



**NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC  
TO BE HELD IN THE COUNCIL CHAMBER AND VIA ZOOM  
ON THURSDAY 16 NOVEMBER 2023 AT 2.30 PM**

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**AGENDA**

**THURSDAY 16 NOVEMBER 2023**

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Accommodation Charge from Cllr McGrattan 20th October

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## Finance Strategic Policy Committee

### Minutes of Meeting Held 21<sup>st</sup> September 2023

#### 1. Draft minutes of the Finance SPC meeting of 18<sup>th</sup> May, 2023.

The draft minutes were proposed by Cllr Dermot Lacey and seconded by Cllr. Christy Burke.

The minutes were adopted.

#### 2. Matters Arising.

#### 3. Correspondence.

Noted.

- a. Reply received from Fiona Quinn, DHLGH, re Baseline Review TOR request.
- b. Reply from Fáilte Ireland follow May SPC presentation.

- a. Members commented on the membership of the Local Government Funding Review committee as per the letter from the Department of Housing Local Government and Heritage and commented that the membership consisting of 9 officials from the Department and chaired by an official in the Department discredits the process. They commented that no official in the Department responsible for the funding should be chairing an independent committee.

#### 4. Presentation on Data Innovative Economic Measurement - Jamie Cudden, Smart Dublin programme Manager.

Noted.

The committee welcomed the attendance of Jamie Cudden who gave a comprehensive presentation on data innovation analytics relating to economic measurements and the work of Dublin's Smart City Programme.

Jamie's focused on the work around the Economic Monitor and how Dublin City Council communicates economic data.

- Data insights into the value of retail spending in Dublin and
- Why we need to measure and understand tourism and how we do that
- Data insights around hotel data, citywide footfall and visitor spend
- Next step being a tender to acquire more timely economic retail spend data which can be used for all local authorities for the purpose of sharing information
- Smart Dublin plans to do more work on insights into the night time economy, the impact of Covid on city trends in retail and services and what we can predict into the future.
- Your Dublin Your Voice panel – most recent topic was on the night time economy – results to be available soon

Members discussed the presentation and congratulated Jamie on the partnerships he has created across the city.

#### 5. Report on Outcome of the National Review of the LPT Baseline – Kathy Quinn

Noted.

Kathy discussed the key outcomes of the National Review of the LPT Baseline:

- Total LPT yield (at full base rate values) for 2024 €96.97m representing an increase of €2.4m on 2023
- The movement in discretionary funding moves from €7.09m to €8.77m, an increase of €1.68m, of which €1.5m is an increase in baseline funding and €180k is due to LPT buoyancy.
- A 1% movement in the LPT base rate represents €969k in funding
- The value of a potential 15% reduction / increase of the LPT base rate is €14.54m

The national review of the LPT baseline has been concluded and the financial impacts published. The key points of Dublin City Council's Finance SPC are not referenced in the Departments circular.

Outlook for 2024:

- Dublin City Council, as for all local authorities, will receive additional LPT receipts of €1.5m
- The buoyancy in LPT receipts of €180k and the movement in discretionary funding to €8.77m will benefit Dublin City Council which will be very helpful in the provision of services in 2024
- Changes locked in for 5 years

Members discussed the report with Kathy and commented:

- The Review doesn't recognise the role of Dublin as the Capital City, the high number of events held in the city and the footfall in the city from visitors/residents.
- What we submitted in our submission to the review was not taken into consideration where it comes to the benefits of more funding to Dublin City Council
- The Review is not acceptable
- No Government properties are subject to property tax yet Dubliners are starved of the right to services
- Equalization Fund is self-evidently unfair

**Agreed to:** Reiterate the points we made during meetings with other local authorities and councillors and make another submission to the Department.

## 6. Report on Visitor Levy Tax Update – Kathy Quinn

Report noted.

Kathy presented the report focusing on the Visitor Tax movement in Scotland, Wales, Amsterdam and Edinburgh. Kathy advised that there is no indication that enabling legislation is planned by Government so as to enable local authorities to introduce a Visitor Accommodation Tax. The Economic SPC agreed to write to Minister Martin to say a visitor tax would be helpful for the provision of cultural events across the city which would be very valuable. Members discussed the report and thanked Kathy for the research put into it.

**Agreed to:**

- Request Government to commence a process to consider the implement of a Visitor Accommodation Tax in Dublin City

- Write to the Ministers (as previously discussed with the committee) mentioning the recent increase in vat for hospitality and seeking that the differential between the previous rate of 9.5% and the current rate of 13% be assigned as a local accommodation tax to support projects that would boost local environments for residents and tourists.
- Write to the hospitality industry including the hotel federation seeking a meeting to meet with nominees from the SPC to discuss this issue.

## **7. Report on Crowdfund Dublin City – Kathy Quinn**

Kathy presented the report and thanked Mary, Zoe and Sophie for the work involved in getting the project to the launch stage at the Mansion House on 3<sup>rd</sup> October following meetings with internal and external stakeholders. Kathy asked members if they might encourage people to apply if they have a project idea. The Chair thanked the team for their work on the project.  
Report noted.

## **8. Audit Committee Minutes of meeting of 16<sup>th</sup> March and 15<sup>th</sup> June 2023.**

Noted.

## **9 A.O.B.**

Members discussed the possible introduction of congestion charges which is currently being discussed nationally.

- the significant implications on the funding of the city
- how we can examine the effects on the city to try and shape any decisions so the city is not adversely impacted
- possible involvement of the Transport SPC.
- early intervention required

Kathy advised that we had written to Transport SPC but got no formal response.

**Agreed to:** Approach the Transport SPC again with a request to meet

Next meeting on Thursday, 16<sup>th</sup> November at 2.30pm.

