



An
Bord
Pleanála



Annual Report
and Accounts

2022

Mission:

To play our part as an independent national body in an impartial, efficient and open manner, to ensure that physical development and major infrastructure projects in Ireland respect the principles of sustainable development, including the protection of the environment.

Mandate:

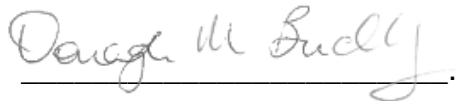
An Bord Pleanála was established in 1977 under the Local Government (Planning and Development) Act 1976 and is responsible for the determination of appeals and certain other matters under the Planning and Development Acts 2000 to 2021 and determination of direct applications for Strategic Infrastructure and Housing Developments.

It is also responsible for dealing with proposals for the compulsory acquisition of land by local authorities and others under various enactments. An Bord Pleanála also determines appeals under the Water Pollution and Building Control Acts.

2022 Annual Report and Accounts:


To the Minister for Housing, Local Government and Heritage.

In accordance with the Planning and Development Acts (as amended), An Bord Pleanála herewith presents its Annual Report and Accounts for the year ending 31st December 2022.



Oonagh Buckley

Interim Chairperson



Bríd Hill

Chief Officer

Date: 17 July 2023

Summary 2022:

Operations	2022		2021	
Planning Cases Received	3,059		3,251	
Planning Cases Disposed	2,115		2,775	
Operations	Received	Disposed	Received	Disposed
Normal Planning Appeals	2,297	1,465	2,331	1,992
Strategic Infrastructure Development (Private Entities /Statutory Undertakers): All cases	117	94	105	69
Strategic Infrastructure Development (Local Authority)	43	27	31	30
Other Local Authority Projects ¹	110	90	138	146
Strategic Housing Development Applications	135	80	126	115
Vacant Site Levy	31	52	62	28
Other Case Types	326	307	458	395
Finance	2022		2021	
Income	€		€	
Oireachtas Grant	21,552,007		16,612,341	
Fees / Recoupment	6,543,460		6,993,273	
Other ²	3,802,847		3,142,490	
Total Income	31,898,314		26,748,104	
Expenditure	34,933,927		30,835,336	
Surplus / (Deficit) for year before appropriations	(3,035,613)		(4,087,232)	
Transfer from / (to) the Capital Account	322,441		326,162	
Surplus / (Deficit) for year after appropriations	(2,713,172)		(3,761,070)	
¹ Includes Appropriate Assessment				
² Includes Net Deferred Pension Funding, Deposit Interest and Miscellaneous Income.				

At A Glance 2022

Planning Cases Received:	3,059
Planning Cases Disposed*:	2,115
Normal Planning Appeals Received:	2,297
Normal Planning Appeals Disposed:	1,465
Strategic Housing Development Applications Disposed:	80
Strategic Infrastructure Developments Disposed:	121

Strategic Housing Development – Applications		
	Granted	Refused
Applications	50*	19
Residential Units	14,214	3,564
Student Bed Spaces	1,110	n/a

*Including split decision

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Chairperson's Statement:



Opening Statement Annual Report 2022

I write this foreword following my appointment by Government as chairperson, on an interim basis, in January 2023 under the Planning and Development Acts, 2000 to 2022. 2022 was a particularly challenging year for An Bord Pleanála. The organisation attracted much regulatory and public attention in relation to its operations and procedures, especially in relation to conflicts of interest that may arise during the course of the decision-making process. The work necessary to restore confidence in the core function of An Bord Pleanála, namely making timely and well reasoned decisions on planning applications and appeals to help deliver sustainable development in Ireland, is a key focus of all in the Board in 2023.

Review of An Bord Pleanála

In September 2022 the Office of the Planning Regulator commenced an organisational review of An Bord Pleanála given matters of public concern raised during 2022. The review consisted of two phases with the first report issuing on the 3rd October, containing 11 recommendations. The phase 2 report issued on the 16th December, 2022 with a further 23 recommendations. The recommendations were designed with the aim of strengthening procedures, restoring public confidence in An Bord Pleanála and ensuring the effectiveness of the overall planning system. In addition, the Minister published an Action Plan for An Bord Pleanála in October 2022. The Board is now working steadily through the actions set out in its own implementation plan to respond to those recommendations. One of the most important actions was to adopt a strengthened Code of Conduct for Board members and staff.

Appointment of new Board members

Following my appointment by Government as interim Chairperson in January 2023, Minister Darragh O'Brien T.D. appointed Chris McGarry as Deputy Chairperson. Additional board members were appointed, all but one on an interim (1 year) basis, between January and April 2023, bringing the total number of Board members to the statutory limit of 15. The increased capacity at Board level will allow the board to work towards reducing the backlog of work which has built up over the previous 2 years, restoring timely decision making with a view to reversing the downward trend in statutory objective period (SOP) compliance. Timely filling of any future vacancies at Board level, and the appointment of permanent Board members who will replace the public servants such as myself, who have been appointed on an interim basis, will be necessary to ensure this.

Workload and Performance

In 2022, the number of planning cases received was down 6% to 3,059 from 3,251 in 2021. The total number of cases decided in 2022 was 2,115, a 23% decrease on the previous year (2,775). By year end, the total number of cases on hand was 2,580 up from 1,165 in 2021 and the compliance rate for appeals stood at 46%. The average number of weeks to decide planning appeals was 25 in 2022 (18.7 weeks in 2021).

There are currently some 3,600 cases on hand in the Board awaiting analysis or decision, which is roughly a year's intake. While dealing with this backlog will be a significant challenge, the increase in Board membership together with a number of other initiatives including new efficiencies in the process used and the use of Fee-Per-Case inspectors and overtime schemes, I anticipate that the overall output of decisions will continue to increase throughout the second half of 2023.

Legal

An Bord Pleanála faces an increasing case load of judicial reviews relating to its decisions. The recent appointment of a new Director of Legal Affairs, overseeing an expansion of the inhouse legal unit and the procurement of additional external legal supports, will help to ensure that the Board is better capable of absorbing changes in its legal environment due to legislation or precedent setting decisions, and therefore making more legally robust decisions.

Legal costs for representation before the Courts are substantial. Expenditure on legal costs was €9.6 million in 2022 compared to €7.6 million expenditure in 2021, These legal costs are split between the Board's costs for solicitor and barrister representation and payment for other party costs in cases where the case is lost or

conceded. Many payments have yet to be settled, and the Board is required to make substantial ongoing provision for those outstanding liabilities.

Managing new functions

The significant new functions assigned to the Board in legislation in the last few years are starting to impact the Board's workload. The first round of pre-application discussions on climate-related marine projects under the Maritime Area Planning Act, 2021 have been completed. 615 appeals relating to Residentially Zoned Land Tax (RZLT) under Section 80 of the Finance Act, 2021 were received in May of this year. The Board has restructured its inspectorate team and appointed a second Director of Planning overseeing Marine and Climate Planning to ensure that it can deal effectively with its existing and new infrastructure consent functions.

Acknowledgements

I would like to acknowledge the hard work and dedication of the staff of An Bord Pleanála who, despite all the challenges of the last year, showed resilience and commitment to public service values and continued to work hard to deliver to the public on behalf of An Bord Pleanála. I would like to thank my fellow public servants who have volunteered to come and serve as interim Board members to ensure that the core work of the Board can be delivered. Finally, I would like to thank Minister Darragh O'Brien TD and his officials in the Department of Housing, Local Government and Heritage for their ongoing support.

This annual report covers the year 2022 and I present it and the associated Financial Statements as fully reflective of the organisation's operations in that year.



Ms. Oonagh Buckley

Interim Chairperson

Date: 17 July 2023

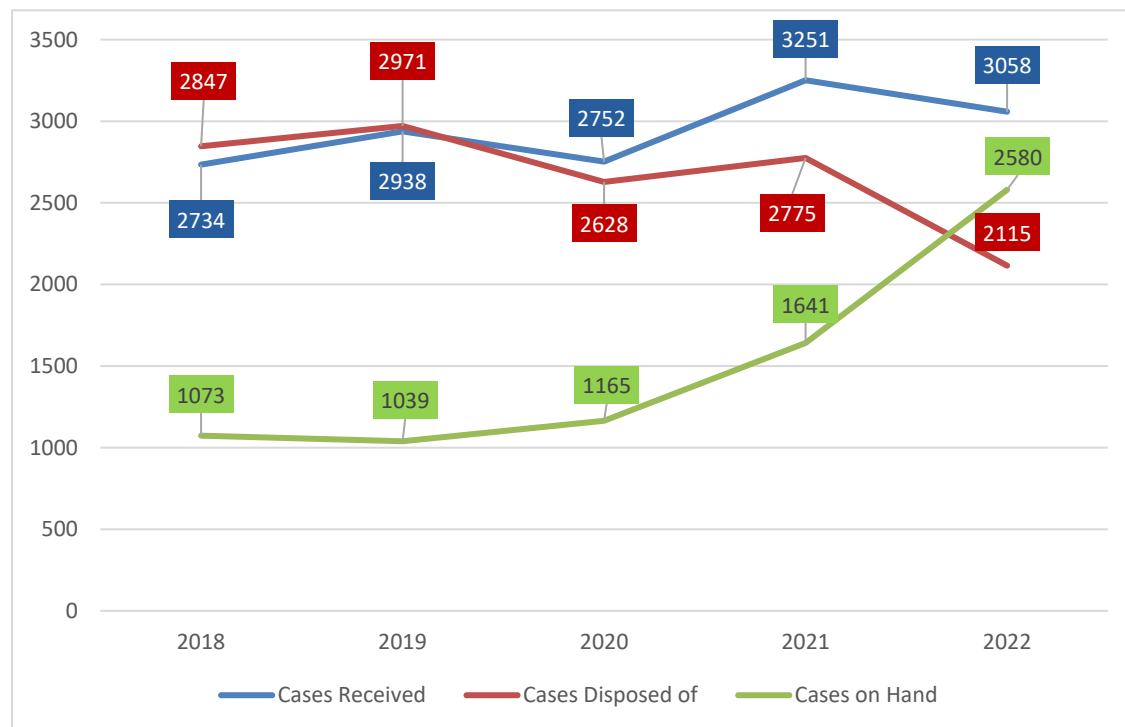
1. Planning Casework and Performance

- All Planning Cases
- Planning Appeals
- Strategic Infrastructure Development
- Strategic Housing Development
- Other Significant Case Types
- Oral Hearings
- Reports and Recommendations

All Planning Cases

In 2022, the number of planning cases received was down 6% to 3,059 from 3,251 in 2021 (Figure 1). The total number of cases decided in 2022 was 2,115 a 23% decrease on the previous year (2,775). By year end, the total number of cases on hands was 2,580 up from 1,641 in 2021.

Figure 1: Intake and Disposal of Cases 2018 – 2022

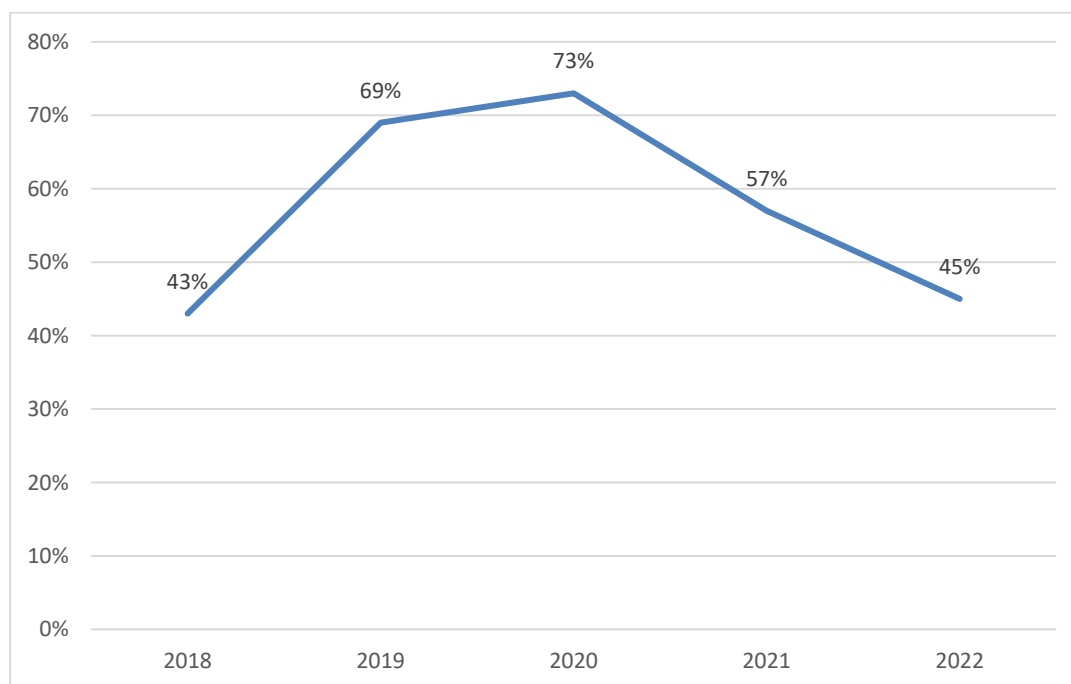


Statutory Objective Periods for Determining Cases

Provisions in the Planning, Building Control and Water Pollution Acts and Regulations made under these Acts, set down as an objective of An Bord Pleanála, as far as is practical, that appeals, and certain other matters are determined within specified periods of time. In most cases, this is 18 weeks; 4 months applies to some cases while in others no statutory objective time period applies.

