

**Donegal County Council
Internal Audit Department**



**Comhairle Contae
Dhún na nGall**
Donegal County Council

**IA20/07 - Civic Amenity Sites
Final Report**

August, 2021

Table of Contents

1. Executive Summary.....	4
2. Assurance Rating.....	4
3. Introduction/Background.....	4
4. Objective.....	5
5. Scope.....	5
6. Methodology.....	5
7. Background.....	5
8. Legislation.....	6
9. Findings.....	7
9.1 Civic Amenity Site Operation.....	8
9.2 Policy and Procedures.....	8
9.3 Guidelines for the operation of Civic Amenity Sites.....	8
9.4 Procurement process for outsourcing the operation of Civic Amenity Sites.....	9
9.5 The Contract.....	10
9.6 Certificates of Registration (COR).....	10
9.7 Materials accepted at Civic Amenity sites.....	11
9.8 Charges.....	11
9.9 No. of Customers using CAS.....	12
9.10 Weights/Tonnages.....	13
9.11 Breakdown of the tonnages received.....	15
9.12 Cost to DCC of providing the service.....	18
10. Supervision/Oversight by DCC.....	20
10.1 Insurances.....	22
Comment from Internal Audit:.....	22
10.2 Waste disposal campaigns.....	22
10.3 Waste Presentation Byelaws.....	22
11. Conclusions & Recommendations.....	23
11.1 Civic Amenity Site Operation.....	23

IA20-07 Civic Amenity Sites – Final Audit Report

11.2	Policy/Procedures	23
11.3	The Contract.....	24
11.4	No. of Customers using CAS.....	24
11.5	Supervision/Oversight by DCC.....	25
11.6	Insurances.....	25
	Acknowledgement.....	25
	Appendix 1 – Circulation List.....	26
	Appendix 2 – Audit Classification.....	27
	Appendix 3 – IA20-06 Civic Amenity Sites – Summary Recommendations	28
	Appendix 4 - Tonnages received by Civic Amenity Sites 2019 & 2020	30

1. Executive Summary

Waste management in Ireland is governed by both EU and National policy with the goal of reducing the harmful environmental and health impacts of domestic and hazardous waste. Under legislation each Local Authority must produce a Waste Management Plan containing three key objectives of waste prevention, promote recycling and reduce landfill.

The operation of Civic Amenity Sites forms an important part of waste management within County Donegal, protecting the natural environment in the county and ensures that Donegal County Council is adhering to both European and National Legislation in relation to waste management. Since 2013 the operation of Civic Amenity Sites in Donegal has been outsourced to Bryson Recycling.

Most of the issues highlighted in this audit report occur within the operation and management of the Civic Amenity Sites as well as record keeping in relation to the management of the sites.

An audit on Civic Amenity Sites is included in the Internal Audit Work Programme for 2020.

2. Assurance Rating

This Audit has been assigned an assurance rating of:

Level 2 – Adequate

See **Appendix 2** for Classification of Audit Assurance.

There are generally adequate procedures and controls in place to ensure that the objectives of the Civic Amenity Site operations are achieved.

Based on the conclusions reached in this audit, an assurance rating of 'Adequate' has been assigned based primarily on the following reasons:

1. The systems in place are ensuring that the objectives of waste management are being achieved
2. The control processes tested are, in general, being applied consistently
3. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance

3. Introduction/Background

Under EU legislation, Ireland is committed to waste management policies aiming to reduce the environmental and health impacts of waste and improve resource efficiency.

By employing the Department of Environment, Climate & Communications Waste Management Hierarchy, the goal is to move away from disposal of waste toward more sustainable methods by utilising options such as waste prevention/reduction, energy recovery and reuse & recycling policies.

Donegal County Council has implemented an integrated waste management approach to deliver on the various targets set down by national legislation. This approach involves a range of methods in dealing with waste with one option being made available to the public in the form of Civic Amenity Sites and "Bring Banks".

4. Objective

The objective of this audit was to assess the provision and management of Civic Amenity Sites within County Donegal and provide reasonable assurance that these sites are adhering to current National and EU Legislation in relation to waste management.

