



16 December 2021

Sarah Cremin
Committee Secretariat,
Committee of Public Accounts,
Leinster House,
Dublin 2.

Ref: S00571 PAC33

Dear Sarah

I refer to your correspondence of 3 November 2021 in relation to issues raised at the meeting of the Committee of Public Accounts on 7 October 2021. I apologise for the delay in providing this response.

With regard to the provision of funding from my Department to An Taisce, I think it would be helpful to firstly set out some context around funding for 2021, and the specific areas that this Department provides funding for.

Some €711,600 has been budgeted for allocation to An Taisce in 2021 across the areas set out in the table below.

Subhead	2021
B3-Water Quality	€104,000
B8- Marine Environment	€540,000
F5- National Parks & Wildlife Services-various awards	€67,600
Total	€711,600

This funding supports a range of environmental education, awareness raising and citizen activation programmes operated by An Taisce. These programmes include:

- The Blue Flag programme, which aims to improve bathing water quality by encouraging compliance with EU bathing water quality standards, information provision, environmental education, safety and beach management;

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- The Green Schools Global Citizenship: Marine Environment programme, which aims to teach schoolchildren about the complexity, value and importance of the marine environment and looks at the detrimental impact certain human activities can have upon it, as well as teaching them about marine biodiversity and habitats and the impacts of other human activities;
- The Clean Coasts and Two Minute Beach Clean range of programmes, which engages coastal communities in the protection of Ireland's beaches, seas and marine life. As well as local community groups, it engages local authorities, State Agencies and the business community who work together in an integrated way to implement this programme; and
- The Green Flag programme, which seeks to promote best practice management of green heritage sites, and sustainably enhances heritage tourism to these sites.

Question 1- What level of oversight does the Department have over the funding it provides to An Taisce?

Question 2- Is there a service level agreement in place between An Taisce and the Department?

It is a condition of funding for these programmes that it is only used for the agreed purpose and approved criteria within An Taisce's Environmental Education Unit. The Department's grant support for these programmes may not be used to fund any other programmes or the operations of any other unit of An Taisce.

As set out above, there are a range of areas where the Department engages with An Taisce, and each of these areas has specific agreements and structures in place. The following provides a short description of each area and the process in place:

Clean Coasts, "Two Minute Beach Clean", Green Schools Marine Environment Module, Blue Flag Funding under the Clean Coasts, "Two Minute Beach Clean", Green Schools Marine Environment Module, Blue Flag is provided under a recoupment process whereby payment is only made in respect of matured liabilities. This means that the Department sees details of expenditure prior to releasing any payment.

The Department has Service Level Agreements in place for both the Clean Coasts/ Two Minute Beach Clean Programmes and the Green Schools Marine Environment Module which account for the two largest areas of expenditure (90% of 2021 funding).

Green Schools competition

In 2018 the Department made a grant payment of €31,700 to An Taisce to run a Green Schools competition on the theme of Marine Spatial Planning. This funding was to facilitate:



- Engagement with all Marine Environment schools working on the theme (230 schools in total)
- Staff costs
- Print, design, mail out of materials to promote the competition
- Judging, collection of materials and communicating results
- Awards – venue, catering, prizes and public announcements
- MSP Calendars and Wall Charts for all Marine Environment Green Schools

The Conditions of that grant included the following provisions:

- The programme must be carried out as specified in the application or as otherwise agreed. If it should become necessary to modify any element of the programme, the prior written approval of the Department must be sought and obtained before any modifications are undertaken.
- The grant award may be revoked or reduced if any of the following events should occur;
 - it is found that the award has not been used for the purposes for which it was intended, or
 - that the investment financed by the award has not been properly carried out or that irregularities in relation to the grant have occurred
 - Submission of a full expenditure schedule supported by vouched invoices, receipts and bank statements as appropriate or signed audited accounts will be required when the programme has been completed.

An Taisce did not use the full grant that was awarded to them to run this competition. On completion of the project and submission of full vouched expenditure to the Department a refund of €9,089.02 was made by An Taisce to the Department on 10/12/2019.

