



## Belfast City Council

<b>Report to:</b>	Strategic Policy and Resources Committee
<b>Subject:</b>	District Rates Update
<b>Date:</b>	12 December 2008
<b>Reporting Officer:</b>	Trevor Salmon, Director of Corporate Services
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### Relevant Background Information

Members will recall that the Strategic Policy and Resources Committee met on 17 October 2008 to discuss a number of rates issues. The purpose of this report is to update Members on a number of developments which have occurred since the October meeting.

### Key Issues

The Comptroller and Auditor General (C&AG) for Northern Ireland has issued his audit report on the Statement of Rate Levy and Collection 2006/07. This covers all rate assessments billed and cash collections from ratepayers. In his report the C&AG stated that he could not give any assurance to the Assembly on the assessment and collection of rates for 2006/07 due to significant system control problems which arose following the introduction of a new IT system. His report highlighted numerous problems in relation to checking the accuracy of the figures in the accounts and control failures that impacted on LPS's performance in administering and collecting rates.

Following the issue of the C&AG report, the Assembly's Public Accounts Committee has released its response to the report. A copy of the executive summary of the report is provided at Appendix One. The report, "examines the reasons for the financial and operational difficulties that have overwhelmed Land and Property Services, in its assessment, administration and collection of rates."<sup>1</sup>

Members should note in particular that the Public Accounts Committee has made recommendations in relation to vacant properties (para.18), the accuracy of penny product information (para.20) and the collection of arrears (para.21 and 22). These are the same issues which were brought to Members attention at the Strategic Policy and Resources Committee in October. The key recommendation made by the PAC is in paragraph 23, "The Committee recommends that revenue forgone and additional costs

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<sup>1</sup> Public Accounts Committee Report on Statement of Rate Levy and Collection 2006-07 Para 1

of collection as a result of the problems with the new system will not be passed on to Councils. The Committee would like an assurance of this from DFP.”

In relation to this recommendation, the council has been informed that LPS intend to write-off £10m of debt in 2009/10. This is likely to result in losses for Belfast in the region of £2.5m in 2009/10. Also, indications are that increases in the cost of collection for 2009/10 will be more than 20%. It is recommended that the council write to the Minister to seek assurances that the increase in cost of collection and debt write-offs are being passed on to the council in the context of the PAC recommendation.

Members should also be aware that NILGA has issued a press release in relation to rates issues. A copy can be found at Appendix Two. The President of NILGA has written to the Minister calling on him to implement the recommendation of PAC that “revenue forgone and additional costs of collection as a result of problems with new systems will not be passed on to councils”. It is recommended that the council supports NILGA on this issue.

A worrying development for the council is that a number of high value non-domestic properties are being re-valued. This may lead to a further reduction in rates income which could be back dated for a number of years. If these reductions are claimed from the council in one year then they will have to be financed from cuts in expenditure. NILGA has called for the extension of transitional relief arrangements to cover the impact of re-valuations on councils. It is recommended that the council write to the Minister in support of the NILGA position.

Given the seriousness of these issues and their potential negative impact on the EPP 2009/10 Members may also wish to consider whether a request should be made for council representatives to meet with the Minister to discuss these issues in more detail prior to the setting of the rate for 2009/10.

### **Recommendations**

The Committee is requested to agree :

1. The council writes to the Minister to seek assurances that the likely increase in cost of collection and debt write-offs are being passed on to the council in the context of the recommendation 23 of the PAC Report on Statement of Rate Levy and Collection 2006-07.
2. The council supports NILGA’s position on transitional relief to cover the impact of back dated re-valuations and calling on the Minister to implement recommendation 23 of the PAC Report on Statement of Rate Levy and Collection 2006-07.

**Appendix One: Public Accounts Committee Report on Statement of Rate Levy and Collection 2006-07**

## **Executive Summary**

### **Introduction**

1. This report considers the reasons for the financial and operational difficulties that have overwhelmed Land and Property Services, an Agency of the Department of Finance and Personnel, in its assessment, administration and collection of rates. The report examines the management of rate collection activity during a time of considerable change in policy, systems and management structures and, in particular, the decisions taken in implementing these changes.
2. The Committee has given priority to considering this topic given the importance that the collection of rates revenue has on both central and local government finances. Rate assessments amount to some £1 billion annually.

