



Ms Éilis Fallon
 Committee Secretariat
 Committee of Public Accounts
 Leinster House
 Dublin 2

2 March 2021

Ref: S0203 PAC 33

Dear Ms Fallon

I refer to your letter dated 16 February regarding matters arising at the Committee meeting on Thursday 4 February on the subject of homeless services in Dublin and the Department's obligations in relation to DPER Circular 13/2014 – Management of, and Accountability for Grants from Exchequer Funds.

**DPER Circular 13/2014 Management of, and Accountability for Grant from Exchequer Funds –
DHLGH Oversight and Control Process**

The below will provide a short summary of internal arrangements pertaining to DPER Circular 13/2014:

In the Department of Housing, Local Government and Heritage, Heads of Business Units, as Budget Holders, are responsible for effective management of grant funding within their area of responsibility and for establishing and maintaining internal control, risk management and governance systems as part of such effective management. This includes ensuring compliance with DPER Circular 13/2014.

The Department's Finance Officer regularly issues an Office Notice to remind Heads of Business Units of their responsibilities in relation to the management of, and accountability for, grants from Exchequer Funds, including the requirements for pre-funding cases. In addition, the Office Notices prompt Budget Holders to review their compliance with the Circular and make any changes necessary.



Assurance:

Business Unit implementation of DPER Circular 13/2014 may be reviewed by the Department's Internal Audit Unit as part of its work programme, and also by the Comptroller and Auditor General in the course of the annual audit of the Department's accounts.

The Internal Audit annual work programme is approved by the Department's Audit Committee and Management Board. The Internal Audit Unit carries out audits on the management of funding across a range of programmes and a key component of each audit includes a check of the level of compliance with the Circular.

Recommendations relating to grant management are included in the individual audit reports which are in turn circulated to the relevant Budget Holders. The Annual Reports of the Department's Audit Committee also draw attention to findings during the year, where they arise in relation to compliance with this DPER Circular, including the need to have adequate assurance mechanisms confirming that grants are paid on the basis of vouched expenditure and are used in accordance with the applicable terms and conditions of the relevant grant scheme.

Homeless Services in Dublin

Appropriate structures to ensure adherence to Circular 13/2014 are established by way of a Protocol between the Department and Dublin City Council (DCC), and Service Level Agreements between DCC and the relevant service providers. These are all subject to oversight and scrutiny at various levels, including by the Local Government Audit Service in their annual audit.

In this context please see at Appendix 1 a report from the Head of Business Unit with responsibility for the Homeless budget in the Department's Vote and at Appendix 2 a copy of the 2020 Protocol Governing delegation of Exchequer funding for homeless accommodation and related services in the Dublin Region to Dublin City Council.

I hope that the above, and attached addresses the query raised.

Yours sincerely

Janet Jacobs
Assistant Principal
Departmental Finance Unit



Appendix 1

Information note on Homeless services in Dublin requested by the Public Accounts Committee on 16 February 2021

Overview of Statutory responsibilities and legislative basis for provision of homeless accommodation and related services.

The Department's role in relation to homelessness involves the provision of a national framework of policy, legislation and funding to underpin the role of housing authorities in addressing homelessness at local level. Statutory responsibility in relation to the provision of accommodation and related services for homeless persons rests with individual housing authorities. Section 10 of the Housing Act 1988 sets out the purposes for which costs may be incurred by housing authorities in respect of the provision of homeless accommodation and related services.

While responsibility for the provision of accommodation for homeless persons rests with individual housing authorities, the administration of homeless services is organised on a regional basis, with nine administrative regions in place. One local authority in each of the regions, "the lead authority", has overall responsibility for the disbursement of Exchequer funding.

In Dublin, the Dublin Region Homeless Executive, provided by Dublin City Council, is the lead statutory local authority for funding and service provision to respond to homelessness in Dublin and adopts a shared service approach across South Dublin County Council, Fingal County Council and Dún Laoghaire-Rathdown County Council.

