

Schedule of Records - Audit Towing 2019

Requester Name:		File Re: FOI-000002-2020			
Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision
1	Audit Report- Towing 2019	Nil	N/A	N/A	Grant
2	Circulation Control	Nil	N/A	N/A	Grant
3	Table of Contents	2	Part 1(n) of Schedule 1	Out of Scope	Part-Grant
4 to 6	Executive Summary	6	Section 32 Part 1(n) of Schedule 1	Law enforcement and public safety Out of Scope	Part-Grant
7 to 8	Audit Report	1	Part 1(n) of Schedule 1	Out of Scope	Part-Grant
9 to 15	3.1 Governance & Oversight	10	Section 32 Part 1(n) of Schedule 1	Law enforcement and public safety Out of Scope	Part-Grant
16 to 17	3.2 Plant site Inspections	6	Part 1(n) of Schedule 1	Out of Scope	Part-Grant
18 to 20	3.3 Effectiveness of the Contractual Relationship	4	Section 32 Part 1(n) of Schedule 1	Law enforcement and public safety Out of Scope	Part-Grant
21 to 29	contents 3.3.2 to 3.3.5	14	Part 1(n) of Schedule 1	Out of Scope	Part-Grant
30	Acknowledgement	Nil	N/A	N/A	Grant
31	Appendix 1 - Categorisation of Audit Findings	Nil	N/A	N/A	Grant
32 to 33	Appendix 2 - Prior Information Notices	Nil	N/A	N/A	Grant
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Value for Money Audit



Towing

June 2019

Circulation Control

Action	From	To	Date
Sent for Management Response	GIAS	Ex-Dir Finance	13/06/2019
Management Response Received	Ex-Dir Finance	GIAS	24/06/19 (initial response) 16/09/19 (substantive response following discussions. 24/09/19 (response from GNTB)
Sent for Peer Review	Paul Mullen	Therese Carolan	02/09/2019
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Final Report to:	GIAS	Office of the Garda Commissioner	08/09/2019
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		Executive Director Finance	08/09/2019
		Garda Audit and Risk Committee	
		C&AG and Policing Authority	

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1. Executive Summary

1.1 Principal Audit Findings

In the execution of this audit, 13 out of a total of 24 contracts (54% sample) were selected and analysed in detail. The vast majority of the audit findings relate primarily to three contracts, which have been in place for six years or more. The remaining ten contracts sampled demonstrated significant compliance to policy and procedures.

In the case of [REDACTED] whose contract dates from 2011, Procurement Section has made significant efforts to rectify this situation but have been met with difficult legal issues. Notwithstanding the current difficulties, every effort must be made to remedy this, and similar situations with contracts in other Divisions, as a matter of urgency. It is also noted that a recently completed contract in Kildare (July 2019) replaces another one of the three problematic contracts.

An Garda Síochána has awarded single supplier framework contracts to economic towing operators for the provision of recovery/towing and management services. Within An Garda Síochána there is currently no business owner to ensure effective governance and oversight regarding the delivery of these services. [REDACTED]

Audit procedures have identified that towing related services, for the period from 2016 to 2018, has resulted in a deficit of €20m. The financial trend relating to the provision of towing related services, for the period from 2016 to 2018, indicates that towing expenditure has increased by 44% while S41 related receipts have decreased by 12%. The financial effect of this trend has resulted in the annual deficit increasing by 70% (€3.4m) in the period from 2016 to 2018. If this trend is to continue it would have a significant negative financial impact upon the resources of An Garda Síochána which would not be in compliance with the public service concept of attaining value for money.

[REDACTED] An Garda Síochána will also require the provision of ancillary management and support services (during normal office hours) to include general administration, receiving payments for release fees and issuing receipts, [REDACTED]

Expenditure of €323k was charged by contractors relating to the disposal of EOLV. The supply of waste disposal services is subject to value added tax (VAT) at a rate of 13.5%. The disposal of EOLV has been subject to an overcharge, in the Galway Division, of value added tax at a rate of 23%. This represents an overcharge of VAT of €25k over a three year period from 2016 to 2018.