5. Scope

The scope of this audit was as follows:

- Research relevant EU and National Waste Management Legislation
- Assess the provision and management of Civic Amenity Sites by outside parties
- Assess the oversight of Civic Amenity Sites by Donegal County Council
- Verification of compliance with EU and National Waste Management legislation

6. Methodology

The audit was approached as follows:

- Assessment of legislation and policy and procedures in place
- Completion of a questionnaire
- Discussions/telephone calls with relevant staff
- Reviewed relevant documentation in relation to the operation of the Civic Amenity Sites
- Reviewed income and expenditure in relation to Civic Amenity Sites on the Agresso Financial Management system

Note: Due to the restrictions imposed under Covid-19 protocols, IA staff did not carry out site visits and social distancing measures were observed at all times.

7. Background

For the purposes of Waste Management Planning, Ireland is divided into three separate regions:

- Eastern/Midlands
- Southern
- Connacht/Ulster

Mayo County Council is the lead Authority for the Connacht/Ulster region which includes Donegal. The Connacht/Ulster Regional Waste Management Plan was published in 2015. The main objectives of this plan are:

1. Prevention of waste - a reduction of 1% per annum for household waste over the duration of the plan
2. More recycling – increase the rate of recycled commercial and domestic waste by 40-50%
3. Further reduce landfill – eliminate all unprocessed waste going to landfill from 2016

Under the guidance of the Connacht/Ulster Regional Waste Management Plan, Donegal County Council owns 6 Recycling Centres which are currently operated by Bryson Recycling Limited. The Recycling Centres are located at Letterkenny, Milford, Stranorlar, Carndonagh, Laghey and Dungloe.

Each site accepts a wide range of materials for recycling, including:

- Paper and cardboard
- Plastic
- Glass and cans
- Batteries
- Electrical and electronic equipment
- Bulky items of furniture such as mattresses, household waste etc.
- Waste oils

There is a free area and a charged area at each site with charges generally ranging from €1-€8 depending on the type of waste being disposed (there are other charges for bulkier items).

8. Legislation

National Waste Policies and Directives:

- 1996 Waste Management Act (Revised 2001) - Section 38 Waste Management Facilities - Part II of the Waste Management Act deals with Waste Management Plans.
- EU Landfill Directive.
- "Changing Our Ways" 1998 - set targets for recycling in Ireland "diversion of 50% of household waste from landfill by 2013".
- "Preventing and Recycling Waste - Delivering Change" 2002.

- "Taking Stock and Moving Forward" 2004.
- "A Resource Opportunity" 2012 – waste management in Ireland.
- "A Waste Action Plan for a Circular Economy 2020 – 2025".

Waste Management Planning:

- Donegal Waste Management Plan 2000 – 2005.
- Donegal Waste Management Plan 2006 – 2010.
- Connaught Ulster Waste Management Plan 2015 – 2021.

9. Findings

Donegal County Council's 6 Recycling Centres were opened as follows:

1. Carndonagh in 1999 & upgraded in 2009
2. Stranorlar in 2005
3. Laghey in 2007
4. Milford in 2009
5. Dungloe in 2009
6. Letterkenny in 2009

Upon opening, DCC had responsibility for the management and operation of all aspects of the Recycling Centres, the operation of the sites included the acceptance of a large number of different waste items, managing contactors for the collection of same and annual reporting to bodies such as the EPA. Litter Wardens and other staff from the wider Water and Environment Directorate were involved in the day to day operations of the sites.

It is understood that a decision was taken to outsource this function and in 2011 Bryson Recycling were successful in a tender competition to operate 3 of the Civic Amenity Sites. In 2012 a further decision was made to tender the operation and management of all 6 Civic Amenity Sites.

The decision was made to outsource the operation of all the sites to the waste industry for a number of reasons:

- The private sector have experience in operating similar sites and would bring additional expertise and efficiencies to the operation of the site
- Staff that were involved in operating the sites would be freed up to undertake their core duties

9.1 Civic Amenity Site Operation

The ownership and operation of the Civic Amenity Sites is broken down as follows:

- DCC own the 6 Recycling facilities
- Bryson Recycling operates the facilities [REDACTED]
- [REDACTED]
- [REDACTED]

[REDACTED]

DCC staff employed in the administration of the Recycling Centres includes:

[REDACTED]

Other staff members such as Waste Regulation and Waste Enforcement Officers oversee the operation of facilities to ensure adherence to waste management legislation as part of their overall work within the section.