### **Overall conclusions**

3. The Committee's overall conclusion is that the implementation of the new IT system was very poorly managed. This has resulted in significant additional costs being incurred to resolve basic failings in the system which had not been discovered before the system went live. The Committee is amazed that shortcuts were taken to implement a complex and large IT system and substantial resources transferred from operational duties to ensure that the system was in place to issue domestic rates bills based on the new reforms.
4. The Committee considers that the Department and the Agency were trying to do too much in too short a timescale. The Agency was attempting to manage significant change on three different fronts; policy, systems and structures.
5. The Committee considers that the decision to proceed with the implementation of the new system was based on a fundamentally flawed risk assessment. It is crystal clear that the Department's risk assessment did not take sufficient account of the huge risks of inadequate system testing, the impact of transferring front line staff to work on the introduction of rate reforms and the enormous financial consequences of postponing the collection of arrears. The Committee accepts that the Department achieved its objective of successfully calculating and issuing bills based on capital values by April 2004, however, the price paid for meeting this deadline outweighed the benefit many times over. The timetable objective may have been achieved but in the process of achieving it the business was thrown into chaos.
6. The Committee noted that the bills successfully issued did not provide either central or local government with any additional revenue. The Committee accepts that the new reforms may have led to a fairer allocation of rates between ratepayers with some paying less, others more and various reliefs and allowances introduced for those in great need, such as the Lone Pensioner Allowance, however, the Committee is of the view that a properly considered risk assessment would have avoided many of the problems noted in this report by postponing the reforms for one year.

7. There are a number of important recommendations for the Department of Finance and Personnel and Land and Property Services to ensure that what went wrong is fixed and that the resulting adverse consequences to ratepayers, Councils and staff are quickly resolved. There are also wider lessons on implementing complex new IT systems.

### **The Management of the IT Project**

8. The IT specification was incomplete even though it ran to some 800 pages in length. The Committee was informed that the specification mostly got mainstream business processes correct but DFP regretted that some areas were missed and some functional errors made. The Committee disagrees with this assessment by the Department. Areas missed included the systems ability to chase arrears, a core operation of the Agency, validation controls over manual input errors and an audit trail to enable the C&AG to give assurance on the accuracy of the accounts. The Committee is most concerned that so many errors were made that led to such significant, additional sums being paid to the contractor.

9. The Committee accepts that the accuracy of the specification was the responsibility of the Agency but also considers that a number of the deficiencies in the software should have been, at least, challenged by the contractor, before proceeding. For example the Committee is very surprised that the system allows some ratepayers to be incorrectly issued with million pound bills due to simple keying in errors. IT systems should be designed to prevent and detect manual errors of this nature. It beggars belief that such a basic matter as this was overlooked by all involved in the development of the system's software.

10. The Committee is concerned that the cost of the IT project has escalated from an initial estimate of £10.5 million to a revised estimate in the C&AG's report of £11.5 million and now this cost has increased by a further £1.5 million to £13 million. The Committee is of the opinion that the contractor is doing very well out of the increasing value of the contract. Errors or omissions from the specification provide contractors with a rich revenue stream that is not subject to competitive tendering.

11. The Gateway Review process sounded alarm bells on the risk of not delivering. The Committee is not convinced that all the Gateway recommendations were implemented as effectively and as quickly as was necessary, particularly the concerns raised by the Gateway team about time pressures and adequacy of resources. The Committee can only conclude that the Department is mistaken in its positive assessment of the actions it took and/or the speed with which it took them.

12. This case has exposed a worrying IT skills deficit which the Department is now taking steps to address. The public service needs talented, commercially orientated IT specialists that can negotiate effective outcomes with private sector contractors. The Committee also considers that the project lacked sufficient accounting and management expertise. Better accounting skills should have assisted in reducing the volume of basic financial deficiencies in the system specification and design. Better management skills may have led to better decision making in terms of what needed to be done to create stable post implementation operations.

13. Both the quality of the data transferred from the existing IT system to the new one and the testing of the new system with test data were substandard. Much of the data on the old system was unstructured and it was therefore apparently difficult to establish rules for its

transfer. The Department admitted that more resources should have been allocated to this. The Committee is surprised by this given that a new system had been in the planning since 2001. Moreover, test data was used to check whether the system worked properly but the data used did not test all potential eventualities and therefore did not reveal certain crucial errors in the specification leading to adverse performance and cost implications.