In 2022, 45% of all planning cases were decided within the statutory objective period compared to 57% in 2021.

Figure 2: Compliance with statutory objective period 2018 – 2022



Disposal of cases in weeks

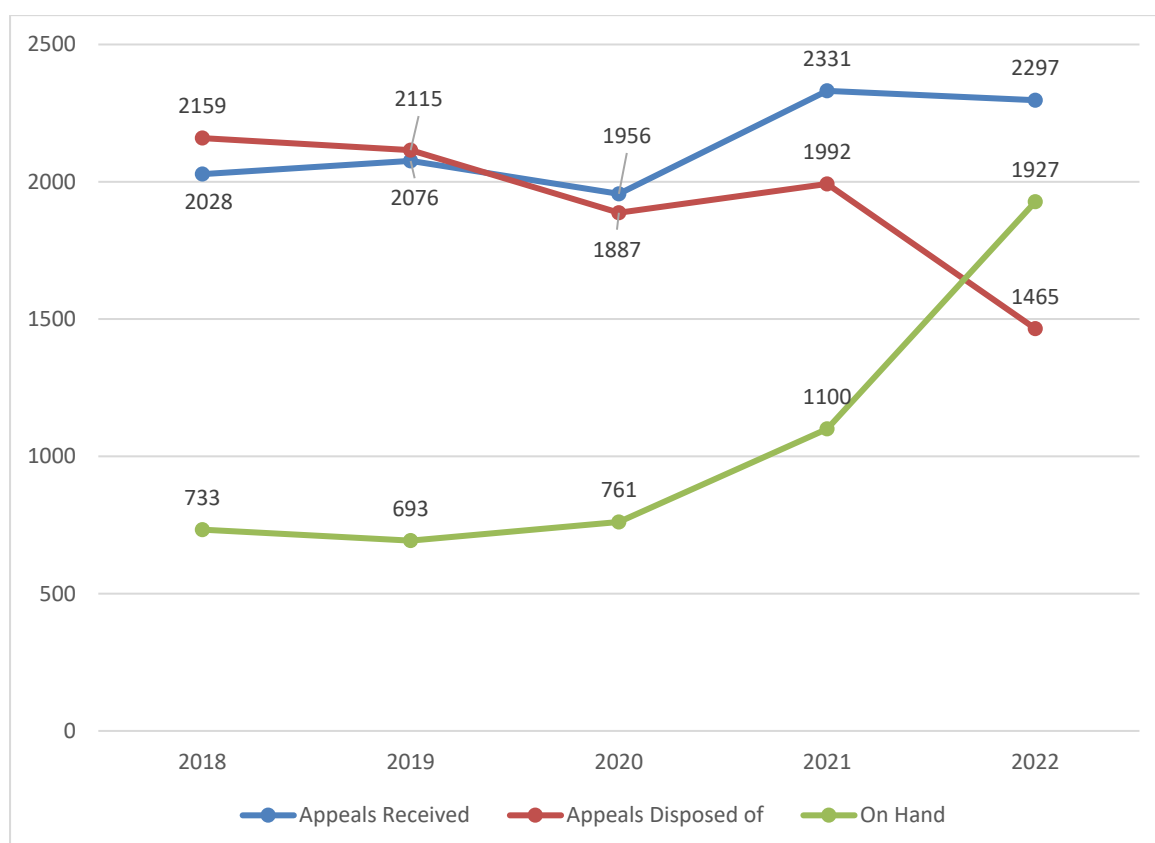
The total average number of weeks that it took to decide all planning cases in 2022 was 25.6 weeks.

Planning Appeals

Planning appeals arise from decisions by planning authorities on applications for permission for the development of land.

The number of planning appeals received in 2022 was 2,297 making up 75% of all cases submitted to the Board, a decrease of 34 from the number received in 2021 (2,331).

Figure 3: Planning Appeals – Intake and Disposal 2018 - 2022



The number of appeals disposed in 2022 was down on the previous year at 1,465 (1,992 in 2021).

The disposed cases include invalid, dismissed and withdrawn appeals which totalled 401, of these, 289 cases were invalid. These are appeals which have been declared invalid where compliance with certain statutory criteria has not been achieved, for example, late appeals, incorrect fees, or for other reasons.

Statutory Objective Periods

By year end, the compliance rate for appeals stood at 46% (Table 1). The average number of weeks to decide planning appeals was 25 in 2022 (18.7 weeks in 2021).

Table 1: Normal Planning Appeals 2018 – 2022		
Year	Average No. of Weeks	Compliance Rate (18 weeks)
2018	22.4	39%
2019	18.4	69%
2020	18.5	76%
2021	18.7	58%
2022	25	46%

Development Types

66% (1,527) of all appeals received in 2022 related to residential development which range in scale from home improvements to single and multiple unit accommodation.

Table 2: Planning Appeals by Development Type Received 2022

Development Type	Number
Agriculture	73
Community Facilities	57
Education and Training	20
Energy and Utilities	160
Industry	80
Mixed Development	113
Office	15
Recreation	148
Residential (Breakdown on next table)	1527
Retail	86
Transport	18
Total	2297

Development Type (Residential)	Number
Apartment/Duplex	93
Domestic Wastewater Treatment	6
Family/Granny Flat	16
Home Improvements	489
House(s) Rural	259
House(s) within settlement	560
Housing scheme 100+	5
Housing scheme 30+	90
Student accommodation	8
Traveller Accommodation	1
Total	1527

Priority Appeals – Generally completed by Processing

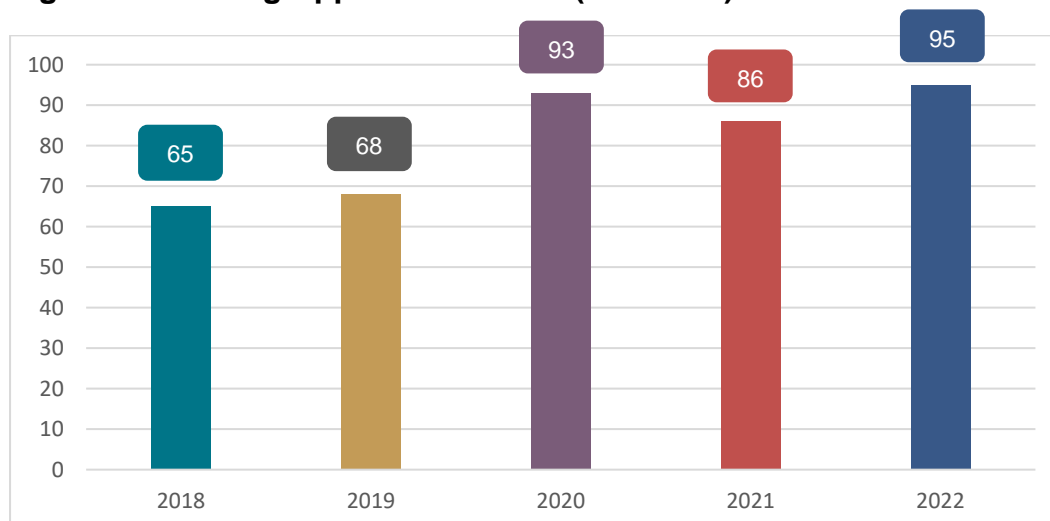
Certain categories of planning appeals are classified as ‘Priority Appeals’ and are given priority status in order to further expedite them through the system.

Priority appeals include large-scale commercial, housing, educational and healthcare developments, as well as significant infrastructural or other projects prioritised in line with government policy at any particular time. Appeals relating to Strategic Development Zones are also included in this category.

Housing Appeals

The number of appeals received relating to multi-unit (30+) residential developments increased from 86 in 2021 to 95 in 2022. During 2022, 66 appeals for developments of 30+ housing units were disposed of (2 for 100+ units).

Figure 4: Housing Appeals Received (30+ units)



Appeals by Area.

A table of planning appeals received and decided by area is available in Appendix 4 of this report.

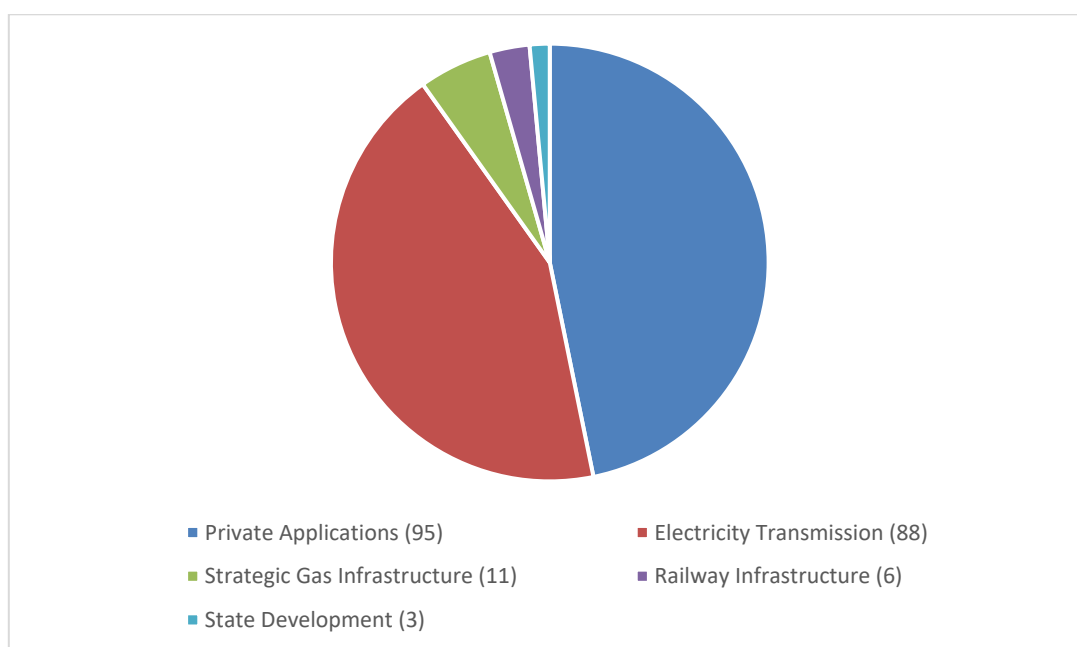
Strategic Infrastructure Development

The Planning and Development (Strategic Infrastructure) Act 2006 provided for the making of direct applications for public and private proposed strategic infrastructure development to An Bord Pleanála.

Private Entities / Statutory Undertakers (Private Applications)

These applications relate to large scale developments comprising energy, transport, environmental and health infrastructure. 26 applications (7 private) were submitted in 2022 bringing the total number of applications received to 203 (95 private applications) since the legislative provisions became operative in 2007.

Figure 5: Breakdown of Strategic Infrastructure Development application cases received from 2007 to end 2022:



Compliance with the relevant statutory objective period for making decisions for this category of cases was at 6% in 2022 (21% in 2021), which reflects the level of complexity and the fact that additional time is often required to conduct hearings and to seek and consider further information.

During 2022, 9 private strategic infrastructure development applications, 8 electricity and 1 State Development case was concluded.

Pre-Application Consultation

Prior to submitting an application, it is mandatory to have a pre-application consultation with An Bord Pleanála (with the exception of local authorities). In 2022, 81 requests for pre-application consultations were received for potential strategic infrastructure development cases. 117 meetings were held, and 63 requests were concluded.

Local Authorities

Last year 20 strategic infrastructure applications (including related compulsory acquisition requests) were received from local authorities. 3 applications were concluded during 2022.

Compulsory Acquisition

There were 62 compulsory acquisition cases concluded in 2022. There were 43 informal decisions, for instance, where no objections were received. Of the 19 formally decided cases, none were disposed of within the statutory objective period.

Local Authority Appropriate Assessment

Appropriate Assessment is an assessment of the potential of a plan or project to adversely affect the integrity of designated European site(s) in view of the sites' Conservation Objectives which is protected under the EU Habitats Directive. Where a local authority project requires Appropriate Assessment or where it needs to be determined whether or not Appropriate Assessment is required, the Competent Authority is An Bord Pleanála.

In 2022, 40 Appropriate Assessment cases were received and 28 concluded. Of these 28 cases, 20 were approved, 2 were refused, 2 were determined not to require a Natura Impact Statement (NIS), 2 were determined to require a Natura Impact Statement and 2 were otherwise disposed (1 withdrawn, 1 invalid)."

Strategic Housing Development

The Planning and Development (Housing) and Residential Tenancies Act 2016 (as amended by the Planning and Development (Amendment) Act 2018) requires that certain applications for strategic housing developments (100 or more houses, 200 or more bed spaces for student accommodation or 200 or more bed spaces for shared accommodation units) are to be made directly to An Bord Pleanála.

Applications

Whilst the legislation in relation to SHD was winding down towards the end of 2021, in 2022 An Bord Pleanála received 127 valid Strategic Housing Development (SHD) applications. During the year, 80 SHD applications were concluded with the Board making a formal decision on 69 applications. Of the 69 decisions by the Board, 26 were issued within the statutory period (16 weeks where no oral hearing was held and 24 weeks if an oral hearing was held). The Planning and Development (Housing) and Residential Tenancies Act 2016, as amended, allowed for the holding of oral hearings into SHD applications where there is a compelling case for such hearings. An Bord Pleanála held 2 oral hearings into SHD applications in 2022. A geographical breakdown of valid SHD applications decided in 2022 is set out below:

Figure 6: National Distribution of SHD applications decided 2022.

