

Vote 25 - Environment and Local Government

20. The Dublin Transportation Office Short Term Action Plan

Introduction

The Dublin Transportation Office (DTO) was established, as a corporate body, under the Local Government Services (Corporate Bodies) Act 1971 to co-ordinate and monitor the implementation of the Dublin Transportation Initiative strategy and to make recommendations for an implementation programme. The business of the Office is conducted by a Steering Committee which is representative of the land-use and transportation agencies in the Greater Dublin area and has a key role in overseeing the successful implementation of all aspects of the strategy. It does not have statutory powers to enforce delivery of programmes but depends on voluntary arrangements and consensus to pursue its mandate.

In September 1998, the DTO published a transportation review which concluded that, unless the imbalance between the use of private motor cars and alternative modes of transport¹⁰ in Dublin was addressed by immediate, short-term measures, the Greater Dublin area would experience a deterioration of travel conditions into the future.

The DTO estimated this imbalance to be of the order of 49,000 trips in the Greater Dublin Area, including 12,000 city centre trips, and set the target to transfer a significant proportion of this imbalance to alternative modes of transport.

In conjunction with this transportation review, and in association with the relevant agencies the DTO prepared a Short-Term Action Plan 1998-2000 ("the Plan") with the objective of addressing the deteriorating situation.

The Plan set out a series of co-ordinated actions required from several public sector agencies. The DTO's Steering Committee, in consultation with these agencies, set certain targets and set up an Action Plan Monitoring Committee ("the Monitoring Committee"), to monitor its implementation.

The role of co-ordinating/monitoring progress under the Plan vests in the DTO while direct responsibility for delivery of particular elements in the Plan vests in the various agencies – in particular, local authorities in the Dublin region and companies in the CIE group.

The Department of the Environment and Local Government ("Environment") provides the majority of traffic management funding for the DTO and 50% of its general administration budget¹¹. Local Authorities also contribute funds to traffic management in their own right.

The Plan proposed action in the following areas

- Bus
- Suburban Rail

¹⁰ Principally bus, train and cycling

¹¹ The balance of DTO administrative funding is provided by CIÉ and the local authorities (the four Dublin authorities –Dublin Corporation, South Dublin, Dún Laoghaire- Rathdown and Fingal County Councils and Kildare, Meath and Wicklow County Councils)

Environment and Local Government

- Cycling
- Parking
- Traffic Management

A campaign of Public Information was also envisaged

Although the Plan was launched in September 1998, the Monitoring Committee was not established until January 1999.

The primary costs of the Plan were borne on Voted and European Union (EU) funds. Disbursements in the period 1998 to May 2001 were sourced as shown in Table 27.

Table 27 Disbursements 1998 to May 2001

| | £m |
|---|--------------|
| Environment and Local Government Vote via DTO ¹² | 49.6 |
| Environment and Local Government Vote via Local Authorities | 6.8 |
| Public Enterprise Vote | 38.8 |
| EU (Operational Programme for Transport 1994-1999) | 36.2 |
| CIE Group | 3.1 |
| Total | 134.5 |

Certain other costs were met by the CIE Group and the four Dublin local authorities from internal sources.

Objectives and Scope of Audit

The objectives of the examination were to assess the success of the Plan in terms of the targets set by the DTO, particularly the objective of transferring a significant proportion of the excess of 49,000 predicted car trips to alternative modes. The examination included a review of

- Target costs to actual costs
- Target impacts to actual impacts
- Target achievement dates realised

The DTO furnished details of the outturn and impact of the Plan. My audit remit does not extend to local authorities or companies in the CIÉ group so reliance was placed on information provided by those implementing agencies to their sponsoring Departments. Meetings were held with the sponsoring Departments to clarify information received and to assess the quality of this information. The drawdown and payments procedures for Environment and Public Enterprise were also examined.