### **Defective Financial and Operational Controls**

14. The Comptroller and Auditor General could not, in the circumstances, give any assurance on the 2006-07 accounts as it was not possible to verify a number of very material figures reported in the accounts. This was due to significant control problems arising from the poor specification of the IT system and certain key controls not functioning.

15. The Committee is concerned that a new IT system dealing with hundreds of thousands of bills requires so much manual data input. Where data is input manually, the Committee noted that there were insufficient validation controls built into the system software to detect keying in errors. These are basic controls which have been standard in IT system designs for decades.

16. Weaknesses in financial procedures in the new IT system, as detailed in this report increase the risk of fraud, as well as error. They also reduce the likelihood of detection of fraud. Given this extremely weak control environment, the Committee was therefore surprised that DFP, the department responsible for issuing best practice guidance, did not yet have a whistle-blowing policy in place. It must be currently one of the few departments without one.

17. The Committee welcomes the fact that the Department conducted a staff attitude survey for all its staff, including those at the Agency, during what has been a very challenging time for all those working there. It also welcomes the introduction of an action plan to improve staff morale at the Agency.

18. Customer service has suffered appallingly as a result of the system problems and the transfer of experienced front line staff to help with the implementation of the new system. Not responding to customer enquiries is unacceptable. Many ratepayers have legitimate worries as a result of receiving inaccurate bills and vulnerable ratepayers need help in obtaining allowances, which can be complicated to claim, let alone understand. The Committee records the obvious point that administrative backlogs and poor customer care are not a good combination and must be avoided by public sector service providers.

19. During 2006-07, the Agency abandoned its inspections of vacant properties, that is, properties which are not billed for rates. Through such inspections, properties notified as vacant can be found to be occupied and rates payable. This important work was deferred as staff were needed to assist with the introduction of rate reforms.

20. It is vital that there is an accurate up to date list of all properties so that all those liable to pay rates are assessed and billed. The Committee was concerned that there was evidence of both old and new properties that had been overlooked.

21. The Committee is most concerned that DFP was not providing Councils with sufficiently accurate penny product information to enable them to do their corporate planning. Small

percentage errors in forecasts have a very significant impact on their finances. It seemed to the Committee that insufficient resources have been provided to improving accuracy in this important area, perhaps, because DFP considered this to be more of a problem issue for Councils than for itself. While the Committee notes DFP's comments that more co-operation had been introduced recently, this seems to the Committee to be too little and too late.

### **The High Level of Rate Arrears following the Introduction of the New Reforms**

22. The Committee finds it difficult to understand the decision taken to defer recovery of arrears, given its effect on public finances. The Committee is not convinced that other options, such as timetable adjustment, were sufficiently explored.

23. Arrears were £48 million in 2006 but rose to £124 million by 2008. Pursuing arrears is time-consuming, particularly if it is not done in a timely manner. With the delay in recovery action, more people will have moved house or will avoid payment or simply will not be able to afford payment of rate arrears on top of the arrival of the next year's bill. More time and money will also be spent arranging assistance to those in financial difficulty to pay off arrears by instalments.

24. All of this has a significant cost. At one stage the Agency had only seven people tasked with pursuing arrears. DFP informed the Committee that it is now putting a lot of time and effort into this. Staff involved in the catchup exercise has risen to 80. The Committee is very concerned with, not only the spiralling level of arrears as a result of the decision to defer, but also with the spiralling cost of collection given the number of staff needed to undertake recovery action.

25. Irrecoverable arrears are estimated to double from £2 million to £4 million each year but the Department noted that this estimate was subject to a fair amount of uncertainty. It was a question of just waiting to see what happens. In the Committee's view the £4 million estimate seems very much understated given the current economic difficulties people are facing with enormous rises in electricity and gas prices and the lack of credit now available.

26. Under current arrangements, Councils will have to fund the higher cost of collection in the years to come as well as sharing with central government any loss of funds through irrecoverable arrears. This may mean less money for Councils to spend on services, as a result of the estimated doubling of irrecoverable arrears. The Committee finds it intolerable that Councils will have to 'pick up the tab' for systemic failure in a central government agency.