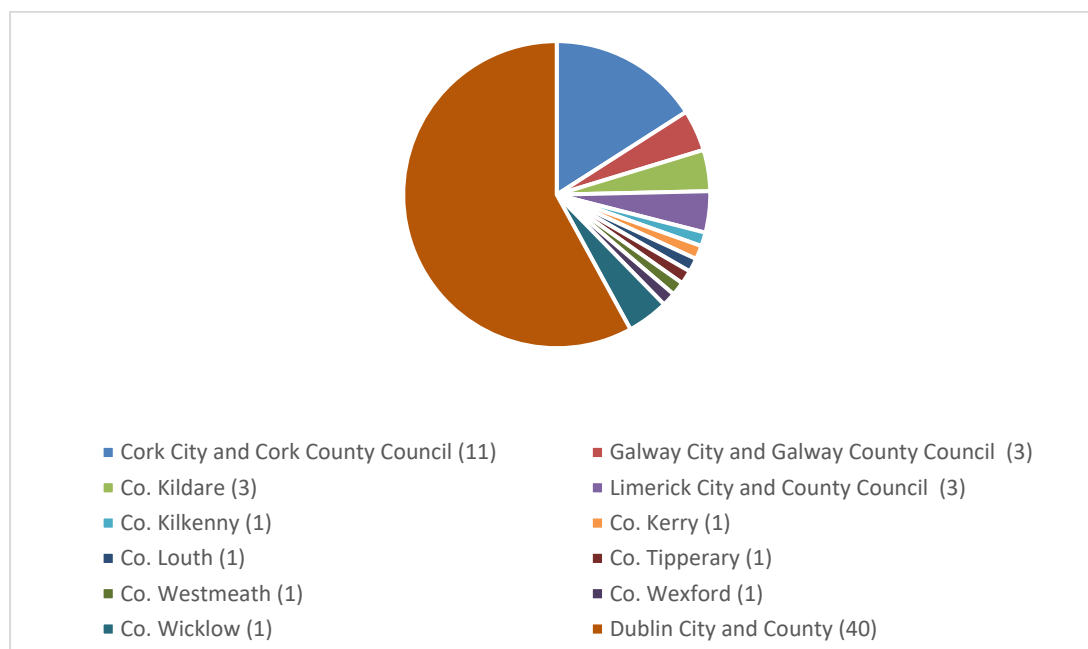
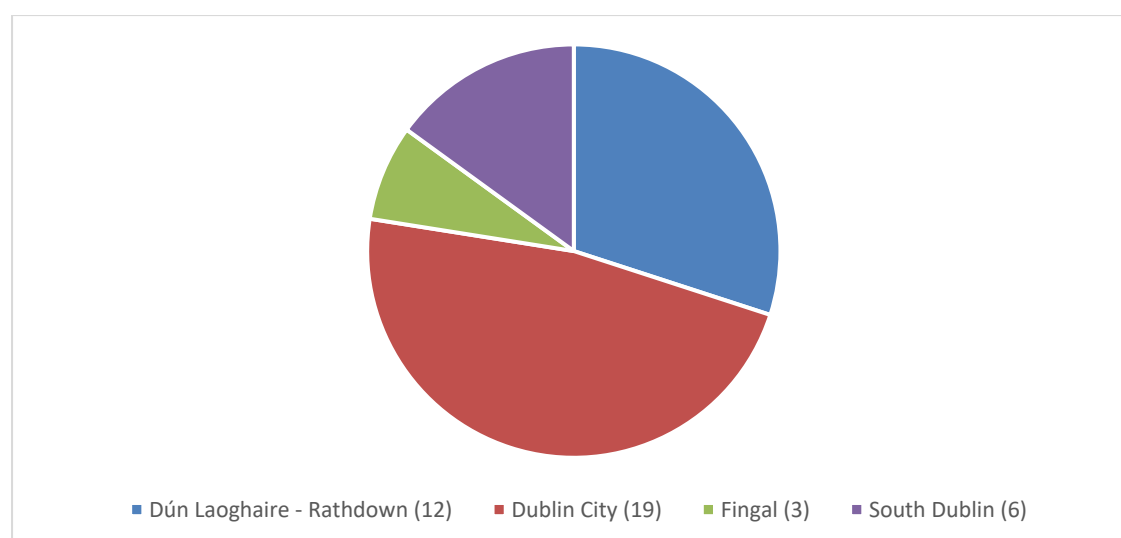


Figure 7: SHD Cases – Dublin City and County Breakdown

Of the 69 decisions made, the Board granted permission with conditions in 49 cases (71%) and refused permission in 19 cases (28%), with 1 case (1%) being a split decision. Under those 50 decisions, permission was granted for 14,214 residential units of which 2,672 were houses and 11,540 were apartments (which includes 2,653 'Build to rent' apartments). In addition, permission was granted for 1,110 student bedspaces. Permission was refused for 3,564 residential units of which 615 were houses, 1,490 apartments and 1459 buy to rent.

Table 3: Strategic Housing Development – 2022 Applications		
	Granted	Refused
Applications	50*	19
Residential Units	14,214	3,564
Student Bed Spaces	1,110	n/a

*Including split decision

Pre-Application Consultations

The SHD legislation required that a prospective applicant completes a pre-application consultation process with An Bord Pleanála before lodging an application. This consultation is a 9-week process and culminates in the issuing of an 'Opinion'.

As the legislation in relation to SHD changed there were no provision or preapplication consultation meetings in 2022. However, 61 Opinions issued relating to preapplications requested received during 2021.

Dissolution of the Strategic Housing Division of An Bord Pleanála

Further to a request from An Bord Pleanála under sub-section 11(10) (a) of the Planning and Development (Housing) and Residential Tenancies Act, 2016, the Minister for Housing, Local Government and Heritage directed that the Strategic Housing Division of An Bord Pleanála be dissolved with effect from 8th February 2023.

Any remaining board decisions relating to strategic housing development applications will now be made at a meeting involving a quorum of any configuration of board members.

Large-scale Residential Development

The Planning and Development (Amendment) (Large-scale Residential Development) Act, 2021 replaces the Strategic Housing Development legislation and provides for a two-stage planning process through the local authorities and then to the Board on appeal. The nature of the LRD developments is similar to that provided for under the SHD system e.g. (100 or more houses, 200 or more bed spaces for student accommodation or 200 or more bed spaces for shared accommodation units)

In 2022 An Bord Pleanála received 6 valid Large-scale Residential Development (LRD) appeals under section 127 of the Planning and Development Act 2000, as amended. During the year, 1 LRD appeal was concluded with the Board but not within the 16-week statutory period.

A geographical breakdown of valid LRD appeals decided in 2022 is as follows:

Table 4: Geographical breakdown of valid LRD appeals	
Dublin City Council	3
Fingal	1
Kildare County Council	1
Meath County Council	1

Other Significant Case Types

Vacant Site Levy:

The Urban Regeneration and Housing Act 2015 provides for appeals to An Bord Pleanála against entry on the vacant sites register, or against the vacant site levy, or both.

In 2022, 31 appeals were received, of which 10 of those were deemed invalid. During the year, the Board made formal decisions on 42 such cases.

Projects of Common Interest:

An Bord Pleanála is the Competent Authority for Projects of Common Interest (PCI) under European Regulation 347/2013 on guidelines for trans-European energy infrastructure. This relates to European Union procedures to streamline the consenting process for trans-European energy projects which are contained in a Union list of projects adopted by the European Commission.

Projects of Common Interest (PCIs) link the energy systems of European Union member states and can benefit from accelerated permitting procedures and funding.

To implement the PCI permit granting process Ireland has chosen the collaborative scheme as the mechanism for issuing the comprehensive decision. An Bord Pleanála is the National Competent Authority (NCA) for PCIs. An Bord Pleanála's role as NCA under the scheme is to co-ordinate the issuing of the consents required from the authorities concerned and to monitor compliance with the time limits.

The European Commission has drawn up a list of energy infrastructure projects known as projects of common interest. These projects are selected to achieve European Union energy policy objectives of affordable, secure, and sustainable energy. A Union List is established every two years. Projects on the Union List have been assessed by the Regional Groups referred to in the Regulation. All proposed projects are approved by the Member States to whose territory the projects relate, and the List must be adopted by the European Commission.

European Regulation 347/2013 on guidelines for trans-European energy infrastructure was repealed from 23 June 2022. Regulation (EU) 2022/869 is now in force. A new category of projects referred to as Projects of Mutual Interest (PMIs) is defined in the Regulation. A first Union List of PCI interest and PMI interest will be established pursuant to the revised Regulation.

Greenlink Project:

Ireland-United Kingdom interconnection between Wexford and Pembroke, Wales reference number 1.9 on the Union List and known as Greenlink.

In April 2022, the comprehensive decision for the project issued and this marked the end of the PCI permit granting process for the project.

Celtic Interconnector Project:

France-Ireland interconnection between La Martyre and Knockraha, reference number 1.6 on the Union List and known as the Celtic Interconnector.

In October 2022, the comprehensive decision for the project was issued and this marked the end of the PCI permit granting process for the project.

Oral Hearings

Appeals and referrals are generally dealt with on the basis of written submissions from the parties, together with a site inspection by an inspector appointed by An Bord Pleanála. While the Board has discretion to decide whether or not to hold an oral hearing in relation to any case before it, oral hearings are sometimes held in relation to Compulsory Purchase Order (CPO) cases, strategic infrastructure applications and other cases which are complex and/or large in scale.

During 2022, there were 13 oral hearings held. Of these, 9 related to compulsory purchase orders (one of these hearings was combined with a Local Authority Road Development hearing), 1 related to a strategic infrastructure development railway application, 2 related to strategic housing developments and 1 related to an appeal.

Oral hearings were held virtually / hybrid, with 1 held in Cork and 1 held in Galway.

Table 5: Oral Hearings	2022	2021	2020	2019	2018
CPO	9	16	8	30	30
SID / LAP	2*	1	7	8	4
SHD	2	1	4	2	0
Appeals	1	0	0	4	6
SDZ	0	0	0	0	2
Total	13	18	19	44	42
Virtual / hybrid Hearings	11	18	19	0	0

* A Local Authority Road Development oral hearing was combined with a related CPO oral hearing and therefore counted as 1. This is reflected in the total number of oral hearings in 2022.

Reports and Recommendations

Decisions on all valid appeals and applications are generally made by the Board of An Bord Pleanála on foot of reports, including recommendations, prepared by inspectors. External inspectors are appointed in a small number of specialist work areas such as Fire Safety and Disability Access cases, or as specialists - for example: hydrologists – to assist in-house reporting inspectors with aspects of particular planning cases.

A total number of 1,967 inspector's reports were prepared for the Board in 2022 a decrease on the 2,107 prepared in 2021. The majority 1,928 (2,080 in 2021) were prepared by in-house inspectors. External reporting inspectors prepared 38 reports for the Board in 2022 (25 reports in 2021).

In 2022, 89% of recommendations made by the inspectors were generally accepted by the Board, the same as the 89% acceptance in 2021.

2. Corporate Affairs

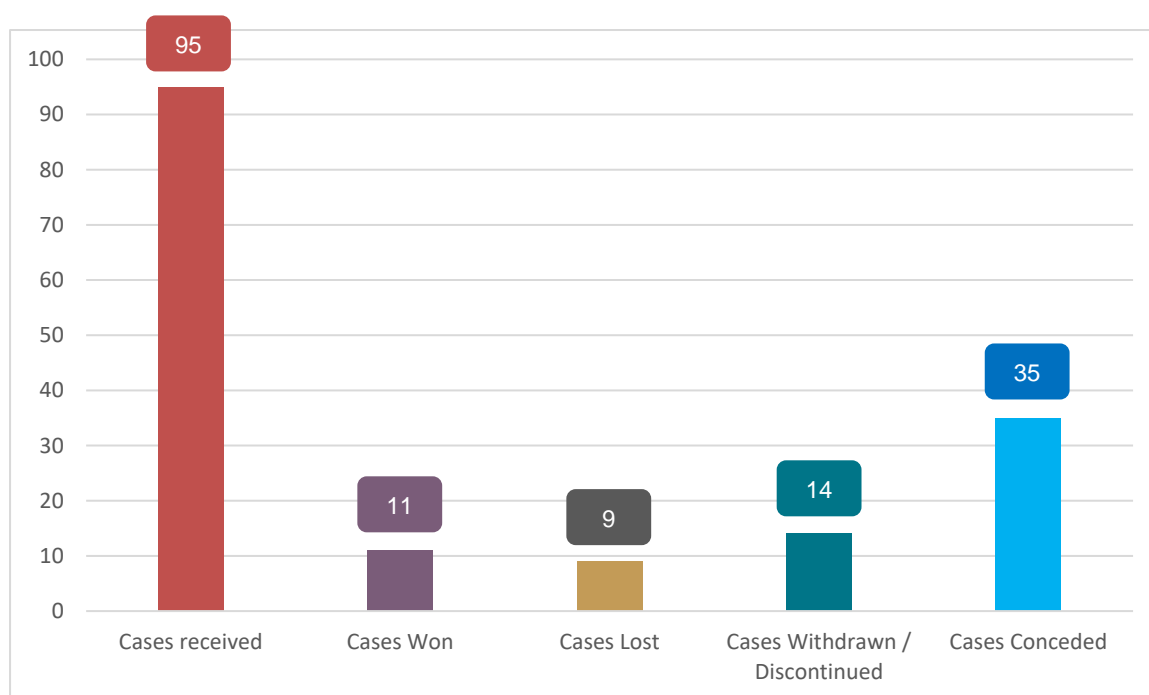
- Legal
- Compliance
- ICT Strategy

Legal

In 2022, 95 applications for judicial review of Board decisions by the High Court were made to that court. There were 20 substantive court judgments delivered in 2022, 11 of which upheld the legality of the board decision while 9 found against the Board and quashed the relevant decision.