Audit Findings

Primary Objective of the Plan

The primary objective of the Plan was to effect a transfer of some 37,000 predicted person-trips by car to alternative modes to address the imbalance of peak hour trips which had been identified by the DTO. Accordingly, the impact targets under the Plan were set in terms of achieving shifts from car journeys to the alternative modes of transport.

¹² £6.1m spent by DTO on Action Plan Projects prior to 1998.

A key reporting methodology chosen to indicate progress under the Plan for the principal players, Dublin Bus and Iarnród Éireann, was to measure the increase in passenger trips per peak hour per day arising from measures taken under the Plan. Both companies have reported increases in capacity and the number of public transport trips being undertaken but the extent to which this increase is attributable to a switch from private car usage is difficult to establish.

The DTO used traffic modelling techniques to establish the imbalance between private car usage and the alternatives. In order to effectively evaluate the achievement of the Plan's objectives it would be useful if the impact made by the various measures undertaken could be factored into the model, including those achieved by CIE companies. However, the DTO states that while the overall target was established using the model the small scale impacts of the individual elements of the Plan cannot be modelled with sufficient precision to allow it to be used as a monitoring tool.

In the circumstances, it is not possible to determine the extent to which the primary objective of the Plan has been achieved.

The Action Plan Monitoring Committee

The Monitoring Committee comprises representatives of the major participants in the implementation and monitoring of the Plan. These are

- Dublin Transportation Office
- Department of the Environment and Local Government
- Department of Public Enterprise
- Córas Iompair Éireann
- South Dublin County Council
- Dún Laoghaire - Rathdown County Council
- Fingal County Council
- Dublin Corporation

The Monitoring Committee held nine meetings in 1999 and four in 2000. Since June 2000 any matters relating to the Plan were considered by the DTO Steering Committee which subsumed the Monitoring Committee because of the importance it attached to delivery of the Plan

Bus Project

The key objective of the Bus Project, to reduce the imbalance in passenger trips in favour of alternative modes of transport of 21,600 was to be achieved by increasing the capacity of the bus service in the Greater Dublin area during the morning and evening peak travel times. This was to be effected principally through the combined efforts of Dublin Bus and local authorities in

- The implementation of 12 Quality Bus Corridors (QBCs) (estimated impact 3,500)
- A scrapping, replacement and purchase policy which would involve the addition of 270 new buses to the fleet (combined estimated impact 11,900)
- Sub-contracting school bus services to the private sector that would free up 60 buses for the morning peak (estimated impact 4,200)

- Connect radial routes (estimated impact 2,000)

All of these measures were to be completed by the end of 2000.

The principal costs forecast for QBC implementation (£15.5m from DTO) and the capital cost for 150 new vehicles (£27.5m from Public Enterprise) were to be met from the Exchequer. CIE was to absorb the cost of scrapping and replacing an additional 120 buses within its own resources. It also undertook to connect radial routes in Dublin. An additional £9m per annum was to be provided by Public Enterprise towards the operational costs of the new buses. Public Enterprise provided additional funding of £4m in 1999 to meet the increased operating costs falling on Dublin Bus in that year and has increased its annual subvention in 2000 and 2001 to take account of ongoing additional operating costs associated with the Plan.

Table 28 shows the Outcome versus Targets for the two Bus Measures involving direct Exchequer funding.

Table 28 Bus Measures 1998-2000

| Actions | Target | | Outcome |
|----------------------------|--------|------------------------------|---|
| Install 12 QBCs | Cost | £15.5m | £32.1m (includes cycle-lanes) ¹ |
| | Timing | By End 2000 | 3 QBCs operating end 2000 |
| | Impact | 3,500 | Not fully assessed |
| 150 new buses ² | Cost | Capital £27.5m plus £9m p.a. | £27m plus unquantified additional operating costs |
| | Timing | By End 2000 | Within Target |
| | Impact | 9,450 | Not fully assessed |

¹ The four local authorities involved in creating 12 QBCs have reported this expenditure to the DTO as at May 2001. However, some proportion of this amount is attributable to the provision of cycle-lanes on the QBCs. The DTO has not separately identified these costs.

