

**IRISH SPORTS COUNCIL**  
BRIEFING PAPER FOR THE PUBLIC ACCOUNTS COMMITTEE  
*October 2014*

## **1. INTRODUCTION**

The Irish Sports Council (ISC) is the statutory body for Sport established on 1 July 1999 under the Irish Sports Council Act (1999). Comprising of nine major divisions, the ISC is responsible for planning, leading and coordinating the sustainable development of competitive and recreational sport in Ireland.

### **1.1 Functions**

#### *Anti Doping*

The Irish Sports Council has operated the Irish Sport Anti-Doping Programme since its establishment in 1999 and acts to protect Ireland's sporting integrity against the threat of doping.

#### *Coaching*

Coaching Ireland is the unit within the Irish Sports Council that has the lead role in the development of coaching in Ireland on an all island basis. The role includes highlighting the importance of quality coaching in developing athletes and providing opportunities for participants.

#### *Governing Bodies*

The Irish Sports Council works in partnership with Governing Bodies (NGBs) to make them more effective in developing their sport and servicing the needs of their members. Investment in youth field sports is critical for the continued development of participation at a grassroots level.

#### *High Performance*

The Irish Sports Council's High Performance unit aims to ensure Ireland's performances in elite international sport improves and also to create consistent success at elite level defined as producing Irish athletes in the finals at European, World, Olympic and Paralympic level.

#### *Institute of Sport*

The Irish Sports Council's Irish Institute of Sport delivers world class support services to high performance athletes. The Irish Institute of Sport works directly with NGBs in developing sports specific science and medical support networks so that each sport has the support it needs to impact on performance.

#### *Organisational Development and Change*

The Irish Sports Council Organisational Development & Change unit is responsible for managing Organisational Development & Change activity across all of the Irish Sports Council's operational areas.

It has both an internal focus with respect to the ISC itself and external focus with regard to the multitude of client organisations in the sports sector (e.g. NGBs & LSPs) which are funded by the ISC.

#### *Participation*

The Irish Sports Council Participation Unit supports a national network of 30 Local Sports Partnerships delivering programmes across all target groups. The Women in Sport programme aims to increase women's participation in sport and promotes the positive aspects of sport and health benefits while also encouraging women to take up volunteer positions.

#### *National Trails*

The Irish Sports Council National Trails Office is the unit within the Irish Sports Council that coordinates the recreational trails programme and maintains a National Trails Register in conjunction with a number of partner agencies and bodies and also undertakes promotional work aimed at increasing the awareness and usage of recreational trails.

#### *Research*

The Irish Sports Council Research Unit provides research across a national database of physical activity, physical education and sport participation levels of children, adults and youth in Ireland.

### **1.2 Mission**

The Irish Sports Council's vision is:

- "To plan, lead and co-ordinate the sustainable development of competitive and recreational sport in Ireland"

### **1.3 Vision**

The Irish Sports Council's vision is one where sport contributes to enhancing the quality of Irish life and:

- Everyone is encouraged and valued in sport
- Young people see sport participation as an integral and enjoyable part of their busy lives
- Individuals can develop their sporting abilities and enhance their enjoyment, limited only by their talent and commitment
- Irish sportsmen and women achieve consistent world-class performance, fairly

#### **1.4 Statement of Strategy 2012-2014**

Under Section 25 of the Irish Sports Council Act, 1999, the Council is required to prepare a three year statement of strategy. For the period 2012-2014, the Council prioritised the following key areas of activities:

- Advancing the Participation Strategy
- Developing the capacity of the National Governing Body sector
- Sustaining the High Performance System

This strategy is underpinned by successive strategies that include widespread consultation within the sector, a clear performance evaluations and targets, ministerial sign off and serve as strict roadmap for the Council's activities.

