



**NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC
TO BE HELD BY REMOTE VIDEO CONFERENCE VIA - MICROSOFT TEAMS
ON THURSDAY 18 NOVEMBER 2021 AT 2.30 PM**

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AGENDA

THURSDAY 18 NOVEMBER 2021

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	b) Sectoral Nomination Replacement - Docklands Business Forum - 1st Oct 9 2021 Letter to Alan Robinson, Dublin Docklands Business Forum from Kathy Quinn re Sectoral Nomination replacement
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Finance Strategic Policy Committee

Minutes of Meeting Held 16th September 2021

1. Draft Minutes of the Finance SPC meeting held on 20th May 2021

The draft minutes were proposed by Cllr. D. Lacey and seconded by Cllr. N. Reilly. The minutes were adopted.

2. Matters arising

Cllr. S. McGrattan advised members that J. Daly, representing Docklands Business Forum and T. Lillywhite, representing the Dublin Chamber of Commerce had stepped down from their roles on the Committee.

Agreed: The Chairman will send a letter of thanks to both.

3. Correspondence

- a) **Housing Rent Arrears – K. Quinn letter to Darach O’Connor 27/05/2021**
Correspondence noted
- b) **LPT Reform – Cllr S. McGrattan to Minister P Donohoe – 24/05/2021**
Correspondence noted
- c) **LPT Reform – Cllr S McGrattan to Minister McGrath – 27/05/2021**
Correspondence noted
- d) **LPT Reform - Cllr S McGrattan to Minister O’Brien 27/05/2021**
Correspondence noted
- e) **LPT Reform – Minister P. Burke’s response – 15/06/2021**
Correspondence noted. Cllr D. Lacey made reference to the contents of Minister Burke’s letter regarding the 100% local retention of LPT funds. He sought assurances that this €16m would be reflected in the DCC budget as additional funding and not to replace previous grant subsidies.
- f) **LPT Reform – Minister P. Donohoe response – 09/07/2021**
Correspondence noted

4. Community Wealth Building – Presentations

The Committee welcomed the attendance of Sarah Longlands, CE of CLES (Centre for Local Economic Strategies), Sarah McKinley, Director of European Programmes, The Democracy Collaborative and Stuart MacDonald, CLES

S. Longlands made a presentation entitled Community Wealth Building to the Committee:

- About CLES – the national organisation for local economies
- Our economic approach isn’t working – child poverty, zero hours contracts, necessity for food banks.
- What’s going wrong – inequalities in society, focus on economic growth. These existing inequalities have been exposed by the Covid pandemic.
- Community Wealth Building - Uses, Aims, Working towards delivering better social and economic outcomes for people and planet.
- Five key principles – Finance, Workforce, Spending, Land and Property and Inclusive Ownership.

- Scotland and Scottish Government experience – examples areas, legislation and new Scottish Minister for Community Wealth.
- Preston Model – complete example
- Birmingham Anchor Network – example areas, CWB in Residence, action plan, expansion into other areas
- Sources of support and information

S. McKinley made her presentation to the Committee entitled “Democratizing the Economy through Community Wealth Building”. This presentation dealt principally with the ownership element of CWB and gave an example from Cleveland, Ohio summarised as follows:

- Background to The Democracy Collaborative
- Community Wealth Building is the building of new generative local economies in place from the ground up
- Wealth in the local economy rooted in the economy and not extracted from communities. Recirculates in the community and benefits the people there. Examples given included community banks, community owned utilities, energy providers and co-operatives.
- Cleveland, Ohio – in the mid-2000s had vacant land, unsound building conditions, high foreclosure rates, 24% unemployment rate however with a largely untapped core of hospitals, universities, museums within the city spending \$3bn on procurement each year.
- Collaborative effort between intuitional leaders, government officials, residents and community activists established the Evergreen Co-operatives providing employee-owners opportunities in hydroponic greenhouses, co-operative laundry and energy solutions through procurement openings from anchor institutions.
- Evergreen Co-operatives created to hire the disadvantaged, do green development and model the role of anchor institutions.
- The Cleveland Model - to reverse the long term economic decline of the city

Following both presentations, the following issues were discussed and/or clarification was sought by the committee members:

- Regeneration Projects incorporating social clauses and EU directives – use procurement in an imaginative and creative way by stipulating criteria in the tender documents, disaggregating large contracts, communication of tender opportunities and the forming by small businesses of consortia to tender for large contracts.
- Docklands Development Authority – provided for flexibility for social clauses and other social housing clauses in their area.
- Constraints of a centralised local government structure – local government in the UK see benefits in CWB to counter central arrangements and reference was made to the sections of the Social Value Act.
- The legislative basis for introducing a CWB initiative – legislation changes around procurement, planning and public assets provide a lot of scope.
- The fit into DCC structures to allow this to happen in Dublin City Council – the Chairman sought from the committee whether they wished to agree to this as a policy that should be pursued. This would then require further discussion and development.