² The balance (120) of the original target of 270 buses to be purchased were acquired by Dublin Bus from its own resources

Implementation of QBCs

By the end of the Plan period, 3 of the anticipated 12 QBCs had been launched. These were Lucan, Malahide and Stillorgan. Progress on the other QBCs was as follows

- North Clondalkin: Opened in March 2001.
- Swords: One segment Whitehall to City Centre was opened in April 2001.
- Tallaght: Opened in April 2001.
- Rathfarnham: Opened in March 2001.
- Finglas: Opened in March 2001
- Blanchardstown: Opened in September 2001.

The following QBCs are not yet operational

- Ballymun
- South Clondalkin
- Orbital

Impact Indicators

DTO report that a Dublin Bus survey of those using the Stillorgan QBC after its launch indicated that 60% were previous car users. Dublin Bus intend to undertake similar surveys on more recently launched QBCs.

Dublin Bus has compiled weekly passenger figures on each QBC from its ticketing data, to compare patronage before and after QBC launch. However, the figures combine the effects of the new infrastructure with the revised schedules, new buses and increased frequency. Accordingly, while each QBC has recorded increased performance, it is difficult to disaggregate the contribution from each of the initiatives taken.

School Bus Sub-Contracting

After the Plan had commenced, CIE reported to the Committee that it would not be possible to achieve the Short Term Action Plan target for the bus sub-contracting measure. This was due to the fact that the original target did not take into account the need to scrap very old buses that had previously been used for schools services. While there was a moderate net gain in increased capacity from this measure, the target of 4,200 passenger trips set out in the Plan will not be met. DTO state that the condition of buses used for school services was not communicated to it when the target for this measure was agreed.

Radial Routes

This measure comprises the implementation by Dublin Bus of cross-city and Express routes into their timetables. At the end of 2000 more than 20 of these were introduced. Completion of the measure is delayed because QBCs have not been linked in the city centre, the O'Connell Street Millenium project which includes dedicating roadspace to public transport has been delayed and certain traffic calming measures to give priority to buses is behind schedule.

Suburban Rail (including DART) Project

The primary objective of the suburban rail project was to maximise the capacity of the rail network by the provision of additional rolling stock and line improvements to reduce the imbalance by 11,300. The principal features of the work included

- Upgrading the Maynooth to Clonsilla rail line
- Purchase of 20 diesel rail-cars for use on the Maynooth suburban route
- Purchase of 8 two-car sets of rolling stock for DART
- Lengthening of DART and other suburban stations' platforms to accommodate the operation of 8 car train sets

Iarnród Éireann was responsible for all measures in this aspect of the Plan. A delivery timetable ranging from end 1999 (platform lengthening) to end 2000 (upgrading Maynooth-Clonsilla line) was forecast. The capital cost of the measures was estimated at £65.5m, with an additional Public Service Contract payment to CIE amounting to £5m per annum (payable from Vote funds). Public Enterprise has confirmed that an increased subvention has been made available to Iarnród Éireann to cover additional operating costs arising under the Plan.

Table 29 outlines the measures to be taken and the outcomes for Suburban Rail.

Table 29 Suburban Rail Measures 1998-2000

| Action | | Target | Outcomes ¹ |
|----------------------------------|--------|----------------|---|
| Upgrade Maynooth-Clonsilla line | Cost | £16.5m | £14m |
| | Timing | End 2000 | Substantially Completed |
| | Impact | 1,300 | Additional service implemented in August 2001 |
| Purchase 20 diesel rail cars | Cost | £20m | £21.5m (current cost) |
| | Timing | Mid 2000 | Substantially Completed |
| | Impact | 3,000 | Additional service implemented in August 2001 |
| Purchase 8 two-car sets for DART | Cost | £24m | £17.9m |
| | Timing | Mid 2000 | Completed by end 2000 |
| | Impact | 7,000 | Target reduced |
| Lengthen rail station platforms | Cost | £5m | £5m |
| | Timing | End 1999 | All Platforms not yet completed July 2001 |
| | Impact | None specified | Measure not effective yet |

¹ The figures reported were provided by the CIE group to Public Enterprise.