1.2 Audit Opinion

GIAS can provide **limited assurance** concerning the provision of towing services relating to the level of attainment of economy, efficiency and effectiveness in the discharge of functions and allocation of resources within An Garda Síochána.

The contracting of towing related services was intended to be a cost neutral activity. However, the net financial position for the provision of towing services has resulted in a financial deficit of €20m for the period from 2016 to 2018.

In addition, a trend analysis of the financial data indicates that towing related expenditure is increasing in the three year period, while S41 related receipts are decreasing. The financial effect of this trend has resulted in the annual deficit increasing by 70% (€3.4m) in the period from 2016 to 2018 as specified per the following table:

Net Financial Position – Towing Services 2016-2018

Category	2016	2017	2018	Total
S41 Expenditure	€7,224,356	€9,271,155	€10,367,662	€26,863,173
% Movement/Trend	27%	35%	39%	
S41 Income	€2,337,433	€2,375,062	€2,056,409	€6,768,904
% Movement/Trend	35%	35%	30%	
Deficit	-€4,886,923	-€6,896,093	-€8,311,254	-€20,094,269
% Movement/Trend	24%	34%	41%	

If this trend is to continue it will have a significant negative financial impact upon the resources of An Garda Síochána which will not be in compliance with the public service concept of attaining value for money.

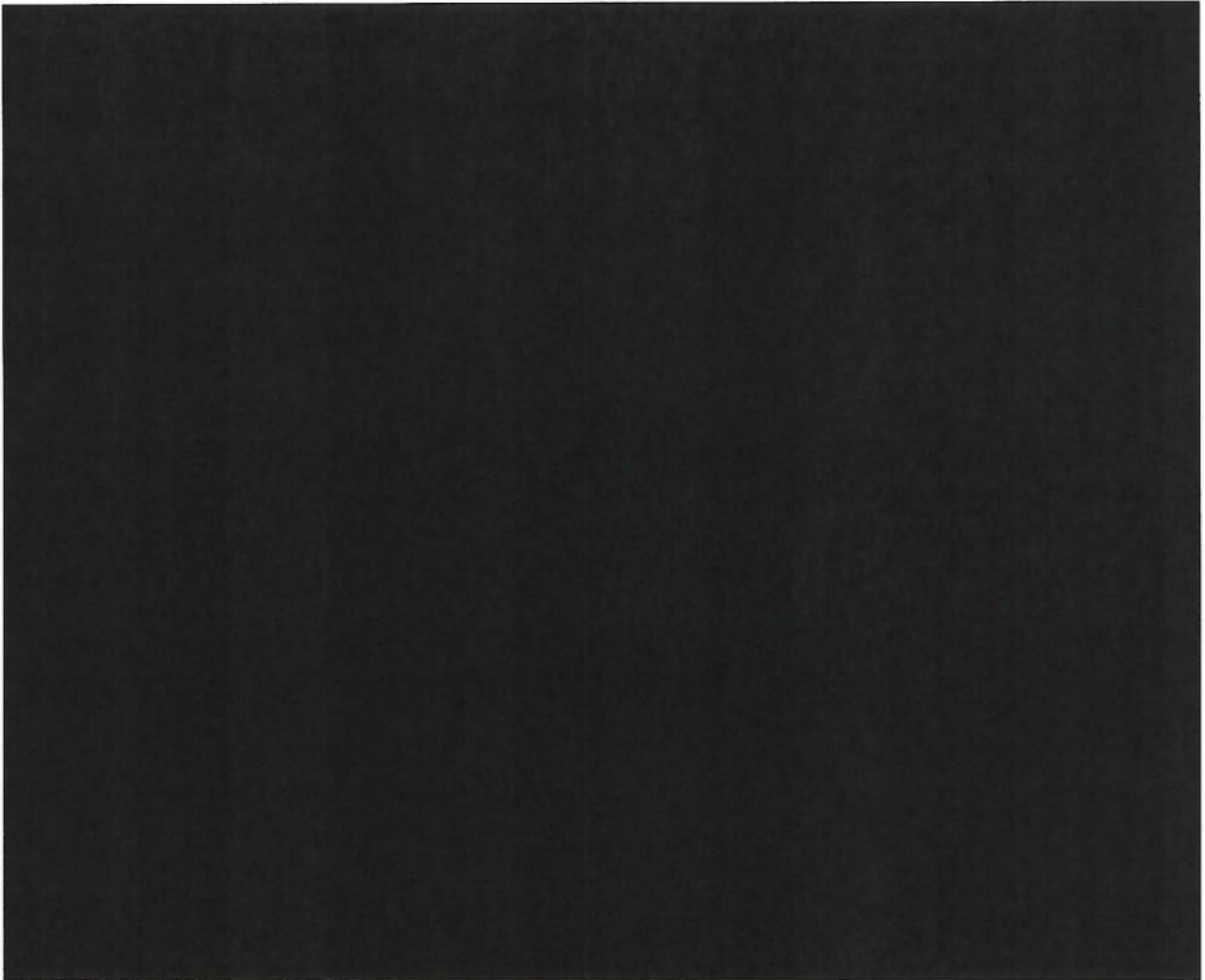
1. We can provide **limited assurance** in relation to the effectiveness of the contractual relationship for towing operators. This represents **medium** risk.
2. We can provide **limited assurance** in terms of the governance and oversight arrangements for towing operators. This represents **medium** risk.

