



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

Environment Fund

Accounts 2019

ENVIRONMENT FUND
Accounts 2019

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Report of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Environment Fund

Opinion on financial statements

I have audited the financial statements of the Environment Fund prepared by the Department of the Environment, Climate and Communications for the year ending 31 December 2019 under section 74(6) of the Waste Management Act 1996. The financial statements comprise the statement of accounting policies, the statement of income and expenditure, the statement of financial position, the statement of cash flows and the related notes.

In my opinion, the financial statements properly present

- the transactions on the Environment Fund for 2019, and
- the balance of the Fund at 31 December 2019.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of the Environment, Climate and Communications and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on statement of internal financial control, and on other matters

The Accounting Officer has presented a statement of internal financial control together with the financial statements. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Colette Drinan
For and on behalf of
Comptroller and Auditor General

17 December 2020

Appendix to the report

Responsibilities of the Department of the Environment, Climate and Communications

The Department is responsible for

- the preparation of the financial statements in the format specified by the Minister for the Environment, Climate and Communications in accordance with section 74(5) of the Waste Management Act 1996
- ensuring that the financial statements properly present the Environment Fund's transactions for the year and the balance of the Fund at year-end
- ensuring the regularity of transactions, and
- implementing such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 74(6) of the Act to audit the financial statements of the Environment Fund and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

I communicate with the Department regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Statement of internal financial control

My opinion on the financial statements does not cover the statement of internal financial control presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the statement of internal financial control presented and, in doing so, consider whether the information therein is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Statement by the Accounting Officer on Internal Financial Control

Responsibility for System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows.

Financial Control Environment

I confirm that a control environment containing the following elements is in place:

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.

Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that:

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Procurement

The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. During 2019, expenditure of €78,781 was incurred by the Environment Fund in relation to a once-off contract which was awarded without a competitive process to a supplier who had specialist expertise and previous experience in relation to the services being provided. The Department has reviewed its procurement procedures to prevent, where possible, the award of similar non-compliant contracts arising in the future.

Grant Expenditure

An internal audit report in March 2020 identified a number of weaknesses in control over grants from the Environment Fund to outside bodies which include;

- delays in the signing of Grant Agreements, and
- inadequate monitoring and reporting arrangements which provide assurance that funding has been used in accordance with the terms and conditions of the grant.

All internal audit recommendations will be implemented by the Department to address the issues identified in this audit report.

Internal Audit

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with an approved written charter. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plan, approved by me, is based on this analysis. These plans aim to cover the key controls, on a rolling basis, over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I am satisfied that there are procedures in place to ensure that the reports of the internal audit function are followed up.

Signed: 

Date: 17/12/2020

Mark Griffin
Secretary General

Statement of Accounting Policies

1. Basis of Accounts

The Environment Fund was established by the Waste Management (Amendment) Act 2001. The proceeds of landfill and plastic bag levies collected by the Local Authorities and the Office of the Revenue Commissioners respectively are paid into the Environment Fund. It applies those funds towards environmental activities and supports.

The Environment Fund comprises two bank accounts and an investment account. The Environment Fund was managed in 2019 by the Department of the Environment, Climate and Communications and the associated administration costs were charged to Vote 29, Environment, Climate and Communications.

The account has been prepared for the year ending 31 December 2019 in a form and manner approved by the Minister for the Environment, Climate and Communications. The account has been prepared on an accrual basis in accordance with the accounting policies set out below.

2. Funding Policy

The Environment Fund is funded through receipts lodged into the receipts bank account (No. 1 account) by local authorities and the Office of the Revenue Commissioners. The balance in this bank account is transferred to the investment account regularly. Sums payable from the Environment Fund are paid out of the payables bank account (No. 2 account). The necessary funds are transferred to the payables bank account from the investment account before payments are disbursed to the relevant payees.