**Signed:** **Councillor Séamas McGrattan**  
**Chairperson**

**Date:** **21<sup>st</sup> September, 2023**

### **Members Present**

Cllr Séamas McGrattan  
Cllr Dermot Lacey  
Cllr Mary Callaghan  
Cllr Anthony Connaghan  
Cllr Fiona Connolly  
Cllr Christy Burke  
Cllr Paddy McCartan  
Cllr Darcy Lonergan  
Alan Robinson, Docklands Business Forum  
Aidan Sweeney, IBEC  
Philip O'Callaghan, PPN  
Sohini De, Dublin Chamber of Commerce

**Officials**

Kathy Quinn, Head of Finance  
Mary Curran, Finance Secretariat  
Sophie Kelly, Finance Secretariat  
Zoe Flood, Finance Secretariat  
Fintan Moran, Management Accounting Unit  
Enda Currid, Management Accounting Unit

**Apologies**

Cllr Daryl Barron  
Dr. Caroline McMullan  
Lord Mayor Daithi de Roiste  
Cllr Nial Ring  
Eric Fleming, ICTU

**Others**

Jamie Cudden, Smart Dublin Programme Manager

DRAFT

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Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8, Éire

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Civic Offices, Wood Quay, Dublin 8, Ireland  
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18<sup>th</sup> October, 2023.

Cllr. Noeleen Reilly,  
Chairperson of the Traffic and Transport SPC,  
Council Chamber.

**RE: Congestion Charges in Dublin City**

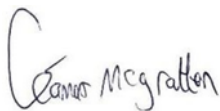
Dear Councillor Reilly,

At the recent meeting of the Finance SPC held on 21<sup>st</sup> September the above issue was raised and discussed. It is judged to be of high importance from a transport management and financial perspective.

The Finance SPC Members had considered this issue at the January 2022 meeting also and they now wish to have a joint meeting with the Traffic and Transport SPC at the earliest opportunity to commence the deliberation of this subject.

I look forward to hearing from you.

Yours sincerely,



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**Cllr Séamas McGrattan,  
Chairperson Finance Strategic Policy Committee  
Dublin City Council**





## Sophie Kelly

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**From:** Mary Boyle  
**Sent:** Tuesday 24 October 2023 17:19  
**To:** Cllr Seamas McGrattan  
**Cc:** Cllr Noeleen Reilly [Gmail]; Cllr Noeleen Reilly; Brendan O'Brien; Kathy Quinn  
**Subject:** Traffic and Transport SPC - Congestion Charges - Invite to Finance SPC Committee  
**Attachments:** Letter to Chair of Traffic and Transport SPC re congestion charges 181023 KQ.pdf

Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8.

Environment and Transportation Department,  
Civic Offices, Wood Quay, Dublin 8.  
T. 01 222 2257

To: Councillor Séamus McGrattan  
Chair Finance Strategic Policy Committee

Good Afternoon Councillor McGrattan,

In response to the attached correspondence I am proposing that Congestion Charges be listed for discussion as the first item on the agenda of the Traffic and Transport SPC meeting scheduled to be held on Wednesday 8<sup>th</sup> November at 3pm, with an invitation issued to you as Chair of the Finance SPC and all Finance Committee Members to attend. The ensuing discussion would then inform the preparation of an issues paper by the executive.

You might let me know your response at your earliest convenience as the agenda will issue on 1<sup>st</sup> November.

Yours sincerely

Councillor Noeleen Reilly  
Chairperson Traffic and Transport SPC  
Dublin City Council

Smaoinigh ar an timpeallacht sula ndéanann tú an ríomhphost seo a phriontáil. Please consider the Environment before printing this mail.

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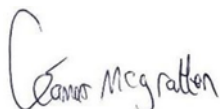
Cllr. Noeleen Reilly  
Chairperson Traffic and Transport SPC  
Dublin City Council

1<sup>st</sup> November, 2023.

Dear Cllr. Reilly,

I would like to accept your proposal to attend the Traffic and Transport SPC meeting scheduled to be held on Wednesday 8<sup>th</sup> November at 3pm, to discuss Congestion Charges. I will put this invitation out to the Finance SPC Members and advise on who will attend in due course.

Yours sincerely,



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**Cllr Séamas McGrattan,**  
**Chairperson Finance Strategic Policy Committee**  
**Dublin City Council**



## Meeting of the Traffic and Transport SPC

Wednesday 8<sup>th</sup> November 2023

### Note on Item 2 Finance SPC request for discussion at the Traffic and Transport SPC on the issue of congestion charges for Dublin City

*Attended by Finance SPC members:* Lord Mayor Daithí de Róiste, Cllr. Seamas McGrattan, Philip O'Callaghan, Aidan Sweeney, Cllr Dermot Lacey, Cllr Paddy McCartan, Cllr. Fiona Connolly, Cllr Christy Burke

*Finance Officials:* Kathy Quinn and Mary Curran

The Chair of the Traffic and Transport SPC listed Congestion Charging as an agenda item for its meeting held on the 8<sup>th</sup> November. A summary of the discussion held is below

- Request that a small subcommittee be established between the two SPC's to concentrate on the discussion on congestion charges (CC) for Dublin City
- Request for a Report be prepared on CC
- A viable transport system is needed in the city before CC are considered
- Members don't believe it's a priority for this Government
- Support for a subcommittee as DCC need to prepare for this debate with Government as it is being discussed at all levels whether the SPC agree or not
- Small shops and city residents will be badly affected if its introduced and there is already an increase in parking charges
- DCC should not focus on CC when not introduced by Government
- There were 42 access routes to the city over the canal. There would be a high infrastructural cost in implementing this.
- DCC has the power to introduce Tolls Roads but with Government approval
- DCC could possibly make a charge on emissions in the city by introducing a Low Emission Zone and remove more pollutant vehicles
- Suggestion of a Pay per the Mile plan for the greater Dublin area
- Acknowledgement that there would be a lot of work involved in preparing a report on the subject and best to wait for the next SPC to take on board. It will be more effective to look at this several years from now.
- The majority of the Traffic and Transport SPC were not in favour of pursuing the congestion charge at this time.