1.3 Priority 1 Recommendations:

- **Negative Net Financial Position (Priority 1)**

Towing related services should be provided on a cost neutral basis. A plan should be put in place to bring costs and revenues into line over a number of years (e.g. 3 years). It is noted that no increase in rates has occurred since 2011. This plan should include planned reductions in costs through better governance and oversight and increases in rates.

The analysis below (Page 7) indicates that the majority of the cost relates to vehicle storage (61%). It is likely that savings can be made by better oversight and management of vehicles held in storage and the disposal of vehicles in a prompt manner.



We have categorised these findings by reference to the level of risk that we found to be attributed to each (See Appendix 1 for the categorisation used).

Audit Report

2.1 Background

The mission of the Garda Internal Audit Service (GIAS) is to have in place best internal financial control, internal audit and risk management strategies in support of the objectives of An Garda Síochána and of the Commissioner as accounting officer.

The contracting of towing related services is to be provided on a cost neutral basis. However, an audit analytical review has identified that the provision of towing related services for the period from 2016 to 2018 has resulted in a deficit of €20m as calculated per the following table:

Calculation of S41 Deficit 2016-2018

Subhead Item	Subhead Item Desc	2016	2017	2018	Total
032002	Vehicle Towing	€2,654,956	€3,417,449	€4,057,008	€10,129,414
032003	Towing - Storage	€4,481,934	€5,757,714	€6,171,075	€16,410,723
032004	Towing - Disposal	€ 87,466	€ 95,991	€ 139,579	€ 323,037
Total	RTA Expenditure	€7,224,356	€9,271,155	€10,367,682	€26,863,173
503013	RTA S41 Receipts	€2,337,434	€2,375,062	€2,056,409	€ 6,768,904
	S41 Deficit	€4,886,923	€6,896,093	€8,311,254	€20,094,269

An analysis of the cost relating to the provision of S41 towing services for the period from 2016 to 2018 has identified that €10.1m (38%) related to vehicle towing and €16.4m (61%) related to the storage of vehicles. However, An Garda Síochána has also incurred expenditure of €323k for the disposal of vehicles.

2.2 Audit Methodology and Scope

The audit was performed by GIAS as an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations.

GIAS carried out an independent evidence-based investigation which examines and reports on whether economy, effectiveness and efficiency has been achieved in the use of public funds.

The objective of this audit was to provide reasonable assurance to the Garda Commissioner regarding the provision of Value for Money of towing, recovery and storage services. Out of a total of twenty-four contracts, thirteen (54%) were sampled and subjected to the application of detailed audit procedures in relation to the requirements set for the provision of towing services.