The board conceded another 35 legal challenges in 2022 and 14 cases were withdrawn by the applicants for judicial review in the year.

Figure 8. Outcome of Legal Proceedings 2022



A large proportion of the increasing caseload of judicial reviews relating to An Bord Pleanála decisions concern complex matters of procedure and interpretation relating to EU environmental directives and procedures to do with handling of Strategic Housing Development applications.

It is accepted that recent judicial review outcomes have seen a greater number of such cases conceded or lost and this is an outcome of the increasing complexity of those European law issues and novel issues relating to the strategic housing process.

Compliance

Freedom of Information (FOI) and Access to Information on the Environment (AIE)

The Planning and Development Acts, the Freedom of Information Act and Access to Information on the Environment Regulations provide for access to certain information on An Bord Pleanála's operations.

Details of activity in 2022 are provided below:

Table 6: FOI / AIE Requests	2022	2021	2022	2021
	FOI	FOI	AIE	AIE
Requests received	128	64	24	23
Granted	47	21	9	7
Partially Granted	49	19	3	1
Refused	24	24	12	15

Oireachtas Members Liaison

An Bord Pleanála has arrangements in place to provide information to members of the Oireachtas on request. In 2022, 32 queries were received from members of the Oireachtas. Responses to queries are published on a quarterly basis on our website.

Post-Decision Correspondence

A total of 198 responses were issued to communications regarding decided cases in 2022. The most common topic raised was enforcement 65. These queries relate to whether the decision of the Board is being correctly implemented. Powers of enforcement, interpretation, and compliance in respect of the terms of Board Orders are matters for the planning authority. In addition, the Board received 30 communications around interpretation/ clarification of its decisions.

Public Access

Case files are normally available for inspection within three days after An Bord Pleanála has made the decision. Older case files decided in the past two years are normally available for viewing within one to two working days. Case files decided more than two years ago and boxes containing drawings will take four to five working days to arrive back in our office.

The number of public access requests for casework files under the Planning and Development Acts in 2022 was 1,246, of which one request generated 2,000 board meeting records.

Data Protection and GDPR

Data Protection and GDPR Data Protection legislation is in place to protect the natural person regarding the processing of personal data and on the free movement of such data. All staff are briefed on their obligations and the procedures in place in the Board. During 2022, the Board received 19 data protection requests and issued 19 responses.

Irish Language

An Bord Pleanála welcomes the use of the Irish language and the organisation is fully committed to fulfilling its obligations and commitments in relation to official language equality under the Official Languages Acts 2003 and 2021, the Planning and Development Acts and its Customer Action Plan and Language Scheme.

In 2021 we adopted our fourth Language Scheme. This scheme seeks to build on previous schemes by maintaining and enhancing services through both official languages (Irish and English).

ICT

An Bord Pleanála's ICT Team continued to support staff both onsite and remotely during 2022.

Our security operations matured considerably over the year and our team assesses its maturity against industry standards annually using this process to drive constant improvement.

Several strategic ICT initiatives were implemented to make our systems more stable and resilient. These included the rollout of Microsoft 365 Security suite, Web Application Firewall, Data Gateway and improved resilience for many business systems and the maintenance of some other functional systems.

3. Governance

- Members of the Board
- Staff, External Consultants, and Legal Agents 2022
- Code of Practice for Governance of State Bodies
- Risk Management
- Procurement
- Prompt Payments
- Public Sector Equality and Human Rights Dignity
- Ethics in Public Office
- Gender Balance, Diversity, and Inclusion

Members of the Board 2022



Oonagh Buckley
Interim Deputy
Chairperson*



Chris McGarry
Ordinary Member*



Stephen Bohan
Ordinary Member



Patricia Calleary
Ordinary Member



Dave Walsh
Chairperson*



Paul Hyde
Deputy Chairperson*



Michelle Fagan
Ordinary Member*



Dr Maria FitzGerald
Ordinary Member*



Terry Ó Niadh
Ordinary Member*



John Connolly
Ordinary Member*

*Please refer to **Governance Statement and Board Members' Report** for updates on Board movements.

Staff, External Consultants and Legal Agents 2022

Chief Officer

Brid Hill

Director of Corporate Affairs

Gerard Egan

Director of Planning

Rachel Kenny

Assistant Director of Planning

Stephen Kay, Ciara Kellett, Stephen O'Sullivan, Tom Rabbette, Brendan Wyse

Senior Administrative Officers

Chris Clarke, Diarmuid Collins, Barry Devine, Marcella Doyle, Mary Holohan, Mary Kelly, Anne Killian, Carol Moloney, Ellen Morrin, Paddy Tallon

Senior Planning Inspectors

Paul Caprani, Una Crosse, Mary Crowley, Phillip Davis, Jane Dennehy, Michael Dillon, Lorraine Dockery, Donal Donnelly, Fiona Fair, Stephanie Farrington, Pauline Fitzpatrick, Karen Hamilton, Niall Haverty, Phillipa Joyce, Gillian Kane, Suzanne Kehely, Mary Kennelly, Mairead Kenny, Karen Kenny, Sarah Lynch, Mary MacMahon, Hugh Mannion, Colin McBride, Karla McBride, Dolores McCague, Daire McDevitt, Conor McGrath, Susan McHugh, Colm McLoughlin Kevin Moore, Sarah Moran, Rachel Gleave O'Connor, Ronan O'Connor, Una O'Neill, Elaine Power, Stephen Rhys-Thomas, Louise Treacy, Stephen Ward

Ecologist

Maeve Flynn

Senior Executive Officers

Sile Bannon, Frances Barrett, Bronwyn Byrne, Sarah Byrne, Phillip Canny, Muiriosa Cassells, Cora Cunningham, Pierce Dillon, Kieran Doherty, Gavin Duffy, Jane Gilvarry, Grainne Kelly, Eimear Mangan, Nichola Meehan, Nora Ryan, Sean Ryan, Sorcha Skelly, Colm Walsh, Siobhan White

Planning Inspectors

Liam Bowe, Ian Boyle, Angela Brereton, Ian Campbell, Siobhan Carroll, Margaret Commane, Auriol Considine, Caryn Coogan, Brendan Coyne, Alaine Clarke, Susan Clarke, Maire Daly, Emer Doyle, Enda Duignan, Leslie Howard, Anthony Kelly, Deirdre Mac Gabhann, Brid Maxwell, Hugh Morrison, Barry O'Donnell, Fergal O'Bric,

Paul O'Brien, Adrian Ormsby, Lucy Roche, Robert Speer, Elaine Sullivan, Patricia Marie Young

Executive Officers

Miriam Baxter, David Behan, Audrey Boyle, Darina Boyle, Stewart Browne, Patrick Buckley, Karen Byrne, John Cannon, Jennifer Carleton, Sarah Caulfield, Diona Chiforescu, Lita Clarke, Roslyn Collins, Stephen Deighan, Aishling Doherty, Rita Donnelly, Gary Dorgan, Aoife Duffy, Edel Ennis, Regina Fitzgerald, Patricia Fitzpatrick, Sean Foley, Liam Halpin, Josephine Halpin, Emma Haughan, Karen Hickey, Niamh Hickey, Catriona Holland, Emer Keane, Rory Kelledy, Derek Kelly, Violet Kennedy, Aisling Keogh, Mark Kielty, Katarzyna Kowal, Patricia Leggett, Mark Masterson, Aisling Matthews, Yvonne McCormack, Susan Maxwell, Brid McManus, Sue Morel, Carmel Morgan, Ciaran Murray, Donal O'Connor, David O'Hara, Eoin O'Sullivan, Lisa Quinn, Aisling Reilly, Eimear Reilly, Kieran Somers, James Sweeney, Niamh Thornton, Brid Tiernan, Mary Tucker

Administrative Assistants

Christine Brennan, Gillian Borgan, Anthony Byrne, Cathal Colcannon, Bill Coleman, Christine Denning, Edel Dunne, Thomas Edlin, Jade Farrell, Alice Faye Staunton, Catherine Flynn, Carol Gaffney, Silvia Villarroel Garica, Siobhan Gavin, Hannah Keane, Orlagh Kearney, Anthony Kelly, Anna Kelsh, Mark Lawlor, Mary Ledwith, Aine Loughran, Lee Maguire, Lauren Murphy, Olivia MacArthur, Shaun McGee, Kevin McGettigan, Evan McGuigan, Ellen McKittrick, Anthony McNally, Ellen Moss, Lydia Mullen, Christine Noctor, Anna Rychlinska, Saoirse Smith, Zoe Spillane, Wendy Sullivan, Stephen Sutton, Ciara Teeling, Aoife Whelan, Barbara White, Klaudia Wieszowska

External Consultants

Abate Counselling, Brendan Murphy, Callaghan Engineering, Des Fortune & Associates, Envireau Water, Ergos Services, Evros, PAPS, Jeremy Gardner & Associates, Maurice Johnson & Partners, Michael Slattery & Associates, Raymond J Connolly, Fire & Risk Solutions, Rao Rapolu, Thomson Ecology, Wonder Works

Legal Agents

Philip Lee, Fieldfisher LLP

Code of Practice for Governance of State Bodies

Corporate Governance in An Bord Pleanála follows the relevant requirements of the Code of Practice for the Governance of State Bodies 2016. An Bord Pleanála is committed to reviewing its governance policies and procedures on an on-going basis and obtaining up to date refresher training and guidance to assure continued compliance with best practice in this area.

An Bord Pleanála has conducted a review of governance arrangements and procedures to ensure appropriate alignment with all relevant provisions of the 2016 Code.

Risk Management

Risk management and related governance structures and procedures are key priorities. The Board has responsibility for overseeing risk management within the organisation, determining the organisation's risk appetite, and maintaining a Corporate Risk Register during the year.

Procurement

As a public body, An Bord Pleanála utilises central contracts put in place by the Office of Government Procurement (OGP) when procuring a range of commonly acquired goods and services.

In 2022, the following services (over €25,000) were procured under frameworks operated by the OGP:

- Applications Developer Architect Services (ICT)
- Auditing Services
- CRM Developer Services (ICT)
- Microsoft Licensing Services (ICT)
- Review of ICT Case Management System
- Software Developer Services (ICT)

Recording of Oral Hearings and Meetings services were procured following an open competition. Microsoft Premier Support services and ICT Support Services (Case Management System) were also procured following Board approval.

Prompt Payments

An Bord Pleanála comes within the scope of the Prompt Payment of Accounts Act 1997, as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002.

An Bord Pleanála publishes its quarterly Prompt Payments reports on its website.

Public Sector Equality and Human Rights Duty

Section 42 of the Irish Human Rights and Equality Commission Act 2014 imposes a statutory obligation on public bodies in performing their functions to have regard to the need to:

- Eliminate discrimination.
- Promote equality of opportunity and treatment for staff and persons to whom it provides services - our Access Officer is available to facilitate access to our services for all members of the public in as far as it is reasonable and practicable.
- Protect the human rights of staff and service users.

Ethics in Public Office

An Bord Pleanála comes within the scope of the Ethics in Public Office Acts 1995 and 2001 and has adopted procedures to comply with the Acts. Where required, Board members and staff have completed statements of interest in compliance with the provisions of the Acts.

Gender Balance, Equality, Diversity, and Inclusion

As of 31st December 2022, the gender balance in Board membership was 4 females and 2 males with 4 positions vacant.

In 2022, An Bord Pleanála requires all new staff to undertake compulsory online Equality Diversity and Inclusion (EDI) training as part of their induction process. The Board was able to provide full time employment from an employment initiative with

the Irish Wheelchair Association. We continue to make improvements to our office space to improve accessibility and inclusion.

EDI is a core organisational value promoted through equal opportunities recruitment and ongoing strategies to improve awareness and accessibility in the Board, for staff and Board members. The Board are currently working on an EDI strategy to provide a 5-year roadmap for the organisation to promote and progress Equality, Diversity and Inclusion matters. An Bord Pleanála is fully compliant with Part 5 of the Disability Act and our requirements under Equality legislation.

4. Governance Report & Financial Statements

- Governance Statement and Board Members' Report
- Statement on Internal Control
- Statement of Income and Expenditure and Retained Revenue Reserves
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Cash Flows
- Notes to the Financial Statements

Governance Statement and Board Members' Report

Governance

An Bord Pleanála was established under the Local Government (Planning and Development) Act, 1976. An Bord Pleanála is responsible for the determination of appeals and certain other matters under the Planning and Development Acts, 2000 to 2022 and determination of direct applications for Strategic Housing Development and for Strategic Infrastructure Development including major industrial, road and railway cases. It is also responsible for dealing with proposals for the compulsory acquisition of land by local authorities and others under various enactments. The Board also has functions to determine appeals under Water Pollution and Building Control Acts.

The Board is accountable to the Minister for Housing, Local Government and Heritage and for ensuring good corporate governance. The regular day-to-day management, control and direction of An Bord Pleanála are the responsibility of the Chairperson, Chief Officer and the senior management team.