9.2 Policy and Procedures

There is no official Operating Procedures document in place. There is, however, a leaflet produced by Bryson Recycling, available on line, showing locations, opening hours, items accepted, costs, etc.

Comment from [REDACTED]:
Included in Procurement docs

Terms and conditions applicable to a facility are included in the Certificate of Registration which is covered in detail later in this report.

9.3 Guidelines for the operation of Civic Amenity Sites

Any person (i.e. individual, company or partnership) disposing of or undertaking the recovery of waste at a facility requires prior authorisation from the Local Authority, in the form of a Waste Licence, a Waste Facility Permit, or a Certificate of Registration, and, shall comply with the terms and conditions attached to such authorisation.

This is a legal requirement in accordance with Section 39 of the Waste Management Act 1996, as amended.

The type of authorisation required depends on factors such as the tonnage of waste to be handled at the facility and the waste types to be processed. This can be issued by the Local Authority to any person to carry on a waste activity or activities listed in the 3rd Schedule of the Waste Management (Facility Permit and Registration) Regulations, 2007, as amended.

9.4 Procurement process for outsourcing the operation of Civic Amenity Sites

The contract for outsourcing the operation of DCC's Civic Amenity sites was awarded following a public tender process [REDACTED] in 2013.

[REDACTED]

[REDACTED]

[REDACTED]

Comment from Environment Section:

[REDACTED]

[REDACTED]

[REDACTED]"

9.5 The Contract

Bryson Recycling has been operating the Civic Amenity sites since 2013. The contract was initially granted for a period of three years [REDACTED]

[REDACTED] refers.

IA understands that it was intended to re-tender the contract during 2018 and 2019; however, due to forthcoming national policy changes including the Waste Action Plan for a Circular Economy 2020 – 2025 and the introduction of Waste Presentation bye-laws, the re-tendering process has been delayed.

The following table lists the [REDACTED] [REDACTED]:

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

Note: IA is currently awaiting copy of the original contract from Environment Section to ascertain if there is any [REDACTED].

9.6 Certificates of Registration (COR)

Certificates of Registration are issued for each of the Recycling Centres in accordance with the Waste Management Act. The Certificate of Registration is issued by the Local Authority to persons disposing of or undertaking recovery of waste lists the terms and conditions applicable to that facility.

The conditions of the COR includes:

- Part 1: Activities certified; reception and storage of waste.
- Part 2: Scope of Certificate; Management of activity; Record Keeping & Reporting; Facility details & security; Waste acceptance, storage & treatment operations; Environmental Protection; Charges & Financial provisions.

A person or company may apply to the Local Authority within which the facility is to be situated for either COR or a Waste Facility Permit (WFP), while a Waste Licence may only be issued by the EPA.

IA was provided with a copy of the current COR for Carndonagh CAS which is applicable from 8/4/19 to 7/8/24.

The CORs currently in place for the 6 Civic Amenity sites are dated as follows:

Carndonagh	08/04/19 - 07/04/24
Dungloe	08/04/19 - 07/04/24
Laghey	08/04/19 - 07/04/24
Stranorlar	28/03/17 - 27/03/22
Letterkenny	28/03/17 - 27/03/22
Milford	28/03/17 - 27/03/22

9.7 Materials accepted at Civic Amenity sites

Materials accepted at Civil Amenity sites can be grouped as follows:

- Mixed Dry recyclable: paper, plastics, tetrapak and cardboard
- Mixed residual waste: domestic waste
- Scrap metals: scrap lawnmowers, bicycles, etc.
- Textiles: clothes
- Bulky Waste: furniture, mattresses
- Grass
- WEEE Waste: electrical and electronic equipment

Materials are either recycled or disposed of.

9.8 Charges

The table below shows a sample of charges in place at present. Payment can be made in cash at each site.

Internal Audit have been advised that recycling fees to the public have remained the same since 2013, with some increases in waste for disposal due to the reduced availability of disposal outlets, etc.