Maynooth Suburban Line

The key objective was to double the track between Maynooth and Clonsilla and incorporate associated signalling works. The expenditure profile was expected to be £5m in 1999, £6.5m in 2000 and £5m in 2001. CIE reported in March 2001 that the doubling of the track had been completed. Major signalling commissioning had also been completed in December 2000 which would facilitate the upgraded service. However, the automation of a number of level crossings remained to be carried out.

Purchase of Diesel stock

Industrial relations difficulties in Iarnród Éireann delayed the deployment of the 20 new diesel rail cars for the Maynooth suburban line. A revised schedule for the line involving the new rail cars went into operation in August 2001.

Purchase of DART stock

In February 2000, Iarnród Éireann indicated to the monitoring committee that the estimated impact of the DART measures was overstated and should be reduced from 7,000 to 4,000. Although 8 two-car units were delivered in 2000, the last of these was not brought into service until June 2001.

In June 2000, Iarnród Éireann informed DTO that separate impact indicators would be required for the diesel and DART rail-car additions of the Plan. These have not yet been compiled.

Platform Lengthening

The plan for platform lengthening was to bring all outer-suburban platforms and DART platforms up to a standard 174 metres to facilitate the operation of longer train-sets. A total of £2m was planned for 1999, with a further £3m in 2000. The work was to be completed in time to accommodate the arrival of the additional rolling stock and the consequential longer trains.

In March 2001, CIE stated that 3 remaining stations, Drumcondra, Raheny and Lansdowne Road, would be

completed by October 2001. However, due to planning application and property issues arising with Tara Street and Blackrock, no dates were available for these stations.

Cycling Project

The main elements of the cycling project were targeted at reducing the transport imbalance by 4,000 passenger trips per peak hour per day. The measures were

- To provide 100 kilometres of cycle track in addition to the approximately 60 kilometres already in place, to substantially complete the agreed Dublin Transportation Initiative Cycle Route Network of 360 kilometres of track.
- To provide a minimum of 1,000 additional cycle parking spaces and encourage the provision of shower/changing facilities at the workplace

The local authorities had primary responsibility for implementing these measures. The cost was estimated at £15.5m.

The provision of the length of cycle track included in the Plan was a general objective and did not specify which parts of the DTO cycle network were to be completed. By end April 2001, some 320 kilometres of track had been completed, 230 kilometres of which were part of the original network. The cost of specific cycle tracks to end April 2001 was £9m. The cost of cycle tracks provided as part of the QBC network has not been separately identified.

£211,000 of the £500,000 provided in the Plan has been drawn down by local authorities for the provision of additional cycle parking spaces. The DTO states that Dublin Corporation alone has installed in excess of 2,000 such spaces under the Plan with the total number of spaces within the region now exceeding 2,500

Parking Project

Under this aspect of the Plan, the key elements, if effective, were to reduce the transport imbalance by 500. They were as follows

- To implement a Park and Ride facility at Finglas (target cost £1m plus an annual subvention of £0.5m)
- To further develop Park and Ride facilities adjacent to rail stations (target cost £1m)
- To implement measures which would restrict the availability of private non-residential parking

While Dublin Corporation was to be responsible for the Finglas Park and Ride project, and CIE for augmenting Park and Ride elsewhere, Environment, Finance and local authorities were charged with implementing fiscal and other changes to bring about shifts in private parking practice.