In accordance with Chapter 6 of the Housing (Miscellaneous Provisions) Act 2009 a Joint Homelessness Consultative Forum exists in each region which includes representation from the relevant State and non-governmental organisations involved in the delivery of homeless services in a particular region.

Under Sections 38 and 39 of the Housing (Miscellaneous Provisions) Act 2009 a statutory Management Group exists for each regional forum. This is comprised of representatives from the relevant housing authorities and the Health Service Executive, and it is the responsibility of the Management Group to consider issues around the need for homeless services and to plan for the implementation, funding and co-ordination of such services.



Procedures in relation to the provision of funding from the DHLGH towards local authority expenditure on homeless accommodation and related services

The Department does not fund any homeless services directly but provides funding to housing authorities towards costs incurred under annually agreed funding allocation arrangements. Each regional lead authority submits an annual expenditure programme to the Department and the Department approves a funding allocation based on overall funding requirements set out in the expenditure programme. This is to ensure that sufficient funding is made available to housing authorities to plan for the implementation, funding and co-ordination of services at a local level.

Under these arrangements, housing authorities must provide at least 10% of the cost of services from their own resources and authorities may also incur additional expenditure on homeless related services outside of these funding arrangements with the Department.

The management of the funding allocation provided by the Department is delegated to the lead authority in each region and is governed by a protocol between the Department and the lead authority. All funding arrangements delegated under these Protocols set out the obligations of local authorities to ensure compliance with statutory requirements and public financial procedures including the Public Spending Code and obligations required under DPER Circular 13/2014: Management of and Accountability for Grants from Exchequer funds. A copy of the Protocol is attached to this note.

The Protocol agreement also sets out reporting requirements in respect of expenditure incurred on the provision of services and includes a requirement to ensure that certified expenditure is reported to the Department on a quarterly basis. This report provides details of the expenditure incurred with the accuracy of the report being certified by the Head of Finance and the Director of Services for housing (or equivalent) of the regional lead authority. The certified expenditure report is reviewed by the Department to assure compliance with the terms of the Protocol. The certified expenditure reports from all regional lead authorities are published on the Department's website at:

<https://www.housing.gov.ie/housing/homelessness/other/homelessness-data>.

Financial reports for 2020 are currently being examined and will be published shortly.

Homeless Accommodation Services provided by the Dublin Region Homeless Executive (DRHE)

The DRHE are responsible for the operation of services at a local level and operate in consultation with the Management Group of the joint Homelessness Consultative Forum that is in place for the Dublin region. In Dublin this forum comprises representatives of the four Dublin local authorities, the HSE, Tusla, the Irish Prison and Probation Service, the Department of Social



Protection, the Department of Justice, the Irish Council for Social Housing, Threshold, and the Homeless Network. It falls to the Joint Homelessness Consultative Forum and Management Group to consider the need for homeless services and funding for these services at a local level.

Procurement of services and awarding of contracts are a matter for individual local authorities who are obliged to ensure compliance with all relevant statutory obligations in respect of provision of services and use of public funds. Decisions on the need for homeless accommodation including any procurement of services, contractual arrangements and operation and funding of homeless accommodation are a matter for individual authorities.

All emergency accommodation, whether provided by local authorities, NGOs, voluntary bodies or privately are required to comply with standards and these standards are monitored. The National Quality Standards Framework (NQSF) for homeless services is in place nationally for local authority and NGO delivered services. The Framework was developed to ensure a consistent approach in how local authorities and service providers respond to the needs of those experiencing homelessness and to improve the quality of services provided. In general, the operation of these emergency accommodation facilities is contracted out by local authorities, under service level agreements, to NGOs involved in the delivery of homeless services.