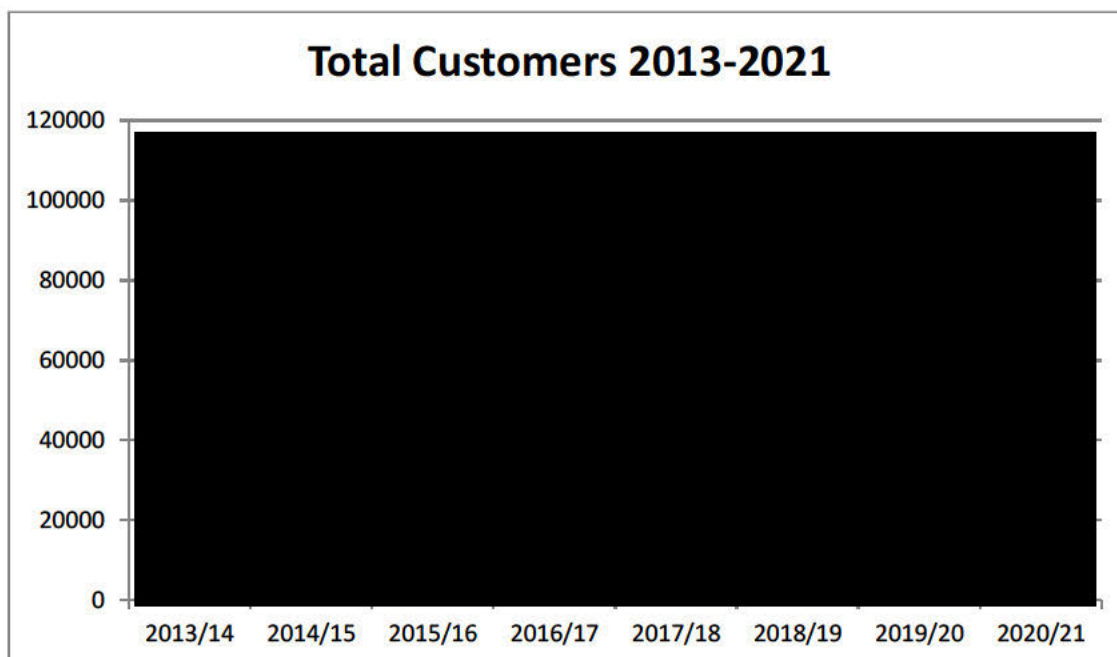
Recycling cost	Item
€1.00	Standard bag of recycling
€4.00	Standard car
€8.00	Car and trailer

Disposal cost	Item
€5.00	Standard bag of household waste
€15.00	Small items of furniture
€25.00	Large items of furniture
€25.00	Carpet – minimum but will increase according to size

9.9 No. of Customers using CAS

The following table shows the number of customers using the facilities from 2013 – 2020:

Year	Carn	Milford	L’kenny	Stran	Laghey	Dungloe	TOTAL
Apr - Mar							
2013-2014							
2014-2015							
2015-2016							
2016-2017							
2017-2018							
2018-2019							
2019-2020							
2020-2021							



[Redacted] and the figures include those paying and non-paying.

9.10 Weights/Tonnages

Weights in respect of each group/category are recorded when containers are being emptied or removed.

In relation to Waste Electrical and Electronic Equipment (WEEE) waste; this is collected by WEEE Ireland who provide/supply information on the tonnage weights to the Recycling Centre.

Examples of materials collected by WEEE Ireland are:

1	CRT	Cathode ray tube (screen of an electronic device)
2	FF	Fridge/Freezers
3	FL Tubes	Fluorescent tubes (lights)
4	LHA	Large household appliance

The following is a breakdown of the weights information provided by WEEE Ireland for 2017, 2018 and 2019 for each Recycling Centre.