Audit Scope

The audit examined the following towing related income and expenditure for the period from 2016 to 2018:

Subhead Item	Subhead Description
032002	Vehicle Towing
032003	Towing – Storage
032004	Towing – Disposal
503013	S41 – RTA Receipts

Audit Methodology

The audit approach was an overall organisational risk based audit approach to review the provision of towing/recovery services within An Garda Síochána. Information was extracted from the general ledger for the three year period from 2016 to 2018. From this data the following audit procedures were performed:

- Review the effectiveness of the contractual relationship with the providers of towing services based upon the following criteria:
 - Economic and Financial Standing
 - Approach and Methodology
 - Storage Facility and Technical Examination Area
 - Contract Management
 - Quality Assurance
- Review of governance and oversight arrangements



1. Main Findings and Recommendations

3.1 Governance & Oversight

A review of the governance and oversight that was applied to the provision of recovery/towing, storage and management services was a significant component of this audit.

3.1.1 Financial Framework

Expected Control

The provision of Section 41 RTA towing related services is provided on a cost neutral basis.

Finding

Audit procedures have identified that the provision of towing related services for the period 2016 to 2018 has resulted in a deficit of €20m.

The financial trend relating to the provision of towing related services, for the period from 2016 to 2018, indicates that towing expenditure has increased by 44% while S41 related receipts have decreased by 12%. The financial effect of this trend has resulted in the annual deficit increasing by 70% (€3.4m) in the period from 2016 to 2018. If this trend is to continue it would have a significant negative financial impact upon the resources of An Garda Síochána which would not be in compliance with the public service concept of attaining value for money.

The Finance Directorate do not have management accounts highlighting the costs and revenue from Section 41 vehicle seizures.

Recommendation

Priority 1

Towing related services in respect of S41 vehicles should be provided on a cost neutral basis. A plan should be put in place to bring costs and revenues into line over a number of years (e.g. 3 years). It is noted that no increase in rates has occurred since 2011. This plan should include planned reductions in costs through better governance and oversight and increases in rates.

It is primarily the responsibility of the Minister of Transport to set the rate for holding and releasing seized vehicles and the rates were last set by SI No. 460/2011. However the Finance Directorate have responsibility to manage the Garda Vote. It is recommended that the Finance Directorate conduct an analysis to calculate the appropriate rate in order to recoup all costs relating to section 41 seizures. The Finance Directorate should liaise with the Department of Transport in order to ensure that an appropriate rate is set to offset costs to the Garda Vote. Management accounting systems should be put in place in the Finance Directorate to review on a continuous basis the costs and revenue streams associated with S41 vehicle seizures.

The majority of the cost relates to vehicle storage (61%). It is likely that savings can be made by better oversight and management of vehicles held in storage and the disposal of vehicles in a prompt manner.

MANAGEMENT RESPONSE

Agree with the majority of the recommendation. However cannot understand how non-section 41 vehicles that have not an income stream can be cost neutral.

Ownership for the Governance and Management of Towing Management has been allocated to A/C Roads Policing as recommended in the Deloitte Report.



3.1.2 Head of Business Unit

Expected Control

A business owner is in place to support the management and oversight services.

Finding

Within An Garda Síochána there is currently no business owner to ensure effective governance and oversight regarding the delivery of these services.

Recommendation

Priority 1

[REDACTED]

The individual Chief Superintendents should retain responsibility for the operation of the contracts on a day to day basis and, in conjunction with Procurement Section, should place and renew towing contracts in line with Garda and public service requirements.