Local authorities also carry out inspections on facilities that are not covered under the Framework, as they determine to be appropriate. This regime operates in parallel with, and is based on, the NQSF arrangements. The Standards and Facilities Teams in the DRHE oversee all emergency accommodation in the region and seek to ensure that all relevant guidelines, policies and procedures are complied with in order to deliver a safe and comfortable place to stay for service users. The DRHE has an inspection regime in place to deal with complaints and to ensure accommodation is appropriate and safe. This includes engaging with homeless families and individuals on issues arising in their accommodation. The DRHE has confirmed to the Department that it has a thorough complaints procedure in place, and that each complaint is fully investigated and addressed in a timely manner.

Separate to the service standards expected of providers via service level agreements, all homeless service providers must meet the requirements of statutory codes, in particular the requirements of the Safety, Health and Welfare at Work Act 2005 and the Fire Services Acts.

Dublin City Council and the DRHE indicated in January 2021 that they commissioned a comprehensive review of all properties/facilities being managed by both NGOs and by private operators and that this report, when complete, is to be published. They have advised the Department that they have also initiated a procurement process for the engagement of an external body or company to take on the permanent role of inspecting and reporting back on all properties being funded by the DRHE, with such reports to be published on the DRHE website.



Dublin City Council has indicated that this process should be completed within approximately two months.

Summary – Financial Oversight and Governance

There is an effective system in place in respect of the Department's functions for the disbursement, financial oversight and governance of voted funds which are used by Housing Authorities to provide homeless services. These arrangements have regard to the statutory functions of local authorities under the Housing Act 1988 and Housing (Miscellaneous Provisions) Act 2009 and the delegation to lead authorities in respect of the management of expenditure. There is a system of certification and review, and transparency in respect of publication of financial reports. These are further underpinned by audit provisions.



Appendix 2

2020 Protocol governing delegation of Exchequer funding for homeless accommodation and related services in the Dublin Region to Dublin City Council

1. Background

Under Section 10 of the Housing Act 1988, the Minister for Housing, Planning and Local Government may contribute Exchequer funding to housing authorities in respect of costs incurred in the provision of accommodation and related services for homeless people. This funding is allocated to housing authorities on a regional basis. Under Sections 38 and 39 of the Housing (Miscellaneous Provisions) Act 2009, Joint Homelessness Consultative Forums exist for each region; it is the role of Management Group of each of these fora to consider the need for certain homeless services within the funding available. The emphasis is on decision-making at local level to improve overall efficiency and achieve greater value for money in homeless services.

The Dublin Region's Management Group is led by Dublin City Council. The Management Group is chaired by the Director of Service for housing (or equivalent) from Dublin City Council and membership includes certain members of the Joint Homelessness Consultative Forum including housing authority and Health Service Executive (HSE) representatives.

The regional allocation is delegated to the lead housing authority in each region and this authority has responsibility for the disbursement of Exchequer funding. Accordingly, this Protocol sets out arrangements and responsibilities for the delegation of Exchequer funding from the Department of Housing, Planning and Local Government to Dublin City Council.

The delegation of funding in 2020 is contingent on decision-making being in accordance with Government policy. The following key principles will inform decision-making:

- Ensuring a housing led approach is taken to address homelessness;
- Ensuring a strong emphasis on prevention and intervention; this includes having an effective Tenancy Sustainment Service in operation;
- Supporting the use of the Housing Assistance Payment (HAP) as a housing solution for those experiencing homelessness, including through the effective use of Homeless HAP and the Homeless HAP Placefinders service;
- Reducing reliance on Hotels and B&Bs as emergency accommodation through the provision of more appropriate supported temporary accommodation; and where there



is a necessity to use Hotels and B&Bs that exits to more suitable temporary accommodation is prioritized;

- Ensuring that new services are tendered appropriately and Service Level Agreements are in place with all service providers;
- Ensuring that Exchequer funding provided under Section 10 is being used appropriately and is in accordance with the Public Spending Code and this Protocol;
- Ensuring that services being provided through contractors are managed through Service Level Agreements, which ensure good governance, value for money and adherence to national policy objectives;
- Ensuring the effective operation of the Homelessness Action Team; and
- The collection and submission of the data and statistics in relation to the provision of homeless services as requested by the Minister.

