

# The Heritage Council

## Grants Administration Review

Draft Report 4.01 – October 2014



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# 1 Executive Summary

## 1.1 INTRODUCTION

The Heritage Council (“the Council”) was established in 1995 under the Heritage Act. Under this act the Council has an independent advisory role to Government on matters relating to cultural and natural heritage. This work complements that of other State heritage bodies, in that the Council has no responsibilities of managing heritage properties or enforcing legislation. The Council’s mission is to engage, educate and advocate to develop a wider understanding of the vital contribution that our heritage makes to our social, environmental and economic well-being in Ireland. In order to achieve its mission the Council has used the funding at its disposal to support and assist a wide range of individuals, agencies, and communities.

Under new proposed legislation, it is planned to place this grant giving function of the Council as a core function of its work. It is in this context that this review has been commissioned, to facilitate the Council in maintaining the highest possible standards in respect of the effectiveness, openness and transparency of all its award funding activities.

## 1.2 REVIEW FRAMEWORK

The Council has requested that the following key objectives should be covered as part of this review:

- To review all Heritage Council procedures in respect of grants, and funding support payments to external agencies and individuals that assist the Council in the exercise of its responsibilities under the Heritage Act 1995 and the draft Heritage (Amendment) Act 2014; and
- To undertake a cross-section audit of paperwork attached to grants made by the Council, including details held on the online Grants Management Systems (GMS) and the sampling of grants to review proof of payment & ascertain full-compliance with the Council grant conditions attached to these awards.

Our agreed deliverables are to provide the following:

- I. A critique of current grant procedures / processes employed including: walkthroughs, interviews and discussions of key elements of the processes, including application and assessment, eligibility measurement, award, payment, monitoring and reporting, audit and verification, assessment of delivery and completion.
- II. Recommendations regarding any changes required to current procedures and protocols for grant awards at the Council.
- III. Guidance to the Heritage Council in respect of best-practice in terms of advertising and communicating availability of grant support to external agencies and individuals.
- IV. Analysis and recommendations on the Heritage Council system of annual funding and examination of year-on-year reductions of funding under multi-annual arrangements.

## 1.3 CONCLUSIONS

The Heritage Council has managed the significant task of grant administration well in the context of limited resources and decreasing available grant funding. The Council's Oireachtas grant funding has decreased significantly in the last number of years, from €21.6m in 2008 to €6.7m in 2013 (a 69% decrease), and this has impacted greatly on the Council's ability to deliver on its strategic remit. The Council has implemented good procedures around the various stages of grant administration and has invested in an online management system to support these activities. The Board, Council management and staff contribute to ensure grant award and management activities are annually undertaken in line with Council strategic priorities, and this now requires further consideration to determine future investment. Council funds a range of beneficiaries from individuals to County level and various organisations, and it needs to determine whether these funding mechanisms remain appropriate to best achieve its strategic objectives.

For the majority of projects reviewed, we found that good procedures were in place to ensure adequate monitoring and control of the end-to-end process for grant administration. We did however note some inconsistencies in respect of procedures in place, particularly in respect of non-advertised awards, and have made recommendations to ensure that all awards are subject to the same rigorous management and control process.

The key recommendations made in this report by reporting area include:

- I. **Strategic Alignment (Finding 3.1 - Medium to High Priority)** – The Heritage Council's strategic planning and review processes should include specific consideration of funding to be committed in the medium term (for multi-annual budget line and restricted awards) and short term (publicly advertised awards). Such decisions should refer to specific strategic objectives and requirements of the Heritage Act and, where appropriate, those of the Department of Arts, Heritage and the Gaeltacht. On an annual basis, the Board should make decisions around the preferred award mechanisms to be used to deliver Council strategy, by considering
  - the overall funding available to the Council, and defining a clear proportional breakdown (amounts) by funding type, and
  - the multi-annual impact of its award decisions, which includes the potential long term financial dependency on Council funding by beneficiaries, and the long term investment required by Council to ensure the required outcomes are achieved.
- II. **Award Mechanisms (Finding 3.2 - Medium to High Priority)** – Under budget line and restricted grant awards, the Heritage Council should undertake in-depth evaluations of its investments to date, to determine the relative value of outcomes of such awards, and to establish whether continuation of such awards is the best option to deliver on the Council's strategic objectives. Such an evaluation process should be undertaken over the next 18-24 months. The

purpose and objectives of these reviews should be communicated to existing beneficiaries, including the potential impact on future funding decisions.

Council should aim to move to a level of funding where more support can be made available under open public competition, but within defined strategic priorities and objectives. The outcome of the review of existing budget line and restricted awards should assist in determining the level of funding to be committed to existing beneficiaries over a multi-annual period, and the award of funding under open public competition. Council should aim to award funding under open public competition of at least 50% of available funding. While most funding agencies achieve a higher level of awards under open public funding, the Council's available funding is much lower than such agencies, and the Council's strategic remit is quite unique, therefore a lower level of open public competition for funding (such as 50%) is considered appropriate.

- III. Awards Process (Finding 3.3 - Medium Priority)** – All types of grant award should be subject to the same consistent administration process, including completion of application on the Grant Management System (GMS) by beneficiaries on all occasions, the issuing of Council's terms and conditions, progress monitoring, change management, and potential evaluation as part of a sample selection of projects.

Other recommendations from this report are categorised by reporting area in Section 3 Detailed Findings.

## 1.4 NEXT STEPS

We recommend that the next steps following this review should be:

- ☐ The Heritage Council to review, finalise and adopt this report;
- ☐ Develop an action plan to implement the findings, allocate responsibilities and timelines

### Approach to action plan development

Agree on the findings for implementation

Prioritise the findings and set short, medium and longer term objectives (Appendix A to this report details how we prioritise the review findings and associated recommendations).

Identify findings that must be implemented at Board, management and / or operational level

Assign responsibilities to each finding (only one individual can be responsible for an action)

Agree a framework for tracking and reporting on the implementation of findings

Identify appropriate actions to address findings and allocate timelines

Agree actions for implementation at the appropriate level (Board or Executive Management)

- ☐ Review and report back to the Board on implementation of the action plan in 2015.

## 1.5 ACKNOWLEDGEMENTS

We would like to acknowledge the considerable time and input provided by the Board members and Heritage Council management and staff interviewed as part of this review.

## 2 Background and Scope of the Review

### 2.1 ABOUT THE HERITAGE COUNCIL

The Heritage Council was established in 1995 under the Heritage Act of that year. Under this act the Council has an independent advisory role to Government on matters relating to cultural and natural heritage. This complements the work of other state heritage bodies, in that the Council has no responsibilities of managing heritage properties or enforcing legislation. The Council's mission is to engage, educate and advocate to develop a wider understanding of the vital contribution that our heritage makes to our social, environmental and economic well-being in Ireland. In order to achieve its mission the Council has used the funding at its disposal to support and assist a wide range of individuals and agencies.