[REDACTED]

The unit should employ procedures to validate the delivery of recovery services to ensure compliance to agreed contractual terms regarding:

- The validation of monthly invoices for the provision of recovery services to recovery services actually delivered
 - The validation of rates charged for recovery services delivered
 - The receipting and response management of calls
 - The provision of Division wide services
- [REDACTED]

3. Procurement Compliance

The awarding of single supplier framework contracts to economic towing operators should be in strict compliance with Public Procurement Regulations. The dedicated business unit should ensure that:

- The delivery of recovery/towing and management services are delivered by economic towing operators under valid contracts which have not expired
- The delivery of recovery/towing and management services represent the public service concept of value for money

MANAGEMENT RESPONSE

Finance Directorate

Yes, we do agree. Ownership for the Governance and Management of Towing Management has been allocated to A/C Roads Policing as recommended in the Deloitte Report.

This has been done and actioned

Management Response Garda National Traffic Bureau

GNTB now has responsibility for the governance and oversight relating to the policy and procedures for delivery of recovery/towing and management services across the country.

3.1.3 End of Life Disposal Charges

Expected Control

The cost schedules included in the responses to tender should specify that payment of any rebate should be receivable to An Garda Síochána regarding the disposal of EOLV.

Finding

████████████████████ are providing towing services to An Garda Síochána. This provider of towing related services is currently out of contract since the 30th of August 2011. The original contract specifies that ██████████ can charge An Garda Síochána for arranging the disposal of EOLV. The total cost of this disposal service for 2018 was €139k of which €131k related to ██████████. The total charges to An Garda Síochána for the disposal of vehicles from 2016 to 2018 is €323k.

Recommendation

Priority 1

An Garda Síochána should select and appoint a contractor for the provision of towing services relating to the Galway region based upon the performance of a tender evaluation process. The tender documents should specify that An Garda Síochána will charge the contractors regarding the disposal of EOLV. Therefore, the disposal of all EOLV should be regarded as a source of income and not an expense.

The supply of waste disposal services is subject to value added tax (VAT) at a rate of 13.5%. The disposal of EOLV has been subject to an overcharge of value added tax at a rate of 23% in the Galway Division. This represents an overcharge of VAT of €25k over a three year period from 2016 to 2018. A refund of VAT should be requested from the Office of the Revenue Commissioners.

MANAGEMENT RESPONSE

Finance Directorate

Yes we agree a new tender competition must be prioritised for the Galway Division. However changing the specification in relation to charging the contractor for disposal of EOLV for Galway Division instead of looking for rebate similar to our other contracts could distort the whole competition and result in a much higher Towing charge and Storage charge per vehicle.

A project plan for the advertising of contracts has been issued to the market via a eTenders pin notice. Please see attached. It will be amended to take account of the new regional structure as Northern and Western going as one.

Please see attached pin notice setting out project plan.

3.1.4 Expiration of Towing Contracts

Expected Control

The provision of towing services should be supplied by contractors who are under valid contracts.

Finding

In the course of the audit a sample of thirteen towing contracts were subjected to audit review. Audit procedures have identified that five (38%) of the sampled towing contracts had expired at the time of the performance of the audit as specified per the following table:

Contractor	Division	Contract Ref.	Expiration Date
[REDACTED]	Galway	T.169/2007	30/08/2011
	Kildare	T.020/2009	03/05/2013
	DMR North	T.011.2012 Lot 1	31/01/2018
	DME North Central	T.011.2012 Lot 2	10/02/2018
	Wexford	T.023/2012	30/09/2018

[REDACTED] are providing towing services to An Garda Síochána. Audit review of towing related expenditure has identified that [REDACTED] are currently charging for the provision of towing services at unsocial hours and also for additional kilometres as specified per the terms of their original contract. This provider of towing related services is currently out of contract since the 30th of August 2011.

Recommendation

Priority 1

An Garda Síochána should ensure that the provision of towing services is supplied by contractors who are operating under contracts that are up to date and within the terms of their original agreement.

Priority 2

An Garda Síochána should select and appoint a contractor for the provision of towing services relating to the Galway region based upon the performance of a new tender evaluation process. Tender documents should not specify uncapped variable charges relating to the provision of towing services at unsocial hours or for additional kilometres incurred.

MANAGEMENT RESPONSE

Finance Directorate

Agree.