Carndonagh CAS	CRT	FF	FL Tubes	LHA	Mixed	Total in kgs	Total in tons
2017	18,688	6,652	286	25,284	22,116	73,026	73.03
2018	16,859	8,140	358	19,782	20,879	66,018	66.02
2019	12,124	8,176	244	20,668	27,572	68,784	68.78
	47,671	22,968	888	65,734	70,567	207,828	207.83
Dungloe CAS							
2017	16,574	4,451	224	11,579	18,756	51,584	51.58
2018	15,344	5,639	525	13,952	23,792	59,252	59.25
2019	14,558	6,772	174	13,572	24,620	59,696	59.7
	46,476	16,862	923	39,103	67,168	170,532	170.53
Laghey CAS							
2017	17,035	5,842	278	12,476	21,211	56,842	56.84
2018	17,079	6,267	128	14,015	21,090	58,579	58.58
2019	14,384	9,031	177	16,881	27,080	67,553	67.55
	48,498	21,140	583	43,372	69,381	182,974	182.97
Letterkenny CAS							
2017	22,015	6,995	453	11,509	25,800	66,772	66.77
2018	15,977	6,857	359	10,960	27,763	61,916	61.92
2019	20,122	6,433	176	12,979	30,898	70,608	70.61
	58,114	20,285	988	35,448	84,461	199,296	199.3
Stranorlar CAS							
2017	15,317	7,305	238	15,867	16,959	55,686	55.69
2018	13,371	6,495	389	17,890	19,082	57,227	57.23
2019	11,642	6,993	257	15,752	23,214	57,858	57.86
	40,330	20,793	884	49,509	59,255	170,771	170.78
Milford CAS							
2017	12,342	6,143	222	16,754	13,202	48,663	48.66
2018	10,895	6,086	230	12,497	14,224	43,932	43.93
2019	9,091	6,293	141	13,621	16,093	45,239	45.24
	32,328	18,522	593	42,872	43,519	137,834	137.83

Overall totals by weight 2017-2019

Year		Kgs		Tons
2017		352,573		352.58
2018		346,924		346.92
2019		369,738		369.74
Total		1,069,235		1,069.24

9.11 Breakdown of the tonnages received

The following tables give a breakdown of the weights of individual types of materials received at the Recycling Centres for 2018 – 2020:

2018 RECYCLING CENTRE TONNAGES

IA20-07 Civic Amenity Sites – Final Audit Report

Civic Amenity Site	Paper & Card-board	Plastic	Metal	Textile	Grass	Tetra-pak	Polyst-yrene	Card (incl with paper)	Waste Cooking Oils	Waste Mineral Oils	Lead acid batteries	Timber	Mixed Residual Waste (MRW)	Bulky Waste	TOTAL
Carn															
Dungloe															
Laghey															
L’Kenny															
Stran															
Milford															
TOTAL															

2019 RECYCLING CENTRE TONNAGES

Civic Amenity Site	Paper	Plastic	Metal	Textile	Grass	Tetra-pak	Polyst-yrene	Card	Waste Cooking Oils	Waste Mineral Oils	Lead acid batteries	Timber	Mixed Residual Waste (MRW)	Bulky Waste	TOTAL
Carn															
Dungloe															
Laghey															
L’Kenny															
Stran															
Milford															
TOTAL															

2020 RECYCLING CENTRE TONNAGES

Civic Amenity Site	Paper	Plastic	Metal	Textile	Grass	Tetra-pak	Polystyrene	Card	Waste Cooking Oils	Lead acid batteries	Timber	Mixed Residual Waste (MRW)	Bulky Waste	Tyres	Food Waste	TOTAL
Carn																
Dungloe																
Laghey																
L’Kenny																
Stran																
Milford																
TOTAL																

The total amount of waste received by tonnage in each CAS and the breakdown of waste by type at each site is included in the charts in Appendix 4.

9.12 Cost to DCC of providing the service

As outlined previously, Donegal County Council has employed Bryson Recycling to operate the Civic Amenity sites since 2013.

[REDACTED]
[REDACTED]
[REDACTED] :

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

IA20-07 Civic Amenity Sites – Final Audit Report

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		
[REDACTED]	[REDACTED]		
[REDACTED]	[REDACTED]		
[REDACTED]	[REDACTED]		
[REDACTED]	[REDACTED]		
[REDACTED]	[REDACTED]		

[REDACTED]	[REDACTED]
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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

[REDACTED]

- [REDACTED]

10. Supervision/Oversight by DCC

Section 38(4) of the 1996 Waste Management Act deals with the operation of Waste Management Facilities and states that:

"For the purpose of subsections (1), (2) and (3), a local authority may enter into an agreement or otherwise make arrangements with any other local authority or other person for the recovery or disposal of waste by such authority or person on its behalf, or the joint provision or operation by it and that other authority or person, of any relevant facility".

Internal Audit understands that there are no regular spot checks undertaken by DCC on the overall operation of CAS, but site visits are carried out as considered necessary.

Comment from [REDACTED], Water & Environment:

"Although site visits are not scheduled on a regular basis, Waste Officers carry out checks as part of their duties".

Site visits are carried out for various purposes such as operational matters, awareness purposes, campaigns, etc. The Waste Awareness Officer acts as the Council's point of contact with the operator.