In 2021 the Department have contracted An Taisce again for the Green Schools competition. The contract in place states that payment will only be made on submission of paid receipts. It also has an extra condition put in as follows:

It is a set condition of such funding that it is only used for the agreed programmes to agreed criteria within An Taisce's Environmental Education Unit. It is a strict condition that Department of Housing, Local Government and Heritage grant support for this programme may not be used to fund any other programmes or the operations of any other unit of An Taisce.



It is expected that payment for this competition will be paid mid 2022 when the programme is complete and on the basis of vouched expenditure.

The Wonder of Peatlands

An initial grant award allocation of €20,000 was made to An Taisce under the Peatlands Community Engagement Scheme to:

- update the existing An Taisce publication “The Wonder of Peatlands”,
- to produce an online information portal and;
- to promote community awareness and “Gardening for Biodiversity” booklet.

Applications made under the scheme were competitively assessed by a panel comprised of Department officials and an external member.

Recoupments of grants are on the made on the basis of vouched expenditure and there is an element of pre funding sanctioned under the scheme. In terms of recoupment, the final grant paid to An Taisce was € 18,978.90 in 2021 (€6,000 pre funding in March 2021 and €12,978.90 in November 2021) following submission of claim form, vouched expenditure and a final report.

Green Heritage Programme

NPWS Strategy and Regional Operations made payments of 21,600 to An Taisce during 2021. These relate to entrance fees for 3 National Parks participation in the Green Flag Accreditation Programme (€1,600) and the Department’s contribution towards costs of the Green Heritage Site Accreditation programme (€20k). The Green Heritage Programme seeks to promote best practice management of green heritage sites, and sustainably enhances heritage tourism to these sites. The programme:

- Protects Green Heritage Sites with ongoing best practice criteria
- Promotes these sites on an international scale
- Rewards and recognises the good work done
- Increases the profile for heritage visitor attractions through Green Heritage Site Status
- Promotes best practice for other Irish heritage sites elsewhere across the state
- Provides access to experience both nationally and internationally of best practice sustainable management for our heritage sites

It is a condition of funding for these programmes that it is only used for the agreed purpose and approved criteria. The Department's grant support for these programmes may not be used to fund any other programmes or the operations of any other unit of An Taisce.

**Biodiversity component of Green Schools project**

NPWS Science & Biodiversity provides funding of up to €40,000 to An Taisce each year for the biodiversity component of its Green Schools project. This is targeted funding only to be used for that purpose. The internal grant application form includes a description of how the money will be spent and a report is received from the grantee at the end of each cycle. (Appendix 2 sets out the Grant conditions for this funding)

Question 3. - Is the Department aware of the restatement to the 2018 figures within the 2019 financial statements?**Question 4. - Has the Department made any enquiries into how these adjustments came about? If so, what were the findings?**

With regard to queries 3 & 4, the Department has no overall role in the oversight or governance of An Taisce. As a registered Charity, the Compliance and Enforcement Business Unit of the Charities Regulator is responsible for monitoring and ensuring compliance by charities with the provisions of charities legislation.

However, the Department was aware that there were issues leading to the delay in the publication of An Taisce's 2019 accounts. Circular 13/2014 requires that "grantees should submit their audited accounts to the grantor without delay after the end of the financial year." Due to the delay in submission of An Taisce's 2019 audited accounts, funding for the Clean Coasts/ Two Minute Beach Clean, Green Schools Marine Module and Blue Flags programmes was withheld in 2021 until they were received and certain clarifications made. The Department wrote to An Taisce on 24 June 2021 in relation to matters concerns arising from the Director's report in An Taisce's 2019 Financial Statement, namely where they stated that:

"a change in An Taisce policy will result in a stipulation for a small allowance for organisational costs and innovation in all funding agreements going forward".

The Department clarified that this was not compatible with public financial procedures stating that:

"... grant monies must be spent entirely on the programmes that the Department has agreed to fund within the specified conditions of those grants. Failure to adhere to these conditions could result in funding being withdrawn and, possibly, the recoupment of unapproved expenditure sought or other legal enforcement measures taken."

A copy of this letter is appended for the Committee's information.



On 5th August 2021, An Taisce responded to the Department's letter noting the concerns expressed therein and confirming that they are "are fully in compliance with the DPER Circular 13/2014."

Question 5: How does the Department satisfy itself that grant funding it provides to An Taisce is used for the intended purposes?

