

**An Roinn Comhshaoil,
Aeráide agus Cumarsáide**
Department of the Environment,
Climate and Communications



23 November 2021

Ms Sarah Cremin
Secretariat
Committee of Public Accounts
Leinster House
Dublin 2
D02 A272

Department of the Environment, Climate and Communications (Vote 29)
Ref: S0570 PAC33

Dear Ms Cremin

I refer to your letter dated 3 November 2021 in relation to the use of public funds by An Taisce.

Funding contributions are made to An Taisce from the Department's voted allocation and from the Environment Fund. The total funding paid from the Department to An Taisce amounted to €612,440 in 2020 across the following programmes:

- Green Schools €200,000,
- National Climate Change Action and Awareness Programme (NCCAAP) €153,876,
- Irish Business Against Litter (IBAL) €33,564, and
- National Spring Clean €225,000.

The information requested in the aforementioned letter is set out below.

Questions 1 & 5

A detailed response, on a programme by programme basis, regarding the Department's oversight of the funding provided to An Taisce is provided at Appendix 1.

Question 2

Under DPER Circular 13/2014, an SLA is only applicable for Grants to Bodies or Agencies set up for a specific purpose. An Taisce is an independent charity and an SLA is not, therefore, required.

Question 3

As part of the Department's oversight of the funding provided to An Taisce, a copy of annual audited accounts is required to be submitted to the Department. The 2019 Audited Accounts were submitted to the Department in 2020 in line with the funding terms and conditions. On review of the accounts the Department became aware of the restatement.

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Question 4

On review of the audited Financial Statements the Department noted that the Board initiated an internal review of An Taisce's accounts. This review, led by the new Treasurer and Interim CEO of An Taisce, was to ensure the consistent application of accounting policies regarding the timing of income recognition for the activities of An Taisce's Education Unit. Adjustments were made to the 2018 figures as a result and these figures were restated in the 2019 Audited Financial Statements of the charity. The An Taisce auditors provided an unqualified audit opinion with no exceptions in the 2019 audited financial statements. On that basis no further enquires were made in relation to the restatement.

Should you require any clarification or additional information, please do not hesitate to contact Ms. Deirdre King in my Department, by email at deirdre.king@DECC.gov.ie or by phone at 087 7053711.

Yours sincerely,

A handwritten signature in black ink that reads "Mark Griffin". The signature is written in a cursive style with a large, stylized "G" at the end.

Mark Griffin
Secretary General

Appendix 1

Programme	Funded by	Funding Oversight (Question 1 and 5)	2020 Funding Paid
Green Schools	Environment Fund	<p>In line with DPER Circular 13/2014 on the management and accountability of grants, a grant agreement is in place that sets out the objective and purpose of the grant, the conditions on which the funding will issue and the responsibilities of the grantees.</p> <p>All expenditure must relate to the objectives of the programme and be vouched with receipts or invoices. There is no reimbursement of any non-vouched expenditure. The Environmental Education Unit in An Taisce must sign-off that all expenditure is in compliance with the terms of the agreement before issuing invoices to the Department. An Taisce must also forward a letter of compliance from an independent auditor once a year to confirm compliance. All of these terms and conditions are set out in their grant agreement and have been satisfied before payments are made. Independent Audited Accounts and Tax Clearance Certs must also be submitted to the Department in advance of payment.</p>	€200,000
National Climate Change Action and Awareness Programme (NCCAAP)	Vote	<p>In line with DPER Circular 13/2014 on the management and accountability of grants, a grant agreement is in place that sets out the objective and purpose of the grant, the conditions on which the funding will issue and the responsibilities of the grantees.</p>	€153,876

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		<p>All expenditure must relate to the objectives of the programme and be vouched with receipts or invoices. There is no reimbursement of any non-vouched expenditure. The Environmental Education Unit in An Taisce must sign-off that all expenditure is in compliance with the terms of the agreement before issuing invoices to the Department. An Taisce must also forward a letter of compliance from an independent auditor once a year to confirm compliance. All of these terms and conditions are set out in their grant agreement and have been satisfied before payments are made. Independent Audited Accounts and Tax Clearance Certs must also be submitted to the Department in advance of payment.</p>	
Irish Business Against Litter (IBAL)	Environment Fund	<p>The maximum funding contribution available from the Department is set out for An Taisce at the start of the year by way of a letter of allocation from the Department. At the end of the year claims are submitted in relation to expenditure incurred during the year. These are reviewed by the Department to ensure they are in line with the purpose of the funding. An Taisce is then reimbursed for the approved expenditure.</p> <p>Steps are being taken to update this process to reflect the further obligations under DPER Circular 13/2014.</p>	€33,563
National Spring Clean	Environment Fund	<p>The maximum funding contribution available from the Department is set out for An Taisce at the start of the year by way of a letter of allocation from the Department. At the end of the year claims are submitted in relation to expenditure incurred during the year. These are</p>	€225,000

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		<p>reviewed by the Department to ensure they are in line with the purpose of the funding. An Taisce is then reimbursed for the approved expenditure.</p> <p>Steps are being taken to update this process to reflect the further obligations under DPER Circular 13/2014.</p>	