

Kilkenny County Council

Internal Audit Report  **Review a sample of Planning Application Fees**

Date: 16th February 2018

Report Distribution

Tim Butler, *Director of Corporate*
Sean McKeown, *Director of Planning*

Audit Committee Members

Local Government Auditor

Introduction

A fee is payable with an application for planning permission. The planning application fee depends on the nature of the proposed development. You must pay the correct fee with your application, as the Planning Authority is prohibited by law from deciding an application until the fee is paid. Voluntary organisations may qualify for an exemption from the fee. The full list of Fees for Planning Applications is contained in Schedule 9 of the Planning & Development Regulations 2001.

Objective

The objective of the audit is to provide assurance that planning fees are being applied correctly and in line with planning legislation.

Approach

Internal Audit reviewed a random sample of 42 planning applications received in 2017(Appendix A). This represented 5% of the total planning applications received in 2017.

Audit Risk

- Invoices calculated incorrectly
- Loss of income to the council
- Fees not being applied as prescribed in the planning regulations
- Misappropriation of assets

Co-operation of Management and staff

Internal Audit received full co-operation from Council Management and staff throughout the course of this review and would like to thank them for their assistance.

Findings

Overall the files were maintained in an excellent order. The application fees charged are clearly shown on a Planning Fees Report Form (Appendix B). Internal Audit did note the following:

- P17/663 was an application on behalf of a registered charity. This application is exempt from an application fee under section 157 of the Planning and Development Act 2001.
- The planning fees received with the application are held in a cashbox while the application is being validated. The fees are only receipted when the application is considered to be valid. This could take up to two weeks. If the application is found to be invalid, it is returned along with the fee. All fees received are recorded in a manual ledger and signed by the person receiving the fee. When the fee is removed from the cashbox, either to be receipted or refunded, the withdrawal is also recorded. The staff member withdrawing the fee signs the ledger and it is countersigned by a second staff member. I checked the cashbox on 15th Feb 2018 and found cash totaling [REDACTED] and cheques totaling [REDACTED]
- A cash float of [REDACTED] is kept in the [REDACTED] This drawer is locked with the [REDACTED]

Recommendations

1. Planning fees report form should be checked and countersigned by a second staff member during the validation process. Planning Dept. could also consider including retention rates on the planning fees report form.
2. Internal Audit accepts that the cash being held in the planning fees cash box is not substantial. However, there is potential for misappropriation of assets. I recommend that all cash fees be kept in a [REDACTED]. At the very least, the [REDACTED] should be kept in the [REDACTED] during out of office hours. The key of the cashbox should be kept with a staff member in [REDACTED] with controlled access for staff as required.
3. The planning cash float of [REDACTED] should be kept in the safe during out of office hours. The key of the cash drawer should be kept with a [REDACTED] in the [REDACTED] with controlled access for staff as required.

Management Actions

Recommendation No. 1

The fees report form, forms part of the signing off on the validation process and is therefore already being checked and countersigned. We do not intend to include retention rates on form as the rates are the same, except they are tripled.

Recommendation No. 2

I can advise that we are now putting the cash box in [REDACTED] and [REDACTED] in the morning. It is not feasible to bring the cash box up and down [REDACTED] with an application.

Recommendation No. 3

I can confirm that the cash float of [REDACTED] is kept in the [REDACTED] during out of office hours.

In summary, I would point out that the amount of cash circulating in the Planning Office is [REDACTED] that the safety measures in place, including the above, are adequate.

Appendix A – Audit Sample List 2017 Applications

File No.	SAM_RECNO	File No.	SAM_RECNO
P17/03	3	P17/383	383
P17/15	15	P17/389	389
P17/50	50	P17/406	406
P17/68	68	P17/412	412
P17/69	69	P17/426	426
P17/138	138	P17/443	443
P17/139	139	P17/461	461
P17/144	144	P17/492	492
P17/151	151	P17/495	495
P17/161	161	P17/531	531
P17/174	174	P17/569	569
P17/175	175	P17/621	621
P17/179	179	P17/626	626
P17/212	212	P17/640	640
P17/261	261	P17/651	651
P17/263	263	P17/659	659
P17/265	265	P17/663	663
P17/279	279	P17/684	684
P17/317	317	P17/701	701
P17/327	327	P17/752	752
P17/335	335	P17/786	786

Appendix B – Planning Fees Report Form

Planning Reference No: _____

Cl 1	Dwelling	No. _____	@ €65.00	=€ _____
Cl 2	Extension/Septic Tank/Entrance	No. _____	@ €34.00	=€ _____
Cl 3	Agricultural/Horses/Structures for keeping of Greyhounds €80.00 for each building or €1.00 per square metre in excess of 50m ² for Greyhounds in excess of 200m ² for Agriculture/Horses	_____sqm	@ € 1.00	Min: €80.00 Max:€300.0 =€ _____
Cl 4	Other Buildings/Structures €80.00 for each building or €3.60 per square metre	_____sqm	@ € 3.60	Min: €80.00 =€ _____
Cl 5	Afforestation A,B,C,D = €5.00 per hectare	_____ha	@ € 5.00	Min: €80.00 =€ _____
Cl 6	Use of land for Mining/Deposit of Refuse or Waste €50.00 per 0.1 hectare	_____0.1ha	@ €50.00	Min:€500.00 =€ _____
Cl 7	Use of land (camping/parking/open storage) €50.00 per 0.1 hectare	_____0.1ha	@ €50.00	Min: €80.00 =€ _____
Cl 8	Provision of Plant/Machinery/Masts/Tanks/Other Structures €50.00 per 0.1 hectare	_____0.1ha	@ €50.00	Min:€200.00 =€ _____

Cl 9	Advertisement Structure €20.00 per square metre	_____sqm	@ €20.00	
		Min: €80.00		=€ _____
Cl 10	Electricity Transmission Lines €50.00 per 1,000 metres length	_____000m	@ €50.00	
		Min: €80.00		=€ _____
Cl 11	Use of land as Golf/Pitch & Putt Course €50.00 per hectare	_____ha	@ €50.00	
				=€ _____
Cl 12	Use of land as a burial ground €50.00 per hectare	_____ha	@ €50.00	
		Min:€200.00		=€ _____
Cl 13	Any Other Developments €10.00 per 0.1 hectare	_____0.1 ha	@ €10.00	
		Min: €80.00		=€ _____

SIGNED: _____ **TOTAL FEE:** = € _____

DATE: _____