2. Financial Procedures

All funding arrangements delegated under this Protocol must be in accordance with statutory requirements and public financial procedures including the Public Spending Code.

<https://www.gov.ie/en/publication/public-spending-code/>

Accounting Policies will be fully compliant with the regulatory accounting framework as determined by the Department of Housing, Planning and Local Government (DHPLG). Dublin City Council undertakes to afford every facility and co-operation to a local government auditor, or the DHPLG, including the provision of information which may be reasonably requested in respect of all funding delegated under this Protocol.

In this regard authorities are to have regard to the provisions of Department of Public Expenditure and Reform (DPER) Circular 13/2014 regarding the Management of and Accountability for Grants from Exchequer Funds. Circular 13/2014 applies to all Public Bodies awarding grants and dictates the need for value for money and accountability in the management of public money. In particular, the Circular states that “Public Bodies awarding grants, particularly larger scale grants in personal and social services, should prioritise the award of grants to those applicants that can provide evidence of the best outcomes for the end-users. Grantors are encouraged to seek expressions of interest from service providers for grant allocations, where appropriate. In circumstances where grants are to be allocated competitively, grantors should assess the projected outcomes, efficiency of proposed approach, all evidence of effectiveness and prior performance of each applicant and make evidence-based decisions to allocate grants. Grantors should keep records of this process.”

Furthermore DPER Circular 13/2014 outlines the requirement for a Service Level Agreement (SLA) where Exchequer resources are being provided by a Government Agency to another Body



setting out details of the resources being provided and the outputs to be achieved. The general parameters for a SLA include:

1. Roles: specify the roles of Local Authority and Body;
2. Outputs: identify the services to be delivered - there should be clear measurable outputs specified and the desired outcome should be stated;
3. Funding: identify the funding arrangements, including the process for the drawdown of funding;
4. Review: establish the timing and methodology of review of performance against outputs and outcomes specified in the agreement;
5. Failure to Deliver: identify the procedures to be adopted where the Body has not delivered on the outputs specified in the agreement, including claw-back of grant or offset against future allocation;
6. Assurance Requirements: Identify assurance requirements, e.g. audited annual accounts or annual declaration confirming that all conditions have been met and the required service / outputs delivered. Assurance requirements should take account of relevant governance requirements, for example, the Code of Practice for the Governance of State Bodies and compliance with public procurement policy and pay policy.

3. Roles and Responsibilities

Department of Housing, Planning and Local Government

On behalf of the Minister, the Department of Housing, Planning and Local Government's role is to provide a national framework of policy, legislation and funding to underpin the role of housing authorities in addressing homelessness at local level. As the national budget holder it is the Department's responsibility to release the regional funding allocation on a scheduled basis, upon receipt of the required reports as set out below.

Dublin City Council (lead housing authority)

Under shared service arrangements Dun Laoghaire-Rathdown, Fingal and South Dublin County Councils have agreed Dublin City Council as the lead housing authority for the Dublin Region. This role includes overseeing the regional Joint Homelessness Consultative Forum and Management Group as provided for in Sections 38 and 39 of the Housing (Miscellaneous Provisions) Act 2009. As the lead authority in the Management Group, Dublin City Council has



ultimate responsibility for the finalisation of the region's expenditure programme, which it will develop in cooperation with the other three housing authorities. The regional allocation is delegated to Dublin City Council and this funding will be disbursed appropriately across all the housing authorities in the region. In the context of this Protocol, Dublin City Council is also responsible for managing the region's administrative relationship with the Department including the reporting requirements outlined below.

The coordinating role of the lead housing authority does not impinge on any of the statutory functions of the other housing authorities in the region including those with regard to arrangements for the provision of accommodation for persons considered homeless.