Under new proposed legislation, it is planned to place this grant giving function of the Council as a core function of its work. It is in this context that this review has been commissioned, so as to facilitate the Council in maintaining the highest possible standards in respect of the effectiveness, openness and transparency of all its award funding activities.

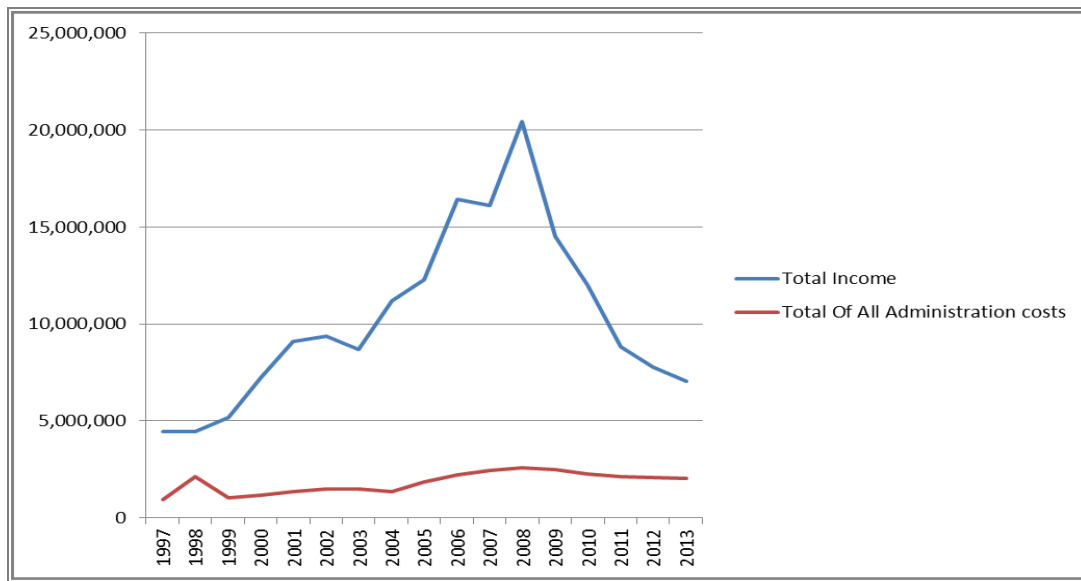
The current funding mechanisms of the Council can be broadly categorised as follows:

#### **Publicly Advertised Grant Schemes**

Since 2009, the Council has hosted an annual series of publicly advertised grants in the areas of Heritage Management, Research and Education & Training Activities. The Council's Oireachtas grant funding has decreased significantly in the last number of years, from €21.6m in 2008 to €6.7m in 2013 (a 69% decrease), and this has impacted greatly on the Council's ability to deliver on all areas of its strategic remit. As a result, in 2013 publicly advertised awards were not made by Council due to these budgetary constraints, while for 2014 Council had to limit publicly advertised awards to only the Heritage Management awards scheme.

Figure 1 below demonstrates the changes in Council funding for the period from 1997 to 2013.

Figure 1: Heritage Council Funding 1997 to 2013



### Heritage Infrastructure Support/Budget Line Awards

Over the years the Council has come to support a wide range of cultural & natural heritage infrastructural organisations that assist the Council in the achievement of its mission. The Council provides core funding that is key to the operation of these entities which include the:

- Bere Island Project Group
- Burrenbeo Trust
- Discovery Programme
- European Forum on Nature Conservatism & Pastoralism
- Ireland Reaching Out
- Irish Landmark Trust
- National Biodiversity Centre
- Wicklow Upland Council
- Woodlands of Ireland

### Confined/Restricted Grant Schemes

Such schemes offer funding to members who have already met pre-defined criteria. These include the:

- Irish Walled Town Network Grants
- County Heritage Plan Grants
- Museum Standards Programme of Ireland



### **Specific Initiatives & Other Organisations**

Depending on the Council's other budget commitments, these awards can be made to initiatives and organisations that are in line with the Council's overall mission and where a more immediate need for funding has been identified than can be catered for with the other Council schemes/awards noted above. An example of such an award would be where key remedial works are required to protect a site or structure of heritage significance.

During 2013, the Council paid out a total of €2.1m in award funding, compared to €3.8m and €5m for 2012 and 2011 respectively. During 2008, the Council paid out €8.9 in award funding. This significant decrease in award funding over the years is a direct result of and mirrors the decrease in Oireachtas funding received by the Council during this period.

## **2.2 REVIEW SCOPE AND OBJECTIVES**

As outlined in Section 1.2, our agreed deliverables/objectives for this review are to provide the following:

- A critique of current grant procedures / processes employed including: Walkthroughs, interviews and discussions of key elements of the processes, including application and assessment, eligibility measurement, award, payment, monitoring and reporting, audit and verification, assessment of delivery and completion.
- Recommendations regarding any changes required to current procedures and protocols for grant awards at the Council.
- Guidance to the Heritage Council in respect of best-practice in terms of advertising and communicating availability of grant support to external agencies and individuals.
- Analysis and recommendations on the Heritage Council system of annual funding and examination of year-on-year reductions of funding under multi-annual arrangements.

## **2.3 REVIEW APPROACH**

Our approach for the completion of this review can be summarised in the following steps:

- Meetings with key members of the Heritage Council Management, Staff and the Board.
- Review of grants related documentation received from the Council.
- Substantive testing of the grants documentation maintained for selected funded projects (both in hardcopy and on GMS for 60 grants made by the Council over recent years).
- Draft findings/recommendations resulting from our review, and discussion with Council management.
- Final report to the Council Finance & Audit Committee for its review and approval.

## 2.4 THIS REPORT

The review did not constitute an audit and as such we did not attempt to independently substantiate all information provided to us during the course of the review.

This report has been made solely for the use of the Heritage Council and should not be made available to third parties without our written consent. We do not assume any responsibility for any reliance that third parties may place on the contents of this report.

### 3 Detailed Findings

#### 3.1 STRATEGIC ALIGNMENT

##### **3.1.1: Beneficiary Awards linked to Strategy**

The Heritage Council's annual grant awards to beneficiaries are in line with its strategy, responsibilities under the Heritage Act and responsibilities passed on from the Department of Arts, Heritage and the Gaeltacht. These strategic priorities and responsibilities are however only broadly defined in the Strategic Plan 2012-16 and do not provide for a specific determination of the level of funding to be made available under the various grant headings.

As noted in the introduction of this report, the Council's Oireachtas grant funding has decreased significantly in the last number of years, from €21.6m in 2008 to €6.7m in 2013 (a 69% decrease), and this has impacted greatly on the Council's ability to deliver on all areas of its strategic remit. During this period, Council's grant awards to beneficiaries decreased from €8.9m to €2.1m. At a point in June 2012, due to the ongoing financial pressures on the award funding available to the Council, the Board spent significant time debating the level of funding to be made available under the different funding types and grant headings. A decision was then taken to continue to support budget line organisations, while it was understood that this decision would limit the amounts available for grant awards under publicly advertised schemes.