Please see attached pin notice setting out project plan

3.2 Plant Site Inspections

In the course of the audit a review of the plant that was employed in the delivery of recovery/towing and management services was performed. The review related to the following primary areas:

- Staff Training and Accreditation
- Health and Safety

Expected Control

That all staff employed by the service provider, including sub-contractors, are in possession of up to date certification and training in relation to all tasks they are required to perform in the execution of duties contracted for.

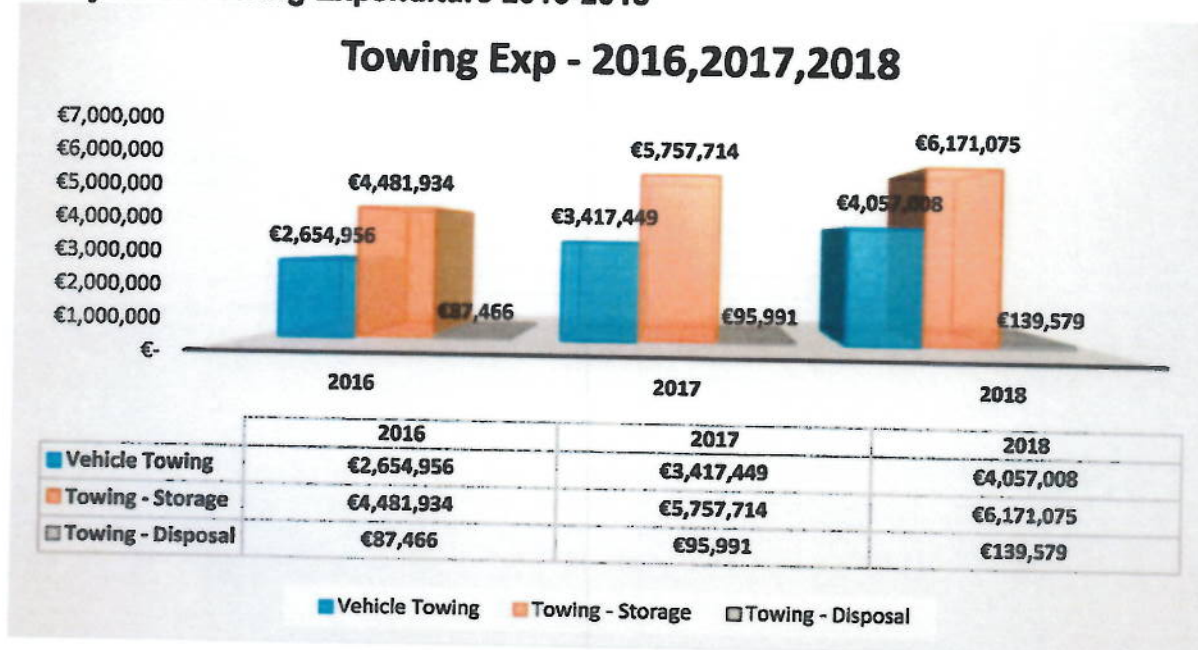


3.3 Effectiveness of the Contractual Relationship

3.3.1 Economic and Financial Standing

An analysis of the cost relating to the provision of towing services for the period from 2016 to 2018 has identified that €10.1m (38%) related to vehicle towing and €16.4m (61%) related to the storage of vehicles. However, An Garda Síochána has also incurred expenditure of €323k for the disposal of vehicles as specified below:

Analysis of Towing Expenditure 2016-2018



Expected Control

The contractor in the responses to tender (RTT) must confirm the following:

1. Annual turnover for the previous three years was in excess of a required specified level. The contracting authority should also seek documentary evidence or equivalent confirming that turnover is in excess of the specified level.
2. Evidence of relevant technical experience and Professional capacity relating to a minimum of three service contracts of a similar nature delivered over the past four years.
3. Relevant personnel resources responsible for the delivery of the service and their skills and competences.
4. Corporate Health and Safety policy.