**Agreed to:** Write to the Department of Transport to enquire if the DCC executive was involved with any of the Government working groups on the matter. Clarification was given that there is no representation from DCC.



Mr Graham Doyle  
Secretary General  
Department of Housing, Local Government and Heritage  
Custom House  
Dublin1.

18<sup>th</sup> October, 2023.

CC. Fiona Quinn, Assistant Secretary

**Re: Local Property Tax Baseline Review 2023**

Dear Mr Doyle,

I hope you are keeping well. I am contacting you regarding the recently issued Note for Local Authorities on the Local Property Tax Baseline Review 2023. This document was considered by Dublin City Council's Finance Strategic Policy Committee at its September meeting held on 21st September.

With regard to the allocation of funding based on the Pobal Deprivation Index for Municipal Districts/City Electoral Areas I ask that you provide me with the markings of calculations made to arrive at a quoted funding allocation value of €4,532,483.

I note that there is an acute absence of reference in the document to the costs associated with the role of Capital City.

I must advise that Dublin City Council's Finance SPC strongly contends the assertion of the working group that the direct correlation between the numbers of clients serviced and the cost of service is a weak factor (at just 10% of funding available). Further, your model purports that geographical area increases the cost of services presumably relating to the numbers of service outlets over the area. With 35% of funding weighted to geographical size more importance is placed by your model on this than an urban setting where many service outlets are also required with the usage at each service outlet a multiple of that in a rural setting due to population density.

The priority given to locally raised income per capita does not reflect the Dublin context where many of Dublin City Council's services benefit not only Dublin City Council residents but serve a broader population base of those who work, visit and study here. In your report narrative, it could be interpreted that there is a perverse incentive to minimise locally raised income so as to secure greater baseline allocation. Further, it could be perceived that the

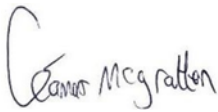
approach taken by the review group is inflationary, requiring Local Authorities where at all possible to increase commercial rates and other charges.

As part of the development of the Finance SPC's submission to the baseline review, there was considerable engagement with elected members from other urban authorities and with members of the Houses of the Oireachtas. Urban areas represent sustainable living for our future. Urban areas should be attractive, well served community focused. This requires funding.

Not only is Dublin our nation's capital, enjoyed and availed of by everyone but it will also play host to the biggest sporting event ever to be held in this country. The recent confirmation that EURO 2028 matches will be played in the Aviva Stadium, attracting a global TV audience of millions and with thousands visiting Dublin City, gives more reason for this much needed funding. The City Council will work with our partners in Government and the FAI to ensure there are a suite of meaningful initiatives rolled out in Dublin and across the country to create a lasting legacy from EURO 2028. To make this and other opportunities a reality, ongoing funding is essential.

I ask that your Department agree to meet with a delegation from the Finance Strategic Policy Committee to discuss these issues further.

Yours sincerely



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**Cllr Séamas McGrattan,  
Chairperson Finance Strategic Policy Committee  
Dublin City Council**

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20<sup>th</sup> October, 2023.

Mr. Tim Fenn,  
Chief Executive,  
Irish Hotels Federation,  
13 Northbrook Road,  
Dublin 6.

**Re: Visitor Accommodation Charge.**

Dear Mr. Fenn,

I write to you on the above matter. I am keenly aware that this is a matter of interest and importance to your members. This issue has also been considered in depth by the members of Dublin City Council's Finance Strategic Policy Committee (SPC).

You will appreciate that the driving force for SPC members is the funding of improving public spaces and facilities which benefit, not only residents, but those who come to Dublin to visit, work and study. A Visitor Accommodation Charge is well established across the world, including many European Cities. Closer to home, a lot of work has been carried out by the Scottish and Welsh governments in regard to the introduction of a Visitor Accommodation Charge.

I am most mindful of the need to maintain and grow the attractiveness of Dublin and Ireland to both domestic and international visitors. We are in competition with other destinations, in terms of the attractiveness and competitiveness of the Dublin and Irish offer, including price. This is not a pursuit of a charge, without a beneficial purpose, rather it is creating a mechanism through which Dublin can continue to stand tall in attracting visitors which support so much of our economy.

It may seem that we in Dublin City Council's Finance SPC and those in the Hotel and broader accommodation sector will have opposing perspectives on this. I believe that with open collaboration, this issue can be successfully developed. I ask that you and some of your colleagues would consider meeting with a delegation of Finance SPC members in the coming weeks to discuss this further.

I look forward to hearing from you.

Yours sincerely,

*Séamas McGrattan*

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**Cllr Séamas McGrattan,  
Chairperson Finance Strategic Policy Committee  
Dublin City Council**



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20<sup>th</sup> October, 2023.

Minister Michael McGrath TD  
Minister for Finance  
Dáil Éireann,  
Leinster House,  
Kildare Street  
Dublin 2

**Cc**

Minister Paschal Donohoe TD, Minister for Public Expenditure, National Development Plan  
Delivery and Reform

Minister Darragh O'Brien TD, Minister for Housing, Local Government and Heritage

Minister Catherine Martin TD, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and  
Media

**Re: Visitor Accommodation Tax**

Dear Minister McGrath,

I hope you are keeping well. I am contacting you again regarding the matter of a Visitor Accommodation Charge or Hotel Bed Tax, a matter of considered debate by the members of Dublin City Council's Finance Strategic Policy Committee (SPC).

I wrote to your office on 2<sup>nd</sup> December 2022 extending an invite to meet with the SPC members to discuss this important issue. Unfortunately you were unable to attend. This issue is of priority to the members. You will be aware that a recent review of LPT baseline funding concluded that Dublin required no additional funding. This review did not consider, as a relevant factor, the importance of the numbers of tourists to this local authority nor the role of a Capital City, which assumes a national perspective. Dublin City is the capital of our State, we all benefit from its strengths and are impacted by its weaknesses.