- Funding of both TDC and CLES – CLES is a charity and limited company. Income also comes from consultancy work and partnership opportunities. TDC get their funding from charitable and philanthropic donations. The Evergreen Co-operative in Cleveland was funded by charitable and philanthropic donations, state funds, equity and debt, federal funding etc. The preference would be to develop existing companies instead of seeking significant funding to build from the ground up.
- Barriers to setting up projects – barriers identified are asset transfers, centralisation of government and change in mindset/thinking.
- Lowering of recidivism rate is welcomed and how can DCC set up a pilot to do something similar to take people out of the cycle of crime.
- CWB in Residence in Birmingham – this role is funded from charitable donations and contributions from anchor institutions in Birmingham.
- Breaking up of contracts cost more to DCC – this may not necessarily be the case as bigger corporations have bigger overheads. In addition, if contracts do not remain in the community then there are unemployment and housing cost implications for the government and DCC. Examples of cost savings were given for the laundry co-operative in Cleveland.
- Budget expenditure – redirecting budgets to the appropriate communities.
- It was noted that to develop this as a policy within DCC the resources would be required and an analysis of the skill sets within a community would need to be undertaken. Initiatives can be worked through within EU guidelines. Areas to be researched would be recruitment, influencing other organisations and impact on planning.
- Development Plan – it was noted that a council motion went through recently as part of the development plan and it was agreed in principle by the Chief Executive to include community wealth building in the Development Plan which would be channelled through the LECP and LEO.
- It was noted that TASC AND NESAC are involved in CWB related projects.
- Data was sought to see where DCC contracts are currently being awarded and how that maps in terms of flows of wealth.
- Procurement in the public sector militates against small organisations with their qualifying requirements.
- DCC must become a leader and advocate in this space and analysis of current procurement contracts is required.
- Manchester City Council has details on their website showing the flows of wealth within their city.

Agreed: Following the earlier discussions on this item, Cllr. S. McGrattan recommended that this policy initiative would be raised both at the next Corporate Policy Group meeting and under the Breviate item for the October City Council meeting. It was agreed that this recommendation would be followed.

5. Cyber Security

Brian Curtis, Head of ICT presented a detailed report to the committee covering the following areas related to cyber security:

- Recent Cyber Attacks impacting on Government Agencies
- Dublin City Council Response to these Attacks
- Current Security Profile in Dublin City Council
- NIST Framework
- Future Impacts of Cyber Security

The Committee thanked B. Curtis for his presentation.

6. Draft 2022 Schedule of Meetings

The schedule of dates for 2022 was agreed by members.

7. A.O.B.

Dublin Fire Brigade – C. McMullan raised the issue of the Fire and Emergency Services committee which had previously been dealt with through the Finance and Emergency Services SPC but was then split into a separate committee. It was noted that the committee would appear to be defunct.

Agreed: It was agreed that Lord Mayor Alison Gilliland would pursue the follow up on this item.

Funding for All - Housing Strategy and National Development Plan - Cllr. S. McGrattan advised that A. Sweeney had requested that a report on the funding impact of both of these issues would come to the committee.

Agreed: It was agreed that these items would be listed on a future Finance SPC agenda

Signed: **Councillor Séamas McGrattan**
Chairperson

Date: **16th September 2021**

Members Present

Cllr Séamas McGrattan (Chairperson)
Lord Mayor Cllr. Alison Gilliland
Cllr Daryl Barron
Cllr Mary Callaghan
Cllr Anthony Connaghan
Cllr. Daithí De Róiste
Cllr Dermot Lacey
Cllr. Darcy Lonergan
Cllr. Noeleen Reilly
Cllr. Nial Ring
Eric Fleming, ICTU
Professor Caroline McMullan, DCU
Philip O'Callaghan, PPN

Guest Speakers updated

Sarah Longlands, CLES
Sarah McKinley, The Democracy Collaborative
Stuart McDonald, CLES