To ensure maximum value and impact of investment:

*"The Council concentrates on the aspects of its work which can have the most positive impact. Funding (investment) is directly linked to the success of programmes and strategies. The Council will be measured against the effectiveness of its own programmes which contribute to the overall levels of participation. As in previous strategies the Council is committed to robust measurement that contributes to evidence based decisions making for the programmes it supports".*

- The Irish Sports Council: Statement of Strategy 2012-2014 (p.4)

## 1.5 Irish Sports Council by Numbers

# The Irish Sports Council

## In Numbers | 2012-2013



### Anti-Doping

In 2012, **787** tests took place, **564** were 'Out of Competition' and **223** were 'In Competition'. In addition a further **150** tests were conducted under the USER PAYS scheme



• **29,214**

successful database searches took place checking the status of medicines in sport on [www.eirpharm.com](http://www.eirpharm.com)

• **52,500**

educational resources were distributed by the A-D Unit in 2012

### Participation

In 2012, **180,068** people participated in **853** locally delivered programmes



An additional **22,390** participants took part in **145** Women in Sport programmes

• **1,045** primary school teachers in **105** schools received Buntús Generic training

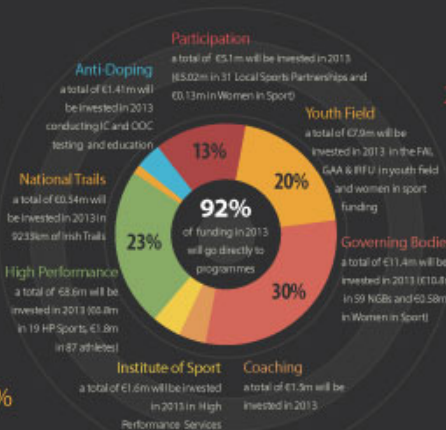
• **6,505** people completed **448** Code of Ethics & Good Practice for Children's Sport courses

### National Trails

**549** trails were registered under the National Trails Register amounting to **9,233km**

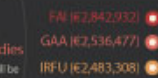


**1.8m** Irish adults are now walking regularly in Ireland as participation rates have increased over the period 2008/09 from 57.5% to **60.5%**



### Youth Field Sport

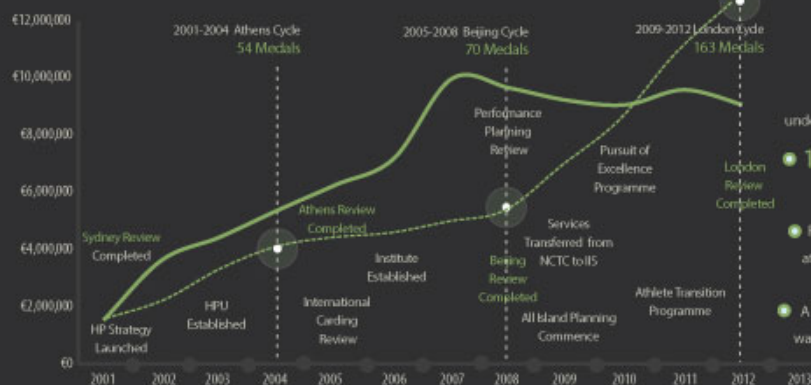
**2,500** football clubs, **340,070** participants in programmes and **31,518** trained coaches



**2,359** GAA clubs, **294,577** registered players and **317** staff in Games Development

**236** rugby clubs, **158,685** registered players and **11,634** accredited coaches

### High Performance



- **19** NGBs developed high performance plans
- **87** athletes will be supported under the International Carding Scheme
- **14** golfers were funded through the Team Ireland Golf Trust Programme
- Funded sports achieved **61** medals at World and European events in 2012
- A **three fold** increase in medals was achieved over the past three cycles

## 2. KEY WORK PROGRAMMES

### Performance Overview

Participation in sport in Ireland continues to grow to an unprecedented level.

Latest statistics from the Irish Sports Council/IPSOS 'Irish Sports Monitor', indicate that 47.2% of people participated in sport in 2013, compared to 44.8% in 2011. This positive trend is reinforced by the continued decrease in sedentary lifestyles falling to 12.6% in 2013 from 13.8% in 2011.

In addition, Sport is also playing a significant part in closing the gender gap. The Irish Sports Monitor highlight that between 2011 and 2013 women's participation in sport has grown from 40.9% to 42.7%. This roughly represents an additional 32,000 women taking part in some form of sporting activity.

In High Performance Sport, Ireland continues to excel on the world stage.

In 2013, Ireland achieved an unprecedented 67 medals at World and European level. To put this in context, in 2000 following the establishment of the Council, 6 medals were achieved, while in 2006, 21 medals were achieved at a World and European level.