While the Board made this decision in 2012, and although the Board approves the Council budget annually, and approves advertised, restricted and budget line awards (also noting 'additional awards'), a clear overall decision is not made on the specific percentage allocation or proportion of available funding to be made available across all awards types. In addition, we have not found evidence that the Board reviews the impact of continuing to support budget line and restricted awards, which may require funding on a multi-annual basis, on available funding for publicly advertised awards. A detailed decision is also not made in respect of the preferred mechanisms for awards to be made, for example advertised vs restricted or budget line. It is standard practice in other grant giving bodies to make a clear determination around the proportion of available funding to be made available under open public competition, or under restricted / specific criteria. In many cases, the State grants received by funding agencies / bodies also include a specific determination by their parent entity (such as a Government Department) in respect of the level of award funding to be made available and the key areas to be supported.

***Recommendation 1 – Medium to High Priority***

The Heritage Council's strategic planning process should include detailed consideration of grant funding priorities for the medium term, based on specific strategic objectives, responsibilities under the Heritage Act and responsibilities passed on from the Department of Arts, Heritage and the Gaeltacht.

The Board should make decisions annually around the preferred award mechanisms to be utilised to best deliver Council strategy, in the context of the overall funding available to the Council, and the multi-annual impact of its award decisions.

Mid-term strategic reviews should consider grant funding priorities against initial plans.

Board decisions in respect of grant funding allocation should include reference to specific strategic objectives and priorities.

***3.1.2: Board Decisions in respect of Grant Awards***

The Heritage Council's grant awards are all subject to advance approval by the Board, with the exception of 'additional' awards from operating budgets which is notified to the Board after the awards are made in line with agreed Heritage Council procedure (further discussed in Section 3.2). Council management prepared detailed business cases for all restricted and budget line awards during 2013 and these were subject to detailed discussion and subsequent approval by the Board. The business cases put forward demonstrated the need for funding to be made available for these awards, but did not include an assessment of:

- The output delivered to date for the funding provided in previous years to the same beneficiaries, or
- Whether alternatives exist for delivering similar outputs.

Council have measures in place to track the progress of activities funded under restricted and budget line awards, but have not to date carried out **in-depth** studies to measure the outputs of such activities funded and the relative value delivered for the funding provided. While the recent mid-term review of the Strategic Plan touched on this, more in-depth studies will be required to measure the relative outcomes of funded activities.

***Recommendation 2 – Medium Priority***

In addition to the review of the business case for future funding of restricted and budget line awards, related Board decisions in respect of such awards should also include an evaluation of:

- The investment made in respect of individual beneficiaries to date;
- The relative dependency of beneficiaries on Council funding;
- The output delivered to date for the funding provided in previous years to the same beneficiaries, or
- Whether alternatives exist for delivering similar outputs.

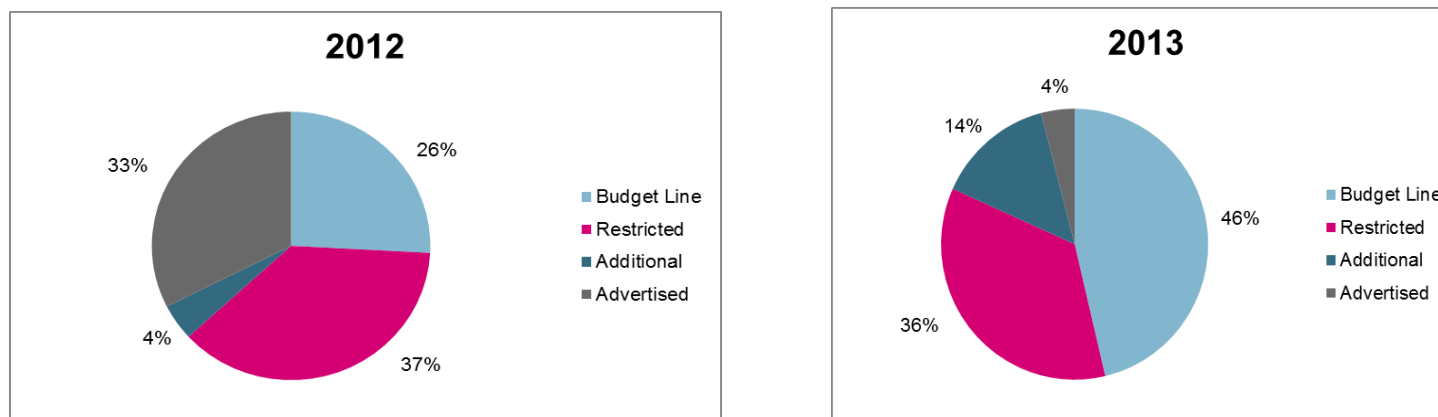
## **3.2 AWARD MECHANISMS**

### ***3.2.1 Award Decisions***

As noted in Section 3.1, all Council awards are subject to Board approval, or Board notification in respect of ‘additional’ awards. While such decisions include the values of awards as part of business cases presented at Board meetings, this process could be improved by taking a clear overall decision in the first instance, in respect of the funding to be allocated under each type of award. The Council had been subject to very severe cuts in its allocation State funding in the last number of years, with its annual Oireachtas grant reducing by 69% in the period from 2008 to 2013 (€21.6m in 2008 to €6.7m in 2013). This reduction has placed significant limitations on the funding available to Council for grant awards. At a point in June 2012, the Board made a decision to continue to support budget line organisations, while it was understood that this decision would limit the amounts available for grant awards under publicly advertised schemes.

Figure 2 below shows that during 2013 82% (2012: 63%) of available grant funding was committed to budget line and restricted awards, leaving only a small percentage available for award under public advertised programmes and additional awards, as well as having an impact on the Council's core activities. The level of restriction that this places on Council to provide flexible funding solutions for other priorities should continue to be clearly examined as part of the decision process, and should be based on evidence of relative outcomes of investments made in budget line and restricted awards.

Figure 2: Grant Payments 2013 / 2012



**Recommendation 3 – Medium Priority**

Board decisions in respect of the proportion/percentage of funding committed to budget line and restricted awards should include consideration of the impact that this places on the Council's ability to support other types of awards.

In addition to the measurement of output received for budget line and restricted awards, such Board decisions should also consider the timeframe for funding to be allocated, as these types of grant funding creates a high level of dependency on multi-annual Council awards and should therefore be treated as a medium term commitment.