27. DFP does not presently have any robust target for arrears. DFP is seeking to carry out benchmarking with other collection authorities to establish what the future level of arrears should be. The Committee is concerned that arrears will not be reduced to the levels achieved some years previously when the Agency was one of the better performing collection authorities.

### **Next Steps**

28. The Department has referred to some of the measures it is taking to stabilise the Agency's rate collection business. These should now be put to the Committee in the form of a comprehensive action plan which sets out what is needed to resolve the key problem issues.

## **Summary of Recommendations**

1. The Committee recommends that risk assessments for new projects and programmes include a full assessment and evaluation of the costs of any steps taken to override normal implementation controls, to re-prioritise front line staff and to reduce customer services, particularly when challenging or fixed deadlines must be met (see paragraph 14).
2. Strong and realistic leadership from the programme board is essential to recognise what is and what is not achievable given the available timescales and resources. The Committee recommends Departments to invoke strong governance arrangements over such risk assessments, including consideration by the Department's Audit Committee (see paragraph 15).
3. Implementation of new IT systems in the public sector has regularly caused difficulties. This is particularly the case if implemented at the same time as major policy changes. The Committee recommends that major new IT systems should not go live until major policy changes are finalised. In exceptional circumstances where this cannot be avoided, such IT projects should be assessed and managed on the basis that there is a high risk of failure, risks must be fully evaluated and adequate resources and contingency plans put in place to minimise the likelihood of post implementation failure and/or significant additional costs occurring. Risk of failure should also be mitigated through skilful project management and ensuring that whatever resources are needed are secured to check and test the adequacy of the design changes. Shortcuts in quality control measures must not be taken (see paragraph 16).
4. Transferring key operational staff to the project to meet the go live deadline led to significant operational problems post implementation of the new system. The Committee recommends that sufficient resources must always be found to ensure core business functions, customer service and performance standards are maintained rather than allow these to deteriorate in order to meet a project deadline, no matter how important that project might be (see paragraph 17).
5. The Committee recommends that DFP examines, in consultation with the Office of Government Commerce, why the Gateway process did not lead to a better outcome in this case. There are obviously lessons to be learnt. The Committee wishes to be informed of the results of this review (see paragraph 21).
6. The completeness and accuracy of specifications for large, complex and/or Mission Critical IT systems are essential if a system is to be successful. The Committee recommends that IT personnel, business users, the finance team, internal auditors and the IT contractor must work closely and effectively together. In addition they must have a clear understanding of the knowledge and expertise each must bring to the successful development of a specification that meets operational and financial requirements. Roles and responsibilities must be clearly defined (see paragraph 28).

7. The Committee considers it essential that all projects, but particularly IT projects, have project teams with the skills and experience proportionate to the size, complexity and importance of the project. The Committee recommends that a general pool of experts from the wider public sector, who have extensive skills and experience of successfully delivering IT projects, is formed and if necessary enhanced by recruitment. This pool must have sufficient breadth of experience to meet the longer term future needs of the Northern Ireland Civil Service. These experts should be allocated to lead large and complex Mission Critical projects (see paragraph 32).

8. The Committee recommends that there must be clear lines of communication between project sub-teams and Senior Responsible Officers (SROs) reporting to the main project board. This is particularly important given the failure to cope with the various interdependencies which, in this project, were not properly identified and/or communicated (see paragraph 33).

9. The Committee strongly recommends that sufficient planning, time and resources must be given to the quality of data transfers and the adequacy of data testing before a system goes live. Shortcuts with testing data must never be taken no matter how important the deadline might be as the cost of any subsequent flaws can be very substantial in terms of fixing an underperforming, live system. The Committee makes this recommendation recognising that it is a very basic and self-evident point but one that was not followed in this project, given the pressures arising from the tight implementation deadline (see paragraph 36).

10. The Committee strongly recommends that DFP ensures that all major systems problems that have led to a lack of proper audit trail are fully resolved. The Committee acknowledges that these audit trail deficiencies remain inherent within the 2007-08 accounts but expects DFP to ensure that the 2008-09 accounts are properly supported by the books and records so that the C&AG can provide the Assembly with an unqualified opinion on the accounts (see paragraph 41).

11. The Committee expects DFP to prepare accurate and timely accounts, initially on a cash basis. The Committee recommends that DFP puts in place arrangements for the preparation of a modern style annual report, as soon as possible that includes accruals based financial information. DFP should liaise closely with the Audit Office in devising the accounting policies and disclosures for these accounts (see paragraph 42).