This followed our most successful Olympic and Paralympic games in London, returning a record breaking 21 medals.

2014 is set to be another phenomenal year with 49 medals achieved to date. The success of athletes such as Martin Irvine, Mark English, Jason Smyth, Katie Taylor and Michael McKillop represent the most successful 'sustained' period in the history of high performance sport in Ireland.

Membership across the sporting sector is also reaching record highs with, for example membership increasing in Athletics Ireland to over 49,000 and in Cycling Ireland to over 20,000. Areas of key growth across the sector are reflected in the membership information below:

<b>National Governing Body</b>	<b>2010-2014 Membership Change %</b>
Cycling Ireland	207.2%
Triathlon Ireland	117.3%
Athletics Ireland	62.7%
Deaf Sports Ireland	59.7%
Gymnastics Ireland	22.5%
Mountaineering Ireland	16.3%
Special Olympics Ireland	12.4%
Swim Ireland	6.1%
Ladies Gaelic Football Association	3.6%

## **2.1 High Performance**

### *Performance Overview 2013*

Over €8m was invested in High Performance funding in 2013. €6.6m was paid to 19 sporting bodies for high performance plans, with a further €1.6m given to 87 athletes under the International Carding Scheme. 15 aspiring golfers who are pursuing their careers on professional golf tours were paid grants totalling €146,000 from the Team Ireland Golf Trust for 2013.

The Irish Sports Council works in partnership with a number of organisations in the pursuit of enhanced elite performance including Sport Northern Ireland and the Sports Institute of Northern Ireland. In 2013, the Irish Sports Council continued joint Operational Agreements with both the Olympic Council of Ireland and Paralympics Ireland.

### *Performance Highlights 2013*

- 19 National Governing Bodies of Sport developed high performance plans
- 87 athletes entered the International Carding Scheme
- 15 golfers were funded through the Team Ireland Golf Trust Programme
- 67 medals were achieved at World and European events
- A comprehensive review of the International Carding Scheme was published
- The Official Debrief from the 2012 Olympic Games was published.

## **2.2 Institute of Sport**

### *Performance Overview*

Over €1m was allocated to the Irish Institute of Sport to support High Performance Sport in Ireland through programmes such as the High Performance Planning, High Performance Sport Medicine and Science expertise delivery, Pursuit of Excellence Programme, Professional Quality Assurance Programme, Performance Life-skills and Blood Analysis Programme.

The Irish Institute of Sport continued to provide direct expertise in essential areas such as Medicine (medical and physiotherapy); Science (physiology, nutrition, strength and conditioning, performance analysis and psychology); and Performance Life-skills (dual career support for education and employment) through the Irish Institute of Sport High Performance Centre in Abbotstown, at camps, competitions, the University of Limerick and various high performance sports training venues.

The Irish Institute of Sport also continues to work in partnership with many organisations in the pursuit of sporting excellence, including NGBs, the ISC High Performance Unit, Coaching Ireland, OCI, SINI and An Garda Síochána. The Institute is represented on the Rio 2016 Technical Group and is contributing to the preparations for the 2016 Olympics and Paralympics through the delivery of its programmes.

### *Performance Highlights 2013*

- 185 athletes from 20 sports attended clinics at the Institute and received over 2,600 hours of support services at Abbotstown
- The Institute provided feedback on 17 National Governing Bodies (NGBs) High Performance Plans for the Irish Sports Council and NGBs.
- 60 referrals were made for specialist medical care (including clinical psychology)
- 166 blood profile tests were carried out for 97 athletes
- 25 coaches from 13 sports received individual mentoring, three professional development workshops and cross-sport peer learning through the IIS Pursuit of Excellence Horizon Programme
- 6 athletes joined the Horizon community and formed Ireland's first athlete coach transition group with the view of becoming a high performance coach after their athlete career
- Athletics Ireland and Paralympics Ireland are now basing their science and medicine services at the IIS
- 60 leading coaches and service providers attended a HP Sport Professional Development workshop
- 14 Performance Directors from 13 sports took part in the Performance Development Forums
- 169 days of high performance support was provided at camps and 88 days at competitions for 6 sports
- 17 service providers received reaccreditation for the Professional Quality Assurance Programme (PQAP) while 8 new applications were received

## **2.3 Participation**

### *Performance Overview 2013*

Over €5.2m was invested in the LSP network in 2013. In addition, the Irish Sports Council contributed a further €607,000 in programmes for Older People (Go for Life), €38,000 in Recreational Sport Programme and €7.6m was invested in Youth Field Sports in 2013.