It is recommended that a Memorandum of Understanding (MoU) be used to define the relationships between the lead and the other housing authorities in the region. A MoU template, which was reviewed by the County and City Managers' Association, was developed for this purpose – a copy of this template was provided previously and is available on request.

Dublin City Council's Director of Services for Housing (or equivalent) has overall responsibility for the oversight of the Dublin Region's delegated funding allocation and is responsible for ensuring in-year management of the allocation as determined by the Department of Housing, Planning and Local Government. Dublin City Council does not have the power or authority to extend the approved Exchequer funding allocation for the region.

Each Housing Authority

Statutory responsibility in relation to the provision of accommodation for homeless persons rests with each of the individual housing authorities. Each housing authority will be guided by the Management Group with regard to the need for services to address homelessness and the funding of such services. It is the responsibility of each of the four councils, which comprise the Dublin Region, to ensure that an appropriately staffed operational unit exists, from within authorised staff complements, to deal with the issues of homelessness arising in each administrative area. This unit is to be appropriately configured and resourced with the appropriate skill sets, decision-making ability and functional capacity.

Without being prescriptive, the functions of this unit include:

1. Assessment: each case that presents to the housing authority will be assessed for the purposes of Section 2 of the 1988 Housing Act.
2. Prevention and Intervention: where the housing authority regards the person as homeless under Section 2, arrangements should be made to ensure all avenues are examined to prevent persons entering emergency accommodation e.g. by the provision



of assistance to access private rented accommodation through the Homeless HAP Placefinder Service.

3. Placement: where all efforts have been exhausted to prevent persons becoming homeless arrangements may be made for the placement of individuals\households in emergency accommodation. Ideally placement should be to appropriate supported temporary accommodation with the use of private emergency hotels and B&Bs being kept to a minimum.
4. Homeless Action Teams: the housing authority oversees the operation of a multidisciplinary structure allowing for representation from frontline residential, welfare and healthcare service providers including HSE, Tusla, Community Welfare Service, Local Drugs Task Force, etc. The objective of these teams is to progress the cases of homeless individuals towards independent living, with a primary focus on the long-term homeless. These teams meet on a regular basis to review care / support plans for each client and determine priorities for successful outcomes.
5. Securing Tenancies: for those in emergency accommodation: including through local authority tenancies; AHB tenancies; or HAP supported tenancies in the private rented market.
6. Regional shared service arrangements: including financial reporting; PASS (Pathway Accommodation and Support System) reporting; training / up-skilling of staff; etc.

Child Safeguarding Responsibilities

Housing authorities are required to have regard to, and assess their statutory and non-statutory obligations arising from the Children First Act, 2015. This Act together with the Criminal Justice (Withholding of Information on Offences against Children and Vulnerable Persons Act) 2012 and the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 – 2016, represent a significant legislative framework that supports the safeguarding of children from abuse. The Children First Act provides for, inter alia –

- Mandated reporting by key professionals
- Mandated assisting
- Comprehensive risk assessment and preparation of Child Safeguarding by services for children.

Housing authorities should also satisfy themselves that they have communicated the legislative requirements, where necessary, to homeless service providers and that those in receipt of



Exchequer funding provided under Section 10 for such services are fully compliant with child safeguarding responsibilities.

Guidance in relation to Children First: National Guidance for the Protection and Welfare of Children (2017) is available on the DCYA and TULSA websites.

4. 2020 Funding

The Dublin Region's 2020 Exchequer funding allocation under the delegated protocol arrangements for homeless services is €78,800,000. This is the Exchequer allocation towards costs incurred by housing authorities in providing homeless services; under regulation housing authorities must provide additional funding, amounting to no less than 10% of the cost of the service being funded, from their own resources.

Where total annual expenditure on homeless services is expected to exceed the Exchequer funding amount plus the minimum housing authority contribution the lead authority is obliged to make this position clear to the Department. Similarly, where an underspend appears likely the position must be referred to the Department immediately for review and reallocation, without prejudice to future regional funding requirements.