Non Committee Members

Cllr. Janet Horner

Officials

Kathy Quinn, Head of Finance
Brian Curtis, ICT Manager

Claudio Libanori, Assistant ICT Manager
Fiona Murphy, Senior Staff Officer, Finance Secretariat
Mary Curran, PA to Head of Finance, Finance Secretariat
Brendan Dorney, IS Department

Apologies

Aidan Sweeney, IBEC
Cllr James Geoghegan
Cllr. Paddy McCartan

DRAFT



Fergus Sharpe,
Head of Public Affairs,
Dublin Chamber of Commerce
7 Clare Street, Dublin 2,
D02 F902

1st October 2021

Re: Dublin City Council - Finance Strategic Policy Committee

Dear Mr. Sharpe,

In 2019 following the local elections, Dublin City Council advertised and received a nomination from the Dublin Chamber of Commerce to represent your organisation on the Finance Strategic Policy Committee. The nomination received and approved by the Committee was in the name of Tara Lillywhite, EY. and Ms Lillywhite has represented your organisation since that date.

On 10th September 2021, Ms Lillywhite's resignation was received by phonecall notifying Dublin City Council that she had left her position in EY and therefore was no longer in a position to represent the Dublin Chamber of Commerce on the Finance Strategic Policy.

I wish to now formally request a replacement nomination from the Dublin Chamber of Commerce and would appreciate if you could let me have this nomination, in writing, in advance of the next meeting in November to facilitate the filling of this replacement position on the Committee. Should the Chamber of Commerce not be in a position to provide a replacement nomination, it would be appreciated if you could indicate this decision in writing.

Yours sincerely,

Kathy Quinn
Head of Finance
With responsibility for ICT



Alan Robinson,
Chief Executive Officer,
Centre Block, Docklands Innovation Park
128-130 East Wall Road
Dublin 3
D03 X316

1st October 2021

Re: Dublin City Council - Finance Strategic Policy Committee

Dear Mr. Robinson,

In 2019 following the local elections, Dublin City Council advertised and received a nomination from the Docklands Business Forum to represent your organisation on the Finance Strategic Policy Committee. The nomination received and approved by the Committee was in the name of Jack Daly, AIB and Mr. Daly has represented your organisation since that date.

On 10th September 2021, Mr. Daly's resignation was received by email notifying Dublin City Council that he was no longer representing the Docklands Business Forum on the Finance Strategic Policy Committee.

I wish to now formally request a replacement nomination from the Docklands Business Forum and would appreciate if you could let me have this nomination, in writing, in advance of the next meeting in November to facilitate the filling of this replacement position on the Committee. Should the Docklands Business Forum not be in a position to provide a replacement nomination, it would be appreciated if you could indicate this decision in writing.

Yours sincerely,

Kathy Quinn
Head of Finance
With responsibility for ICT

From: Fergus Sharpe <fergus@dublinchamber.ie>
Date: 27/10/2021 18:23 (GMT+00:00)
To: "Fiona Murphy [Planning]" <fiona.murphy@dublincity.ie>
Cc: finoff@dublincity.ie, Ellen McGrath <ellen@dublinchamber.ie>
Subject: RE: Finance Strategic Policy Committee

Good evening Fiona,

First, please accept my apologies for our delay in responding to you and Kathy with a nomination to replace Tara Lillywhite.

Dublin Chamber will nominate Ellen McGrath, cc'd, to the Finance SPC. Ellen is Senior Public Affairs Executive at Dublin Chamber, where she will be managing our budgetary policy and competitiveness portfolio, so is well placed to represent the business community on the SPC.

Please send on the necessary documentation to Ellen and don't hesitate to let me know if there is anything else you need at this end in advance of the next meeting.

Best regards,

Fergus Sharpe

Head of Public Affairs



Dublin Chamber of Commerce

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D02 F902

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E: fergus@dublinchamber.ie

dublinchamber.ie



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Mary Curran

From: Alan Robinson <alan@docklandsbusinessforum.ie>
Sent: Wednesday 3 November 2021 09:21
To: Kathy Quinn
Subject: Re: FW: Sectoral Nomination Replacement

Morning Mary,

We are working through the process of replacing Jack with an appropriate person and will revert back as soon as we have a name for you.

What is the date of the next meeting?

Kind regards,

Alan.

On 02/11/2021 15:58 Kathy Quinn <kathy.quinn@dublincity.ie> wrote:

Good afternoon Alan,

I refer to my email of 28th October and Kathy's letter to you of 1st October regarding the above. Please advise if you have been successful in nominating a replacement for Jack Daly on the board of the Finance SPC of Dublin City Council.