Around the globe, a Visitor Accommodation Charge has become the norm and its introduction and operation has matured and normalised. Closer to us, both the Scottish and Welsh governments are at an advanced stage of introducing a charge, that would be determined by local authorities, and used to enhance their public spaces. In this way, residents, domestic visitors and international visitors to Dublin would benefit, whether in Dublin to live, work, study or holiday.

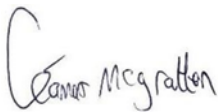
The introduction of the charge requires primary enabling legislation and I ask that you and your Government colleagues consider this. An option could be for Government to return the accommodation provision section to the lower VAT rate (9%), while applying a charge of the recently introduced higher vat rate (13.5%) with the differential (4.5%) being applied as a Visitor Accommodation Charge.

Another option could be a flat charge, based on accommodation standard (€5 per night for 5 star, €4 per night for 4 star), and with a percentage of the charge applied to the user or other combinations. In any event, the critical issue is that sight is not lost of the potential benefits that can come to Dublin and other areas, through the use of the funds that would become available.

I ask again that you consider the introduction of enabling primary legislation on this issue and am more than willing to meet you or your team to discuss further.

Please advise when this might be possible. We are happy to suit your calendar availability.

Yours sincerely,



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**Cllr Séamas McGrattan,  
Chairperson Finance Strategic Policy Committee  
Dublin City Council**



Comhairle Cathrach  
Bhaile Átha Cliath  
Dublin City Council

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8<sup>th</sup> November, 2023

Minister Darragh O'Brien,  
Department of Housing, Local Government and Heritage  
Seanad Éireann,  
Leinster House,  
Kildare Street,  
Dublin 2.

**RE: Review of *Housing for All and the Programme for Government* and proposals for a National Rent Scheme**

Dear Minister O'Brien,

I refer to Niamh Redmond's correspondence of 13<sup>th</sup> February 2023 (attached) advising of the completion of your review of *Housing for All and the Programme for Government* in Q1 2023 with proposals for a National Rent Scheme to be brought to Government by Q3 2023. I also attach my most recent correspondence to you on this matter and also copy of letter from Louise Ryan, Chair of the Dublin City Council Audit Committee for your information.

This Committee is particularly interested in the outcome of this review and the subsequent proposals and I would ask if you might forward the findings of same at your earliest opportunity.

Yours sincerely,

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**Cllr Séamas McGrattan,  
Chairperson Finance Strategic Policy Committee  
Dublin City Council**



## Sophie Kelly

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**From:** Minister O'Brien Office <ministerobrien-housing@corr.cloud.gov.ie>  
**Sent:** Wednesday 15 February 2023 14:53  
**To:** Mary Curran  
**Subject:** HPLG-MOBO-03124-2022

**Oifig an Aire**

**Office of the Minister**

15th February 2023

RE: HPLG-MOBO-03124-2022

Dear Ms. Curran

I refer to your recent correspondence regarding the issue of rent arrears being accrued by tenants of Dublin City Council and your query regarding the commencement of section 53 of the Housing (Miscellaneous Provisions) Act 2014, which provides for the deduction of local authority rent, etc., by the Minister for Social Protection.

As previously advised the provision of a facility for the direct deduction of local authority rent payments from social welfare payments requires the prior introduction of a national rent scheme. Discussions on this matter that have taken place between the Department, the Department of Social Protection and the CCMA have identified a range of policy, legislative and technical issues that would need to be resolved prior to these changes being introduced.

*Housing for All and the Programme for Government*

commit to introducing a standardised national differential rents system to ensure, among other things, fairness for tenants across all local authority areas. It was intended to bring proposals for a national rent scheme to Government by Q2 2022 however, due to the current cost of living challenges this was deferred pending a review of Housing for All. This review has recently been concluded and it is now intended that proposals will be brought to Government by Q3 2023.

Yours sincerely,

**Niamh Redmond**



Comhairle Cathrach  
Bhaile Átha Cliath  
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Minister Darragh O'Brien TD,  
Department of Housing Local Government and Heritage,  
Seanad Éireann,  
Leinster House,  
Kildare Street,  
Dublin 2.

7<sup>th</sup> February 2022

Dear Minister O'Brien,

I hope you are keeping well. I write to you as Chair of the Audit Committee of Dublin City Council. You will appreciate the important governance role fulfilled by the Audit Committee with regard to oversight of financial management, internal controls and compliance with statutory obligations. Dublin City Council gives priority to improving how services are managed and resources utilised so as to achieve efficiencies and better outcomes for our Capital City.

The Audit Committee has received a number of presentations over time on the matter of housing rents and in particular rent collection and arrears. This issue has been discussed at length and in depth by the Audit Committee members and Dublin City Council management. Housing rent arrears of circa €37m (subject to the outcome of the year-end verification process), is a matter of concern, from a financial, social and resource allocation perspective. A key issue that has been consistently raised is the absence of a mechanism whereby rents payable by social housing tenants who receive a social welfare related payment, are deducted prior to the transfer of the social payment. This has been a key mechanism in many jurisdictions in achieving stability, that is, stability for the Housing Authority in having certainty of funds flow and the stability for Housing Authority staff in having the capacity to direct resources to other more socially beneficial issues. Most importantly, this mechanism provides stability to the social housing tenant.

Studies have consistently shown over time, that budgeting is more difficult on lower incomes than higher or average incomes. Ad hoc issues that can be accommodated on an average income become a huge financial obstacle and concern for those on lower incomes. The stress, anxiety and mental health impacts of debt are considerable. Budgeting is a life skill that many in society struggle to apply, across all groups in society. The Differential Rents Scheme goes some way to contribute to reduced debt by reference to tenant income as against market rental values. However there is a clear and obvious advantage to having a recurring debt for a key service being reassuringly cleared each rental period.


This mechanism removes the stress of receiving debt related correspondence, debt related calls to the property, and other measures.

The Committee has been informed that the basis for not introducing this measure, provided for in legislation but requiring enactment, is data protection concerns around the social housing tenant. It is not clear how these concerns have not been a barrier in other jurisdictions. Again the benefits to tenants of having a clear debt free path would seem to be denied under current arrangements.