The Waste Awareness Officer attends monthly meetings with the Manager responsible for all the Recycling Centres. There are no formal minutes kept of these meetings but notes are kept of any issues arising.

In 2001 the EU Parliament made a Recommendation that Member States provide a document of minimum criteria for Environmental Inspections, to contribute to a more consistent implementation and enforcement of EU Environmental law.

The Recommended Minimum Criteria for Environmental Inspections is an inspection plan that LA provide and report on to the EPA under a wide range of environmental legislation; included in this are inspections under the Waste Facility permits.

All environmental inspections carried out by a local authority should be encompassed within the scope of the Recommended Minimum Criteria for Environmental Inspections (RMCEI) Plan to provide for consistency in regulation locally and nationally and for efficiency in staff management.

IA have been advised that inspections on Civic Amenity sites from two individual work categories as set out under the RMCEI – Section 6.1 are planned for 2021, as follows:

- 'Facility inspections' – these will be physical onsite inspections checking items such as housekeeping, drainage/interceptors, fire safety procedures in place, vermin control, chemical/oils stored in bunded area, nuisance odours, etc.
- 'AR Validation' – these are desktop procedures whereby the operator's annual returns on waste streams and tonnages, as submitted to the National Waste Collection Permit Office (NWCPO), need to be validated by the local authority. In some cases, a back office inspection may need to be performed by the local authority in support of data submitted.

Comment from Environment Section:

"A waste enforcement staff member is involved in the facility inspections and AR validations. Site visits have been scheduled as part of the RMCEI process for a number of years".

The Certificate of Registration issued for each CAS contains the following condition under (No. 9: Charges and Financial Provisions):

"The Certificate holder shall pay to the Local Authority such annual contributions towards the cost of monitoring the site operations as the Local Authority considers necessary for the performance of its duties under this Act".

[REDACTED]

10.1 Insurances

Condition 9 of the COR includes that the Certificate holder shall maintain appropriate and adequate policies of insurance; the minimum level of indemnity to be maintained by the Certificate holder is €6,500.00 for Public Liability Insurance including cover for the sudden and unforeseen pollution and that a copy of the insurance policies be submitted to DCC.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Comment from Internal Audit:

[REDACTED]

10.2 Waste disposal campaigns

DCC work with the Recycling Centres on a variety of campaigns, such as Mattress Amnesties, half price bulky goods events, Christmas tree collections points and reuse activities such as School Bikes Africa.

IA has been advised that some campaigns are held annually while others are dependent on available funding.

10.3 Waste Presentation Byelaws

The Environment Section is in the process of producing Waste Presentation Byelaws which are currently at Draft stage and will be go to public consultation in the near future.

These Byelaws are being produced nationally in accordance with "Section 35 of the Waste Management Act 1996 and Part 19 of the Local Government Act 2001 (as amended)".

Included in these Byelaws will be a requirement that customers who use the Recycling Centres to dispose of household waste will be provided with Receipts or be given a Customer no. which will be accepted as evidence/proof of their adherence to waste management regulations.

11. Conclusions & Recommendations

It is recommended that the findings in this report be considered and that appropriate remedial action be taken where necessary.

11.1 Civic Amenity Site Operation

Conclusion:

The Civic Amenity Sites are owned by DCC [REDACTED]
[REDACTED]
[REDACTED].

Recommendation:

[REDACTED] [REDACTED]
[REDACTED].

11.2 Policy/Procedures

Conclusion:

Although the general public are provided with information in relation to using the Civic Amenity Sites, there is no official DCC Operating Procedures document in place.

Recommendation:

Consideration should be given to having an Operating Procedures document produced for public information and made available on both Donegal County Council and Bryson Recycling websites.

Response from Environment Section:

"The public information leaflet is available on both the Council's website and Bryson's website and in hardcopy. Each site is attended and the role of staff is to assist any member of the public that requires help and direction.

[REDACTED]

[REDACTED]

Comment from Internal Audit:

Response noted.

11.3 The Contract

Conclusion:

Bryson Recycling has been operating the sites since 2013.

[REDACTED]

[REDACTED]

Recommendation:

In order to adhere to public procurement guidelines, every effort should be made to have this contract tendered as soon as possible.

Comment from Water & Environment:

"The new contract is scheduled for tender in September 2021".

