a pilot basis.	
12	This committee will, as a work programme item, examine opportunities to implement social based procurement related initiatives.	
13	The SPC will examine regeneration financing options.	
14	The SPC will propose to Government the supporting framework for the introduction of a transient visitor levy (TVL) should be provided	
15	The SPC will examine the feasibility of using crowdfunding for DCC capital projects opportunities and aligning crowd funded projects to social enterprise opportunities.	



Multi Annual Work Programme of the Finance SPC 2019 to 2024

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Item 1

The Finance SPC will examine how changing retailing and digital trends might impact on DCC and consider policy recommendations that would secure the best outcome for Dublin City.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 4: Promote social and economic prosperity	Consideration of the CCMA Research re Impact on e-Retailing on Local Authorities	IBEC CCMA
Objective 5: Sustainable local government funding	Hold a joint meeting with the Economic Development and Enterprise SPC to consider useful actions for DCC	Dublin Chamber of Commerce
Objective 6: Community Development	Make policy recommendations to the City Council on e-retailing opportunities and the physical trading environment	Dublin Docklands Forum Economic Development & Enterprise SPC Economic Development Department
Item specific Objective: to maximise e-retailing trading opportunities and support adaptations of the physical trading environment to meet emerging demand patterns		

Item 2

This committee will gain an understanding of the Local Government Rates and Other Matters Act 2019, including opportunities and threads it presents to DCC.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 4: Promote social and economic prosperity	Presentation of aspects of rating legislation as enacted. This may involve multiple presentations as very little of the legislation is in place to date.	IBEC CCMA
Objective 5: Sustainable local government funding	Make policy recommendations to the City Council on the application of the measures provided in the new Act.	Dublin Chamber of Commerce Dublin Docklands Forum Valuation Office DoHP&LG
<p>Item specific Objective: to secure an understanding of the impact of the new rating legislation on Dublin City both from the perspective of the elected member and the business community</p>		



Item 3

This committee will make contributions to the development of rating policy regarding environmental factors and will recommend policies to assist businesses.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 4: Promote social and economic prosperity	Presentation of proposals Consultation and engagement with Business groups	IBEC CCMA Dublin Chamber of Commerce Dublin Docklands Forum Valuation Office DoHP&LG Sustainable Energy Authority of Ireland Codema Environment and Transportation Department
Objective 5: Sustainable local government funding	Make policy recommendations to the City Council relating to potential changes for DCC and businesses	
Objective 6: Community Development		
Item specific Objective: to influence and contribute the debate and outcome of rating policy regarding Climate Change and environmental factors so that businesses have a clear understanding of the new changes and Dublin City progresses an environmental agenda.		



Item 4

This committee will develop and support a campaign for sustainable local government funding, involving stakeholders across the local government sector and business.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 4: Promote social and economic prosperity	Convene a seminar to debate local government funding Carry out a public consultation process Presentation of outcome of seminar and consultation	IBEC ICTU CCMA
Objective 5: Sustainable local government funding	Make policy recommendations to the City Council relating to changes sought in government policy	Dublin Chamber of Commerce Dublin Docklands Forum DoHP&LG Universities Other Dublin Local Authorities
Item specific objective: to raise the profile and understanding of a sustainable funding model to support local government services, articulating the needs of Dublin City, alongside those of rural authorities.		



Item 5

As appropriate to the committee's scope, the committee will, as a work programme item, review NOAC reports and make policy recommendations when necessary and relevant.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 1: Transparency, accountability and governance in expenditure and resourcing	Develop an understanding of the work programme of DCC's Audit Committee with regard to NOAC reports Receive presentations on service issues addressed in NOAC reports which the SPC wishes to focus on	Audit Committee Operational Departments Internal Audit Unit
Objective 3: Securing quality of service and value for money	Make policy recommendations when appropriate to the City Council relating to issues raised in NOAC reports	
Item specific objective: to explore further issues raised in NOAC reports to improve the efficiency of DCC services		



Item 6

The committee will develop clear unambiguous communication to services users on DCC's resource allocation.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 1: Transparency, accountability and governance in expenditure and resourcing	Development of a working group within the Council to develop this agenda item	All Departments
Objective 3: Securing quality of service and value for money		
Objective 6: Community Development		
Item specific objective: to provide clear communication on DCC's resource allocation to build trust and strengthen transparency		



Item 7

The SPC will consider monitoring systems for legislation going through the Dáil

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 1: Transparency, accountability and governance in expenditure and resourcing	Establish the practice 'as is' and agree the required 'to be' practice Gain an understanding of options available Make a policy recommendation to the City Council of a monitoring system for legislation coming through the Dáil	Chief Executive's Department CCMA Other Local Authorities Houses of the Oireachtas IS Department
Item Specific Objective: to ensure that the SPC and City Council are fully informed of forthcoming legislative changes		