The Irish Sports Council continued to work in partnership with a number of organisations in the pursuit of increased participation and physical activity. Our relationships with key partners such as the Irish Heart Foundation, Age and Opportunity, was supported by cross departmental cooperation with the Department of Transport, Tourism & Sport, Department of Education as well as the Department of Health and the Health Service Executive in targeting a more active Ireland.

In Youth Field Sports our work has seen the GAA connect with young people in every community in Ireland through the Go Games programmes at club and school level. The FAI provides opportunities in sport for young people particularly those with low participation rates such as young people experiencing social exclusion, young people from immigrant communities, those with a disability and women and

girls. Meanwhile the IRFU continues its efforts to increase under age participation within schools and community rugby with specific programmes for girls.

#### *Performance Highlights 2013*

- Over 770,000 participants took part in programmes from the GAA, FAI and IRFU
- Over 250,000 people participated in locally delivered participation programmes from the LSPs
- An additional 20,000 female participants took part in local Women in Sport programmes
- 509 primary school teachers in 57 schools received Buntús Generic training
- Over 6,884 participants completed 458 Code of Ethics & Good Practice for Children's Sport courses
- 16,581 participants took part in the An Post/Irish Sports Council Cycle Series in five counties
- Over 19, 000 people took part in the Irish Sports Council/Operation Transformation '5k Fun Run' and 'National Walks'
- Over 41,000 Individuals around Ireland participated in the Go For Life Programmes
- 16 Sport Inclusion Officer posts were supported to encourage participation for people with disabilities

## **2.4 National Governing Bodies**

#### *Performance Overview 2013*

In 2013, over €11.3 million was allocated to the National Governing Bodies of Sport (NGBs) in Ireland. €10.7 million was paid to 59 NGBs through Core Grant Funding, while an additional €0.58 million was paid under the Women in Sport Programme. A number of NGBs also received additional funding for special projects such as 'The Gathering 2013'.

The NGB core grant facilitated the administration, participation programmes, coach development, hosting events, implementation of strategic plans and the employment of professional staff.

#### *Performance Highlights 2013*

- 59 NGBs developed core operational plans
- Five NGBs were audited under the Annual Audit Programme
- Seven events took place across six sports under "The Gathering 2013" initiative
- 18 NGBs were relocated to Irish Sport HQ
- 41 NGBs have signed up to Just Sport Ireland, the independent dispute resolution service for Irish Sport offering both a Mediation and Arbitration facility
- 155 executive coaching assignment were delivered
- 11 performance management systems were developed
- 14 strength scope reports were conducted with sector employees



## **2.5 Anti Doping**

### *Performance Overview 2013*

In 2013, the Irish Sports Council's Anti-Doping Programme continued to be intelligence-led. The main focus for the testing programme was to further reinforce and develop a quality and targeted blood testing and in 2013, 22% of samples collected were blood samples. This was an increase of 44% since 2012.

In total 1,093 tests were conducted across 32 sports. 676 urine tests and 192 blood tests were completed under the National Programme and 165 urine tests and 60 blood tests were conducted under the User Pays Programme. The ISC conducted testing at the Euro Team Championships on behalf of Athletics Ireland and European Athletics.

The Anti-Doping Unit continue to work with representatives of the Irish Medicines Board, the Garda National Drugs Unit and Revenue Customs Service to further establish the intelligence programme within the anti-doping unit.

The Irish Sports Council funded research conducted by Dr Hans Geyer at the Institute of Biochemistry in Cologne. The title of research was "Identification and characterization of new long-term stanozolol metabolites in sports drug testing". This research led to an improved analysis method for stanozolol which led to an increase of adverse analytical findings for stanozolol in the Cologne laboratory from an annual average of about 23 cases to 182 cases from early December 2012 till beginning December 2013. About 90 % of the stanozolol cases would not have been detected in the Cologne laboratory with the methods used before.