12. The Committee recommends that all software systems should be designed to reduce the amount of manual data input and limit the extensive use of supervisory test checking that has for so long been the resource intensive practice employed in the public sector. Information should only be input once with all aspects of the system updated electronically. IT systems must have strong validation controls that prevent or, at the very least, substantially reduce human error. In this particular case, DFP should amend the system accordingly and robustly negotiate the cost of doing so with the contractor given the Committee's view that such system failings should have been obvious to the contractor when designing the software (see paragraph 49).

13. The Committee is particularly concerned that the new system contained a major system weakness in cash procedures which increased the risk of fraud. The Committee recommends that all outstanding system problems are resolved as a matter of urgency and that this Committee is provided with a timetable for their resolution. The Committee expects DFP's



audit committee to closely monitor and challenge progress made and obtain sufficient evidence that there are no other significant system weaknesses (see paragraph 54).

14. The Committee reiterates the recommendation made previously in its report on Tackling Public Sector Fraud that it would like to see much more emphasis given to whistle-blowing as an important means of identifying potential fraudulent activity. There is no excuse for 25% of departments and agencies not having whistle-blowing policies in place and expects DFP to ensure this deficit is addressed and that full compliance is achieved. The Committee also expects DFP to ensure that departments are proactive in training and encouraging staff to blow the whistle and for DFP to include an analysis of activity levels of whistle-blowing across departments as part of its annual Fraud Report (see paragraph 57).

15. The Committee recommends that meaningful and challenging performance targets are set for staff morale and that the implementation of the action plan is monitored by DFP's audit committee (see paragraph 61).

16. The Committee also recommends that a further survey of the Agency's staff is conducted in Autumn 2009 (see paragraph 62).

17. The Committee recommends that DFP radically improves the quality of its customer care to its ratepayers, including its handling of phone calls and introduces strong, measurable performance criteria in this area, which should be monitored closely. The Committee wants DFP to report back on what performance targets it has put in place to measure customer service and its timeframe for achieving them. These performance measures should be reported and commented upon in the Annual Report (see paragraph 69).

18. The Committee recommends that demanding targets are set for a reduction in the level of incorrectly recorded vacant properties, over each Council area, and for increasing the amount of rateable assessments for so called vacant properties (see paragraph 72).

19. The Committee recommends that co-operation is needed with Councils to maximise district and regional rate revenues and recommends that the Department conducts a research study in conjunction with Councils with a view to having an agreed strategy on assessing and billing all eligible properties in a timely manner(see paragraph 73).

20. The accuracy of penny product information is essential to the effective financial planning of Council services. While the Committee recognises that forecasting is not an exact science, the Committee is of the view that DFP has not invested sufficient energy into developing systems for calculating the actual penny product and into estimating subsequent year(s) penny product. The Committee recommends that DFP places more resources into the system and develops a more robust budgetary model to estimate future Council revenue (see paragraph 79).

21. The collection of arrears is a core business activity of the Agency. The collection of rate revenue is an important source of funding for central government and a vital one for Councils. The Committee recommends that sufficient resources should always be allocated to the collection of arrears and that these should be ring-fenced. Collection of arrears should never be deferred (see paragraph 92).

22. The Committee recommends that DFP introduces robust measurable performance criteria for the management and collection of rate arrears. This should include a target level of overall arrears, and more detailed targets for each Council area (see paragraph 93).

23. The Committee recommends that revenue forgone and additional costs of collection as a result of the problems with the new system will not be passed on to Councils. The Committee would like an assurance of this from DFP (see paragraph 94).

24. The Department has referred to some of the measures it is taking to stabilise the Agency's rate collection business. The Committee recommends that these should be put to the Committee in the form of a comprehensive action plan which sets out what is needed to resolve the key problem issues. In particular, the action plan must deal with the following:

- a. governance and the control environment;
- b. leadership and management skills;
- c. communication with stakeholders; and
- d. the IT systems.

DFP's Audit Committee must closely monitor the progress made against this action plan (see paragraph 95).

25. The Committee also considers it essential that the Department's Audit Committee monitors closely the governance and control environment of Land and Property Services and the performance of its constituent parts that now include rates assessments, property valuations, mapping and land registration (see paragraph 96).