### **3.2.2 Award Mechanisms**

Annually Council commits a significant proportion of its available grant funding to existing beneficiaries, through budget line and restricted awards. This approach is taken for a number of reasons, most notably to utilise the significant investment already made with these beneficiaries and to utilise the available heritage structures in place, but also due to the overall limited financial and human resources at its disposal (as noted earlier in this report, Council had been subject to very severe cuts in its allocation State funding in the last number of years, with its annual Oireachtas grant reducing by 69% in the period from 2008 to 2013). We note however that such a commitment to existing beneficiaries should be made following thorough measure of funded activity outcomes, consideration of potential alternative delivery methods, or the duration for funding required. We also observe that the practice of other funding agencies / bodies in Ireland and internationally, is to make a larger proportion of grant funding available under open public competition, but within defined strategic priorities and criteria; this is done to facilitate evaluation of the best delivery methods for desired outcomes, to achieve the best value for money, and to ensure adequate consideration and flexibility is afforded to a comprehensive range of requirements from a variety of beneficiaries. (It should be noted though that these funding agencies used for comparative purposes typically have much larger grant funding at their disposal, and have not undergone funding cuts as severe as the Heritage Council).

#### ***Recommendation 4 – Medium to High Priority***

The Heritage Council should undertake in-depth evaluations of its investments to date under budget line and restricted grant awards, to determine the relative value of outcomes of such awards, and to establish whether continuation of such awards is the best option to deliver on the Council's strategic objectives. Such an evaluation process should be undertaken over the next 18-24 months and the purpose and objectives of these reviews should be communicated to existing beneficiaries, including the potential impact on future funding decisions.

Council should aim to move to a model where more funding can be made available under public competition, but within defined strategic priorities and objectives. The outcome of the review of existing budget line and restricted awards should assist in determining the level of funding that should be committed to existing beneficiaries over a multi-annual period, and the award of funding under open public competition. Council should aim to award funding under public competition of at least 50% of available funding. (While most funding agencies achieve a higher level of awards under open public funding, the Council's available funding is much lower than such agencies, and the Council's strategic remit is quite unique, therefore a lower level of open public competition for funding such as 50% is considered appropriate).

A further consideration involves the mechanism for awarding 'additional' grants. The current process agreed by the Board, allows for the executive of the Heritage Council to make grant awards to projects considered worthy and in line with Council strategic priorities, up to an individual award value of €10,000 (previously €30,000). We have established that the business cases for these awards are adequately considered by Council executives, but two points remain for consideration:

- Such additional awards are not open to public competition and similar requirements may indeed exist nationally;
- Defined eligibility criteria have not been clearly set for application under such awards.

While Council has therefore established a process for these awards, which was approved by the Board and followed in practice, the process does not promote open access to funding under clearly developed criteria.

***Recommendation 5 – Medium Priority***

The current funding available for additional awards should be made available through open public competition.

A limited amount of funding (for example €50,000 per annum) should be made available for emergency incidents\* requiring immediate funding. These awards should not be made for pre-existing conditions (which should be applied for under open public competition), but should be made only to fund unforeseen emergencies. A similar limit of €10,000 per award could apply at the discretion of the Council CEO (within agreed procedures), but higher amounts could be approved in consultation with the Board or a subcommittee of the Board.

\*While it is difficult to provide a comprehensive description of emergency incidents, and Council should certainly develop its own definition in this regard, the following criteria could be included in determination of such events:

- The required works or project is as a result of a specific recent event or incident, and is not based on an existing condition or historic event;
- Funding through other avenues is not available for this type of incident, including through other Council grants or other funding agencies;
- The impact of not undertaking the required works or project is considered significant (for example regional / national level);



- Public safety may be at risk.

While a threshold of €50,000 is suggested, this is to enable budgeting and having funds available on an annual basis. It is however envisaged that in some years more or less funding may be required, at discretion of the Board. It is not however intended that the amount set aside for this purpose should vary significantly.

### 3.3 AWARDS PROCESS

#### 3.3.1 Awards Process

The awards process for a typical grant scheme involves the stages of: 1) preparation of the grants package, 2) advertisement and calls for applications, 3) receiving and evaluation of applications, 4) approval and issuing of grant offers, 5) offer acceptance, 6) progress monitoring, 7) payment, and 8) project evaluation. Each of these stages are covered in the following sections.

##### *Preparation of grants packages*

This stage involves the decisions around the extent of awards, the eligibility criteria, and the documentation and background information prepared for each type of award. We have already made recommendations in respect of decisions around the types of award mechanisms and the commitment of funding (in Sections 3.1 and 3.2), so will not make any further recommendations here. The Heritage Council does prepare good detailed funding documentation in respect of advertised awards and these clearly outline application requirements.

##### *Advertisement and calls for application*

The Heritage Council publishes the availability of advertised award funding on its website and this is in line with the practice of other funding agencies in Ireland. As noted earlier in this report, should Council consider how its funding is distributed over the next 24 months, this will result in additional information to be published on its website in respect of available funding mechanisms and restrictions on discretionary funding. In addition to the recommendation below, we have also included some guidelines for future publication and advertisement of available award funding, at Appendix E.

#### **Recommendation 6 – Low Priority**

Once a decision is taken by the Board on the percentage of grant funding to be allocated under budget line, restricted and publicly advertised awards, the Heritage Council should publish this information on its website. This notice should also include the criteria for eligibility under each type of grant funding, and the fact that additional funding will not be made available under any other mechanism.

Restricted awards are also subject to calls for applications but only from restricted members / beneficiaries, for example members of the Irish Walled Towns Network and Heritage Officers (in respect of County Heritage Plans awards. Due to restrictions in available funding, additional applications from non-members cannot be facilitated, for example under the Irish Walled Towns Network, although some of these potential applicants may meet the criteria for membership.

***Recommendation 7 – Low Priority***

The Heritage Council should review whether potential members should be allowed to apply under restricted award requirements, where such members meet the eligibility criteria.

***Application and Assessment***

In respect of advertised awards, the Council has an established process in place whereby applications are completed online and an award panel reviews and makes recommendations for award, which is then subject to Board approval. A similar process is also in place for restricted awards, but not for additional awards. As mentioned earlier in this report, additional awards are not subject to competition and are made by the Executive of Council on the basis of the individual business case within the procedures established by Council. For both restricted and additional awards, applications on the GMS are not populated at a consistent level of detail. Specifically in respect of additional awards, application details were not completed on the Grants Management System by beneficiaries until recently.

***Recommendation 8 – Medium Priority***

All grant schemes including advertised, restricted, budget line and additional awards, should require completion of a full application on the Grants Management System by the applicant/beneficiary prior to consideration for Council funding.

As part of our review of the evaluation process, we also noted that in a high number of instances where the reasons for decisions reached (whether successful or not) were not clearly documented in the Grants Management System (we have not reported on the number of such instances as this is a general finding across a broad range of such awards). Council does not utilise a numerical scoring system for evaluation of grant application, and while this is not a requirement of good practice, we would encourage the use of clearly defined criteria to explain the outcomes of application evaluations to the applicants. While award criteria is used for the evaluation of applications, this criteria is not consistently referred to in explanations of award outcomes. It is also not always clear how the amounts applied for were subject to challenge and assessment.