### *Performance Highlights 2013*

- 868 tests were conducted as part of the National Testing Programme
- 192 blood tests were completed out of competition
- 676 urine tests were completed out of competition
- 230 urine tests were completed in competition
- 49 pre competition blood tests and 53 post competition urine tests were conducted at the European Team Championships
- 3 Anti-Doping Violations were recorded
- 44,000 educational resources distributed by the ADU
- 15 educational seminars were conducted
- Over 28,000 successful database searches checked the status of medicines on sport on [www.eirpharm.com](http://www.eirpharm.com)

## **2.6 Coaching**

### *Performance Overview 2013*

The Irish Sports Council invested over €1m into coaching coaches in 2013. Coaching Ireland is a unit within the Irish Sports Council with the lead role in the development of coaching in Ireland on an all island basis. To achieve this, Coaching Ireland work in partnership to raise the standard, status and profile of coaching in Ireland.

Provide performers and participants with the best quality coaching through their involvement in sport.

Lead the development of coaching in Ireland through the implementation of a quality coach and tutor education and support programme and work in partnership with NGBs and the wider sporting sector on an all island basis

### *Performance Highlights 2013*

- 1,668 coaching courses were approved in 2013
- 19,365 coaches qualified in 2013
- 113 tutors qualified in 2013
- 154 presentations were delivered as part of the Sport Education programme.

## **2.7 National Trails**

### *Performance Overview 2013*

The Irish Sports Council invested over €0.56m into its recreational trails programme in 2013. Through its National Trails Advisory Committee (NTAC) and National Trails Office, the Irish Sports Council continued to work in partnership with a broad range of State agencies, Local Authorities and National Governing Bodies on a broad range of recreational projects including the development of recreation infrastructure in the State and also in the promotion of outdoor recreation opportunities for the Irish public.

### *Performance Highlights 2013*

- 685 trails were registered under the National Trails Register
- 180 inspection and advisory assignments were undertaken ensuring trail quality and standards
- [www.irishtrails.ie](http://www.irishtrails.ie) attracted over 110,000 unique visits
- The android Irish Trails App was launched
- A review of the Irish Trails Strategy was Initiated
- A new Get Ireland Walking Initiative was launched
- Support was provided for the planning and development of Irelands National Cycle Network

## **2.8 Organisational Development and Change**

### *Performance Overview 2013*

The Irish Sports Council invested over €0.14m into its Organisational Development and Change programme in 2013. The programme aims to build capability within the sports sector in several key areas including Process Development & Change, Cultural Development & Change, Structural Development & Change, Education, Learning & Development and Capacity Building.

### *Performance Highlights 2013*

- 14 Staff Handbook were developed for NGB's/LSP's
- 11 Performance Management Systems were developed for NGB's/LSP's
- 54 Strengthscope Reports and Feedback sessions have been completed with Sector Employees
- 155 Executive Coaching assignments were completed with Sector employees
- 352 Seminars were facilitated for Sector employees
- 422 Courses were facilitated for Sector employees

### 3. FINANCIAL AND GOVERNANCE

#### *Financial (and Operating) Performance*

<b>INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR</b>				
<b>ENDED 31 DECEMBER 2013</b>				
<b>Income</b>	<b>Note</b>	<b>2013</b>		<b>2012</b>
		<b>€</b>		<b>€</b>
Oireachtas Grants	1	43,170,000		44,557,406
Net Deferred Funding for Pensions	15c	529,000		413,000
Other Income	2	766,070		553,179
		44,465,070		45,523,585
Transfer from/(to) Capital Account	3	154,504	-	192
		44,619,574		45,523,393
<b>Expenditure</b>				
Grants	4	35,828,924		38,149,255
Staff Costs	5	2,338,701		1,658,179
Other Programmes	6	4,855,480		4,610,260
Administration	7	751,914		665,031
Pension Costs	15a	251,000		354,000
		44,026,019		45,436,725
<b>Surplus for the year</b>		593,555		86,668
<b>Surplus at beginning of year</b>		738,907		652,239
<b>Retained Surplus at year end</b>		1,332,462		738,907