I might take this opportunity to emphasise that this letter is intended to be constructive and in no way imply that this one measure will reduce rent arrears in Dublin City Council. There is a programme of measures being applied which the Audit Committee fully intends to monitor and question so as to secure good services and resource allocation for our City.

Thank you for your time in considering the views of the Committee.

Yours sincerely,

A handwritten signature in black ink that reads "Louise Ryan". The signature is written in a cursive style and is positioned above a thin horizontal line.

**Louise Ryan**  
**Chair**  
**Audit Committee**  
**Dublin City Council**

## Sophie Kelly

---

**From:** finoff@dublincity.ie  
**Sent:** Thursday 2 November 2023 12:53  
**To:** 'michael.mcgrath@oireachtas.ie'  
**Cc:** 'Paschal Donohoe'; 'Darragh O'Brien'; 'Catherine Martin'  
**Subject:** FW: Visitor Accommodation Charge  
**Attachments:** Letter to Minister McGrath re Visitor Accommodation Charge from Cllr McGrattan 201023.pdf

Good afternoon all,

I refer to the attached letter of 20<sup>th</sup> October from Cllr. McGrattan, Chair of the Finance SPC of Dublin City Council.

The Committee is due to meet in the coming days and I would ask if you might forward a response for the attention of Cllr. McGrattan at your earliest convenience.

Best regards,

Mary

**Mary Curran | A. Senior Staff Officer | 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](mailto:mary.curran@dublincity.ie) | [www.dublincity.ie](http://www.dublincity.ie)

---

**From:** finoff@dublincity.ie <finoff@dublincity.ie>  
**Sent:** 20 October 2023 14:58  
**To:** 'michael.mcgrath@oireachtas.ie' <michael.mcgrath@oireachtas.ie>  
**Cc:** 'Paschal Donohoe' <paschal.donohoe@oireachtas.ie>; 'Darragh O'Brien' <Darragh.O'Brien@oireachtas.ie>; 'Catherine Martin' <Catherine.Martin@oireachtas.ie>; Kathy Quinn <kathy.quinn@dublincity.ie>; Cllr Seamas McGrattan <seamas.mcgrattan@dublincity.ie>  
**Subject:** Visitor Accommodation Charge

Good afternoon Minister

Please find attached letter from Cllr. Seamas, Chair of the Finance Strategic Policy Committee, Dublin City Council, on the above matter for your attention.

I would be obliged if you might acknowledge receipt of this correspondence.

Best regards,

Mary

**Mary Curran | A. Senior Staff Officer | Finance Secretariat**



## Sophie Kelly

---

**From:** finoff@dublincity.ie  
**Sent:** Thursday 2 November 2023 14:27  
**To:** Sinead O'Gorman (Housing)  
**Cc:** Graham.Doyle@housing.gov.ie; Fiona Quinn (Housing); Cllr Seamas McGrattan; Kathy Quinn  
**Subject:** RE: Local Property Tax Baseline Review

Hello Sinead,

I refer to my email of 18<sup>th</sup> October, from Cllr McGrattan, in relation to the above and your acknowledgement of 18<sup>th</sup> October. The Committee is due to meet in the coming days and I would appreciate if you might follow up on a response to the issues raised please ahead of the meeting.

Best regards,

Mary

**Mary Curran | A. Senior Staff Officer | Finance Secretariat**

Comhairle Cathrach Bhaile Átha Cliath | Roinn Airgeadais | Block 1, Floor 8, Oifigí na Cathrach, Baile Átha Cliath 8, |  
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T. 222 2102/2103 | E. [mary.curran@dublincity.ie](mailto:mary.curran@dublincity.ie) | [www.dublincity.ie](http://www.dublincity.ie)

**From:** Sinead O'Gorman (Housing) <Sinead.OGorman@housing.gov.ie>  
**Sent:** 18 October 2023 10:19  
**To:** finoff@dublincity.ie; Graham Doyle (Housing) <Graham.Doyle@housing.gov.ie>  
**Cc:** Fiona Quinn (Housing) <Fiona.Quinn@housing.gov.ie>; Cllr Seamas McGrattan <seamas.mcgrattan@dublincity.ie>; Kathy Quinn <kathy.quinn@dublincity.ie>  
**Subject:** RE: Local Property Tax Baseline Review

Mary

I acknowledge receipt of the letter. A response will issue in due course.

Regards,

Sinéad

---

Sinéad O'Gorman

**Príomhoifigeach**  
Principal Officer

**Airgeadas Rialtais Áitiúil**  
Local Government Finance

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**An Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht**  
Department of Housing, Local Government and Heritage

**Bóthair an Bhaile Nua, Loch Garman. Y35 AP 90**  
Newtown Road, Wexford. Y35 AP90

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T +353 (0)53 911 7432  
[www.tithiocht.gov.ie](http://www.tithiocht.gov.ie)  
[www.housing.gov.ie](http://www.housing.gov.ie)

**Mary Curran**

---

**From:** Minister O'Brien Office <ministerobrien-housing@corr.cloud.gov.ie>  
**Sent:** 03 November 2023 10:30  
**To:** finoff@dublincity.ie  
**Subject:** HPLG-MOBO-04078-2023  
**Attachments:** HPLG-MOBO-04078-2023.msg

3rd November 2023

finoff@dublincity.ie

Ref: HPLG-MOBO-04078-2023

Dear Ms. Curran,

Thank you for your email to Mr. Darragh O'Brien, T.D., Minister for Housing, Local Government and Heritage, in connection with your query.

Your correspondence is currently receiving attention and a further reply will issue as soon as possible.