3. Income

Income to the fund is recognised as follows:

- Environmental levies on the landfill of waste are based on the tonnage of waste deposited in public and private landfill facilities at rates set by the Minister for the Environment, Climate and Communications.
- Income from environmental levies represents the amount collected in respect of the waste deposited in the period January to December.
- Interest is charged on late payments at 0.0322% per day under Section 13(e) of the Environment (Miscellaneous Provisions) Act 2011. Defaults and late payments by private operators are liable to interest and recoverable as a contract debt through the courts by local authorities.
- Local authorities may deduct and retain up to 2% (maximum of €50,000 per annum) from levies payable in respect of privately operated landfill facilities and 80% from levies payable in respect of unauthorised landfill facilities to meet expenses incurred by them in collection and enforcement.
- Environmental levy on the supply of plastic bags is the amount collected by the Office of the Revenue Commissioners in accordance with Waste Management (Environmental Levy) (Plastic Bag) Regulations 2001 (S.I. No. 605/2001) as amended by the Waste Management (Environmental Levy) (Plastic Bag) (Amendment) (No. 2) Regulations 2007 (S.I. No. 167/2007).
- Receipts from investments are recognised on an accrual basis.

4. Expenditure

Expenditure from the Environment Fund is recognised after budget allocations have been approved by the Minister in 2019 in accordance with Section 74(9) of the Waste Management Act 1996 which specifies the purposes for which payments may be made from the Environment Fund and on the following basis in relation to these areas:

- Research and development, administration, national and international environmental contribution budgeted allocations are claimed by approved bodies such as the Environmental Protection Agency and various international organisations.
- Local authorities and other organisations submit claims that fulfil the conditions of the approved schemes.
- The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media submit claims, in accordance with the terms of the service level agreement, for budgeted built and natural heritage projects.
- Goods and services are received.

Collection costs incurred by the Office of the Revenue Commissioners in respect of the collection of the environmental levy on the supply of plastic bags are reimbursed from the Environment Fund as agreed under an operation and services level agreement with the Office of the Revenue Commissioners.

Statement of Income and Expenditure

Statement of Income and Expenditure for the year ended 31 December 2019

	<u>Notes</u>	2019 €	2018 €
<u>Income</u>			
Environmental levy on the landfill of waste	1	12,150,931	18,610,959
Environmental levy on plastic bags	2	5,127,715	6,469,713
Interest on investments	3	1,576	21,177
Total Income		<u>17,280,222</u>	<u>25,101,849</u>
<u>Expenditure</u>			
Environmental Protection Agency administration costs	4	5,000,000	4,600,000
Enforcement initiatives	5	11,831,014	10,993,911
Contributions to national and international bodies	6	2,653,381	5,477,486
Built and natural heritage projects	7	3,280,759	4,356,801
Waste prevention and national market development programmes	8	2,667,779	2,524,531
Office of Environmental Enforcement	9	2,000,000	2,029,000
Environment awareness	10	1,862,242	1,922,784
Landfill closure and aftercare	11	2,802,125	1,953,259
Anti-litter initiatives	12	1,183,625	1,301,437
Regional waste management planning	13	450,000	562,954
Environmental levy collection costs	14	404,608	397,077
Pollution control / air climate	15	1,977,755	494,696
Other	16	925,179	350,845
Total Expenditure	17	<u>37,038,467</u>	<u>36,964,781</u>
(Deficit) for Year		<u>(19,758,245)</u>	<u>(11,862,932)</u>

The Statement of Accounting Policies on Pages 7 to 8 and Notes 1 to 23 form part of this Account.

Signed: 

Date: 17/12/2020

Mark Griffin

Statement of Financial Position

Statement of Financial Position as at 31 December 2019

	<u>Notes</u>	2019 €	2018 €
<u>Financial Assets</u>			
Investments	18	10,773,512	29,736,854
<u>Current Assets</u>			
Levy on the landfill of waste	19	921,477	1,764,093
Levy on plastic bags	20	1,473,507	1,807,909
Bank	21	102,646	100,022
		<u>2,497,630</u>	<u>3,672,024</u>
<u>Current Liabilities</u>			
	22		
Built and natural heritage costs		1,131,142	1,353,743
Subscriptions to international meteorological organisations		-	155,680
Sundry creditors		17,799	-
Air quality and climate change		-	24,917
Due to Vote		3,642	-
Professional services withholding tax		2,266	-
		<u>1,154,849</u>	<u>1,534,340</u>
Net Current Assets		1,342,781	2,137,684
Net Assets		<u>12,116,293</u>	<u>31,874,538</u>
Represented by			
Reserves at 1 January		31,874,538	43,737,470
(Deficit) for the year		(19,758,245)	(11,862,932)
		<u>12,116,293</u>	<u>31,874,538</u>