<b>BALANCE SHEET AS AT 31 DECEMBER 2013</b>				
	<b>Note</b>	<b>2013</b>		<b>2012</b>
		<b>€</b>		<b>€</b>
<b>Fixed Assets</b>				
Tangible Assets	9	334,563		489,067
<b>Current Assets</b>				
Bank and Cash		1,770,017		1,149,757
Debtors and Prepayments	10	111,964		219,613
		1,881,981		1,369,370
<b>Creditors: amounts falling due within one year</b>				
Creditor and Accruals	11	- 549,519	-	630,463
<b>Net Current Assets</b>		<b>1,332,462</b>		<b>738,907</b>
<b>Total Assets less Current Liabilities before pensions</b>		<b>1,667,025</b>		<b>1,227,974</b>
Deferred Pension Funding	15b	6,944,000		5,506,000
Pension Liabilities	15d	- 6,944,000	-	5,506,000
<b>Total assets less Current Liabilities</b>		<b>1,667,025</b>		<b>1,227,974</b>
<b>Represented by :</b>				
Income and Expenditure Account		1,332,462		738,907
Capital Account	3	334,563		489,067
		1,667,025		1,227,974

### 3.1 Income (funding)

In 2013 the ISC's main source of income was the Oireachtas Grant from the Department of Transport, Tourism and Sport of €43m. The ISC has other sources of income of approximately €0.7m which would include licence fees and grants for other agencies.

### 3.2 Expenditure

Total Operating Expenditure in 2013 was €44m, approximately 82% of the Irish Sports Council funding is paid to Sports Organisations through grant schemes. 13% of the ISC funds are spent on direct services to sport, athletes and running the ISC. The remaining 5% of our funds are spent on salaries. In 2013

Coaching Ireland became part of the Irish Sports Council resulting in salaries increasing from €1.6m to €2.3m.

### **3.3 Governance Code for Community and Voluntary Organisations**

The Irish Sports Council (ISC) are encouraging all funded bodies to sign up to the Governance Code for Community and Voluntary Organisations. The code of governance asks organisations to agree to operate to a number of key principles in order to run their organisation more effectively such as leadership, exercising proper controls, transparency and accountability, behaving with integrity and ensuring the organisation works effectively. As the first state agency in Ireland to encourage the adoption, the ISC are looking to empower funded bodies to achieve excellence in all areas of their work, ensuring their sustainability moving forward. The code has already been adopted by a number of national governing bodies who are working towards meeting the requirements. The ISC are arranging a series of training events to support organisations to attain highest standards of governance through our Organisational Capacity Building unit

For more information on the Code is available at [www.irishsportsCouncil.ie/governance](http://www.irishsportsCouncil.ie/governance)

### **3.4 Audit Committee and Internal Governance**

The Council has an Audit Committee with written terms of reference which deal clearly with its authority and duties. The role of the Audit Committee is

- To monitor and review the Council's internal control and risk management systems;
- To monitor the integrity of the financial statements, reviewing significant financial reporting judgements; and
- To monitor and review the effectiveness of the Council's internal audit function.

The Audit Committee consists of two members of the Sports Council (who are neither the Chief Executive nor staff of the Council) and one external person with relevant experience. The Audit Committee members at the start of 2014, are Ms. Frances Kavanagh (Chairperson), Sheila O'Flanagan and Colm Brennan.

Following a competitive tendering in 2012, the Council appointed Deloitte to undertake the role of internal auditors. In this role Deloitte audits the internal governance and financial controls of the Council and also audits the governance and financial controls of grantee organisations (i.e. NGBs/LSPs). Each year a comprehensive programme of auditing is undertaken and reports are taken directly to the Council's Audit Committee. The analysis of risk and the internal audit plans are endorsed by the Audit Committee and approved by the Council.

During 2013, the Audit Committee met on four occasions and carried out the following functions:

- The Committee reviewed and approved Internal Audit Reports on Internal Financial Controls, Travel and Subsistence, Anti-Doping, five NGBs and two LSPs.
- The Committee considered and approved for submission to Council the 2013 Risk Register.
- The Committee reviewed the 2013 Internal Audit Progress Report and noted the current status of all reports presented over the year.

As part of the Council's Internal Audit plan for 2013, a number of National Governing Bodies, Local Sports Partnerships and Business Units of the Council were selected for audit.