The Department will release funding on a staggered basis as set out below this will provide for a portion of the allocation paid early in each quarter with the balance paid on receipt of completed and finalised reports.

5. Categories of Expenditure

The 2020 categories of expenditure are:

1. Homeless Prevention, Tenancy Sustainment and Resettlement Supports
2. Emergency Accommodation
3. Long-Term Supported Accommodation
4. Day Services
5. Housing Authority Homeless Services Provision including Administration and Prevention\Intervention measures

It is recognised that in order to successfully address the needs of homeless persons that the provision of appropriate emergency and ultimately permanent accommodation will need to be accompanied by the provision of relevant health and personal social care supports, as appropriate, in accordance with individual care / support plans. Statutory provision of revenue funding for ongoing health and personal social care related supports is a matter for the HSE. It



is essential therefore that the relevant regional HSE representative is fully participative in the Management Group structure, as required under legislation. The planning and implementation of homeless services should be organised in a coordinated manner thereby ensuring that the necessary health and personal social care related supports accompany the accommodation related services overseen by housing authorities.

6. 2020 Reporting Requirements

A quarterly Financial Report will be submitted to the Department. This report will provide details of the expenditure incurred for the previous quarter. The accuracy of the report will be certified by the Head of Finance and the Director of Services for housing (or equivalent) of the regional lead authority.

This Financial Report seeks identification of the relevant housing authority, project name, service provider, and ongoing expenditure details. The information provided should be accurate and consistent as it will form the basis for Departmental reporting to Government. The veracity of the details contained in financial reports may be subject to Local Government Audit Service spot-checks.

A quarterly Homelessness Data Report will be submitted to the Department. The quarterly Homelessness Data Report will set out details of activity across a number of headings.

The information contained in these reports will be used to inform the Minister and the Government regarding the operation of homeless services. These reports will be published on the Department's website and therefore should not contain any personal or commercially sensitive information.

The timelines for report submission and payments are outlined in the table below.

DATE	Proposed Payment	Reporting requirements
23 Jan	25% of regions allocation to be paid, assuming reporting requirements met. Where reports are not submitted - 15% will be paid and 10% will be withheld until reports submitted	End year financial report - with total expenditure 2019 including Dec Expenditure. End year Homelessness Performance Report for Oct, Nov and Dec
17 Apr	25% of regions allocation to be paid, assuming reporting requirements met. Where reports are not submitted - 15% will be paid and 10% will be withheld until reports submitted*	Financial Report Homelessness Performance Report for Jan, Feb and March



13 July	25% of regions allocation to be paid, assuming reporting requirements met. Where reports are not submitted - 15% will be paid and 10% will be withheld until reports submitted	Financial Report Homelessness Performance Report for April, May and June
12 Oct	15% of regions allocation to be paid, assuming all reporting requirements met. If delays with submitting reports 15% will be paid when completed reports are received	Financial report Homelessness Performance Report for July, Aug, and Sept
7 Dec	Outstanding allocation to be paid (10%) assuming reporting requirements are met	Financial report – with actual expenditure for Oct & Nov and estimate for Dec

*payment made based on 2019 allocation in March 2020. Financial Reports will be required in respect of Quarter 1 by the deadline of 17 April 2020.

In addition, Monthly Data Reports, providing details of individuals utilising State funded emergency accommodation during a specific week, are to be submitted to the Department. These monthly reports provide details, with regard to the number of users of emergency accommodation, across a number of headings:

- 1.) Gender;
- 2.) Age Group (as per CSO);
- 3.) Accommodation Type;
- 4.) County;
- 5.) Breakdown of family units including dependents.

7. Periodic Review

While this Protocol will be updated on an annual basis it may be subject to an earlier review, and may be amended in the light of experience, at a time to be agreed between the Department of Housing, Planning and Local Government and Dublin City Council.

April 2020