***Recommendation 9 – Low Priority***

The outcomes of grant application evaluations should specify clear reasons for applications being successful or rejected, using the defined award criteria. In order to further aid understanding for applicants of the award process, the Council should discuss the use of a numerical scoring system as part of its evaluation process.

The evaluation process should also include a clear assessment of the amounts applied for and whether these are in line with the project requirements.

***Grant Offers and Acceptance***

The Heritage Council's general procedures for grant offers and acceptance includes issuing of its standard letter of offer and grant terms and conditions to successful beneficiaries approved by Council. This process is not however consistently followed in respect of budget line, some restricted and additional awards where we could not confirm terms and conditions being issued in a limited number of cases (4 noted).

***Recommendation 10 – Medium to Low Priority***

In respect of non-advertised awards, a hardcopy of the Council's terms and conditions of awards should be issued to all beneficiaries of Council funding, and should be formally signed by beneficiaries and returned to the Council.

### *Progress Monitoring*

Our review across a range of different awards noted that professional and executive officers have a good awareness of the progress and activities associated with Council funded projects. For the majority of awards sampled, progress and final project reports were also in place. Due to the wide ranging nature of funded projects, the level of documentation around progress monitoring and the documentation of progress meetings and updates can vary, and we identified some instances (15 noted) where limited progress documentation was available. Particularly in respect of the larger budget line awards, (Discovery and Landmark Trust) while Council has sight of the activities undertaken by these beneficiaries, limited formal progress reporting takes place to Council.

#### ***Recommendation 11– Medium Priority***

The Heritage Council should ensure that consistent progress monitoring procedures are in place for all awards, particularly in respect of larger budget line awards. The submission of progress or final reports should be a condition of further payment in all instances.

Higher value awards, specifically for awards exceeding €30,000, should require interim progress reporting and documented progress meetings with professional officers.

### *Change Management and Project Termination*

Projects supported by the Heritage Council may, from time to time, be subject to change. We have noted that the Heritage Council does try to be flexible in respect of change requests from beneficiaries, including making allowances for changes in timelines, changes in project sponsors and minor changes in project objectives. These changes are generally documented, but not consistently. It is not always clear what types of changes are allowed, or where a change to a project may result in project suspension or termination. We also noted some instances where certain terms and conditions were not adhered to, such as interim progress reports not being submitted, or publicity requirements not being met, but this did not have any impact on the claim.

#### ***Recommendation 12 – Medium to Low Priority***

The Heritage Council should identify the types of change requests allowed from beneficiaries and should only consider and evaluate these if received in documented form through the Grants Management System. A clear decision should also be consistently documented in the Grants Management System for all change requests.

*Payment*

Payment of Council awards are largely concentrated in the final quarter of the year (except for larger awards for example the budget line awards), and generally requires submission of final reports and invoices to support costs incurred. These reports and supporting information are reviewed and approved by the responsible professional officers prior to payment being processed by the Financial Controller. Further checks are carried out by the Financial Controller to review the reasonableness of costs claimed. The Heritage Council makes payments in arrears although some exceptions may occur in respect of larger awards. Based on our review of a range of awards on the Grants Management System, we are satisfied that supporting documentation provided by beneficiaries are adequately detailed to support costs claimed.

*Project Evaluation*

Given the high volume of low-value projects funded by the Heritage Council (the average value of our sampled projects was around €13,000), it would not be feasible to formally evaluate all projects funded by the Council post completion. Best practice as observed in other funding institutions in Ireland and internationally does suggest that a selection of higher and lower value projects should be evaluated annually to measure the outcomes of these projects based on the initial project business case and the outcomes delivered. This is then used to inform future funding strategies and decisions.

***Recommendation 13 – Medium to Low Priority***

The Heritage Council should complete post project evaluations for a selection of higher and lower value projects. The results of such evaluations should be used to inform future funding priorities.

## 3.4 FINANCIAL MANAGEMENT, CONTROL & ASSURANCE

### 3.4.1 Financial Management and Control

The Heritage Council implements a strong system of financial control in respect of grant awards and payments. The Council's annual budget is approved by the Board, and subsequent grant awards are approved by or notified to the Board. Separate layers of financial control is then in place within Council, firstly in respect of the evaluation and award of grants and the approval of grant payments, and secondly through review by the Financial Controller, independently, of the reasonableness of expenditure claims to be paid. Regular reconciliations also take place between the Grant Management System and the financial system, to agree the amounts awarded to date and the payments made or committed within each financial year.

### 3.4.2 Assurance

The Heritage Council undertakes a range of monitoring activities with beneficiaries, including requirements for progress and final reporting, and progress meetings with some beneficiaries. It is however noted that independent audits or onsite verification checks are not undertaken with beneficiaries. Best practice observed in funding agencies generally includes sample independent checking of beneficiary expenditure and activities completed under funding provided by Council, to ensure Council terms and conditions are adhered to and that Council funding was applied as intended. It should be noted however, that this practice is resource dependent. A number of funding agencies in Ireland have resources in place to cover programme management and financial management (similar to the Council) but then also have separate resources in place for grant administration and evaluation / inspection services. The Heritage Council is not in a position to appoint resources in all these areas and will not be able to cover an extensive verification programme, but can implement such a programme on a risk basis to focus on higher level risks only.

#### **Recommendation 14 – Low Priority**

The Heritage Council should consider undertaking risk and sample based audits and verification checks, (in addition to current desk-based checking of claims), to ensure compliance with Council terms and conditions and to verify that Council funding was applied for the intended purposes. The level of sampling internationally can vary from 5% to 50%, but this should be determined by Council itself based on the level of perceived risk for each type of award and available resources to undertake such verification exercises.

Awards may be selected for audit / onsite review based on such factors as their size, complexity (e.g. number of partners) or the beneficiary's past record with the Council. Such checks could either be performed by Council staff or externally by a party independent of the Council, which would both take account of staff resource constraints at the Council and add further assurance on Council processes in this area.

## 3.5 GRANTS MANAGEMENT SYSTEM (GMS)

### 3.5.1 GMS Functionality

Our review of the various stages of the grant award and management system as implemented by the Heritage Council included a review of the GMS system functionality to manage these stages. Overall we found that the system is user friendly and adequately fit for purpose to manage the Council's grant administration processes. This includes, but is not limited to:

- Documentation of applications / business cases for awards;
- Documentation of application evaluations;
- Communication and recording of evaluation results;
- Tracking of project progress and logging of progress reports;
- Recording of project changes and related approvals;
- Recording of project claims and supporting documentation;
- Allocating of project management responsibilities;
- Recording of beneficiary details;
- Classification of award types and related reporting by award type;
- Management information in respect of award commitments and payments made, under each category.