Yours sincerely,

**Niamh Redmond**  
**Private Secretary**

## Mary Curran

---

**From:** Minister Donohoes Office <per-minister@corr.cloud.gov.ie>  
**Sent:** 03 November 2023 09:59  
**To:** finoff@dublincity.ie  
**Subject:** PER-MDO-02460-2023

Our Ref: PER-MDO-02460-2023

Cllr. Séamas McGrattan

Chair of the Finance Strategy Policy Committee

Dublin City Council

email: finoff@dublincity.ie

Dear Councillor,

The Minister for Public Expenditure NDP Delivery and Reform, Mr. Paschal Donohoe TD, has asked me to acknowledge receipt of your correspondence and associated letter of 20 October 2023.

Yours sincerely

Ian Kelly

Private Secretary to the Minister for Public Expenditure NDP Delivery and Reform

***A Member of the Minister for Public Expenditure NDP Delivery and Reform staff. The Minister is a Designated Public Official under the Regulation of Lobbying Act, 2015 (details available on [www.lobbying.ie](http://www.lobbying.ie))***

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## Mary Curran

---

**From:** Housing Minister <MINISTER@housing.gov.ie>  
**Sent:** 08 November 2023 15:21  
**To:** finoff@dublincity.ie  
**Subject:** RE: Review of Housing for All and the Programme for Government

Dear Ms. Curran,

Thank you for your email to Mr. Darragh O'Brien, Minister for Housing, Local Government and Heritage.

I wish to acknowledge receipt of your correspondence, which has been forwarded to Officials in the Department for their information and necessary attention, and the attention of the Minister.

Kind regards,  
Aaron

**Aaron Quinn**  
Minister's Office

---

**An Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta**  
Department of Housing, Local Government and Heritage

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**From:** finoff@dublincity.ie <finoff@dublincity.ie>  
**Sent:** Wednesday 8 November 2023 09:41  
**To:** Housing Minister <MINISTER@housing.gov.ie>  
**Cc:** Cllr Seamas McGrattan <seamas.mcgrattan@dublincity.ie>; Kathy Quinn <kathy.quinn@dublincity.ie>  
**Subject:** Review of Housing for All and the Programme for Government

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Good morning Niamh,

Please find attached letter for the attention of Minister O'Brien from Cllr. Séamas McGrattan, Chair of the Finance SPC, Dublin City Council regarding the above.

Best regards,

Mary

**Mary Curran | A. Senior Staff Officer | Finance Secretariat**

Comhairle Cathrach Bhaile Átha Cliath | Roinn Airgeadais | Block 1, Floor 8, Oifigí na Cathrach, Baile Átha Cliath 8, |  
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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](mailto:finoff@dublincity.ie)

**Report to Finance Strategic Policy Committee**  
**New legislation governing the collection of Commercial Rates**

The *Local Government Rates and Other Matters Act 2019*, was enacted on 11<sup>th</sup> July 2019 with the aim to modernise rates legislation. However, the bulk of the Act has not been commenced. Due to time pressures, outstanding issues were not addressed prior to the passing of the legislation, resulting in the requirement for amendments which were largely technical in nature. The *Historic and Archaeological Heritage and Miscellaneous Provisions Bill 2023* was identified as the vehicle for carrying Rates Act amendments. This legislation was signed into law on Friday 13<sup>th</sup> October 2023 and Commencement Orders and regulations for both pieces of legislation are currently awaited. A group comprising of officials from the DHLG&H and Local Authorities are progressing matters to support the implementation of changes to be effective in 2024.

The key changes in relation to Commercial Rates are as follows:

	<b>Previous</b>	<b>New</b>	<b>Benefits</b>
<b>Date of Calculation of Rate</b>	Date of Calculation of Rate was the date the rate was struck. This was usually mid-January to allow for a statutory period for inspection of rate books	Date as calculated on the first day of the financial year (1 <sup>st</sup> January every year).  No statutory requirement for inspection of the rate books prior to the rate being struck.  Previously a 14 days period was statutorily allowed for inspection of rate books.	No delay to issuing of bills due to statutory requirement for inspection of rate books.  Should be noted there is still some preparatory work to be done in early January before Rates Bills can be issued.
<b>Bills</b>	Rates demanded in two moieties – one on the date the Rate was made and one on 1 <sup>st</sup> July.	One annual bill payable on receipt of the Rates Bill.	Clarity for all. Rates due from receipt of Rates Bill.  Rate Payers will still have the option to pay over the year by Direct Debit or make

	Rates Bill must be sent by post	Provision to issue Rates Bills electronically	payment plans with their Rate Collector.  Option to issue Rates Bills electronically
<b>Valuations</b>	New build properties accrue a charge as EYPL as <i>per list updated date</i> on valuation certificate.  Revisions of Valuation were prospective (effective from 1 <sup>st</sup> January the following year)	New build properties will accrue rates charge <i>per list updated date</i> on valuation certificate.  Revisions of Valuation will be effective <i>per list updated date</i> on valuation certificate.	Entry Year Property Levy for new build valuations replaced by rates bill.  Benefit to LA and/or ratepayer as changes in valuation will be effective from current date.
<b>Duty to inform rating authority of transfer of property.</b>	<i>Shall be the duty</i> of the owner to notify the rating authority of the transfer not later than 2 weeks.  S32 (2) Local Government Reform Act 2014 allowed for the owner to be liable for equivalent of no more than 2 years of outstanding rates due from the previous occupier where the owner did not notify the rating authority of a transfer of ownership.	S11 of 2019 Act is amended to state that <i>The person concerned .... Shall, not later than 10 working days .... Give notice of transfer / details.</i>  On failure to notify a liable person shall be guilty of an offence and shall be liable on summary conviction to a class A fine (Max €5,000)	Stronger emphasis on the requirement to notify the Rating Authority of change of liable person.  Strengthen compliance.  Will result in up-to-date rates database of liable persons for the Local Authority.
<b>Payment of rates on sale of property</b>	S32 (3) Any rates due by an owner of relevant property and not discharged shall remain a charge on the relevant property, but that property shall not remain charged with or liable to the payment of such unpaid rates after the expiration of 12 years	S13 of 2019 Act is amended to state that unpaid rates due by the owner as the liable person who proposes to sell the property shall pay the Local Authority any rates due up to and including the day immediately before completion of sale.	Improved enforcement powers to strengthen compliance and collection.  Aim that all outstanding rates will be paid at the time of change of liable person.