Best regards,

Mary

Mary Curran | PA to the Head of Finance | Finance Secretariat

Comhairle Cathrach Bhaile Átha Cliath | Roinn Airgeadais | Block 1, Floor 8, Oifigí na Cathrach, Baile Átha Cliath 8, |

Dublin City Council | Finance Department | Block 1, Floor 8, Civic Offices, Dublin 8 |

T. 222 2102/2103 | E. mary.curran@dublincity.ie | www.dublincity.ie

From: Mary Curran
Sent: Thursday 28 October 2021 16:30
To: 'alan@docklandsbusinessforum.ie' <alan@docklandsbusinessforum.ie>
Subject: Sectoral Nomination Replacement

Hi Alan,

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

Office of the Head of Finance, Finance Department,
Civic Offices, Wood Quay, Dublin 8, Ireland

T. 01 222 2102/3 E. finoff@dublincity.ie

Finance Strategic Policy Committee

Rates Waiver Q4 2021 Report

Background

Report 5-2021 informed the SPC of the Rates Waiver Scheme applied in 2021 through Circulars Fin 1, 5 and subsequently 14/2021. As outlined the Rates Waiver Schemes for 2021 are more restrictive schemes than the 2020 scheme in that less businesses are eligible under the 2021 schemes.

On comparing the application of the 2020 scheme to the 2021 scheme, government funding for each quarter in 2021 has been reduced by €24.2m and rate payers previously exempt in 2020 now have a rates liability.

Rates Waiver Scheme Q4 2021

Circular Fin 20/2021 was issued on 21st October and subsequently circulated to all Elected Members (attached). This 3 month waiver scheme has modified criteria and is a standalone scheme - no overlap with the other 2021 Rates Waiver Schemes outlined in circulars Fin 01/2021, Fin 05/2021 and Fin 14/2021. Appendix B provides a detailed list of eligible categories, namely;

- Hospitality, including restaurants and cafes
- Leisure
- Miscellaneous entertainment
- Certain tourism related categories
- Airports

Main Category Changes

The main differences between the 2021 schemes are summarised in **Table 1** below. The initial 2021 schemes apply to the first three quarters, ending 30th September. Certain categories included in the 2021 Q1-3 schemes (i.e. rates waived) are not included in the 2021 Q4 targeted scheme. In these cases, the final quarter rating liability remains with the business to be discharged and will be pursued by Dublin City Council.

Table 1 – Comparison Rates Waiver Schemes Q1-3 2021 and Q4 2021 including Category Changes

2021 Q 1-3	2021 Q4
€160 Sectoral funding	€62.3 Sectoral funding
Dublin City Council Rates waived (€28.95M per Quarter)	Dublin City Council Rates Waived (€12.57M per Quarter)
Retail - Essential and Non Essential Waived	Retail - Only Hospitality and Tourism related retail waived
Health waived	Health not waived
Miscellaneous Car Parks waived	Miscellaneous Car Parks not waived
Crèches and Service Stations waived	Crèches and Service Stations not waived
Opportunity to appeal exclusion if severely impacted by the pandemic	No appeal available

Application of the Rate Waiver in 2021

The Government have applied four Rates Waiver Schemes, through Circulars Finance 01, 05, 14 and 20/2021 to assist specific trading entities. Table 2 provides details of the 2021 Rates Waiver Schemes in terms of value and ratings.

Just over 9,100 rate accounts or 45% of rate accounts, were eligible for the Rates Waiver Scheme operating in quarters 1 to 3 i.e. that is from 1st January to 30th September 2021. The value of this waiver over that nine month period amounts to €86.9m or 32% of the value of all rating liabilities for that period.

The Targeted Rates Waiver Scheme 2021 (Q4) is more restrictive than the other 2021 schemes (Table 1) and reflects the fact, impacts have not been uniform across all businesses.

Business trade has been hugely disrupted during 2021, more strongly in sectors such as hospitality and entertainment, arising from the impact of public health measures. Many businesses have been required to cease physical trading, or operate at a reduced capacity or restricted services for long periods.

Table 2 highlights how eligibility for the fourth quarter waiver is restricted when compared with the earlier 2021 schemes. Some 2,135 rate accounts will be eligible to receive a rates waiver over the period 1st October to 31st December 2021 or 10.5% of rate payers.

The value of this assistance amounts to €12.6m or 14% of the quarter 4 2021 rating liability.

Rates are due for the 7000 businesses no longer eligible for a rates waiver.