The GMS system is not currently directly integrated with the Council's financial system, and therefore requires manual processing of grant payments in the financial system. While this is not a key requirement, such integration would facilitate enhanced controls and efficiency in respect of claim processing.

In addition, the functionality of the GMS system in relation to award change requests needs improvement to facilitate the adequate recording of such requests on the system.

#### **Recommendation 15 – Low Priority**

The Heritage Council should consider exploring options for direct interfacing between the GMS system and the finance system.

The functionality of the GMS system in relation to award change requests needs improvement so as to facilitate the adequate recording of such requests on the system.

## 3.6 COUNCIL REPORTING

### 3.6.1 Notification and Approval Decisions

At present, the Heritage Council aims to ensure that all advertised, restricted and budget line awards are approved by the Board in advance of funding offers being made, and that all additional awards under the €10,000 threshold are notified to Council after such awards are made. Based on our recommendations in this report, we would envisage changes to Board reporting as follows:

#### ***Recommendation 16 – Medium to Low Priority***

The Heritage Council Board should annually, when approving the budget for the following year, decide on the proportion/percentage of funding to be made available under budget line, restricted, publicly advertised and additional grants. As noted, consideration should be given to increasing the open public funded element of grant funding and limiting the additional grants, particularly if Council funding levels improve.

The Heritage Council should undertake in-depth evaluations of the budget line and restricted grants as noted in Section 3.1, and should report the assessment results to the Board. Each subsequent award of budget line or restricted funding should include consideration of these assessment results by the Board.

Publicly advertised, budget line and restricted awards are subject to Board approval under the current processes employed by the Council. Additional awards should be limited to emergency requirements only (as referred to under Recommendation 5) and the Board should approve the criteria for such requirements.

The documentation of policies and procedures governing grants administration in the Council should be subject to review and approval by the Board.



### **3.6.2 Board monitoring**

The Heritage Council executive currently makes a significant volume of information available to the Board in respect of grants awards, most notably for the purpose of approval and for monitoring of grant funding. To ensure consistency of information provided from one meeting to the next and to cover all relevant awards (in particular for additional awards) a reconciliation could be helpful. As part of our testing of Council awards made in 2013, we noted one instance where Board recommended awards were exceeded without further reporting at subsequent meetings.

#### ***Recommendation 17 – Medium to Low Priority***

To facilitate Board members, the Heritage Council executive should provide a reconciliation to Board members, from one meeting to the next, of additional awards made during the year to date along with additional awards approved by the executive since the last Board meeting.

## **3.7 DOCUMENTATION AND TRAINING**

### **3.7.1 Procedures Documentation**

The Heritage Council has documented elements of its grants administration processes, which includes the process as mapped for general advertised awards, and financial procedures around budgeting, payment of awards, reconciliations and reporting. The procedures do not however cover all types of awards, such as procedures followed for restricted applications, additional awards, or budget line awards.

#### ***Recommendation 18 – Low Priority***

Our recommendations in this report advocate that consistent processes and procedures should be followed for all award types. Once Council is satisfied that this has been achieved, procedures documentation should be put in place to support this. Procedures documentation should include all elements of the award process, as discussed in Section 3.3.

### ***3.7.2 Training and Communication***

As noted in this report, we have identified a number of instances where Council has defined processes and procedures in place, which are followed in the majority of cases, but some inconsistencies are evident (refer to findings earlier in this report for details of these). We would recommend improved training and communication as follows:

#### ***Recommendation 19 – Low Priority***

Once an update of comprehensive policies and procedure is completed, Council should provide a training workshop to all professional and executive officers. Subsequently, professional and executive officers should meet quarterly to discuss project issues and processes followed.

## Appendix A – Findings/Recommendations Priority Ratings

The table below provides a definition for each priority ranking level used in this report. These definitions are standard as used by Mazars across a range of consultancy and assurance services.

Priority Ranking	Description
High	Critical business or operational risks have not been addressed. There is a potential for resource implications, damage to The Council's reputation or loss of information. This may have implications for the achievement of operational or business objectives and for the effective implementation of strategic processes. Such findings and their associated recommendations should be taken into consideration by management immediately and action plans should be undertaken as agreed with management.
Medium	There is a need to strengthen internal controls or enhance operational or business efficiency. The recommendation should be actioned within 6 to 12 months, or by the start of the new financial year or cycle if appropriate.
Low	Internal control should be strengthened, but there is little risk of material loss. The recommendation should be actioned when practicable within the next 12 months.

## Appendix B – List of awards sampled for this review

Award Type	Ref	Project Title	Award Value €
Education	E02450	Irish Wildlife Rehabilitation Conference 2012	2,000
Education	E02560	Traveller Tales	4,000
Education	E02610	Guide to the Great Western Greenway	3,000
Education	E02702	Royal Hospital Kilmainham: Audio Visual Heritage Tour	3,000
Education	E02851	Great Houses of the North West	7,000
Education	E02871	National Hedgerow Database, Survey Methodology and Appraisal System	6,000
Education	E02886	The Cork Memory Map: an online interactive urban oral history map.	8,000
Education	E02912	Publication of the Surviving records of New Ross Corporation	8,000
Education	E02991	The Bluestack Way Heritage Guide	4,000
Education	E03077	EPOCH2 – The Urban Landscape and Communities of the 1913 Dublin Lockout	5,000
Education	E03180	Kilkenny Design Workshops Permanent Exhibition	8,000
Management	M02403	St. Aidan's Cathedral	15,000
Management	M02697	Structural Renewal of West Stables at Bantry House & Garden	15,000
Management	M02777	Curraghmore Courtyard Phase 2 Curraghmore House, Portlawn, County Waterford.	15,000
Management	M03015	Wonderful Barn 2012	14,000
Management	M02808	Continued Habitat Management work for Corncrakes in Donegal and Mayo	12,000
Management	M03204	Repair of Seventeenth-century Church Strokestown Park	11,000

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Award Type	Ref	Project Title	Award Value €
Management	M02981	Urgent Remedial work on Tower house and attached Georgia house of Ballymore Castle	10,000
Management	M02538	Butler Gallery Collection: 2012 Condition Survey	9,000
Management	M02535	St. Mary's Cemetery	8,000
Management	M02835	Survey of Mining and Industrial Heritage, Allihies, Co. Cork	8,000
Management	M02820	Rethatching existing Protected Structure	7,000
Management	M02652	Nook Cottage Thatching	6,000
Management	M02656	Window Restoration of Oughterad Courthouse	8,000
Management	M02660	Erecting Chough Boxes along the North Clare Coastline	5,000
Research	R03301	Publication of archaeological investigations at saint Canice's cathedral, Kilkenny (Phase 1 of 2)	12,000
Research	R02371	The Irish Amphibian Chytrid Survey	8,000
Research	R02890	Fergus estuary and islands: Maritime landscapes in Co. Clare final survey phase	7,000
Research	R03050	The Old Ross Research Project	6,000
Research	R02587	Ecology and biodiversity of Lough Ree lake islands	5,000
Research	R03206	Factors determining the distribution and ecology of the Asian Clam in the Barrow Catchment SAC	5,000
Research	R02691	Mapping Death: Isotope analysis project	4,000
Research	R02453	Seasearch Ireland, recording marine biodiversity around our coasts	4,000
Research	R03270	Recording Maritime Heritage in the Shannon Estuary	3,500
Walled Towns Network Grants	W03677	Cashel City Walls Conservation Programme 2013	20,000
Walled Towns Network Grants	W03684	Phase V of Works to Secure Structural Integrity of Youghal Town Walls	