The Chairperson, Chief Officer and senior management team must follow the broad strategic direction set by the Board and must ensure that all Board members have a clear understanding of the key activities and decisions related to the organisation, and of any significant risks likely to arise. The Chairperson acts as a direct liaison between the Board and management of An Bord Pleanála.

Board Responsibilities

The work and responsibilities of the Board are set out in the statutory provisions in the Planning and Development Acts 2000 – 2022 and associated legislation.

The Chairperson and Ordinary Board members are appointed in a whole-time capacity and are specifically excluded from holding any other office or employment in respect of which emoluments are payable. Remuneration levels for the Chairperson and other Board members are set by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure, NDP Delivery and Reform.

Board Members have responsibility for delivery of high-quality decisions on planning appeals and applications in a timely manner and for oversight of the overall corporate governance of the organisation. In addition to regular meetings to adjudicate on planning casework, the Board meets in a scheduled meeting generally

nine times a year, or as required, in relation to oversight and governance of An Bord Pleanála.

These General Board Meetings have standing items which include:

- Financial reports/management accounts,
- Performance Reports,
- Risk Management reports and analysis,
- Approval and review of corporate policies,
- Approval and monitoring of annual budget,
- Approval and monitoring of an annual delivery plan to deliver on commitments and actions in the Board's 5-year Strategic Plan,
- Reports from the Audit and Risk Committee and Internal Audit,
- Management reports on Legal Affairs, and
- Any other matters reserved to the Board for decision.

Section 150 of the Planning and Development Act 2000, as amended, requires An Bord Pleanála to adopt a Code of Conduct for dealing with conflicts of interest and promoting public confidence in the integrity of the conduct of its business. The Code of Conduct adopted by the Board is available on its website. The provisions of the Code of Conduct also align with the requirements of the Code of Practice for the Governance of State Bodies.

The policy of An Bord Pleanála is to provide best value for money when purchasing goods and services for the organisation. An Bord Pleanála is encouraged to utilise central contracts put in place by the Office of Government Procurement when procuring a range of commonly acquired goods and services. Where no central contract is available, An Bord Pleanála operates in accordance with EU Procurement Rules and Guidelines and its own internal procurement policy and protocols. An Bord Pleanála also complies with the appropriate requirements of the Department of Public Expenditure, NDP Delivery and Reform Public Spending Code in relation to its expenditure.

Section 117(1) of the Planning and Development Act, 2000 requires the Board of An Bord Pleanála to keep, in such form as may be approved by the Minister for Housing, Local Government and Heritage with consent of the Minister for Public Expenditure, NDP Delivery and Reform, all proper and usual accounts of money received and expended by it.

In preparing its financial statements, An Bord Pleanála is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position which enables it to ensure that the financial statements comply with section 117(1) of the Planning and Development Act 2000, as amended. The maintenance and integrity of the information on the An Bord Pleanála website in relation to any corporate or financial matters is the responsibility of the Board.

The Board is responsible for approving the annual delivery plan and budget. An evaluation of the performance of An Bord Pleanála by reference to the annual delivery plan and budget for 2022 was carried out by the Board at the General Board Meeting of the 29th March 2023.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of An Bord Pleanála give a true and fair view of the financial performance and the financial position of An Bord Pleanála at 31st December 2022.

Board Structure

In 2022 the Planning and Development Act 2000, as amended, provided that the Board shall consist of a Chairperson and nine ordinary members, one of whom is appointed as Deputy Chairperson.

In 2023 amending legislation, passed in December 2022, changed this position. The Planning and Development Act 2000, as amended by Planning and Development and Foreshore (Amendment) Act 2022, provides that the Board shall consist of a Chairperson and such number of ordinary members, up to a maximum of 14 having regard to the number and nature of applications, appeals, referrals or other matters with which the Board is concerned. The Chairperson's term of office is generally seven years and the Chairperson can be re-appointed for a second or subsequent term of office, provided he or she is Chairperson at the time of the re-appointment. The amended Act provides that if no chairperson stands appointed under section 105 a person who is, in the opinion of the Government, a suitably qualified person, may be appointed the Chairperson for a period of not more than 12 months. The Ordinary Board member's (including the Deputy Chairperson) term of office is five years, and these members may be re-appointed for a second or subsequent term,

provided that the person concerned is an outgoing member at the time of the re-appointment. Membership of the Board is whole-time.

There was a higher level of change in the membership of the Board in 2022 and early 2023, than is usual, as set out in the table below which details the appointment period/s for members:

Board Member	Role	Date Appointed
Dave Walsh	Chairperson	30 th October 2018
	Ceased to hold office	3 rd November 2022
Paul Hyde	Ordinary Member	1 st May 2014
	Re-appointment approved to apply	1 st May 2019
	Appointed Deputy Chairperson	29 th January 2019
	Ceased to hold office	8 th July 2022
Oonagh Buckley	Interim Board Member	12 th December 2022
	Appointed Interim Deputy Chairperson	14 th December 2022
Dr Maria FitzGerald	Appointed Interim Chairperson	11 th January 2023
	Ordinary Member	10 th July 2017
	Re-appointed	10 th July 2022
	Ceased to hold office	10 th February 2023
Terry Ó Niadh	Ordinary Member	4 th September 2017
	Term expired	3 rd September 2022
John Connolly	Ordinary Member	18 th September 2017
	Term expired	17 th September 2022
Michelle Fagan	Ordinary Member	12 th February 2018
	Re-appointed	1 st January 2020
	Term expired	11 th February 2023
Stephen Bohan	Ordinary Member	11 th June 2018
	Re-appointed	1 st January 2020

Chris McGarry	Ordinary Member	1 st February 2019
	Appointed Deputy Chairperson	12 th January 2023
Patricia Calleary	Ordinary Member	22 nd March 2022
Mick Long	Interim Board Member	3 rd January 2023
Peter Mullan	Interim Board Member	9 th January 2023
Stephen Brophy	Interim Board Member	9 th January 2023
Una Crosse	Interim Board Member	27 th February 2023
Tom Rabbette	Interim Board Member	1 st March 2023
Mary Henchy	Interim Board Member	17 th April 2023
Eamonn J. Kelly	Ordinary Member	24 th April 2023
Joe Boland	Interim Board Member	24 th April 2023
Mary Cregg	Interim Board Member	24 th April 2023
Martina Hennessy	Interim Board Member	24 th April 2023
Eamonn P. Kelly	Interim Board Member	24 th April 2023
	Resigned	5 th July 2023

The Board has established an Audit and Risk Committee which comprises two Board members and two external persons, one of whom is the Chairperson of the Audit and Risk Committee. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular, the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The minutes of the ARC's meetings are circulated to the Board and an annual report is delivered to the Board by the Chairperson of the ARC on activities throughout the year.

The members of the Audit and Risk Committee in 2022 were: Patricia Byron (External Chairperson), Raymond Dolan (external member) and Board members, Stephen Bohan, John Connolly and Chris McGarry.

There were four ARC meetings held in 2022.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the General Board and Audit and Risk Committee meetings for 2022 is set out below:

	General Board Meetings		Audit and Risk Committee	
	A	B	A	B
Dave Walsh ⁵	7	7		
Paul Hyde ⁴	5	3		
Oonagh Buckley				
Dr Maria FitzGerald	7	6		
Terry Ó Niadh ²	6	6		
John Connolly ^{1, 3}	6	6	3	3
Michelle Fagan	7	6		
Stephen Bohan ¹	7	3	2	2
Chris McGarry ¹	7	7	2	2
Patricia Calleary	5	5		

A Number of meetings held during the tenure of each Board member in 2022.

B Number of meetings attended.

¹ Board member who sat on the Audit and Risk Committee during 2022. ² Term expired 3rd September 2022

³ Term expired 17th September 2022 ⁴ Ceased to hold office 8th July 2022 ⁵ Ceased to hold office 3rd November 2022

No fees are paid to Board Members and expenses paid are disclosed in Note 6(d) to the Financial Statements.

Key Personnel Changes

There was a higher level of change in the membership of the Board in 2022 and to date in 2023, than is usual. The Deputy Chairperson (in July 2022) and the Chairperson (in November 2022) stepped down from their roles. An interim Deputy Chairperson was appointed from the civil service in December 2022 (under the 2000 Act, as amended), having been appointed an ordinary member two days before, and became the interim Chairperson in January 2023 on foot of amending legislation passed by the Oireachtas in December 2022.

The terms of two other Board members came to an end in September 2022, and of two further Board members in February 2023.

Three Board members were appointed from the staff of the Board, one in March 2022, and two on an interim basis in February-March 2023.

Three interim Board members were appointed from the civil service in January 2023.

One Board member was appointed in April 2023.

Five interim Board members were appointed from the civil and public service in April 2023.

All interim Board members are appointed for a year.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring An Bord Pleanála has complied with the requirements of the Code of Practice for the Governance of State Bodies (“the Code”), as published by the Department of Public Expenditure, NDP Delivery and Reform in August 2016. The following disclosures are required by the Code:

Employee benefits breakdown (includes Board Members)

The employee benefits breakdown is disclosed in Note 6(f) to the Financial Statements.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	2022	2021
	€	€
Legal advice	346,441	91,463
Actuarial advice	4,858	4,920
ICT Consultancy	21,047	12,665
ICT Consultancy Plean-IT Project	838,013	1,040,583
Human Resources	14,068	19,623
Business Improvement	96,586	0
Other	52,140	35,884
Total consultancy costs	1,373,153	1,205,138
Consultancy costs capitalised	0	97,442
Consultancy costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves	1,373,153	1,107,696
Total	1,373,153	1,205,138

Legal Costs

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs. These costs comprise the Board's own legal costs, primarily for solicitor and barrister representation in judicial review cases before the superior courts and the Court of Justice of the European Union, and also payment of costs liabilities for "other side" costs in these cases, where such liabilities

arise as an outcome of the Court process. This does not include expenditure incurred in relation to general legal advice received by an Bord Pleanála which is disclosed in Consultancy costs above.

	2022	2021
	€	€
An Bord Pleanála legal fees – legal proceedings	4,827,009	3,362,819
Conciliation and arbitration payments	0	0
Other side legal costs - legal proceedings	4,831,046	4,209,469
Total	9,658,055	7,572,288

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2022	2021
	€	€
Domestic		
- Board*	904	33
- Employees	122,111	133,832
- Planning Consultants	501	0
International		
- Board	0	0
- Employees	738	0
Total	124,254	133,865

*includes travel and subsistence of €719 paid directly to Board members in 2022 (2021: €33)

Hospitality Expenditure

The Statement of Income and Expenditure and Retained Revenue Reserves includes the following hospitality expenditure:

	2022
	€
Staff hospitality	625
Client hospitality	0
Total	625

Statement of Compliance


The Board has adopted the 2016 Code of Practice for the Governance of State Bodies.

An Bord Pleanála is satisfied that it is in full compliance with all applicable requirements of the Code.

On behalf of the Board of An Bord Pleanála:



Ms. Oonagh Buckley
Interim Chairperson
Date: 17 July 2023



Mr. Chris McGarry,
Deputy Chairperson
Date: 17 July 2023

Statement on Internal Control

Scope of Responsibility

On behalf of An Bord Pleanála I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can, therefore, only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, NDP Delivery and Reform has been in place in An Bord Pleanála for the year ended 31st December 2022 and up to the date of approval of the financial statements.

Capacity to Handle Risk

An Bord Pleanála has an Audit and Risk Committee (ARC) generally comprising of two Board members and two external members, with financial and audit expertise, one of whom is the Chairperson. The ARC met four times in 2022.

An Bord Pleanála has also established an internal audit function by engaging external consultants who conduct a programme of work agreed with the ARC.

An Bord Pleanála has developed a risk management policy which sets out its risk appetite, the risk management process in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within An Bord Pleanála's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

An Bord Pleanála has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing An Bord Pleanála and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Board on an annual and mid-year basis.

The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for the operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard assets.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performances and financial reports which indicate performance against budgets/forecasts.

Procurement

I confirm that An Bord Pleanála has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2022, An Bord Pleanála complied with those procedures. There was one service where it was previously acknowledged that there was not full compliance with procurement requirements. During 2021, An Bord Pleanála commenced tender processes for this service of archive facilities which was anticipated to be completed in 2022, but this process remains ongoing into 2023.

The total expenditure in 2022 for archive facilities was €127,476.

Review of Effectiveness

I confirm that An Bord Pleanála has procedures to monitor the effectiveness of its risk management and control procedures. An Bord Pleanála's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the senior management within An Bord Pleanála responsible for the development and maintenance of the internal control framework.

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2022 on 29th March 2023.

Internal Control Issues

Matters of concern arose during 2022 which gave rise to the carrying out of a number of reports and reviews in relation to An Bord Pleanála. Several matters were raised in the public domain relating to potential conflicts of interest in a number of decided Board planning cases and the effectiveness of the Board's systems and procedures in this regard. These matters are governed by statutory requirements under the Planning and Development Act 2000, as amended, the Ethics Acts 1995 and 2001 and the Code of Practice for the Governance of State Bodies 2016 and the Board's own Code of Conduct.

The Minister for Housing, Local Government and Heritage commissioned an independent analysis and report in relation to allegations around conflicts of interests. This report is confidential and has not been published by the Minister but has been passed onto the Director of Public Prosecutions for further processing.

Separate to this process, the then Chairperson of the Board appointed an internal team of senior management personnel to examine certain cases and issues, with a view to identifying whether there are specific risks or concerns in respect of the effectiveness of the Board's existing controls, protocols, procedures and systems to manage potential conflicts of interest and related matters. This report has not been

published by the Board. A scoping investigation is now underway, conducted by an independent external counsel, into these matters of concern.