The Statement of Accounting Policies on Pages 7 to 8 and Notes 1 to 23 form part of this Account.

Signed: 

Date: 17/12/2020

Mark Griffin
Secretary General

Statement of Cash Flows

Statement of Cash Flows for the year ended 31 December 2019

	2019 €	2018 €
Reconciliation of deficit to net cash flow inflow from operating activities		
(Deficit) for the year	(19,758,245)	(11,862,932)
Deposit interest earned	(1,576)	(21,177)
Decrease in levies due	1,177,018	333,781
(Decrease) / Increase in accrued expenses	(379,491)	1,211,986
Net cash (outflow) from operating activities	<u>(18,962,294)</u>	<u>(10,338,342)</u>
Cash flow statement		
Net cash flow from operating activities	(18,962,294)	(10,338,342)
Return on investments and servicing of finance		
Interest earned	1,576	21,177
	<u>(18,960,718)</u>	<u>(10,317,165)</u>
Reconciliation of net cash flows to movement in net funds		
Changes in net funds resulting from cash flows		
Net funds at the beginning of the year	29,836,876	40,154,041
Net funds at the end of the year	10,876,158	29,836,876
(Decrease) in cash in the year	<u>(18,960,718)</u>	<u>(10,317,165)</u>

The Statement of Accounting Policies on Pages 7 to 8 and Notes 1 to 23 form part of this Account.

Signed: 

Date: 17/12/2020

Mark Griffin
Secretary General

Notes to the Accounts

1. Environmental levy on the landfill of waste (€12,150,931)

This is the environmental levy on the landfill of waste receivable from local authorities, net of any amounts retained by them under the Waste Management (Landfill Levy) Regulations 2011. This is summarised as follows:

	2019	2018
	€	€
Privately operated landfills		
Levy on landfill of waste	8,784,498	10,063,177
Interest in respect of late payments	593	7,081
Local authority administration costs	(138,158)	(150,000)
	<u>8,646,933</u>	<u>9,920,258</u>
Local Authority operated landfills		
Levy on landfill of waste	3,503,476	8,690,532
Interest in respect of late payments	48	34
	<u>3,503,524</u>	<u>8,690,566</u>
Unauthorised landfills		
Levy on landfill of waste	2,369	675
Local authority administration costs	(1,895)	(540)
	<u>474</u>	<u>135</u>
	<u>12,150,931</u>	<u>18,610,959</u>

2. Environmental levy on plastic bags (€5,127,715)

This is the environmental levy on plastic bags, receivable from the Office of the Revenue Commissioners, in respect of revenue collected through the sale of plastic bags.

3. Interest on investments (€1,576)

This is the interest earned on the investment of the landfill and plastic bag levy receipts in the Housing Finance Agency.

4. Environmental Protection Agency administration costs

This is a contribution towards the costs incurred by the Environmental Protection Agency (EPA) in respect of administration costs.

	2019	2018
	€	€
Administration costs	5,000,000	4,600,000

The EPA's costs are funded from a number of sources, including the Environment Fund, Exchequer grants and EPA earned income. In 2019, €38.76 million was provided from Vote 29 – Environment, Climate and Communications (Subhead F3: 2018: €35.30 million) of which €4.391 million was incurred in respect of the EPA's administrative costs (2018: €0.864 million).

5. Enforcement initiatives

Enforcement funding is provided to support the recruitment and continued employment of a network of local authority waste enforcement officers under the Local Authority Enforcement Measures Scheme, the work of the Waste Enforcement Regional Lead Authorities (WERLAs) and other enforcement funding which supports individual local authorities in waste enforcement actions against suspected large scale illegal waste operators and support for the EPA enforcing new waste tyre regulations.