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Award Type	Ref	Project Title	Award Value €
			30,000
Walled Towns Network Grants	W03704	Urgent Conservation and Stabilisation works of wall in Roscommon	30,000
Walled Towns Network Grants	WD03690	Youghal Medieval Festival	8,000
Walled Towns Network Grants	WD03710	Clonmel Walled Towns Day 2013	7,500
County Heritage Plan Grants	C03599	Clare - Biodiversity Officer	20,000
County Heritage Plan Grants	C03615	Field Monument Advisor Galway	15,000
County Heritage Plan Grants	C03621	People and Nature Galway County Biodiversity Project 2013	20,000
County Heritage Plan Grants	C03634	Vernacular forged wrought iron gates survey - Kilkenny	11,000
County Heritage Plan Grants	C03661	Conservation Project at Boyne Estuary - Louth	10,000
Infrastructure Grants - Not Advertised	D03439	Ireland Reaching Out Project	23,549
Infrastructure Grants - Not Advertised	D03688	Ireland Reaching Out - Genealogical Services	30,000
Infrastructure Grants - Not Advertised	D03686	Burrenbeo Trust - Education and Information Activities	20,000
Infrastructure Grants - Not Advertised	D03729	Institutes of Archaeologists in Ireland - Funding for CPD	10,000
Infrastructure Grants - Not Advertised	D03728	Clare - Field Monument Advisor	15,000
Infrastructure Grants - Not Advertised	D03730	Wicklow Uplands Council Core Funding	65,000
Infrastructure Grants - Not Advertised	D03731	Bere Island Project Group - Conservation Plan	20,000
Infrastructure Grants - Not Advertised	D03732	Woodlands of Ireland - Core Funding	40,000
Other Grants	D03726	Urgent Repairs to Thatch, Kilmanagh	5,000
Other Grants	D03067	Conservation works to Church of St Nicholas, Newtown, Jerpoint	27,624

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Award Type	Ref	Project Title	Award Value €
Other Grants	D03753	Essential works to Church of St Carthage Rahan 2013	19,290
Other Grants	D03770	Conservation works to Tombs at St Mary's Graveyard Kilkenny	17,810
Other Grants	MS03761	Understanding 1916 at Kerry County Museum	3,495
Other Grants	D03672	European Forum in Nature Conservation - High Value Farming Project	35,000
Other Grants	D03760	European Forum in Nature Conservation - High Value Farming Project	35,000
Other Grants	D03584	Crafts Council of Ireland	5,000

## Appendix C – Table of recommendations / actions required

The table below is included to facilitate the tracking and monitoring by Council of suggested actions in this report.

Number	Reference	Recommendation	Priority Ranking	Responsible	Timeline
1.	3.1.1	<p>The Heritage Council's strategic planning process should include detailed consideration of grant funding priorities for the medium term, based on specific strategic objectives, responsibilities under the Heritage Act and responsibilities passed on from the Department of Arts, Heritage and the Gaeltacht.</p> <p>The Board should make decisions annually around the preferred award mechanisms to be utilised to best deliver Council strategy, in the context of the overall funding available to the Council, and the multi-annual impact of its award decisions.</p> <p>Mid-term strategic reviews should consider grant funding priorities against initial plans.</p> <p>Board decisions in respect of grant funding allocation should include reference to specific strategic objectives and priorities.</p>	Medium to High	<p>For Example:</p> <p>Chief Executive Officer</p>	<p>For Example:</p> <p>By Q1 2015</p>
2.	3.1.2	<p>In addition to the review of the business case for future funding of restricted and budget line awards, related Board decisions in respect of such awards should also include an evaluation of:</p> <ul style="list-style-type: none"> <li>• The investment made in respect of individual beneficiaries to date;</li> <li>• The relative dependency of beneficiaries on Council funding;</li> <li>• The output delivered to date for the funding provided in previous years to the same beneficiaries, or</li> <li>• Whether alternatives exist for delivering similar outputs.</li> </ul>	Medium		
3.	3.2.1	<p>Board decisions in respect of the proportion/percentage of funding committed to budget line and restricted awards should include consideration of the impact that this places on the Council's ability to support other types of awards.</p> <p>In addition to the measurement of output received for budget line and restricted awards, such Board decisions should also consider the timeframe for funding to be allocated, as these types of grant funding creates a high level of dependency on multi-annual Council awards and should therefore be treated as a medium term</p>	Medium		



Number	Reference	Recommendation	Priority Ranking	Responsible	Timeline
		commitment.			
4.	3.2.2	<p>The Heritage Council should undertake in-depth evaluations of its investments to date under budget line and restricted grant awards, to determine the relative value of outcomes of such awards, and to establish whether continuation of such awards is the best option to deliver on the Council's strategic objectives. Such an evaluation process should be undertaken over the next 18-24 months and the purpose and objectives of these reviews should be communicated to existing beneficiaries, including the potential impact on future funding decisions.</p> <p>Council should aim to move to a model where more funding can be made available under public competition, but within defined strategic priorities and objectives. The outcome of the review of existing budget line and restricted awards should assist in determining the level of funding that should be committed to existing beneficiaries over a multi-annual period, and the award of funding under open public competition. Council should aim to award funding under public competition of at least 50% of available funding. (While most funding agencies achieve a higher level of awards under open public funding, the Council's available funding is much lower than such agencies, and the Council's strategic remit is quite unique, therefore a lower level of open public competition for funding such as 50% is considered appropriate).</p>	Medium to High		
5.	3.2.2	<p>The current funding available for additional awards should be made available through open public competition.</p> <p>A limited amount of funding (for example €50,000 per annum) should be made available for emergency incidents* requiring immediate funding. These awards should not be made for pre-existing conditions (which should be applied for under open public competition), but should be made only to fund unforeseen emergencies. A similar limit of €10,000 per award could apply at the discretion of the Council CEO (within agreed procedures), but higher amounts could be approved in consultation with the Board or a subcommittee of the Board.</p>	Medium		
6.	3.3.1	<p>Once a decision is taken by the Board on the percentage of grant funding to be allocated under budget line, restricted and publicly advertised awards, the Heritage Council should publish this information on its website. This notice should also include the criteria for eligibility under each type of grant funding, and the fact that additional funding will not be made available under any other mechanism.</p>	Low		