Item 8

The Finance SPC will periodically review, as a work programme item, all debt areas including Commercial Rates, housing rents, housing loans, development contributions and government debtors.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 1: Transparency, accountability and governance in expenditure and resourcing	Review of Year End Debtors Collection Review of Year End Rates Collection Review of any specific debt collection in detail	All income raising Departments
Objective 2: Review of collection of debts due to Dublin City Council	Make policy recommendations to the City Council on debt collection measures	
Item specific Objective: to ensure that the SPC is satisfied that all debts are collected promptly and in full		



Item 9

The SPC will receive presentations, as a work programme item, of reports on high level efficiency reviews in either Dublin City Council or Dublin local authorities in general.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 1: Transparency, accountability and governance in expenditure and resourcing	Development of an information sharing network across the Dublin local authorities Review reports of the Transformation Unit as relevant	Transformation Unit CCMA Dublin Local Authorities
Objective 3: Securing quality of service and value for money		
Item specific objective: to support efficiency gains in DCC		



Item 10

The SPC will monitor the development of information sharing initiatives and inter local authority networks

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 1: Transparency, accountability and governance in expenditure and resourcing	Review existing information sharing channels and networks Consider mechanisms to improve efficacy of information sharing	All DCC Departments All Local Authorities CCMA
Objective 3: Securing quality of service and value for money		
Item specific Objective : to be fully aware of developments in other local authorities which may be beneficial to DCC		



Item 11

This Committee will, consider the feasibility of the introduction of participatory budgeting on a pilot basis.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 1: Transparency, accountability and governance in expenditure and resourcing	Review practice in other local authorities and jurisdictions Develop working group with Area Managers and Area Committees	Other local authorities in Ireland and elsewhere Area Managers
Objective 3: Securing quality of service and value for money	Consider outcome of working group Make policy recommendation to the City Council on the appropriate use of participatory budgeting	Area Committees
Objective 6: Community Development		
Item Specific Objective: to increase engagement with and strengthen the democratic process		



Item 12

This committee will, as a work programme item, examine opportunities to implement social based procurement related initiatives.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 3: Securing quality of service and value for money	Gain an understanding of the options available as social based procurement related initiatives Trial options on a pilot basis where possible	Central Procurement Unit OGP
Objective 4: Promote social and economic prosperity	Make policy recommendations to the City Council on the use of social based procurement related initiatives	All DCC Departments
Objective 5: Sustainable local government funding		
Objective 6: Community Development		
Item Specific Objective: to maximise the social content of procurement		



Item 13

The SPC will examine regeneration financing options.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 3: Securing quality of service and value for money	Identify regeneration options Consider the Business Case for each option	EIB Council of Europe Development Bank
Objective 4: Promote social and economic prosperity	Review financing options Make a policy recommendation to the City Council on the use financing of regeneration projects	HFA DoHP&LG
Objective 5: Sustainable local government funding		Economic and Development SPC Economic Development Department
Objective 6: Community Development		



Item 14

The SPC will propose to Government the supporting framework for the introduction of a Transient Visitor Levy (TVL) should be provided

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 4: Promote social and economic prosperity	Gain an understanding of the process undertaken recently by Edinburgh City Council and the Scottish Government Conduct a public consultation / market research exercise to establish the support for a Transient Visitor Levy (TVL)	DoHP&LG Edinburgh City Council IBEC
Objective 5: Sustainable local government funding	Engage with interested stakeholders Make a policy recommendation to the City Council on the appropriate model of TVL for Dublin and also the required legislative change required	Dublin Chamber of Commerce Dublin Docklands Authority Fáilte Ireland Irish Hotel Federation Other Dublin Local Authorities
<p>Item Specific Objective: to ensure that feasibility of the implementation of a Transient Visitor Levy is fully explored and that a workable model is developed which will contribute to and support the tourism industry in Dublin</p>		



Item 15

The SPC will examine the feasibility of using crowdfunding for DCC capital projects opportunities and aligning crowd funded projects to social enterprise opportunities.

Objective of Finance SPC Terms of Reference	Possible Actions 2020	Other Stakeholders
Objective 4: Promote social and economic prosperity	Gain an understanding of successes and failures with crowdfunding by other public bodies	UK Local Authorities who have used crowdfunding
Objective 5: Sustainable local government funding	Conduct a public consultation / market research exercise to establish the likely participation in a crowdfunding initiative	Crowdfunding platforms Social Enterprise Operators
Objective 6: Community Development	Make a policy recommendation to the City Council on the appropriate use of crowdfunding as a funding stream Initiate a pilot crowdfunding project	Dublin City LEO CRES Department
Item specific Objective: to ensure that Dublin City Council makes maximum advantage of all funding options and in doing so supports social enterprise initiatives		

Dublin City Council

Audit Committee

**Minutes of Meeting held on 14th March, 2019 at 8.00 a.m.
in the Richard O'Carroll Room, City Hall**

Attendance:

Members

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

Officials:

Ms. Kathy Quinn, Head of Finance (KQ)
Mr. Hugh Fitzpatrick, Head of Internal Audit (HF)
Ms. Martina Mc Loughlin, Senior Staff Officer, Internal Audit

1. Minutes of Audit Committee meeting held on 13th December, 2018.

The outstanding Actions from previous meetings were discussed, as follows:

HF informed the Members that the Audit Committee's Work Programme & Charter for 2019 were approved by the City Council at the January 2019 Council meeting.