The now former chairperson had also commissioned and received a report in respect of a staff member which was considered necessary in the interests of fair procedures, and which is now closed.

In addition, the Office of the Planning Regulator conducted a review in 2022 of certain systems and procedures used by An Bord Pleanála. The first phase of that review resulted in a published report dated 6th October 2022, which includes 11 recommendations. A report on the second phase of the review was published on the 20th December 2022 and included 23 further recommendations.

Any matters of concern which might arise from the scoping exercise, and any recommendations in respect of internal controls and other relevant matters that are covered in any of these reports, will be fully considered and addressed in an appropriate manner in 2023, including through the adoption of a new Code of Conduct.

It is accepted that there will be a heightened emphasis in this process to ensure that all systems of internal control are fully robust and fit for purpose and that all personnel in the organisation are fully aware of the need for rigorous and consistent adherence to the code of conduct and all such control systems and associated protocols.

Also, during 2022 there was an increased frequency of penalty payments to applicants where decisions on Strategic Housing Development applications (SHD) are not made within the statutory time objective. The Planning and Development (Housing) and Residential Tenancies Act, 2016 provides, in Section 9(13)(d), that where the Board fails to make a decision within the statutory objective period of generally 16 weeks a payment of the sum of €10,000 is due to the applicant. Only one such payment of the €10,000 penalty was made in 2021 but 134 such payments totalling €1.34M were made in 2022. 8 further and final SHD penalty payments, totalling €80,000, were made in early 2023. This was due to the significant number of SHD cases received at the same time during 2022, in part due to the ending of the relevant legislation at the end of 2021. There were not sufficient resources in place to determine the large volume of cases received within the statutory time limit. There are no further SHD Penalty payments payable.

This situation raises concerns from both a reputational and a case processing perspective with an outcome of an impact on financial resources. While no further new strategic housing applications can now be lodged due to cessation of this process, a similar penalty fine regime exists in the new statutory framework for Large-scale Residential Development planning applications that can result in

appeals to the Board. Management arrangements will be put in place which will aim to decide these appeals within the statutory objective time period in order to minimise payment of such fines in these cases.

It remains the case that, at all times, An Bord Pleanála is committed to ensuring that all relevant legislative obligations and all commitments within its Code of Conduct are complied with in full and that the system of internal controls in place within the organisation is robust, comprehensive and transparent.



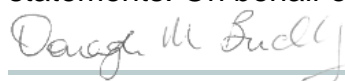
Ms. Oonagh Buckley,
Interim Chairperson
Date: 17 July 2023

Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31 December 2022

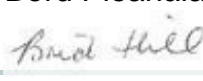
	Note	2022 €	2021 €
Income			
Oireachtas Grants	2	21,552,007	16,612,341
Fees	3(a)	1,701,517	1,723,472
Strategic Housing Fees	3(b)	1,781,744	2,995,751
Large-scale Residential Development Fees	3(c)	14,340	0
Strategic Infrastructure Fees and Cost Recoupment	4	3,045,859	2,274,050
Net Deferred Pension Funding	7(c)	3,797,468	3,136,020
Miscellaneous Income	5	5,179	6,470
Deposit Interest	5	0	0
Profit/(loss) on disposal of Fixed Assets	5	200	0
Total Income		31,898,314	26,748,104
Expenditure			
Salaries, Allowances and Superannuation	6	19,314,027	17,376,460
Establishment Expenses	8	2,404,793	2,442,746
Operating Expenses	9	13,215,107	11,016,130
Total Expenditure		34,933,927	30,835,336
Surplus/(Deficit) for the Year before Appropriations		(3,035,613)	(4,087,232)
Transfer from/(to) the Capital Account	11	322,441	326,162
Surplus/(Deficit) for the Year after Appropriations		(2,713,172)	(3,761,070)
Balance Brought Forward at 1st January		(4,441,889)	(680,819)
Balance Carried Forward at 31st December		(7,155,061)	(4,441,889)

The Statement of Cash Flows and notes 1 to 21 form part of these financial statements. On behalf of the Board of An Bord Pleanála.



Ms. Oonagh Buckley,
Interim Chairperson

Date: 17 July 2023



Ms. Bríd Hill
Chief Officer

Date: 17 July 2023

Statement of Comprehensive Income

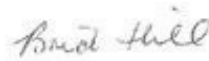
For the year ended 31 December 2022

	Note	2022 €	2021 €
Surplus/(Deficit) after Appropriations		(2,713,172)	(3,761,070)
Experience gains/(losses) on retirement benefit obligations	7(d)	(10,283,000)	1,450,000
Change in assumptions underlying the present value of retirement benefit obligations		60,107,000	(3,661,000)
Total actuarial loss in the year		49,824,000	(2,211,000)
Adjustment to deferred retirement benefits funding		(49,824,000)	2,211,000
Total Comprehensive Income for the year		(2,713,172)	(3,761,070)

The Statement of Cash Flows and notes 1 to 21 form part of these financial statements. On behalf of the Board of An Bord Pleanála.



Ms. Oonagh Buckley,
Interim Chairperson
Date: 17 July 2023



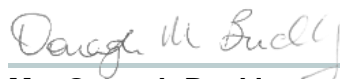
Ms. Bríd Hill
Chief Officer
Date: 17 July 2023

Statement of Financial Position

For the year ended 31 December 2022

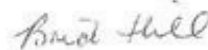
	Note	2022 €	2021 €
Non-Current Assets			
Property, plant & equipment	12	211,607	453,760
Intangible Assets- Plean-IT Project	12	98,438	178,726
Total Non-Current Assets		310,045	632,486
Current Assets			
Receivables	13	685,997	626,795
Cash and cash equivalents		8,925,873	8,285,510
		9,611,870	8,912,305
Current Liabilities (amounts falling due within one year)			
Payables	14	(16,766,931)	(13,354,194)
Net Current Assets/(Liabilities)		(7,155,061)	(4,441,889)
Retirement Benefits			
Retirement benefit obligations	7(b)	(123,626,000)	(169,652,000)
Deferred retirement benefit funding asset		123,626,000	169,652,000
Total Net Assets/(Liabilities)		(6,845,016)	(3,809,403)
Representing			
Capital account	11	310,045	632,486
Retained revenue reserves		(7,155,061)	(4,441,889)
		(6,845,016)	(3,809,403)

The Statement of Cash Flows and notes 1 to 21 form part of these financial statements. On behalf of the Board of An Bord Pleanála.



Ms. Oonagh Buckley,
Interim Chairperson

Date: 17 July 2023



Ms. Bríd Hill
Chief Officer

Date: 17 July 2023

Statement of Cash Flows

For the year ended 31 December 2022

	2022	2021
	€	€
Net Cash Flows from Operating Activities		
Excess Income over expenditure	(2,713,172)	(3,761,070)
Movement on Capital Account	(322,441)	(326,162)
Depreciation and impairment of fixed assets	332,905	477,260
(Increase)/Decrease in receivables	(59,202)	589,938
Increase in payables	3,412,737	3,375,312
Bank interest received	(0)	(0)
	650,827	355,278
Net Cash Inflow from Operating Activities		
Cash Flows from Investing Activities		
Payments to acquire property, plant & equipment	(10,464)	(151,098)
Net Cash Flows from Investing Activities	(10,464)	(151,098)
Cash Flows from Financing Activities		
Bank interest received	0	0
Net Cash Flows from Financing Activities	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	640,363	204,180
Cash and cash equivalents at 1 January	8,285,510	8,081,330
Cash and Cash Equivalents at 31 December	8,925,873	8,285,510

Notes to the Financial Statements

For the year ended 31st December 2021

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by An Bord Pleanála are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) General Information

An Bord Pleanála was established in 1977 under the Local Government (Planning and Development) Act, 1976, and has an office at 64 Marlborough Street, Dublin 1.

An Bord Pleanála is responsible for the determination of appeals and certain other matters under the Planning and Development Acts, 2000 to 2022, determination of direct applications for Strategic Housing Development and for determination of applications for Strategic Infrastructure Development including major road and railway cases. It is also responsible for dealing with proposals for the compulsory acquisition of land by local authorities and others under various enactments. The Board also has functions to determine appeals under Water Pollution and Building Control Acts.

b) Statement of Compliance

The financial statements of An Bord Pleanála for the year ended 31st December 2022 have been prepared in compliance with the applicable legislation, and with FRS 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Housing, Local Government and Heritage with the concurrence of the Minister for Public Expenditure NDP Delivery and Reform under section 117(1) of the Planning and Development Act, 2000. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to An Bord Pleanála's financial statements.

d) Oireachtas Grant

Oireachtas grants from the Department of Housing, Local Government and Heritage (Vote 34, Subhead D3) are accounted for on a cash receipt basis, adjusted by employee superannuation contributions. Grants specifically for ICT Strategy Plean-IT project are accounted for as expended (Note 2).

e) Interest income

Interest income is recognised on a cash receipt basis.

f) Fees

These represent fees paid to the Board in respect of appeals, applications and other matters referred to the Board for determination under various enactments. The actual fees payable are either set by Ministerial regulation or are as determined by the Board and approved by the Minister for Housing, Local Government and Heritage in accordance with the following statutory provisions:

- Section 144 of the Planning and Development Act, 2000, as amended.
- Section 177M of the Planning and Development Act, 2000, as amended.
- Sections 7 and 7A of the Building Control Act, 1990, as amended.
- Sections 6 and 19 of the Local Government (Water Pollution) Act, 1977, as amended and section 103 of the Water Services Act, 2007.

Fee income is shown net of refunds, which are made in respect of invalid appeals, referrals and other cases and also net of any late determination penalties paid.

g) Strategic Infrastructure Development

Fees in respect of Strategic Infrastructure Development applications are as determined by the Board and approved by the Minister for Housing, Local Government and Heritage in accordance with section 144 of the Planning and Development Act, 2000, as amended.

The Board charges an initial fee ranging from €30,000 to €100,000 in relation to Strategic Infrastructure applications. These fees are accounted for on a cash receipt basis. The Board assesses the cost of assessing individual cases and may seek to recoup additional costs or refund a portion of the fee as appropriate. Recoupment of additional costs and refund of fees are accounted for as they fall due.

h) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment at rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful lives, as follows:

- | | |
|--|------------------------------------|
| (i) Leasehold buildings | 10% per annum |
| (ii) Refurbishment to Existing Buildings | 10% per annum |
| (iii) Fixtures and Fittings | 20% per annum |
| (iv) Computers and Technical Equipment | range from 20% to 33.33% per annum |

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset was already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

i) Intangible Assets

An Bord Pleanála's policy is to account for intangible assets under section 18 of FRS102. The amortisation of assets commences once the asset is developed and in use:

Plean-IT Project Capital	20% per annum straight line
--------------------------	-----------------------------

j) Capital Account

The Capital Account represents the unamortised amount of income used to purchase fixed assets.

k) Employee Benefits

Short-term Benefits

Short-term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

l) Retirement Benefits

(a) The Board operates defined benefit superannuation schemes through the medium of four different independent schemes namely:

- An Bord Pleanála Staff Superannuation Scheme 1986 to 2006,
- An Bord Pleanála Staff Spouses' and Children's Contributory Pension Scheme 1986,
- An Bord Pleanála (Chairman and Members) Superannuation Scheme 1986 to 2009, and
- An Bord Pleanála (Chairman and Members) Spouses' and Children's Contributory Pension Scheme 1986 to 2002.

The payment of superannuation benefits to and in respect of employees and members of the Board is provided for in these defined benefit superannuation schemes approved by the Minister for Housing, Local Government and Heritage and with the consent of the Minister for Public Expenditure NDP Delivery and Reform under section 119 of the Planning and Development Act, 2000.

The schemes are funded annually on a pay-as-you-go basis from monies available to the Board, including monies from exchequer funds provided by the Department of Housing, Local Government and Heritage and from contributions deducted from staff and members' salaries.

Superannuation costs reflect superannuation benefits earned by members and employees in the period and are shown net of staff superannuation contributions, which are retained by the Board. An amount corresponding to the superannuation charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge superannuation payments.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income and a corresponding adjustment is recognised in the amount recoverable from exchequer funds provided by the Department of Housing, Local Government and Heritage.

Superannuation liabilities represent the present value of future superannuation payments earned by staff to date. Deferred superannuation funding represents the corresponding asset to be recovered in future periods from exchequer funds provided by the Department of Housing, Local Government and Heritage.

- (b) The Board also operates the Single Public Service Pension Scheme ("Single Scheme"), which is also a defined benefit superannuation scheme for all pensionable public servants appointed on or after 1st January 2013. The rules of the Single Scheme are set down in the Public Service Pensions (Single Scheme and Other Provisions) Act, 2012. Single Scheme members' contributions are paid over to the Department of Public Expenditure, NDP Delivery and Reform.

m) Legal Costs

It is the policy of An Bord Pleanála to discharge its own legal costs associated with applications for judicial review of Board decisions following the conclusion of such cases in the relevant Superior Courts.

It is also the policy of An Bord Pleanála to discharge any legal costs awarded against it following conclusion of cases in accordance with the outcome of either settlement discussions/negotiations or formal adjudication of costs by the Office of the Legal Costs Adjudicators.

The Board, where practicable, seeks recovery of its legal costs arising out of legal actions where such costs are awarded by the Courts (see Note 16(a)). Legal costs recovered are accounted for on a cash receipt basis and netted to legal expenditure fees in the current year. Legal recoverable amounts, therefore, are not recorded in the Statement of Financial Position.