Implementation of Park and Ride

In 1999, the DTO revised its original estimated impact from this measure from 500 to 1,000. However, the Finglas Park and Ride facility has not yet commenced. The absence of this facility leaves a large deficit in the impact of this project.

The measure to develop Park and Ride facilities at rail stations has proceeded with the DTO paying £2.37m towards the costs, compared to a planned £1m. Property costs incurred by CIE and local authorities are not included in this figure.

Other Measures specified in the Plan for the Parking Project

Reducing Private Non-Residential Parking

The Plan proposed the development of fiscal measures aimed at reducing the level of private non-residential parking in the city centre by 5% per annum. There have been no significant developments in this area that would lead to achievement of the desired outcome.

Reduction of Parking Supply for New Developments

It was the intention to amend the parking standards attaching to planning permissions to reduce the amount of parking available to office and other developments along quality public transport corridors and in urban areas undergoing re-generation but which are well served by public transport. The DTO states that these changes are being progressed but that no effective changes have yet taken place.

Encouraging a Change of Use in Private Parking

There have been no significant actions taken to date on this measure other than the removal of 3,000 free city centre spaces, estimated to reduce peak hour car trips by 500.

Ending Tax Incentives for Multi-Storey Car Parks

Tax incentives for Multi-Storey Car Parks ended in 1999.

Traffic Management Measures

The primary purpose of the Traffic Management Project was to create the appropriate traffic environment for implementation and enforcement of the other Action Plan projects. These measures were intended to support public transport, cyclists and pedestrians, while improving traffic flows for all modes.

There were four aspects to the traffic management measures

- Enforcement
- Road Space Activities
- Orbital Routes
- Traffic Control

The DTO did not set impact targets for any of the measures in the Traffic Management area of the Plan.

Key elements of the Enforcement sub-measure were the introduction of on-the-spot fines, a penalty points system and camera surveillance of traffic designed to bring about changes in driving behaviour. There was also a plan to run Operation Freeflow, a coordinated approach to traffic management, on an all year round basis. There have been delays in bringing all these measures to fruition.

While Operation Freeflow could not be operated on a year round basis because it is difficult to justify the on-going deployment of 150 additional Gardaí, a scaled down enforcement measure – Operation Clearway - is in operation which the DTO claims is successful.

For Road Space Activities, a plan to complete the Strategic Routes Analysis by the end of 2000 was successful. However, a simultaneous plan to standardise the approach to road works carried out by public utilities and the local authorities, has been delayed.

The DTO, at the request of Department of the Environment and Local Government and Public Enterprise, formed a Utilities and Statutory Bodies Work Group in April 2001, to standardize the approach to roadworks through agreement between the industry players and the local authorities. Agreed codes of practice are expected on various issues before the end of 2001, based on work already begun by the local authorities in 2000.

The provision of Orbital Routes around Dublin City Centre was a key element of the strategy relating to Traffic Management. The so-called Canal Orbital Route and the Inner City Orbital Route have not been completed. Of a budget of £30 m in Exchequer funding provided for this sub-measure £6.8m has been spent. The lack of progress on this measure is attributed by DTO to the delays on Cork Street, North King Street and Macken Street which were largely procedural, including hearing appeals and oral hearings under the planning process. Macken Street Bridge is still delayed, but both Cork Street and North King Street / Blackhall Place Bridge are well under way.

Associated work in the city centre has proceeded without the completed Orbital schemes, with £2.8m in grants (excluding co-funds) between 1998 and 2000

A total of £3.1 m in Exchequer funding has been spent in respect of various measures aimed at Traffic Control. These include

- Traffic Counting measures
- Closed-Circuit Television installation
- Extension of Area Wide Traffic Control Systems

Conclusions

The overarching objective of the Plan was to correct the imbalance in commuting patterns, and to do this to a specified degree. However, the DTO did not focus on the effect of the actions in the Plan and there were no significant re-evaluations of the inputs to the Plan in the course of its implementation.