As I have set out above, there are robust arrangements in place to monitor funding from the Department to An Taisce and to ensure that such funding is in compliance with the conditions of Circular 13/2014. This includes service level agreements, ongoing engagement, reporting and vouched expenditure.

If the Committee requires any further information, please do not hesitate to contact my office.

Yours sincerely,

A handwritten signature in black ink that reads "Graham Doyle". The signature is written in a cursive, flowing style.

Graham Doyle,
Secretary General.



Appendix 1

NPWS Grant Funding Criteria (NPWS Science & Biodiversity)

1. Grant Offer

In accepting a grant offer, the grantee accepts these conditions in full. A grant may only be used for the specific costs and timeframe approved by the Department as outlined in your grant offer and in a manner that maximises value for money.

2. Acknowledgement of Support

Grantees must acknowledge the support of the Department and the use of the appropriate logo in all promotional material associated with a project, publication or event. Such recognition must match that given to corporate or other sponsors or donors for similar support (please see additional information following these criteria). Compliance with this condition will be monitored and non-compliance will be regarded as a breach of these conditions. The Department reserves the right to request copies of all such promotional material.

3. Changes to Proposal

The Department's agreement must be obtained in advance and in writing for any proposed alteration to the project. The Department reserves the right to withdraw or revise its grant offer where changes to a project will result in an outcome that is at significant variance from that originally proposed.



Mr. Philip Kearney,
Chair,
An Taisce,
Tailor's Hall,
Back Lane,
Dublin, D08 X2A3.

24 June 2021

Dear Mr Kearney,

We refer to your letter of 28th May 2021 and the associated set of An Taisce audited accounts/ financial statements for the year ending 31st December 2019. Thank you for submitting these.

We note and welcome your commitment to ensure complete compliance with all aspects of DPER Circular 13/2014. We also note and welcome your assertion that

“the past and future delivery of the Educational and other programmes of An Taisce is unaffected by the results of this internal review and we aim to maintain the current positive working relationships with all An Taisce funders”.

The Water Division of the Department of Housing, Local Government and Heritage (DHLGH) has a very long standing and positive working relationship with the Environmental Education Unit (EEU) of An Taisce and is very satisfied to continue funding them under extant terms and conditions.

However, the Director's Report in your Financial Statements states that:

“a change in An Taisce policy will result in a stipulation for a small allowance for organisational costs and innovation in all funding agreements going forward”.

It is a central requirement of Public Financial Procedures and DPER Circular 13/2014 that monies granted may only be used for sanctioned programmes or activities and may not be diverted to other purposes outside of the ambit of the Department and the scope of a subhead within that ambit. DHLGH can only fund An Taisce programmes or activities directly relevant to its statutory functions. In this case, these functions relate to marine environmental protection and sustainability measures and bathing water quality.



In terms of organisational costs, Marine Environment Section and the Water Advisory Unit of the Department have an existing agreed system for apportionment of overheads for the EEU programmes we fund. These programmes are the Clean Coasts range of Programmes (including the Green Coasts awards); the #Two Minute Beach Clean Programme; the Green School's Global Citizenship: Marine Environment module; and the Blue Flag Awards. Innovation funding for these programmes is discussed and agreed annually and is built into annual grants. It would not be compatible with the conditions of the funding of these programmes to divert monies to cover the costs or overheads of other An Taisce programmes, activities or units other than these.

In this context, we also note your Secretary, Stuart McCaul's statement from page 3 of your 2019 annual report where he states that:

"An Taisce's members, donors and programme funders, who continually audit our Education Unit, can be assured that their money does overwhelmingly go to support the frontline effort for environmental education, advocacy and conservation".

It is important to be clear that grant monies must be spent **entirely** on the programmes that the Department has agreed to fund within the specified conditions of those grants. Failure to adhere to these conditions could result in funding being withdrawn and, possibly, the recoupment of unapproved expenditure sought or other legal enforcement measures taken if considered appropriate. However, we are satisfied that, to date, the conditions of grant funding to the EEU have been met.

I trust that the above provides clarity in relation to the ongoing provision of funding by the Water Division of this Department to the EEU of An Taisce.

Yours sincerely,

Deirdre Dunworth
Assistant Principal
Water Advisory Unit

Conall O'Connor
Assistant Principal
Marine Environment Section