	from the date upon which the amount concerned fell due	<p>S14 of 2019 Act provides that unpaid rates shall be and remain a charge on the relevant property without a time limit.</p> <p>S13 amendment - Failure to do so leaves the liable person guilty of an offence and liable, on summary conviction, to a Class A Fine (€5,000) and/or imprisonment for a term not exceeding 6 months or both.</p> <p>S14 amendment – the charge on the property does not remain a charge post sale.</p>	
<b>Rate Books</b>	Requirement from 1838 Act to make a physical Rate Book	Rate Books may be stored electronically.	Removes the requirement of making a physical Rate Book.
<b>Interest</b>	None	Application of interest payments on unpaid rates <i>will not commence until 2025</i> . The prescribed rate is 0.0219 per cent.	Will encourage the timely payment of Commercial Rates to avoid payment of interest

**Fanchea Gibson**  
**Senior Executive Officer**  
**Rates Office**  
**Finance Department**

**8<sup>th</sup> November, 2023.**

Presentation to Finance SPC

# The Changing Working Technology Environment

Page 32

Brian Curtis ICT Manager  
with Responsibility for Procurement and Stores



Comhairle Cathrach  
Bhaile Átha Cliath  
Dublin City Council



# Content

IS environment and Current Desktop

Business Drivers

New Technical Environment Solution

Benefits

Page 33



Comhairle Cathrach  
Bhaile Átha Cliath  
Dublin City Council

# IS Environment

4,700 users

16,000 devices

300 plus servers

3 data centres

Cloud environment

660 terabytes of Tier one storage

Operator of essential service under NIS Directive



# Current Desktop Environment

Has worked well for over twenty years

Supported Covid Working

Supported initial Hybrid Working

Has been very secure

Has been flexible to match changing business needs



# Drivers for Change

## Hybrid Working and Digitally enable the workforce

- Here to stay with 40% of time worked remotely
- More Locations and Devices
- Increased cloud usage
- Digital presence for all staff
- Introduction of Teams Telephony

## Increased Cloud Services and updated Applications

- Move to Office 365 for mail and file shares
- Increasing corporate cloud applications e.g. HR
- New Housing and Planning Systems

## M365 e3 licences

- Bundled licences across a range of devices
- Range of security products
- F3 for field staff

## Increased number and range of Managed Devices

- Increased number of staff using technology
- Increased number of devices

## NIS 2 Directive

- Operator of essential services
- Enterprise level applications required with Enterprise Architecture
- October 2024 implementation date



# New Technical Environment and Cloud

## Full Management of devices using Microsoft (cloud based)

- In tune
- Defender Anti Virus
- EDR anti malware
- Auto patch
- Rebuild devices
- More automated group and application access from the identity system

## Support Hybrid working and digital presence

- Secure remote computing devices
- New Category of user
- Migration of services from on premises
- Support effective corporate WiFi and Hot desking

## Increased cloud applications

- Full email and file shares on cloud
- Secured access to other cloud applications
- Greater flexibility in managing and sharing information



# Benefits

## Desktop

- Use the appropriate desktop eg mobile, tablet, laptop or desktop
- Standard environment and consistent
- All applications available
- All data available

## Telephony

- Calls will be available on any device mobile, laptop, tablet or PC
- Calls available anywhere
- Integration with main contact centre for resilience and service

## Better Support

- High levels of automation in building and supporting devices
- Rebuild option to quick start issues
- Better consistency of service

## Greater Flexibility

- Work where you wish
- Integrated Wi Fi support on premises
- Support Hot Desking
- Meet NIS 2 security requirements



**Dublin City Council Audit Committee**

**Minutes of Meeting held on 14<sup>th</sup> September 2023 at 9.00 a.m.  
via MSTeams**

**Attendance:**

**Members**

Ms. Louise Ryan, Trinity College Dublin, Chairperson (LR)  
Mr. Johnny McElhinney, Docklands Business Forum (JMCE)  
Mr. Nathy Walsh, Institute of Public Administration (NW)  
Councillor Naoise Ó Muirí (Cllr. NOM)  
Councillor Daryl Barron (Cllr. DB)  
Councillor Nial Ring (Cllr. NR) from 9.18am

**Officials:**

Mr. Richard Shakespeare, Interim Chief Executive (RS)  
Ms. Kathy Quinn, Head of Finance (KQ)  
Mr. Paddy Brennan, Head of Internal Audit (PB)  
Ms. Ailish McCarthy, Staff Officer, Internal Audit (AMcC)

**Apologies**

Prof. Diarmuid Hegarty Dublin Chamber (DH)

**Invited Attendees:**

Frank d'Arcy Acting Assistant Chief Executive – Housing and Community Services  
Tony Smithers – Regional Officer – Housing and Community Services  
Michael Clarke – Regional Officer – Housing and Community Services  
Darach O'Connor- Executive Manager - Corporate Services and Transformation  
Helen O'Leary- Senior Executive Officer - Corporate Services and Transformation

**1. Minutes of Audit Committee meeting held on 15<sup>th</sup> June 2023 and update on Actions arising**

- a. The minutes were agreed.
- b. Update on Actions:

**Appendix A: Actions arising from Audit Committee meeting 16<sup>th</sup> March 2023**

Action 1 – Engagement with OGP on conditions of contract-  
Internal Audit to circulate written advice to Project Managers and training to be delivered in Q4.

Action 2 – Update report on recommendations from R06/14 and R02/18 to the AC before year end.

Action 3 – Update report on implementation of high risk recommendations from R11/22: to the  
Audit Committee by year-end.

## **Appendix B: Actions arising from Audit Committee meeting 15<sup>th</sup> September 2022**

### **Action 2 – The AC to receive an update at a later date on the management of risk in DCC**

Update item 4 on today's agenda.