The DTO used computer modelling techniques in drawing up the Plan and the target impacts for correcting the transport imbalance. Consideration should have been given to the use of such techniques in the course of the Plan to determine whether and to what extent target impacts were being achieved.

While public transport capacity was increased by action taken under the Plan, the increases fell short of the targets set.

It is difficult to predict at this stage if the overall Plan will come within budget but it is likely that there will be some overruns.

There is evidence to suggest that elements of the Plan weren't soundly based *e.g.*

- The planned impact of sub-contracting school bus services was not based on the factual position
- Platform lengthening proposals did not take account of planning and property difficulties
- The risk of industrial relations problems wasn't factored into the Plan

Many key measures have not been completed within the planned timetable *e.g.*

- Only 10% of budget expended on orbital routes

Some complementary measures have not been undertaken *e.g.*

- Reducing parking supply for new developments

Co-ordination of different elements of the Plan and their interaction have not been well managed

Observations from the Dublin Transportation Office

The DTO is currently preparing a report on a review of the Plan and intends publishing it in the near future.

The underlying objectives of the Plan were to highlight the growing traffic problem in Dublin, to get Government support for immediate action and to initiate a co-ordinated response from the agencies involved.

In this regard, the Plan was successful in that it did achieve a prompt response and set in motion a renewed effort to solve Dublin's traffic problems. The fact that some of the targets were not achieved, within the short time scale of the Plan, is secondary to the fact that resources were mobilised and focused to address a growing problem.

The Plan also alerted the authorities to the need for more radical thinking about the future of transport in the Dublin area and prepared some of the ground for the measures that followed in the National Development Plan and DTO Strategy *A Platform for Change*.

The achievement of targets set out in the Plan should be viewed against the backdrop of the unexpected economic growth experienced since 1993. The emphasis in the Comptroller and Auditor General's report placed on targets is more than that intended when the targets were agreed in the first place. The purpose of the targets was to establish the scale of the actions required and to stimulate a sense of urgency in addressing the growing traffic problem. The delivery of the target figures would only make a small contribution to the solution of the ever-growing problem and were intended to be the first steps in a process of ongoing development and updating of transportation policy for Dublin.

The short term duration of the Plan and the need for immediate action eliminated from consideration projects that required lengthy lead times. The focus was therefore, mainly, on increasing existing public transport capacity.

The concept of measuring the Action Plan's success by means of modal shift is inappropriate in the context of constantly changing trip patterns, and within a period of unprecedented economic growth and consequential trip demand growth. The issue at the heart of the Action Plan is "provision of additional trip capacity" within the transportation systems.

The figures agreed for the main bus and rail aspects of the plan were targets to be aimed at rather than precise figures to be achieved. In retrospect a more convenient indicator would have been the actual physical capacity increases. The use of the DTO strategic transportation model would not be appropriate for the purposes set out.

DTO considers that while the targets were set to be achieved by end 2000 significant parts of those targets have been completed in early 2001. By April 2001 71% of targets had been achieved.

Observations of the Department of the Environment and Local Government

A dedicated Quality Bus Network Team with full responsibility for delivery of the quality bus network (including QBCs) and led by Dublin Corporation on behalf of the Dublin local authorities is being put in place. The team's costs will be funded by DTO and the projects will be assigned, funded and approved by DTO. This approach will facilitate a pooling of skills and experience, will facilitate consistency of appraisal and design, will attract professional staff and should ensure smoother delivery of the ongoing bus programme.

A consultation paper on new infrastructural arrangements for Land Use and Transport Planning for the Greater Dublin Area proposes a new body with enforcement powers to

- Prepare and review an integrated long term land use transport strategy
- Adopt a medium term transport implementation plan and a short term action plan
- Monitor implementation of the various strategies, programmes and plans using appropriate performance indicators
- Use its enforcement powers to ensure implementation agencies act in a way consistent with the strategy and delivery on the programmes and action plan targets.