26. The Agency's problems are so wide ranging that the Committee would suggest that the Assembly's Committee for Finance and Personnel pays particular attention to the regular monitoring of progress made in stabilising the business and strengthening the governance arrangements (see paragraph 97).

27. The Committee recommends that DFP introduces as soon as possible measurable performance criteria for the assessment and collection of rates. These should include:

- a. rates assessments, including a target for improving the completeness of the register of rateable properties and inaccuracies in the number of properties treated as vacant;
- b. billing;
- c. collection, including the cost of collection per £1 of rates;
- d. stakeholder satisfaction; ratepayers, District Councils and staff;
- e. irrecoverable rates; and
- f. accuracy of penny product estimates.

The standard for these performance criteria should be set at a level that is comparable to the best results achieved in other collection authorities and take account of the needs of key stakeholders (see paragraph 98).

28. All public bodies need to think realistically and carefully about the number of complex change management or IT projects that they can manage and resource at the same time, particularly given the short supply of skilled and experienced project managers and specialists. The Committee recommends that DFP disseminates information on lessons learnt in terms of skills, project management and specialists during this process to other departments where there are multiple significant changes occurring, to avoid similar issues arising in the future (see paragraph 101).

## Appendix Two

### COUNCILS CAUGHT IN RATES FIASCO



24 November 2008

Local councils have raised deep concerns about the dramatic impact of the reduced revenue from rate collection. The reduction is a result of a number of factors which include the following:

- The reduction in the penny rate product demonstrated by initial figures produced by Land and Property Service (LPS)
- Substantial increases in losses arising from unrecovered debt
- Deficiencies in vacant property inspection
- Increased costs in the collection of rates
- Change in rating policy
- Loss of Ministry of Defence (MOD) revenue

In a letter to Nigel Dodds MP MLA, Minister of Finance and Personnel, Cllr Helen Quigley, President of the Northern Ireland Local Government Association (NILGA) called for immediate action on this issue which is the fault of central government, largely caused by inadequacies in the change programme in Land and Property Service.

She highlights that councils are faced with an extremely difficult position where services may have to be cut, or increases placed on rates at a time of already significant economic hardship for the people of Northern Ireland.

Cllr Quigley calls on the Minister to implement the recommendation of the Public Accounts Committee that "revenue foregone and additional costs of collection as a result of problems with new systems will not be passed on to councils"

NILGA appreciate that Local Government Officers and LPS staff are working closely on this issue, but urgently call on Minister Dodds to ensure his Department take all the necessary steps to alleviate the negative impact to local government.

NILGA would welcome for example the extension of transitional relief arrangements to cover the impact of re-evaluations for councils, a reconsideration of the proportion of the cost of rate collection apportioned to councils or other appropriate action. We would also welcome reassurances

about the improvements in the performance of LPS on issues such as vacant property inspection and debt collection.

Cllr Quigley is currently seeking a meeting with Minister Dodds to consider options for transitional support and agreement on how we can work towards a longer term solutions to this matter.

ENDS

Editorial Notes:

- The Public Accounts Committee report 16 October 2008 highlighted significant deficiencies in the change management programme in Land and Property Service, particularly as the service tried to do too much in too short a timescale.

- The Agency was attempting to deal with significant change on three fronts; policy, management structures and a new IT system.

- Issues arising include:

- o Penny product over estimated

- o Uncollected rates on vacant premises arising from lack of vacancy inspection work by LPS

- o Substantial loss of revenue due to inadequate debt recovery

- ( £48M in 2006, arising to £124M in 2008)♣

- The proportion of♣ this debt falling on councils is estimated to be in the region of £70M

- o Changes in rating policy (including significant increases in allowances)

- o Impact of loss of MoD revenue

- o High cost of rate collection ( IT system costs increased from £10.5M to £13M)

- These issues are coupled with increased losses from a slowdown in growth and business closures

- The impact on councils is that they are faced with increasing rates or cutting services.

- NILGA are currently seeking a meeting with Nigel Dodds MP MLA, Minister of Finance and Personnel to consider:

- o Options for transitional support

- o Reconsideration of the proportion of the cost of rates collection apportioned to councils

- o Other appropriate action to implement the PAC recommendation

- o How we can work towards longer term solutions on this matter

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