The Board makes an estimate of the legal fees on cases that have been decided by the Courts within the financial year. These estimated legal costs are provided for in the Board's financial statements.

Legal fees in respect of cases yet to be decided by the Courts which have been

- Invoiced by the Board's solicitors during the financial year are charged to legal expenditure fees in the year.
- Incurred by the Board but not invoiced by the Board's solicitors within the financial year are estimated and provided for in the Board's financial statements.

In addition, outstanding costs are reviewed and written off when they are deemed to be unrecoverable.

n) Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period.

o) Receivables

Short-term debtors are measured at transaction price, less any impairment. There are no loans receivable to measure.

p) Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are deposits with financial institutions repayable without penalty on notice of not more than 30 days.

q) Payables

Short-term creditors are measured at transaction price. There are no other financial liabilities, including bank loans, to measure.

r) Currency in use policy

The financial statements are presented in euro, which is the currency of the primary economic environment in which An Bord Pleanála operates.

s) Critical judgements and estimates

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for revenues and expenses during the year. However the nature of estimation means that actual outcomes could differ from those estimates. The following estimates have had the most significant effect on amounts recognised in the financial statements.

(a) Provisions

An Bord Pleanála makes an estimate of the legal provision required at the financial reporting date. The amount in respect of this provision has been estimated at €9,887,657 at the statement of financial position date (Note 16 (c)).

(b) Retirement Benefits Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

Assumptions can be affected by:

- (i) The discount rate, changes in the rate of return on high-quality corporate bonds
- (ii) Future compensation levels, future labour market conditions

2. Oireachtas Grants

The Oireachtas Grants voted to An Bord Pleanála from Vote 34 - Department of Housing, Local Government and Heritage as shown in the financial statements consist of:

	Sub-head	2022 €	2021 €
Grant for current expenditure grossed up		21,790,362	16,600,571
Less Employee Superannuation contributions retained An Bord Pleanála superannuation schemes employee contributions retained		(376,162)	(415,571)
Grant for current expenditure received	D.3	21,414,200	16,185,000
Less Employee Superannuation contributions remitted Remitted to Department of Housing Local Government and Heritage (ASC)		(501,282)	(447,055)
Remitted to Department of Public Expenditure, NDP Delivery and Reform (SPSPS)		(198,924)	(166,188)
Net Grant for current expenditure		20,713,994	15,571,757
Grant for strategy expenditure –Case Management System- received	D.3	751,800	942,000
Remainder Strategy Grant carried forward from previous year		188,075	286,659
Unused Strategy Grant brought forward to next year*		(101,862)	(188,075)
		21,552,007	16,612,341

*Deferred Strategy Grant unspent in 2022 €101,862 (Note 14)

3 (a) Fee Income

	2022	2021
	€	€
Fees received in respect of appeal, referrals cases	1,865,758	1,794,031
Refunds in respect of appeals	(165,713)	(131,029)
	1,700,045	1,663,002
Fees received in respect of substitute consent cases*	39,472	68,922
Cost recoupment from applicants in respect of substitute consent cases	0	0
Refunds made to applicants	(38,000)	(8,452)
	1,472	60,470
	1,701,517	1,723,472

*Substitute consent application fees received in accordance with section 177M of the Planning and Development Act, 2000, as amended.

3 (b) Strategic Housing Fees

	2022	2021
	€	€
Fees received in respect of Strategic Housing ¹	6,486,555	7,237,146
Section 9(13) (d) payments ²	(1,340,000)	(10,000)
Refunds in respect of Strategic Housing ³	(977,530)	(2,094,882)
Refund Liability in respect of Strategic Housing ³	(2,387,281)	(2,136,513)
	1,781,744	2,995,751

¹The Planning and Development (Housing) and Residential Tenancies Act, 2016, and the Planning and Development (Strategic Housing Development) Regulations, 2017, under S.I. No. 270 of 2017 and S.I. No. 271 of 2017, came into operation on the 3rd day of July 2017.

² Planning and Development (Housing) and Residential Tenancies Act, 2016 Section 9(13)(d) -where the Board has failed to make a decision under this section in relation to an application within the specified period in Section 9 (9)(a) a penalty payment is payable to the applicant. 134 penalty payments were made in 2022. 8 further and final penalty payments, relating to remainder SHD late determinations, were made in early 2023.

³ Strategic Housing fees are received in accordance with sections 4 and 5 of the Planning and Development (Housing) and Residential Tenancies Act, 2016.

Under Article 305 of the Planning and Development Regulations 2001, as amended, An Bord Pleanála is required to pay 50% of the application fees received for these cases to the relevant Planning Authority. Additionally, with requests under Section 146B of the 2000 Act, there can be cost refund liabilities to applicants if the fee paid exceeds the costs to determine the case.

3 (c) Large-scale Residential Development (LRD) Fees

	2022	2021
	€	€
Fees received in respect of Large-scale Residential Development ¹	17,610	0
Refunds in respect of Large-scale Residential Development	(3,270)	0
	14,340	0

¹The Planning and Development (Amendment) (Large-scale Residential Development) Act, 2021 came into effect on the 17th day of December 2021.

4. Strategic Infrastructure Fees and Cost Recoupment

	2022	2021
	€	€
Fees received in respect of strategic infrastructure development ¹	3,816,380	3,248,580
Cost Recoupment from applicants in respect of strategic infrastructure development (Note 1(g))	394,462	639,070
Refunds paid to applicants in respect of strategic infrastructure (Note 1(g))	(974,983)	(1,559,200)
Refund Liability in respect of strategic infrastructure (Note 1(g))	(190,000)	(54,400)
	3,045,859	2,274,050

¹ Deferred Fees €100,000 within Creditors due within one year figure (Note 14).

5. Other Revenue

	2022	2021
	€	€
Miscellaneous income ¹	5,179	6,470
Deposit Interest	0	0
Profit on disposal of Fixed Assets	200	0
	5,379	6,470

¹ Deferred Fees €28,530 within Creditors due within one year figure (Note 14).

6. Salaries and Allowances

At 31st December 2022, the Board consisted of six ordinary members, one of whom is also a deputy Chairperson (eight members at the end of 2021). Membership of the Board is whole-time.

In addition to Board members at 31st December 2022, there were:

Whole-time equivalent employees	191.0 (189.2 in 2021)
Management	17.7 (17.7 in 2021)
Technical	65.0 (62.7 in 2021)
Administrative	108.3 (108.8 in 2021)

The average number of whole-time equivalent employees during the year was 190.8 (179.5 in 2021). Staffing levels are approved by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure NDP Delivery and Reform.

(a) Remuneration and Other Pay Costs

	2022	2021
	€	€
Staff short-term benefits	12,636,741	11,592,688
Annual leave accrual adjustment	(131,182)	(84,156)
Termination benefits	0	0
Retirement benefit costs ¹	5,650,304	4,823,389
Employer's contribution to social welfare	1,158,164	1,044,539
	19,314,027	17,376,460

¹Retirement benefit costs reduced by the amounts of €501,282 (2021: €447,055) paid to the Department of Housing, Local Government and Heritage in respect of additional superannuation contributions (ASC), €198,924 (2021: €166,188) paid to the Department of Public Expenditure, NDP Delivery and Reform in respect of Single Public Service Pension Scheme (SPSPS) contributions and €376,162 (2021: €415,571) Employee contributions retained by An Bord Pleanála relating to Board Superannuation Schemes.

(b) Staff Short Term Benefits

	2022	2021
	€	€
Basic Pay	12,483,061	11,437,114
Overtime	2,632	8,694
Incentivised Scheme payments	151,048	146,880
	12,636,741	11,592,688

(c) Chairperson's Remuneration

The total remuneration paid to the Chairperson position in 2022 comprised of:

	2022	2021
	€	€
Chairperson Salary (ceased to hold office 3rd November 2022) ¹	193,710	199,906
BIK	0	0
	193,710	199,906

The Chairperson's pension entitlements do not extend beyond the standard entitlements in the model public sector defined benefit superannuation scheme.

¹An Interim Chairperson was appointed in January 2023.

(d) Board Members' Emoluments

Board Member	BIK Professional Membership	Vouched Expenses	Total Expenses €
Dave Walsh (Chairperson) - ceased to hold office 03/11/2022	0	641	641
Paul Hyde (Deputy Chairperson) - ceased to hold office 08/07/2022	0	0	0
Oonagh Buckley - appointed Board Member 12/12/2022 and appointed Interim Deputy Chairperson 14/12/2022	0	0	0
Dr Maria FitzGerald	0	0	0
Terry Ó Niadh - term expired 03/09/2022	0	0	0
John Connolly - term expired 17/09/2022	405	0	405
Michelle Fagan	540	0	540
Stephen Bohan	605	0	605
Chris McGarry	655	263	918
Patricia Calleary - appointed 22/03/2022	405	0	405
	2,610	904	3,514

e) Disclosure of key management

Key management includes the Chairperson, Deputy Chairperson, Board Members, Chief Officer, Director of Planning and Director of Corporate Affairs. The compensation paid or payable to key management for employee services is shown below:

	2022	2021
	€	€
Salaries and other short-term benefits	1,433,598	1,494,124

(f) Employee benefits breakdown (includes Board Members)

Board Members and Employees' short-term benefits in excess of €60,000 are categorised into the following bands:

Range of total employee benefits		Number of Employees	
From	To	2022	2021
€60,000	- €69,999	10	12
€70,000	- €79,999	22	23
€80,000	- €89,999	23	21
€90,000	- €99,999	19	12
€100,000	- €109,999	9	9
€110,000	- €119,999	6	2
€120,000	- €129,999	2	6
€130,000	- €139,999	3	0
€140,000	- €149,999	0	1
€150,000	- €159,999	0	0
€160,000	- €169,999	0	0
€170,000	- €179,999	0	0
€180,000	- €189,999	0	0
€190,000	- €199,999	1	1
		95	87

Note: For the purpose of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, other allowances and other payments paid to the employee in the year ended 31st December 2022, but excludes employer's PRSI amounts.

7. Retirement Benefit Costs

(a) Analysis of total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves.

	2022	2021
	€'000	€'000
Current service costs	4,713	4,598
Interest on retirement benefit scheme liabilities	2,014	1,254
Employee Contributions (including retained employee contributions and SPSPS and ASC employee contributions remitted to Departments	(1,077)	(1,029)
	5,650	4,823

(b) Movement in net retirement benefit obligations during the financial year

	2022	2021
	€'000	€'000
Net retirement benefit obligation at 1st January	(169,652)	(164,305)
Current service costs	(4,713)	(4,598)
Interest costs	(2,014)	(1,254)
Actuarial gain/(loss)	49,824	(2,211)
Pensions paid in the year	2,929	2,716
Net retirement benefit obligation at 31st December	(123,626)	(169,652)

(c) Deferred funding for retirement benefits

The Board recognises these amounts as an asset corresponding to the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the retirement benefit schemes, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. The Board has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The net deferred funding for retirement benefits recognised in the Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

	2022	2021
	€'000	€'000
Funding recoverable in respect of current year retirement benefit costs	6,727	5,852
State grant applied to pay retirement benefits	(2,929)	(2,716)
	3,798	3,136

The deferred funding asset for retirement benefits at 31st December 2022 amounts to €123.6m (2021: €169.6m).

(d) History of defined benefit obligations

	2022	2021	2020	2019
	€'000	€'000	€'000	€'000
Defined benefit obligations (see Note 7(f))	123,626	169,652	164,305	149,419
Experience losses/(gains) on defined benefit scheme liabilities	10,283	(1,450)	(496)	2,464
Percentage of scheme liabilities	8.31%	0.86%	0.30%	1.65%

(e) General description of the schemes

The retirement benefit schemes currently administered in the Board are disclosed in Accounting Policy 1(l).

The four An Bord Pleanála schemes are defined benefit final salary pension arrangements with benefits and contributions defined by reference to the schemes and general pension regulations. Normal retirement age on the above schemes is 65, with entitlement to retire without actuarial reduction at age 60 and a maximum of age 70 in line with the Public Service Superannuation (Age of Retirement) Act, 2018. Post-April (New Entrants) 2004 members do not have a maximum retirement age.

Single Public Service Pension Scheme (SPSPS) Note 7(f).

Since 2013, the Board has administered the SPSPS, it is a CPI-linked defined-benefit pensions based on career-average pay. Normal pension age is set, initially, at 66 years, changing in line with any statutory movements in the State Pension age. It has a compulsory retirement age of 70.

All the above schemes provide an annual pension, lump sum payment and are subject to spouses' and children's pensions entitlements.

The valuation used for FRS102 disclosures has been based on a full actuarial valuation performed on 5th May 2023 by a qualified independent actuary, taking

account of the requirements of the FRS in order to assess the scheme liabilities at 31st December 2022.

The principal actuarial assumptions were as follows:

	2022	2021
Rate of increase in salaries	3.60%	3.20%
Rate of increase in retirement benefits in payment- Main Scheme	3.10%	2.70%
Rate of increase in retirement benefits in - Single Scheme	2.40%	2.00%
Discount rate	3.60%	1.20%
Inflation rate	2.60%	2.00%

Mortality

58% of PNML00 for males with improvements (see below).

62% of PNFL00 for females with improvements (see below).