This heading also provides funding for anti-dumping initiatives and expenditure relating to Regional Waste Management Offices.

	2019	2018
	€	€
Enforcement funding		
Local Authority Enforcement Measures Scheme	7,604,561	7,347,469
Waste Enforcement Regional Lead Authorities	1,038,981	942,674
Other enforcement funding	177,046	824,626
Anti-dumping initiatives	2,900,675	1,879,142
Regional Waste Management Offices	109,751	-
	<u>11,831,014</u>	<u>10,993,911</u>

6. Contributions to national and international bodies

This figure represents Ireland's national mandatory and voluntary contributions to organisations concerned with the protection of the environment. These are summarised as follows:

	2019	2018
	€	€
International meteorological organisations	1,376,895	4,225,718
Environmental radiation policy	1,276,486	1,251,768
	<u>2,653,381</u>	<u>5,477,486</u>

7. Built and natural heritage projects

This expenditure relates to the re-imbusement of costs incurred by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (DTCAGSM) built and natural heritage projects. These costs have been certified by DTCAGSM as being in accordance with the legislation under which the Environment Fund is established.

	2019	2018
	€	€
National Parks and Wildlife		
Turf compensation	3,024,162	3,770,258
Biodiversity Unit	56,561	-
Peatlands issues	200,036	-
Site protection	-	377,456
Species protections	-	11,571
Conservation systems and informatics	-	197,516
	<u>3,280,759</u>	<u>4,356,801</u>

8. Waste prevention and national market development programmes

Expenditure under this heading is summarised as follows:

	2019	2018
	€	€
National waste prevention programme	2,205,083	2,374,531
National strategy on biodegradable waste	80,914	150,000
Awareness campaign	351,160	-
Waste policy consultancies	30,622	-
	<u>2,667,779</u>	<u>2,524,531</u>

9. Office of Environmental Enforcement

This funding supports activities within the Office of Environmental Enforcement (OEE) including networking and advocacy. These activities support Ireland's continued enforcement of EU and national environmental legislation.

10. Environmental awareness

This figure represents expenditure on raising environmental awareness and Environmental Non-Governmental Organisations (ENGO) capacity building. This is summarised as follows:

	2019	2018
	€	€
Irish environmental network (EENGO) core / capacity & project funding	1,060,000	1,060,000
Local agenda 21 partnership fund	513,414	442,145
Grant assistance		
Green schools	210,000	200,000
Digital ENFO service	-	20,000
Young environment awards	50,000	40,000
European environment bureau	5,000	10,000
Green awards	7,500	7,500
Environmental services training group	-	100,000
Aarhus awareness	7,481	21,492
The GLOBE programme an Taisce	-	4,000
Science and technology in action	-	2,000
Bioeconomy day	3,000	10,000
Advertising	5,847	5,647
	<u>1,862,242</u>	<u>1,922,784</u>

11. Landfill closure and aftercare

This funding supports local authorities with work relating to the closure of landfill sites and the associated aftercare costs. Expenditure under this measure is confined to one site, Kilconnell in Galway and is distinct from the Vote funded landfill remediation programme which was established to support a programme of works to remediate landfill sites identified in the regional waste management plans 2015 – 2021.

	2019	2018
	€	€
Galway County Council - Kilconnell landfill	2,802,125	1,953,259

12. Anti-litter initiatives

This figure represents expenditure on a range of initiatives including:

	2019	2018
	€	€
Local authority anti-litter awareness grants	859,739	998,570
National spring clean	225,000	224,869
National litter pollution monitoring system	58,886	39,258
Irish business against litter national litter league	40,000	38,740
	<u>1,183,625</u>	<u>1,301,437</u>

13. Regional waste management planning

This figure represents payments made in 2019 to support three regional waste management planning lead authorities, established to oversee the co-ordination and implementation of the three Waste Management Plans 2015-2021, published in May 2015, and to support one day collections of hazardous waste from householders.