11.4 No. of Customers using CAS

Conclusion:

[REDACTED]

Recommendation:

No recommendation.

11.5 Supervision/Oversight by DCC

Conclusion:

It is noted that the Certificate of Registration issued for each CAS allows for the Certificate holder to pay the Local Authority such annual contributions towards the cost of monitoring the site operations as the Local Authority considers necessary for the performance of its duties.

Recommendation:

[REDACTED]

11.6 Insurances

Conclusion:

[REDACTED]

Recommendation:

It is recommended that clarification be provided by the [REDACTED]

Response from [REDACTED]:
[REDACTED]

Acknowledgement

I wish to acknowledge the assistance and co-operation of Staff from the Environment Section during the course of this audit, [REDACTED]

[REDACTED]

A/Internal Auditor

Appendix 1 – Circulation List

17/08/2021 **Final Report sent to:**

[Redacted]

Copied to:

[Redacted]

19/07/2021 **Draft Report sent to:**

[Redacted]

Appendix 2 – Audit Classification

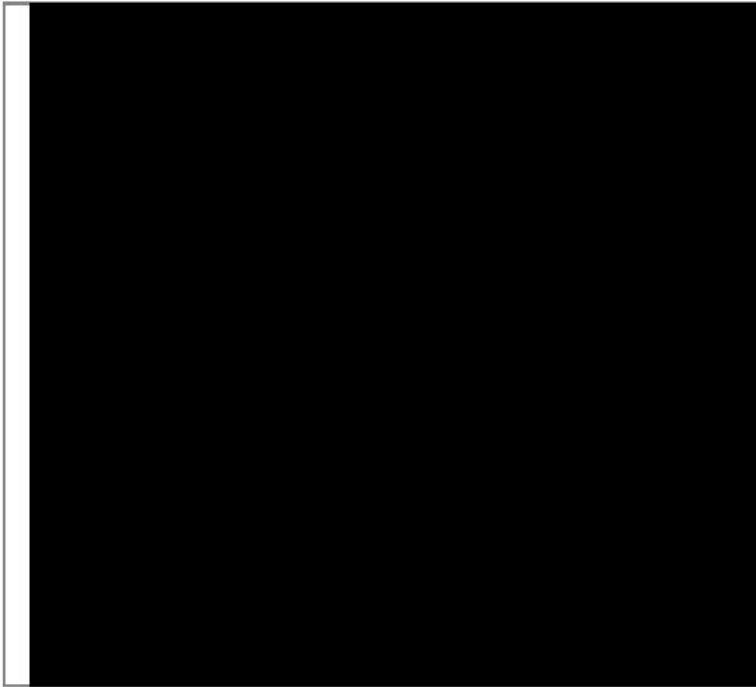
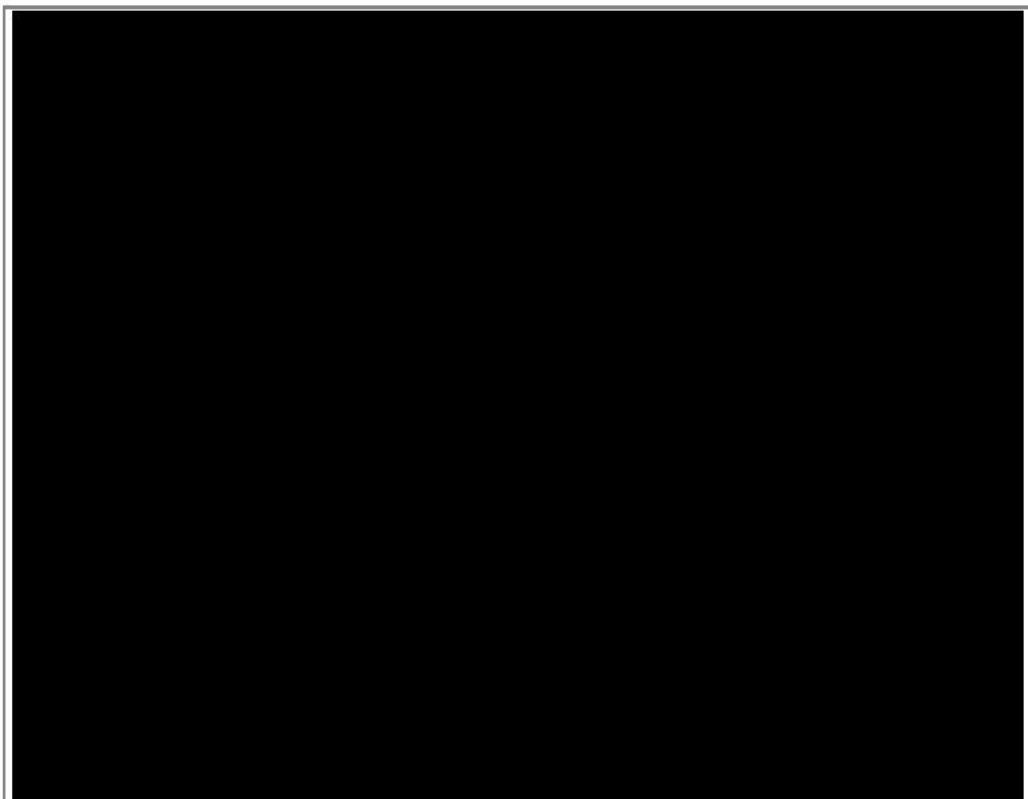
Level	Definition
1. Substantial	<p>Evaluation Opinion:</p> <ul style="list-style-type: none"> - There is a robust system of risk management, control and governance - The systems in place should ensure that objectives are fully achieved - The control processes tested are being applied consistently
2. Adequate	<p>Evaluation Opinion:</p> <ul style="list-style-type: none"> - There is a generally adequate system of risk management, control and governance - The systems in place should ensure that essential objectives are fully achieved - The control processes tested are, in general, being applied consistently - However, there are some weaknesses in control that are placing some objectives at risk. There is a risk that some objectives may not be fully achieved - Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance
3. Limited	<p>Evaluation Opinion:</p> <ul style="list-style-type: none"> - There is a weak system of risk management, control and governance - There is considerable risk that objectives will not be achieved - The control processes that exist are not being applied consistently - There are some significant weaknesses in control in a number of areas - Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance
4. Unsatisfactory	<p>Evaluation Opinion:</p> <ul style="list-style-type: none"> - There is an inadequate system of risk management, control and governance - The system has failed or there is a real and substantial risk that the system will fail to meet its objectives - Systems/processes are open to significant error or abuse - Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance
5. No Assurance	<p>Evaluation Opinion:</p> <ul style="list-style-type: none"> - Internal Audit has been unable to form an opinion on the system of risk management, control and governance - Internal Audit has been unable to access or has been prevented from accessing essential information required to form an opinion - Internal Audit has not received the cooperation of staff/management