Table 2: Rates Waiver Schemes 2021

2021 Commercial Rates Waiver Scheme - Impact of Targeted Q4 scheme FIN 20/2021			
Valuation Categories that qualified for the Commercial Rates Waiver Scheme under FIN 01,05,14/2021			
No Of Accounts waiver Q1-3	Waiver Credits € Q1-3	Continue to qualify for Commercial Rates Waiver under targeted Q4 Waiver Scheme?	Waiver Credits - Loss and continued support for Qtr. 4 when compared to Waiver Scheme for Qtrs. 1-3
7037	€49,151,051.23	No	-€16,383,683.74
2135	€37,707,270.67	Yes	€12,569,090.22
9172	€86,858,321.90		

Appeals and value of successful appeals

The Q1-3 schemes recognised that there may be ratepayers within the excluded categories that have been severely impacted by the pandemic. Provision was made for excluded ratepayers to demonstrate the impact of the pandemic on their business.

The Department allocated up to 7.5% of all funding for the 2021 schemes for the purpose of appeals.

It was a requirement that rate payers submitting an appeal must demonstrate and submit documentation to the effect that turnover in the respective quarter of 2021 is 75% reduced when compared with the average weekly turnover in 2019.

The quantum of successful appeals is shown in **Table 3**. Dublin City Council have received confirmation that the Government's intend to fund a 100% waiver (3 Quarters) for those eligible on appeal.

Table 3: Rates Waiver Schemes Appeals 2021

Rates Waiver Scheme appeals for Excluded Categories		
Appeal period	No. of successful appeals	Rates Waived Qtr. Value
Q1	162	€546,157
Q2	65	€284,559
Q3	17	€34,085
Combined Qtr. Value		€864,801
Total value of Q1-3	244	€2,594,402

*Please note the value of successful Q1 and 2 appeals are contained within the €86.9m.

There is no provision in the Q4 targeted Rates Waiver Scheme for appeals, or to demonstrate the financial impact of Covid 19 or related restrictions.

The Government intervention is hugely welcome and very helpful to both businesses and Dublin City Council.

Anthony O'Donoghue

**Acting Senior Executive Officer
Rates Office**

04th November 2021

Report to the Finance Strategic Policy Committee

Community Wealth Building Update

Introduction

Community Wealth Building (CWB) harnesses the existing collaborative power of communities, businesses and anchor institutions such as Local Government, Health and Education, to deliver social and economic benefits. CWB gives focus to building wealth in targeted communities from within by leveraging benefits from existing resources and assets through greater diversity of economic ownership and targeted employment measures put in place by anchor institutions. CWB promotes a *generative* rather than an *extractive* economy.

Background

The Finance SPC members agreed at the March 2021 meeting to consider CWB as a topic of common interest. At the May 2021 meeting, SPC members considered a broad overview report and agreed to receive presentations from external organisations, with a CWB specialism and expertise. Arising from CWB presentations made to the September 2021 meeting, the SPC members agreed that Dublin City Council would apply CWB principles. This was in turn raised at and agreed a meeting of the Corporate Policy Group (CPG) (17th September) and also of Dublin City Council (4th October).

Proposed Approach

Community Wealth Building Working Group

The issue of adoption of CWB principles by Dublin City Council was discussed at the Senior Management Team meeting held on 19th October. It was agreed to establish a cross departmental Community Wealth Building Working Group to examine and agree measures to incorporate CWB principles in service delivery and operations. The Community Wealth Building Working Group is formed of nominees from Finance (procurement input), CRES (Economic Development, CRES operations and Area operations input), Housing (Community Services and Housing operations input), E&T (E&T operations input), HR&CS (HR and corporate services operations input). The Board will be chaired by Kathy Quinn, Head of Finance.

Implementation Plan

It is intended to develop a programme of CWB supporting actions for Dublin City Council to effect over a period of eighteen months. Following this initial implementation period, CWB in Dublin City Council would be reviewed in the context of considering the readiness to develop further in Dublin City Council and also to engage with other 'anchor' institutions.

Specialist support

So as to progress Community Wealth Building in DCC as fully as possible, it is intended to seek specialist support for the development of the implementation plan. A key element of the implementation plan will be the growth in understanding within DCC of CWB supporting opportunities / measures that can be given focus in order to generate community benefit.

It is envisaged that regular progress reports will be brought to the SPC.