	2019	2018
	€	€
Grant for regional waste management planning offices	400,000	300,000
One day hazardous waste collections	50,000	262,954
	<u>450,000</u>	<u>562,954</u>

14. Environmental levy collection costs

This figure represents the annual service fee agreed with the Office of the Revenue Commissioners for the operation of the environmental levy on the supply of plastic bags.

15. Pollution control air / climate

This figure represents expenditure incurred in the development and implementation of policy on climate change as well as funding towards measures aimed at reducing noise / air pollution. This is summarised as follows:

	2019	2018
	€	€
Climate change	187,392	341,159
Air / noise pollution control	116,244	153,537
Irish forum on natural capital	35,000	-
Climate action regional offices	1,639,119	-
	<u>1,977,755</u>	<u>494,696</u>

16. Other

This figure represents expenditure on various other initiatives which are summarised as follows:

	2019	2018
	€	€
Waste prevention	205,394	122,153
Waste capacity contingency	163,335	-
Uniform rebranding of civil amenity sites and bring banks	-	5,000
National Economic and Social Council	67,971	93,201
Environmental international sustainability	448,447	103,059
Producer responsibility initiatives	38,109	7,500
Nuclear safety	-	16,533
Bank charges	1,923	3,399
	<u>925,179</u>	<u>350,845</u>

17. Total Expenditure

Total expenditure from the Environment Fund can be summarised as follows:

	2019	2018
	€	€
Environment Protection Agency	9,373,489	9,157,765
Local authority programmes and initiatives	18,668,730	15,276,944
Contributions to national and international bodies	2,653,381	5,477,486
Built and natural heritage projects	3,280,759	4,356,801
Other	3,062,108	2,695,785
	<u>37,038,467</u>	<u>36,964,781</u>

18. Investments

The below funds are held in an investment account with the Housing Finance Agency.

	2019	2018
	€	€
Investments	10,773,512	29,736,854

19. Environmental levy on the landfill of waste

Amounts owed to the Environment Fund by local authorities at 31 December were as follows:

	2019	2018
	€	€
Levy on privately operated landfills	915,216	961,726
Interest in respect of late payments	6,126	6,126
	<u>921,342</u>	<u>967,852</u>
Levy on local authority operated landfills	-	796,208
Interest in respect of late payments	-	33
	<u>-</u>	<u>796,241</u>
Levy on unauthorised Landfills	135	-
	<u>921,477</u>	<u>1,764,093</u>

20. Environmental levy on plastic bags

This is the net liability of the Office of the Revenue Commissioners to the Environment Fund at 31 December.

	2019	2018
	€	€
Plastic bag levy income due	1,473,507	1,807,909

In June 2019, the Supreme Court rejected an appeal by a large supermarket chain relating to tax assessments of €36.5m concerning uncollected levies on certain plastic bags over a four year period between 2004 and 2008. The Revenue Commissioners have the powers to recover the levy, however the timing and exact value has yet to be determined. The final settlement will represent a significant liability due to the Environment Fund.

21. Bank

This represents the balance in the Environment Fund's bank accounts (No.1 Receipt account and No. 2 Payment account) at 31 December.

	2019	2018
	€	€
Balance in receipt account	100,000	99,982
Balance in payment account	2,646	40
	<u>102,646</u>	<u>100,022</u>

22. Current Liabilities

Accrued expenses at 31 December were as follows:

	2019	2018
	€	€
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media built and natural heritage projects	1,131,142	1,353,743
Subscriptions to international meteorological organisations	-	155,680
Consultancy costs associated with the national litter pollution monitoring system	11,777	-
Professional services withholding tax	2,266	-
Waste policy consultancy costs	6,022	-
Costs associated with air quality and climate change	-	24,917
Amount due to Vote	3,642	-
	<u>1,154,849</u>	<u>1,534,340</u>

23. Commitments

Commitments at 31 December were as follows:

	2019	2018
	€	€
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media built and natural heritage projects	293,531	599,397