Appendix 3 – IA20-06 Civic Amenity Sites – Summary Recommendations

	<i>Material Issues Identified</i>	<i>Actions Undertaken or to be undertaken</i>	<i>Timeline</i>	<i>Responsible Director & Service</i>
1	<p><u>Civic Amenity Site Operation</u></p> <p>Clarification should be provided in relation to any [REDACTED].</p>	<p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p>	N/A	A/Director Water & Environment
2	<p><u>Policy/Procedures</u></p> <p>Consideration should be given to having an Operating Procedures document produced for public information and made available on both Donegal County Council and Bryson Recycling websites.</p>	<p><i>The public information leaflet is available on both the Council's website and Bryson's website and in hardcopy. Each site is attended and the role of staff is to assist any member of the public that requires help and direction.</i></p>	N/A	A/Director Water & Environment

		[REDACTED]		
3	<p><u>The Contract</u></p> <p>In order to adhere to public procurement guidelines, every effort should be made to have a new contract tendered as soon as possible.</p>	<p><i>A new contract was entered into in Q1 2022.</i></p>	Q1 2022	A/Director Water & Environment
4	<p><u>Supervision/Oversight by DCC</u></p> <p>[REDACTED]</p>	<p>See previous comment on CAS Site operation</p> <p><i>Although site visits are not scheduled on a regular basis, Waste Officers carry out checks as part of their duties</i></p>	N/A	A/Director Water & Environment
5	<p><u>Insurances</u></p> <p>It is recommended that clarification be provided by [REDACTED].</p>	<p>[REDACTED]</p>	Q1 2022	A/Director Water & Environment

Appendix 4 - Tonnages received by Civic Amenity Sites 2019 & 2020

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