Annuity factors increase by 0.36% p.a. (Males not in Spouses' and Children's Scheme) to 0.30% p.a. (Females not in Spouses' and Children's Scheme and Members of Spouses' and Children's Scheme) for each year between 2014 and the year of retirement.

The mortality basis explicitly allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age. The table below shows the life expectancy for members attaining age 65 in 2022 and 2042.

Year of attaining age 65	2022	2042
Life expectancy – male	21.9	24.2
Life expectancy – female	24.3	26.3

(f) Single Public Service Pension Scheme (Single Scheme)

The Board operates the Single Public Service Pension Scheme ("Single Scheme"), which is also a defined benefit superannuation scheme for all pensionable public servants appointed on or after 1st January 2013. The rules of the Single Scheme are set down in the Public Service Pensions (Single Scheme and Other Provisions) Act, 2012. Single Scheme members' contributions are paid over to the Department of Public Expenditure, NDP Delivery and Reform.

An amount of €198,924 (2021: €166,188) was paid to the Department of Public Expenditure, NDP Delivery and Reform in respect of the Single Scheme employee contributions.

The Single Scheme provides for a pension and retirement lump sum based on career-average pensionable remuneration, and spouse's and children's pensions. The minimum pension age is 66 years (changing in line with State pension age). It includes an actuarially-reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index.

The defined benefit obligation figure relating to the Single Scheme is recognised as €2,958,000 (2021: €3,698,000). This figure is included in the total defined benefit obligations figure of €123,626,000 (2021: €169,652,000) in Note 7 (d).

8. Establishment Expenses

	Note	2022 €	2021 €
Rent and service charges* #	18	1,786,092	1,773,716
Repairs and maintenance		104,084	65,403
Insurance		39,265	35,392
Light and Heat		142,447	90,975
Depreciation		332,905	477,260
		2,404,793	2,442,746

*Rent and service charges includes €Nil hospitality expenses.

€2,491 monies collected from staff in relation to the provision of beverages/snacks are off-set against Rent and service charges.

9. Operating Expenses

	Note	2022	2021
		€	€
Travel and subsistence*		124,254	133,865
Legal fees	16	10,004,496	7,663,752
Office equipment and stationery		252,239	227,431
Information and communications technology		1,272,694	1,482,343
ICT Systems Development and operations		838,013	943,142
Printing and books		18,983	21,314
Statutory notices		37,741	4,632
Recruitment, staff training and development and conferences		164,931	163,993
Postage and Logistics		159,362	144,637
Consultants' fees and services	17	258,728	155,247
Audit fees		24,200	22,000
Provision for Doubtful Debt		0	0
Sundries		59,466	53,774
		13,215,107	11,016,130

*Travel and subsistence figure includes €738 foreign travel expenses.

10. Reduction in Value of Fixed Assets

	Note	2022	2021
		€	€
Depreciation of property, plant and equipment	12	332,905	477,260
		332,905	477,260

11. Capital Account

	2022	2021
	€	€
Opening balance	632,486	958,648
Income allocated for capital purposes (gross of asset disposals)	10,464	151,098
Amount released on disposal of fixed assets	0	0
Amortisation in line with asset depreciation	(332,905)	(477,260)
Closing balance	310,045	632,486

12. Non-Current Assets-Fixed Assets¹ and Intangible Assets²

	Furniture				
	Leasehold Premises¹	& Fittings¹	IT & Office Equipment¹	Plean-IT Project ²	Total
	€	€	€	€	€
Cost					
At 1 January	6,683,225	877,957	2,358,725	1,347,801	11,267,708
Additions	0	0	10,464	0	10,464
Disposals	0	0	(2,603)	0	(2,603)
At 31 December	6,683,225	877,957	2,366,586	1,347,801	11,275,569
Depreciation					
At 1 January	6,683,225	717,386	2,065,536	1,169,075	10,635,222
Charge for the year	0	78,700	173,917	80,288	332,905
Disposals	0	0	(2,603)	0	(2,603)
At 31 December	6,683,225	796,086	2,236,850	1,249,363	10,965,524
Net Book Value					
At 1 January	0	160,571	293,189	178,726	632,486
Net movement for the year	0	(78,700)	(163,453)	(80,288)	(322,441)
At 31 December	0	81,871	129,736	98,438	310,045

¹ Non-Current Assets - Fixed Assets.

² Plean-IT Project - Non-Physical Assets in the course of development which include knowledge, software and other intangible computer-based assets.

The Plean-IT Project which consisted of a case management system, geographical information system (GIS) and website/portal, started in 2014 and completed in 2021. The case management system was deployed in October 2017. Subsequent upgrades included a new website launch, an online strategic housing, strategic infrastructure, appeals observation portal, enhanced system security and new functionality in the form of a “case details dashboard”.

Future expenditure in Case Management System Development, capital and consumable, will be recorded under ICT Systems Development.

13. Receivables

	2022	2021
	€	€
Debtors	0	37,544
Less Provision for Doubtful Debt	(0)	(0)
Net Debtors	0	37,544
Prepayments	685,997	589,251
	685,997	626,795

14. Payables

Amounts falling due within one year.

	2022	2021
	€	€
Trade Creditors	132,346	100,954
Taxation and Social Welfare due to Revenue	495,172	416,149
Legal Provisions (Note 16c)	9,887,657	8,086,156
Deferred Grant Income (Note 2)	101,862	188,075
Deferred Fee Income (Note 4 and 5)	128,530	90,034
Accruals	6,021,364	4,472,826
	16,766,931	13,354,194

15. Contingencies with Regard To Legal Actions

There is a contingent liability of an undetermined amount as a result of legal actions against the Board in relation to its decisions on planning appeals and other cases. It is the Board's policy to contest such actions, where appropriate.

16. Legal Costs

As indicated at note 1(m) in the Statement of Accounting Policies, certain legal costs are initially borne by the Board and recovery is pursued. The situation in 2022 regarding these recoverable costs was as follows:

(a) Recoverable Legal Costs (memorandum):

	2022 €	2021 €
Outstanding at 1st January	2,393,361	2,225,747
Recovered during year ¹	(8,000)	(50,804)
Recoverable costs arising during year	530,605	218,418
Costs written off during year	0	0
Costs re-designated during year ²	(7,600)	(0)
	2,908,366	2,393,361

The Board continually reviews the recoverability of the above costs. It is anticipated that a substantial amount thereof will not be recovered.

¹ The amount recovered was netted to legal fees in the current year.

² Costs which were initially deemed recoverable prior to the completion of legal actions and are now being re-designated on foot of court decisions.

(b) Legal Fees:

	2022 €	2021 €
Recoverable costs arising during year	530,605	218,418
Recovered during year	(8,000)	(50,804)
Net recoverable costs	522,605	167,614
Non-recoverable costs	4,650,845	3,286,669
Payment of other side costs	4,831,046	4,209,469
	10,004,496	7,663,752

(c) Reconciliation of movement in Legal Provisions for the year ended 31st December 2022:

	2022	2021
	€	€
Legal provision as at 1st January	8,086,156	5,089,878
Legal payments made in year	(2,251,131)	(1,195,191)
Change in provisions from previous year	(251,868)	463,469
Provision for decided cases in year	4,304,500	3,728,000
Provisions relating to un-decided cases to date	0	0
Legal provision as at 31st December (Note 14)	<u>9,887,657</u>	<u>8,086,156</u>

17. Consultants' Fees and Services

The Board engages part-time consultant inspectors on a fee-per-case basis in accordance with rates approved by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure NDP Delivery and Reform. In addition, the Board engages, in accordance with section 124 of the 2000 Act, other consultants and advisors, as it is necessary for the performance of its functions. In 2022, 1.9% (2021: 1.2%) of all inspectors' reports came from consultant inspectors and their fees, along with associated costs relating to recording of oral hearings, accounted for 35% (2021: 61%) of all consultancy fees and services costs.

Fee amounts totalling €3,597 (2021: €3,597) were paid to two external members of the audit committee and no expenses (2021: nil) were paid to two external members of the audit committee. These amounts are included in the heading "Consultants' fees and services" in Note 9.

18. Lease Commitments

The Board occupies and pays rent on premises at 64 Marlborough Street, Dublin 1 which is held on a 25-year lease from January 2002 to December 2026.

An Bord Pleanála estimates the following lease payments under non-cancellable operating leases for each of the following periods:

	2022	2021
	€'000	€'000
Payable within one year	1,296	1,296
Payable within two to five years	3,887	5,183
Payable after five years ¹		
	5,183	6,479

¹The lease renewal negotiation process, due to commence in 2022 is not yet finalised. In the meantime, no figures are available for the period payable after 2026.

Operating lease amounts recognised as an expense total €1,295,820 (2021: €1,295,820).

The costs in relation to the fit-out and certain other matters, other than normal establishment and operating costs, were allocated for capital purposes and included under Leasehold Premises in Fixed Assets. Ongoing improvements to the premises are treated in a similar manner.

19. Board Members & Staff Interests

Where required, Board members and certain staff make declarations/disclosures of interests in accordance with the provisions of the Planning and Development Act, 2000.

Section 147 of the 2000 Act provides for statutory declarations by members and certain staff in relation to certain interests. A register of interests is maintained by the Secretary in accordance with section 147 of the Act and is available for public inspection during office hours.

Section 148 of the 2000 Act relates to disclosures regarding a pecuniary or other beneficial interest in, or which is material to, any appeal or other matter to be determined by the Board. In 2022, Board members made zero disclosures (2021: one), staff made one disclosure (2021: three) and consultants made zero disclosures (2021: zero).

Section 150 of the Planning and Development Act, 2000, requires the Board to adopt a code of conduct for dealing with conflicts of interest and promoting public confidence in the integrity of the conduct of its business.

The Code of Practice for the Governance of State Bodies 2016 also requires such a written code of conduct for Board members and employees. The Board has adopted such a code and it applies to members, certain staff and other persons whose services are availed of by the Board. Section 15 of The Code has additional disclosure requirements beyond those set out in Section 148 and in 2022, Board members made five disclosures (2021: one), staff made five disclosures (2021: zero) and consultants made zero disclosures (2021: zero) under the Code.

In addition, members and certain staff are subject to the requirements of the Ethics in Public Office Acts, 1995 and 2001, and yearly statements of registrable interests are made under the Acts. In 2022, three (2021: eight) existing members made statements in accordance with the Acts.

20. Events after the reporting date

It is noted in the Governance Statements and Board Members' Report that at present the board consists of 9 Interim Board Members and 4 Ordinary Board members, one of whom is appointed as the Deputy Chairperson, out of an amended complement of fourteen. The post of Interim Chairperson was filled in January 2023.

Additionally, some matters of concern arose during 2022 which gave rise to the carrying out of a number of reports and reviews in relation to An Bord Pleanála.

These reviews and reports comprised of:

- A Ministerial commissioned report
- Two reports from the Office of the Planning Regulator
- Internal review and report commissioned by the now former Chairperson of An Bord Pleanála
- A scoping investigation conducted by an independent external counsel.

Any recommendations from these reports will be fully considered and addressed in the appropriate manner in 2023.

The Minister for Housing, Local Government and Heritage, Darragh O'Brien, published an Action Plan for An Bord Pleanála in October 2022 and stated "This action plan will serve to underpin confidence in the capacity of the Board to make planning decisions in a fair manner, supporting the values of independence, impartiality and integrity as articulated in its statement of strategy. We are making

fundamental and legislative changes which will impact on the Board appointment process, structure, capacity and operations.”

The Department of Housing, Local Government and Heritage engaged in a review of Planning Legislation and a Draft bill went to Government in December 2022. Any changes, including potential changes in An Bord Pleanála corporate/organisation structure will be subject to legislative enactment and prioritised secondary legislation anticipated in 2023.

An Bord Pleanála is satisfied that it can continue to discharge its statutory functions and that it will continue to have the necessary funding to enable that.

Having regard to the foregoing the Board is of the view that its operations can continue on a going concern basis covering the twelve-month period from the date of signing of the 2022 financial statements.

21. Approval of the financial statements

The financial statements were approved by the Board of An Bord Pleanála on 4th May 2023.



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

An Bord Pleanála

Opinion on the financial statements

I have audited the financial statements of An Bord Pleanála for the year ended 31 December 2022 as required under the provisions of section 117 of the Planning and Development Act 2000. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of An Bord Pleanála at 31 December 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

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 An Bord Pleanála 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 information other than the financial statements, and on other matters

An Bord Pleanála has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Operational matters of serious concern

The statement on internal control discloses that a number of matters of serious concern about the operation of An Bord Pleanála's business arose in 2022. These resulted in the commissioning of a number of reviews and reports. The statement on internal control outlines the status of these reviews at the date of signing of the financial statements.

*Report of the C&AG (continued)***Penalty payments related to delay in decision making**

The statement on internal control also discloses that An Bord Pleanála made statutory penalty payments to applicants totaling €1.43 million (€10,000 in 2021, €1.34 million in 2022 and €80,000 in 2023). The penalties arose because An Bord Pleanála did not make decisions on strategic housing development applications within the applicable statutory time period.



Seamus McCarthy
Comptroller and Auditor General

19 July 2023

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under section 117 of the Planning and Development Act 2000
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine 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 117 of the Planning and Development Act 2000 to audit the financial statements of An Bord Pleanála 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 conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on An Bord Pleanála's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause An Bord Pleanála to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance 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.

I 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.

Information other than the financial statements

My opinion on the financial statements does not cover the other information 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 other information presented and, in doing so, consider whether the other information 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 other 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 I identify 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 I identify 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.



An
Bord
Pleanála

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