Number	Reference	Recommendation	Priority Ranking	Responsible	Timeline
7.	3.3.1	The Heritage Council should review whether potential members should be allowed to apply under restricted award requirements, where such members meet the eligibility criteria.	Low		
8.	3.3.1	All grant schemes including advertised, restricted, budget line and additional awards, should require completion of a full application on the Grants Management System by the applicant/beneficiary prior to consideration for Council funding.	Medium		
9.	3.3.1	The outcomes of grant application evaluations should specify clear reasons for applications being successful or rejected, using the defined award criteria. In order to further aid understanding for applicants of the award process, the Council should discuss the use of a numerical scoring system as part of its evaluation process.  The evaluation process should also include a clear assessment of the amounts applied for and whether these are in line with the project requirements.	Low		
10.	3.3.1	In respect of non-advertised awards, a hardcopy of the Council's terms and conditions of awards should be issued to all beneficiaries of Council funding, and should be formally signed by beneficiaries and returned to the Council.	Medium to Low		
11.	3.3.1	The Heritage Council should ensure that consistent progress monitoring procedures are in place for all awards, particularly in respect of larger budget line awards. The submission of progress or final reports should be a condition of further payment in all instances.  Higher value awards, specifically for awards exceeding €30,000, should require interim progress reporting and documented progress meetings with professional officers.	Medium		
12.	3.3.1	The Heritage Council should identify the types of change requests allowed from beneficiaries and should only consider and evaluate these if received in documented form through the Grants Management System. A clear decision should also be consistently documented in the Grants Management System for all change requests.	Medium to Low		
13.	3.3.1	The Heritage Council should complete post project evaluations for a selection of higher and lower value projects. The results of such evaluations should be used to inform future funding priorities.	Medium to Low		
14.	3.4.2	The Heritage Council should consider undertaking risk and sample based audits and	Low		

Number	Reference	Recommendation	Priority Ranking	Responsible	Timeline
		<p>verification checks, (in addition to current desk-based checking of claims), to ensure compliance with Council terms and conditions and to verify that Council funding was applied for the intended purposes. The level of sampling internationally can vary from 5% to 50%, but this should be determined by Council itself based on the level of perceived risk for each type of award and available resources to undertake such verification exercises.</p> <p>Awards may be selected for audit / onsite review based on such factors as their size, complexity (e.g. number of partners) or the beneficiary's past record with the Council. Such checks could either be performed by Council staff or externally by a party independent of the Council, which would both take account of staff resource constraints at the Council and add further assurance on Council processes in this area.</p>			
15.	3.5.1	<p>The Heritage Council should consider exploring options for direct interfacing between the GMS system and the finance system.</p> <p>The functionality of the GMS system in relation to award change requests needs improvement so as to facilitate the adequate recording of such requests on the system.</p>	Low		
16.	3.6.1	<p>The Heritage Council Board should annually, when approving the budget for the following year, decide on the proportion/percentage of funding to be made available under budget line, restricted, publicly advertised and additional grants. As noted, consideration should be given to increasing the open public funded element of grant funding and limiting the additional grants, particularly if Council funding levels improve.</p> <p>The Heritage Council should undertake in-depth evaluations of the budget line and restricted grants as noted in Section 3.1, and should report the assessment results to the Board. Each subsequent award of budget line or restricted funding should include consideration of these assessment results by the Board.</p> <p>Publicly advertised, budget line and restricted awards are subject to Board approval under the current processes employed by the Council. Additional awards should be limited to emergency requirements only (as referred to under Recommendation 5) and the Board should approve the criteria for such requirements.</p> <p>The documentation of policies and procedures governing grants administration in the</p>	Medium to Low		

Number	Reference	Recommendation	Priority Ranking	Responsible	Timeline
		Council should be subject to review and approval by the Board.			
17.	3.6.2	To facilitate Board members, the Heritage Council executive should provide a reconciliation to Board members, from one meeting to the next, of additional awards made during the year to date along with additional awards approved by the executive since the last Board meeting.	Medium to Low		
18.	3.7.1	Our recommendations in this report advocate that consistent processes and procedures should be followed for all award types. Once Council is satisfied that this has been achieved, procedures documentation should be put in place to support this. Procedures documentation should include all elements of the award process, as discussed in Section 3.3.	Low		
19.	3.7.2	Once an update of comprehensive policies and procedure is completed, Council should provide a training workshop to all professional and executive officers. Subsequently, professional and executive officers should meet quarterly to discuss project issues and processes followed.	Low		

## **Appendix D – Award definitions used in this report**

During our review we identified a range of different interpretations in respect of grant awards made by the Council and core activities funded by the Council. We also reviewed the types of awards made by Council and considered the classification of these. In respect of these definitions and classifications, we have used the following definitions in our report, and recommend that these are used by the Council:

*Grant awards* – These are awards made by Council to beneficiaries where the beneficiary is responsible for the day to day management of the activities funded and only reports to Council on the overall progress and achievement of project objectives.

*Budget line and restricted awards* – These awards are categorised separately, but are similar in nature and are approved under the same process. Both types of award involve funding to beneficiaries over a number of years to date (although approved on an annual basis), and are restricted only to certain beneficiaries under business cases developed by Council. These beneficiaries generally have a high level of dependency on Council funding.

## **Appendix E – Guidelines for publication and advertisement of available award funding**

This report did not evaluate the Heritage Council's approach to publication and advertisement of available funding, mainly due to the fact that, for the period under review, the Council had limited funding to be made available as 'advertised'. This Appendix does however provide high level guidance on the 3 most commonly used publication and advertisement practices followed by other funding agencies in our experience.

### *Website*

Most funding agencies have a dedicated area on their website where current and previous funding schemes are explained, and where details of new schemes are published. This generally includes details of the areas targeted for funding current and previous beneficiaries, terms and conditions of awards and any guidance material for applicants and beneficiaries.

### *E-Alert*

A number of funding agencies have developed and implemented grant administration IT systems to manage and maintain grant award activity. The majority of such agencies utilise these IT systems or separate databases to maintain contact details (profiles) of successful and unsuccessful applicants to their grant schemes. Even potential beneficiaries who only make enquiries and have not yet applied for any funding, or any individuals who are interested in the work the funding agency is doing are encouraged to register their profiles on the system. This enables the grant awarding agency to issue e-alerts (emails) to all previous applicants and interested parties when new funding schemes are published.

### *Targeted Advertising*

Where the target applicant population is not restricted, some funding agencies make use of advertisements in specific journals, magazines or papers which are regarded as widely read by their target audience. Such advertisements should only make reference to high level details of available funding under new schemes and should refer the reader to the agency's website for further information. It is not however intended that such advertisement should incur significant costs.