Kathy Quinn

Head of Finance

With responsibility for ICT

11th November 2021

Report to the Finance Strategic Policy Committee

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Housing for All Government Strategy *Consideration of Financial Impacts for Dublin City Council*

November 2021 meeting of the
Finance Strategic Policy Committee



Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

Housing For All

- Comprehensive government strategy, available to review at <https://www.gov.ie/en/publication/ef5ec-housing-for-all-a-new-housing-plan-for-ireland/>
- Identifies four principal pathways as:
 1. Supporting Homeownership and Increasing Affordability
 2. Eradicating Homelessness, Increasing Social Housing Delivery and Supporting Social Inclusion
 3. Increasing New Housing Supply
 4. Addressing Vacancy and Efficient Use of Existing Stock



Pathway 1: Supporting home ownership and increasing affordability.

Key issues:

- Local authority led affordable housing purchase scheme
- National affordable purchase shared equity First Home Scheme up to 2025
- Land Development Agency (LDA) “Project Tosaigh” for affordable homes
- New Loan Scheme with widened eligibility criteria
- Local Authority targets for supply of new social housing builds



Pathway 1: Supporting home ownership and increasing affordability continued.

Key issues:

- Developers required under Part V to increase amount of land assigned to the State from 10 to 20% including affordable and cost rental units
- Expanded local authority home loan
- Cost rental homes, targeting those above social housing income limits, who wish to rent or are unable to purchase a home to be provided at rents 25% below market rent.



Pathway 2: Eradicating Homelessness, Increasing Social Housing Delivery and Supporting Social Inclusion.

Key Issues:

- End of social housing related leasing from 2025
- Move to increased numbers of new social housing builds
- Changes to differential rent scheme moving to a national scheme
- Increase energy performance of existing social housing units
- Provision of more and improved housing units for travellers



Pathway 2: Eradicating Homelessness, Increasing Social Housing Delivery and Supporting Social Inclusion continued.

Key Issues:

- Targets for tenancies for rough sleepers / long term emergency accommodation users
- Strengthened mortgage to rent scheme
- Establish National Homeless Action Committee
- Develop Youth Homelessness Strategy
- National Housing Strategy for People with a Disability



Pathway 3: Increasing New Housing Supply

Key Issues:

- €4bn per annum on average budget, totalling €20bn
- €12bn Exchequer Funding, €3.5bn through the LDA and €5bn through the HFA
- State funding to enable Local Authority land acquisition
- Strategic Housing Developments (SHDs) to be replaced by Large Scale Residential Developments
- Urban Development Zones to be created



Pathway 3: Increasing New Housing Supply continued.

Key Issues:

- Judicial Review process to be reformed with the creation of a new division of the High Court for planning and environmental cases
- Land Value Sharing (LVS) basis for uplift to secure land or financial contributions under Part V from 10 to 20%
- Cities Croi Conaithe Fund to support residential schemes with financial viability concerns
- New tax on vacant lands zoned for residential purposes



Pathway 4: Addressing vacancy and efficient use of existing stock.

Key Issues:

- Local Authorities to purchase and resell via CPO, vacant residential properties
- Funded through HFA
- Incentivize refurbishment of existing vacant housing stock
- Legislation to be enacted to enable local authorities to remove all refunds of rates for vacant commercial property



Pathway 4: Addressing vacancy and efficient use of existing stock continued.

Key Issues:

- Funding and supports to address dereliction by supporting living in previously vacant properties in Cities and towns
- Planned maintenance of local authority housing stock
- Improved re-letting timeframes



Sustainable housing system supporting the four pathways.

Key elements:

- Environmental sustainability of housing stock through low carbon housing
- Provision of critical supporting infrastructure
- Reduce cost of construction through Construction Sector Group and Construction Technology Centre
- Increase building compliance including Statutory basis for Construction Industry Register Ireland (CIRI)



Sustainable housing system supporting the four pathways continued.

Key elements:

- Establish a commission on Housing
- Hold a referendum on Housing
- Expand the capacity including project management of local authorities
- Streamline social housing approval process
- Establish an independent building regulator
- Attract and secure construction staff from other countries



Figure 2

Housing Need and Demand Assessment (HNDA) Projection

HNDA Projection 33,000

Annual to 2030

Breakdown by Tenure Type

New private ownership homes	11,800
New private rental homes	6,500
New affordable homes	4,100
New social housing homes	10,300
Total	32,700