A cross-departmental team has been established to progress the legislation required to establish the proposed new Authority.

The paper identifies the factors which give rise to an inadequate record of delivery in certain areas and proposes strengthening institutional arrangements.

Faced with the twin problems of increasing growth in traffic and resulting congestion, the fundamental thrust of the DTI strategy since its inception has been to secure a major transfer of trips from private transport to public transport and other more environmentally acceptable modes. The various policy documents published by DTO since its establishment (including Short Term Action Plan) have been consistent in trying to advance this agenda.

To achieve this result, it is necessary to expand public transport capacity very significantly, together with other non-car options, so that the necessary capacity is available. It is recognised, however, that side by side with transport infrastructure improvements, it is necessary also to adopt demand management measures which will ensure that the modal transfer is actually achieved. These measures are to be the subject of a further study with a view to a coherent package of measures being chosen and implemented. Pending the full implementation of the DTO strategy, including the demand management elements, there will not necessarily be a full take-up of the additional public and other transport facilities being provided. This is inevitable and is not, as such, an argument for not providing such facilities. There is simply no alternative that is capable of delivering the desired results in terms of modal shift.

21. Review of Local Government Audit Reports

The Local Government Audit (LGA) service is responsible for the audit of the accounts of all Local Authorities. The LGA reports are submitted to the Department of the Environment and Local Government and to the Local Authorities and form part of the controls exercised by the Department in ensuring that

procedures for the spending of public moneys are satisfactory. In 2000, Local Authorities received £812m from the Vote and an additional £640m from the Local Government Fund. Copies of the audit reports are made available to me in my capacity as auditor of the Department.

I have reviewed the LGA reports for 1999 and I noted the following critical references to issues which were common to many local authorities

- £105m in capital deficits were highlighted, with about £30m of this amount specifically referred to as “funded” but with the balance of £75m either classified as “unfunded” or otherwise bearing no indication as to how the deficits were to be cleared
- Adverse Revenue Balances in the 32 reports examined amounted to over £25m
- Lack of progress in implementing recommendations arising from reports by the Department’s Value for Money Audit Unit
- Inadequacies in the structure or functions of Internal Audit in local authorities continue to feature in many LGA reports
- 16 of 32 Prompt Payment reports were qualified by the auditor, principally on the basis that interest due had not been paid by the local authority
- Public and employer liability claims pending against six local authorities. The total amount involved was estimated at over £49m.

The Local Government Equalisation Fund

In my report on the Local Government Equalisation Fund¹³ accounts for the year 1998, I stated that I relied on the work of the LGAs for assurance that proper procedures for assessment, collection and bringing to account of motor tax revenues are being operated by the local authorities. In the course of that audit, it came to my attention that the LGA with responsibility for auditing the motor tax account of Carlow County Council was not in a position to certify the account for 1998 due to the conditions under which the financial records of the Council had been stored.

The LGA signed his audit report on 14 December 2000, but made it clear that he did not receive all the information and explanations that he considered necessary for the purpose of his audit. In correspondence with the Department in relation to the issue, the Department informed me that, following on from the auditor’s report and a visit by a departmental official to the Council’s offices, a dedicated room has been assigned by the Council for the storage of motor tax files. In addition, a number of alterations/improvements had been made in the manner in which the accounts were retained.

The Department also informed me that all work on the new facility was expected to be completed in June 2001, at which stage all of the 1999 motor tax batches would be available for re-inspection.

The Local Government Fund

I audit the accounts of the Local Government Fund. The Local Government Act, 1999 established this Fund and the various assets and liabilities of the Local Government Equalisation Fund, including cash balances, were transferred to the Local Government Fund with effect from 1 January 1999. The Department sent the first draft accounts of the Local Government Fund, for the year ending 31 December 1999, to me for audit on 29 June 2001.

¹³ A fund established under Section 4 of the Local Government (Financial Provisions) Act, 1997