HF also updated the Committee on the action items relating to issues on (1) Procurement and (2) Drivers' Records.

BF referred to the lack of staff resources in the Internal Audit Unit and said that this had been consistently raised as an issue by the Committee.

The minutes were agreed.

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

No conflict of interest was declared.

3. Progress report on the implementation of Internal Audit's recommendations, (relating to the two reports discussed at the December meeting, i.e. "Review of Joinery Workshop" and "Review of DCC Properties Leased/Licensed to Community Groups in the Central Area")

The Committee discussed the response dated the 13th March, 2019 from the Executive Manager, Housing & Community Services Department and agreed that it was unacceptable in relation to the implementation of recommendations contained in the Joinery Workshop Audit Report.

The Members were not satisfied with the term “considered prohibitive” under the response to Recommendation 7.3, and sought the basis on which this determination was made. They agreed that a report/analysis should have been undertaken, to support the conclusion reached. Also, they questioned the statement that there are “better ways to assess the relative value for money” under the response to Recommendation 7.3 and asked that these “better ways” be formally outlined to the committee.

The Committee agreed that a response should be forwarded to the Housing & Community Services Department outlining the Committee’s concerns and that this issue be kept on the agenda for the next Audit Committee.

Action 1: HF to draft letter to the Assistant Chief Executive, Housing & Community Services Department, outlining the Members concerns, for approval and signature by the Chair of the Audit Committee

Action 2: This issue to be included on the agenda for the new Audit Committee

4. 3 Local Government Audit Service (LGAS) reports:

- **An Overview of Commercial Rates in Local Authorities, December 2018**
- **An Overview of Pension Income and Costs in Local Authorities, December 2018**
- **Progress Rpt. No.8 - Progress on the implementation of the recommendations contained in VFM Report No. 30, December 2018**

HF gave a brief summary of each of the three Reports.

The Committee noted the Reports.

5. Draft Report of the Audit Committee in accordance with the Local Government (Audit Committee) Regulations 2014, Regulation 15(1), detailing its consideration and findings for the year 2018, etc.

The draft report was approved by the Members, for submission to the City Council.

Action 3: HF to submit report to April meeting of City Council.

6. Internal Audit Report R09-18: Review of Business Continuity Planning for the Traffic Signal Control System – Sydney Coordinated Adaptive Traffic System (SCATS)

HF presented the report by Deloitte and outlined the main findings, two of which were significant, resulting in the system being graded as “Weak”. This was attributable to the lack of management and testing of the Business Continuity Plan and some issues relating to the SCATS server room (physical access and environmental controls).

7. Internal Audit Report R10-18: Software Asset Management Review

HF presented the report by Deloitte and outlined the main findings and the rating of the audit report as “Needs Improvement”. That is attributable to the situation pertaining to software asset management within the Eastern Regional Control Centre, operated by Dublin Fire Brigade.

All other software being used by DFB, i.e. in DFB Headquarters by administrative and operational staff, training centre etc. is managed by the Corporate I.S. Department.

The Committee expressed its concern of a notable trend across audit matters presenting to the committee relating to DFB. There are indications of a divergence of compliance in DFB in relation to governance and oversight of DCC's Corporate Policies. It was agreed that this would be an appropriate matter to have reviewed by the next audit committee, as a result of recent findings.

Action 4: Consideration to be given by the next Audit Committee to include a governance review of Dublin Fire Brigade on the 2020 Internal Audit Plan

8. A.O.B

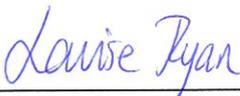
KQ thanked the outgoing Committee and said all their hard work was greatly appreciated. BF thanked IA and HoF in turn.

NOM to suggest, at the next meeting of the Corporate Policy Group, that the external Members of the current AC who wish to continue as Members on the next AC, should be facilitated.

Action 5: NOM to raise issue re external Members for next meeting of the Corporate Policy Group.

Next meeting: To be decided by the next Audit Committee when established, post Local Elections on the 24th May, 2019.

The meeting concluded at 9.15am.



Chairperson

Date: 7-11-19

Appendix A

Actions agreed at this Audit Committee Meeting

- Action 1:** HF to draft letter to the Assistant Chief Executive, Housing & Community Services Department, outlining the Members concerns at the latest response relating to the Joinery Workshop Audit, for approval and signature by the Chair of the Audit Committee
- Action 2:** This issue to be listed on the agenda for the inaugural meeting of the next Audit Committee
- Action 3:** HF to submit report to April meeting of City Council.
- Action 4:** Consideration to be given by the next Audit Committee to include a governance review of Dublin Fire Brigade on the 2020 Internal Audit Plan
- Action 5:** NOM to raise issue re external Members for next meeting of the Corporate Policy Group.