Figure 3 - Projected Housing Output (New Build) 2022 - 2030

Tenure	2022	2023	2024	2025	2026	2027	2028	2029	2030
Social homes	9,000	9,100	9,300	10,000	10,200	10,200	10,200	10,200	10,200
Affordable & Cost Rental homes	4,100	5,500	6,400	6,400	6,100	6,300	6,400	6,300	6,300
Private Rental and Private Ownership homes	11,500	14,400	17,750	18,200	19,800	20,400	21,500	23,000	24,000
Total Homes	24,600	29,000	33,450	34,600	36,100	36,900	38,100	39,500	40,500



Housing for All in Dublin City Council

- Developing Dublin City Council's Housing Delivery Action Plan to be brought to the December Council Meeting
- Specific Dublin City Council annual social and affordable targets over the lifetime of the plan
- Affordable Fund (AF) established
- Greater connection with LDA
- Develop greater capacity with AHB's
- Use of competitive dialogue in terms of affordable housing and social housing



Housing for All In Dublin City Council

- Specific resource requirement including essential skill sets such as project management to be tracked
- Uphold and apply both urban regeneration and sustainability demands
- Meeting structure established between Dublin City Council Finance and Dublin City Housing



Dublin City Council Audit Committee

Minutes of Meeting held on 3rd June 2021 at 9.30 a.m. via MS Teams

Attendance:

Members

Ms. Louise Ryan, Trinity College Dublin, Chairperson (LR) (Chair)
Mr. Johnny McElhinney, Docklands Business Forum (JMCE)
Mr. Nathy Walsh, Institute of Public Administration (NW)
Professor Diarmuid Hegarty, Dublin Chamber (DH)
Councillor Nial Ring (Cllr. NR)
Councillor Naoise O Muiri (Cllr. NOM)
Councillor Dáithí De Róiste (Cllr. DDR)

Officials:

Mr. Owen Keegan, Chief Executive (CE)
Ms. Kathy Quinn, Head of Finance (KQ)
Mr. Paddy Brennan, Head of Internal Audit (PB)
Ms. Ailish McCarthy, Staff Officer, Internal Audit (AMcC)

Invited Attendees:

Mr. Victor Leonov, Professional Accountant, Finance Dept. (VL) - Item no. 3
Ms. Tara Robertson, Administrative Officer, Housing Rents (TR) - Item no. 4
Mr. Darach O'Connor, Executive Manager, Housing Regeneration (DO'C) - Item no. 4
Ms. Juliet Passmore, Research Officer, Economic Development Office (JP) - Item no. 5

1. **Minutes of Audit Committee meeting held on 11th March 2021 and update on Actions arising**
 - a. The minutes were agreed.
 - b. Update on Actions:

Appendix A:

Action 1: A status report is to be provided to the Members by early 2022.

Action 2: R04/2021 –covered under item no. 6 on this Agenda.

Action 3: A schedule of presentations to be arranged for the next three AC meetings. Presentation on the Dublin Economic Monitor as per item no. 5 on the Agenda.

Appendix B: Actions agreed at the Audit Committee meeting of 3rd December 2020

Action 1: Covered under item no. 4 on this Agenda

Action 9: Covered under item no. 3 on this Agenda

- 2. Standing Item on the Agenda- Any Conflict of Interest of A.C. Members –**
No conflicts of Interest were declared.

3. Debtors Report – Figures at Year End 2020

VL summarised the Debtors Report – Figures at year end 2020.

The AC asked a number of questions on items including on the current status of Government Debtors at the end of Q1. KQ advised that there is a substantial Homeless debtor within Government debtors, however with more resources focused on Housing debtors, improvements should be seen in Q2. DCC is still due rates waiver payment for Q2.

4. Update from the Housing Department on the issue of Rent Arrears

TR and DO'C gave a presentation to the AC which provided analysis on rent accounts and arrears balances. They outlined the strategic areas they are examining and initiatives they are implementing to improve the management of rent arrears, noting that 26% of arrears owed are in the range of 1 - €500, and that it is planned to use data analytics to profile arrears and pinpoint patterns emerging

The AC expressed concern with the consistent high rate of rent arrears, particularly in relation to the large balance owed for 52 weeks or more. The AC requested details on the ageing of the 52+ weeks arrears. There was also dissatisfaction that sections of the Housing (Miscellaneous Provisions Act) 2014, that provide for the deduction of Local Authority rents at-source had not been enacted, with deduction at source seen as critical to better manage arrears levels.

KQ will confirm the housing rents bad debts provision along with details of the ageing of arrears of 52+ weeks.

The Audit Committee acknowledged the additional challenges to reducing rent arrears caused by Covid 19 which has prevented court proceedings, property inspections and face to face visits taking place.