#### **2. Any Conflict of Interest of A.C. Members.**

No conflicts of interest were declared.

- 3. Presentation –Antisocial Behaviour** - Frank d'Arcy, Tony Smithers and Michael Clarke provided an overview of DCC's antisocial behaviour strategy, relevant legislation, the role of the local authority and strategic priorities.

The AC thanked management from the Housing Department for their comprehensive presentation.

The AC moved on to item 5(d) on the agenda to discuss the Audit on the Risk Management Framework prior to the presentation on Risk Management under item 4.

#### **5. (D) Audit Report – R07/23 - Review of the Risk Management Framework**

Overall rating of "Limited Assurance." Seven (7) recommendations were made – Four (4) high, two (2) medium and one (1) low. Five (5) are accepted, one (1) rejected and one (1) partially accepted.

Issues identified in the report were discussed including that there was no timeframe provided to align the risk management systems; the timeline for completion of a risk appetite statement is a year from the closing of the audit, despite the high risk rating. The AC noted that the audit contained a recommendation for the creation of a dedicated Chief Risk Officer role which was rejected by management.

- 4. Presentation - Risk Management in DCC** - Darach O'Connor and Helen O'Leary, Corporate Services and Transformation.

Following a query from the AC Chair, DOC outlined that management agreed with the Risk Management audit recommendations and the importance of establishing a strong risk culture. They confirmed their commitment to adhering to the timelines and delivering on the recommendations. Management are working on implementing all High rated risks by Q1 2024.

DOC and HOL provided an overview of the risk management framework in place in DCC including the current risk registers and the development of a new risk management policy. HOL will circulate a copy of the risk management policy which has been signed off and agreed by the Risk and Resilience Steering group.

The AC thanked DOC and HOL for their presentation and requested that a further update and presentation on Risk Management be provided next year.

**Action 1 - HOL will circulate the Risk Management Policy to the Audit Committee.**

**Action 2 – Audit Committee to receive presentation on Risk Management in 2024.**

**5(A) - R15/22 – Review of CRES Capital Project Costs**



Overall rating of “Needs improvement” - There are twenty one (21) recommendations, sixteen (16) medium and five (5) low. Eighteen (18) of those recommendations apply specifically to the CRES department. To date one recommendation has been implemented. Some recommendations are applicable corporately or to other departments. There are forty five (45) recommendations outstanding in total.

Issues around the timely updating and administration of budgets, adherence to policies & procedures, procurement issues and expired frameworks were noted and discussed. PB will provide an update on progress on the implementation of the recommendations at the December meeting.

**Action 3- PB will provide an update on progress of the implementation of recommendations from R15/22 – Review of CRES Capital costs at AC meeting in December.**

**5(B) R16/22 – Review of Procedure Manuals**

Overall rating of “Needs Improvement”. Six (6) recommendations, five (5) medium and one (1) low. The AC noted that this area has been reviewed three times by Internal Audit since 2011 on each audit a “Needs Improvement” rating was given, and requested priority be given to implementing the recommendations in a timely manner by the relevant areas.

**5(C) R06/23 - Review of ICT Security Risk Register**

Audit was completed by Crowe Ireland who reported satisfactory assurance. Four recommendations were made. Two (2) medium and two (2) low. The recommendations are due for implementation in Q4 23.

**5 (E) R08/23 - Recommendation Implementation for Internal Audit Reports Quarter 2 2023**

There are 241 outstanding recommendations in total. PB reported that the rate of implementation of recommendations continues to be unsatisfactory and that the organisation is carrying too much risk by continued delays in implementation. All recommendations, findings and timelines have been agreed by management.

The Chief Executive will write to each ACE to request an update on the progress of the implementation of recommendations. Departments who cannot demonstrate a significant reduction in the number of outstanding recommendations will be required to attend the AC meeting in March 2024 to account for delays.

**Action 4 – The CE will issue a memo to each ACE requesting they prioritise the implementation of audit recommendations.**

**6. Training/familiarisation sessions required by AC Members**

If anyone has any requests please email LR or KQ.

**7. A.O.B.**

It was agreed to hold an additional Audit Committee meeting on 19<sup>th</sup> October 2023 via MS Teams at 9.00 a.m. to consider the audited Annual Financial Statements for 2022 and the Local Government Auditor's Report on the AFS.

The Local Government Auditor’s report on the AFS and the audited Annual Financial Statements for the year ended 31<sup>st</sup> December 2022 will be circulated to the Audit Committee in advance of this meeting.

The Audit Committee to meet separately with the Local Government Auditor, Ita Howe, directly after the October meeting.

**Action 5 – Meeting on 19<sup>th</sup> October to consider the audited Annual Financial Statements for the year ended 31st December 2022, and the Local Government Auditor's Report on the AFS.**

**Action 6 - The local Government Auditor's report on the AFS and the audited Annual Financial Statements for the year ended 31<sup>st</sup> December 2022 to be circulated to the Audit Committee in advance of meeting on 19<sup>th</sup> October 2023.**

**Actions arising from this meeting 14<sup>th</sup> September 2023**

**Action 1 - HOL will circulate the Risk Management Policy to the Audit Committee.**

**Action 2 – Risk Management to provide update to the Audit Committee in 2024.**

**Action 3 – PB will provide an update on the progress of the implementation of recommendations from R15/22 – Review of CRES Capital costs at AC meeting in December.**

**Action 4 – The CE will issue a memo to each ACE requesting they prioritise the implementation of audit recommendations.**

**Action 5 – Meeting on 19<sup>th</sup> October 2023 @ 9am via MSTeams to be scheduled to consider the audited Annual Financial Statements for the year ended 31st December 2022 and the Local Government Auditor's Report on the AFS.**

**Action 6- The Local Government Auditor's report on the AFS and the Audited Financial Statements for the year ended 31<sup>st</sup> December 2022 will be circulated to the Audit Committee in advance of meeting on 19<sup>th</sup> October 2023.**

Signed:   
Louise Ryan  
Chairperson