The 2009 Code of Practice for the Governance of State Bodies requires that the Chairman confirms that an annual review of internal financial controls has been carried out. This review is carried out annually and the findings are reported to the Audit Committee. In 2013, the review was completed by Deloitte. No significant or important issues were identified during the course of their review. The audit conclusion was that *"Internal financial controls evaluated by Internal Audit are adequate, appropriate, and effective to provide reasonable assurance but not absolute assurance that:*

- (i) Risks are being managed by Irish Sports Council; and*
- (ii) That the intended objectives for the relevant controls in the area of internal financial controls will be met.*

*Reasonable Assurance for the purposes of this review means that there is a robust system of risk management, controls and governance in place which should ensure that objectives are fully achieved".*

The Audit Committee annually review and track progress in implementing audit recommendations.

In September 2013 Ministers Varadkar and Ring asked Mr Paul Turpin, Governance Specialist with the Institute of Public Administration, to examine the Irish Sports Council's procedures in relation to conflicts of interest on the part of members of the Council and to assess whether these meet the requirements of good corporate governance, and to make such recommendations in relation to improved corporate governance in the Irish Sports Council as may arise from his examination. Mr Turpin submitted his report to the Ministers in December, and it was published in January 2014. The Irish Sports Council welcomed the report which found that Council procedures are *"in line with norms and practices prevailing within State and public sector bodies"* and furthermore that *"the current written Irish Sports Council procedures correspond with the main principles of good governance"*.

### **3.5 Audit of Grantee Organisations (NGBs/LSPs)**

Each year Internal Audit carries out a high level review of governance and financial administration processes and procedures within a selection of grantee organisations (NGBs/LSPs) to understand the control environment established and to identify any opportunities for improvement.

In line with Deloitte's Internal Audit approach, the work consists of:

- Issue of governance questionnaire to the NGB/LSP Board and review of responses;
- Interviews with key NGB/LSP personnel;
- Review of key documentation and records;
- Assessment of compliance with good practice and expected controls;
- Close out meeting with key audit contacts to discuss any matters arising and to verify the accuracy of Deloitte's understanding and findings.

The findings are reported to the Audit Committee. The Audit Committee generally request the ISC's Executive meet with the NGB/LSP to discuss the audit findings, and to liaise with the NGB/LSP to monitor the implementation of any recommendations.

If the number of critical audit findings is high the ISC's executive enter into a liaison process with the NGB/LSP to closely monitor, verify and support (as appropriate) the NGB's/LSP's implementation of the audit recommendations. If there are particular concerns in relation to governance or financial administration within the NGB/LSP the ISC may withhold grant funding until sufficient progress has been made on implementing the audit recommendations. Once progress is made on implementing the audit recommendations staggered payments are generally made to the NGB/LSP in question.

Through the work of the Council's Organisational Capability Building (OCB) unit, governance training for CEOs and Chairs of sporting organisations is offered.

### **3.6 Audit of GAA/FAI/IRFU**

Given the amount of grant funding involved, the GAA/FAI/IRFU are generally audited on a triennial basis (one organisation a year).

The objective of the audit assignment is to assess compliance by the GAA/FAI/IRFU with respect to the terms and conditions set out by the ISC in relation to the award of grants. The scope of the review includes a consideration of ISC grant terms and conditions and how the NGB complies with these terms and conditions.

The internal audit approach includes the following:

- Review of key documentation and records (see initial information request list);
- Interviews with relevant parties at ISC and FAI, as required;
- Assessment of compliance with grant application requirements; and
- Testing of expenditure in line with grant approval.

The findings are reported to the Audit Committee.



### **3.7 NGB Controls**

To support an application, the Council have a number of controls in place in relation to investment. These include:

- an NGB must meet terms and conditions for funding as well as regular reporting of activities including mid-year reviews
- a series of supports and interventions that build the capacity of NGBs to improve performance (including anti-doping, code of ethics, governance guidelines & support, capacity building programmes, strategic planning support, financial guidance and so on)

For NGBs which experience difficulties there is a range of interventions that can be used including:

- Independent review
- Liaison process
- External audit followed
- Programme of implementation of audit or review recommendations
- Suspension of funding.