Action 1

KQ to confirm the housing rents bad debts provision and provide details of the ageing of arrears of 52+ weeks.

Action 2

Committee requested that a further update from the Housing Department on the issue of rent arrears is provided in six months to include timelines associated with the strategic initiatives that were presented to the Audit Committee.

5. Presentation on the Dublin Economic Monitor.

JP gave a presentation to the Audit Committee which provided an overview of the data, trends and insights provided by the Dublin Economic Monitor. JP invited AC members to subscribe to the newsletter and provided the website address www.dublineconomy.ie. The AC welcomed the breadth of data available acknowledging what a valuable and useful resource the Dublin Economic Monitor is.

6. Audit Reports

(a) Report no. R06/2020 - To review compliance with all Procurement Requirements in Dublin City Public Libraries and Archive Services

PB advised that this audit received a satisfactory rating level and the AC noted the audit recommendations made - three medium and two low priority.

(b) Memo no. M02/2021 - Petty Cash in Dublin City Public Libraries and Archive Services

PB advised that during the above audit to review compliance with Procurement requirements in Dublin City Public Libraries and Archive Services a higher than expected petty cash spend was identified in libraries. Internal Audit carried out spot checks and an analysis of petty cash spending and were broadly satisfied with the practices and controls in place.

(c) Report no. R01/2021- Review of Procedures in Relation to the Controls and Policies in Place to Mitigate against Fraudulent Payment of Invoices

This audit received a satisfactory rating. The recommendation that the City Council's anti-fraud policy should be reviewed was noted.

LR referred to a system of levying internal charges on departments as a penalty for the retrospective approval of committed expenditure, which is worth consideration by the City Council.

Report no. R04/2021 First Quarterly Review of Recommendations

PB introduced the first report from the new reporting system on implementation of recommendations for Q1. PB will report quarterly at the senior management team meeting on implementation of recommendations and the status of legacy items. The first Q1 report was circulated to senior staff and the level of engagement has improved with IA. The number of outstanding recommendations at end of 2020 is 50.

The AC referred to 9 recommendations outstanding from Housing since 2014. PB confirmed that the Housing Department are engaging with Internal Audit and proactively addressing outstanding recommendations and IA will keep them under review.

7. Training/familiarisation sessions required by AC Members

LR advised AC to email KQ or LR if they have training requests.

The issue of cyber security and the associated risks was raised as a concern. KQ advised that Brian Curtis - Head of IS, provided a detailed Memo on measures that are in place and the assurance that can be taken from that. This will be emailed to the AC after this meeting. If AC have any questions arising from this, Brian Curtis can provide more information for the next AC meeting if requested. KQ advised that DCC produced a revised security strategy in recent years which they are currently working from.

Action 3

Note from Brian Curtis to be circulated by email to the members after this meeting and more information can be provided if required.

8. A.O.B.

Proposal of a 9.30am start on 23rd September 2021 if the meeting is to be held remotely.

PB referred to the Audit Committee Regulations which stipulate that the AC should meet separately with the Local Government Auditor, Chief Executive and Internal Audit staff at least annually. PB will arrange a meeting with one of the above to be held directly after the next AC meeting on 23rd September 2021.

Action 4

PB to arrange a meeting with AC and one of the following – Local Government Auditor, Chief Executive, Internal Audit staff on 23rd September 2021, directly after AC meeting.

The meeting concluded at 10.40am

Appendix A: Arising from this meeting

Action 1

KQ to confirm figure for annual provision for bad debts and details of the ageing of arrears of 52+ weeks.

Action 2

Committee request a further update from Housing arrears in six months to include timelines and progress on strategic initiatives. December 2021 AC meeting.

Action 3

Note from Brian Curtis to be circulated by email to the members after this meeting and more information can be provided if required.

Action 4

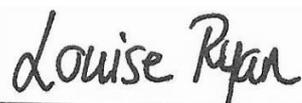
PB to arrange a meeting with the AC and one of the following – Local Government Auditor, Chief Executive, Internal Audit staff on 23rd September 2021, directly after the AC meeting.

Appendix B: Arising from 11th March 2021 meeting

Action 1:

A status report on the timelines and output delivered for the nine recommendations to be presented to the Members by early 2022 at the latest.

Action 3: A schedule of presentations to be arranged for the next three AC meetings covering Dublin Economic Monitor, Development Plans, Density and Costs and Climate Action.



Louise Ryan, Chairperson