- [REDACTED]
7. A list of detailed controls is required to be specified in the response to all tenders. The cost schedule should specify:
- Cost of a single tow
 - Storage fee per day (in respect of days 2-21)
 - Long term storage for Technical Examination Vehicles (TE) and Public Service Vehicles (PSV)
 - Rebate for disposal of EOLV

Finding

The response documents submitted by a significant number of the sampled contractors did not submit any details relating to the turnover of the contractor. Of the thirteen sampled contracts, audit procedures identified that only four contractors (31%) disclosed financial details relating to the turnover of the contractor in the responses to tender (RTT).

The response documents submitted by the sampled contractors all indicated details of client references and examples of similar contracts delivered over previous periods.

[REDACTED]

The audit has identified that two contractors had not supplied details of health and safety processes in their responses. [REDACTED]

[REDACTED]

Audit review has identified that a cost schedule has been identified for all sampled contractors.

Recommendation:

Priority 2

The responses to tender (RTT) of contractors should fully disclose details relating to:

- Financial details relating to turnover
- Health and safety processes
- Key personnel who are relevant to the delivery of the contract

Management Response

Agree

These are older contracts, it is already actioned in the newer contracts

3.3.2 Approach and Methodology of Service Providers

An area of significant audit interest was an assessment of the adequacy regarding the overall service provided by towing operators in delivering recovery/towing, storage and management services.

Expected Control

The RTT, as part of the overall contract, should specify a detailed overall approach and methodology to ensure the provision of a high quality service which demonstrates an understanding of An Garda Síochána. All responses should specify a detailed approach and methodology regarding the following:

- Delivery Of Contract Objectives
- Receipt and Management of Calls
- Provision of a Division Wide Service
- Multiple Scene Recovery and Delivery at Storage Facility
- Payment Facilities
- Management of Personal Property
- Invoicing and Recoupment of Fees
- Management of Long Term Storage and Evidence
- Management of Heavy Lift Requirements

Finding

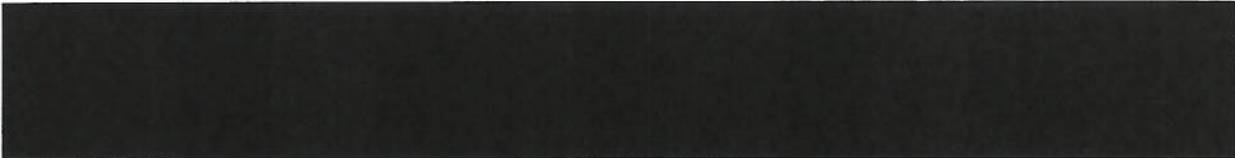
All sampled responses have specified their overall approach and methodology regarding the provision of towing services. [REDACTED]

All contracts specified an approach and methodology to the receipting and management of calls that embraced the following principals:

- Provision of service for a 24 hour coverage 7 days a week
- Dedicated phone number for receipt of calls during working hours
- Continuity of service to ensure out of hours service cover
- GPS tracking of recovery vehicles to ensure most efficient responses
- Document the on-scene S41 uplift procedure
- Uplifted vehicles (TE/PSV) brought to a secure technical examination area


The contracts generally specified methodologies which ensure the provision of Division wide services. These embraced the following principals:

- All response times are monitored
- Adequate administrative personnel
- Robust I.T. systems
- Map references of Divisional locations




Two of the contracts reviewed did not specify any significant details regarding the provision of payments facilities to customers relating to the release of uplifted vehicles. These two contracts were older in nature as they were signed in 2008 and 2011.

However, all sampled contracts that were subsequent to these specified a service for the provision of payment facilities that would appear adequate. Audit review of these responses indicated that a variety of payment methods are being offered to members of the public in order to retrieve their vehicle. Such methods relate to both the acceptance of cash and provision of chip and pin terminals.



One of the contracts reviewed did not specify any details regarding processes regarding invoicing and the recoupment of fees. However, in general all other contracts that were sampled indicated systems and procedures regarding the processing and recoupment of fees to An Garda Síochána bank accounts.



Recommendations:
Priority 3

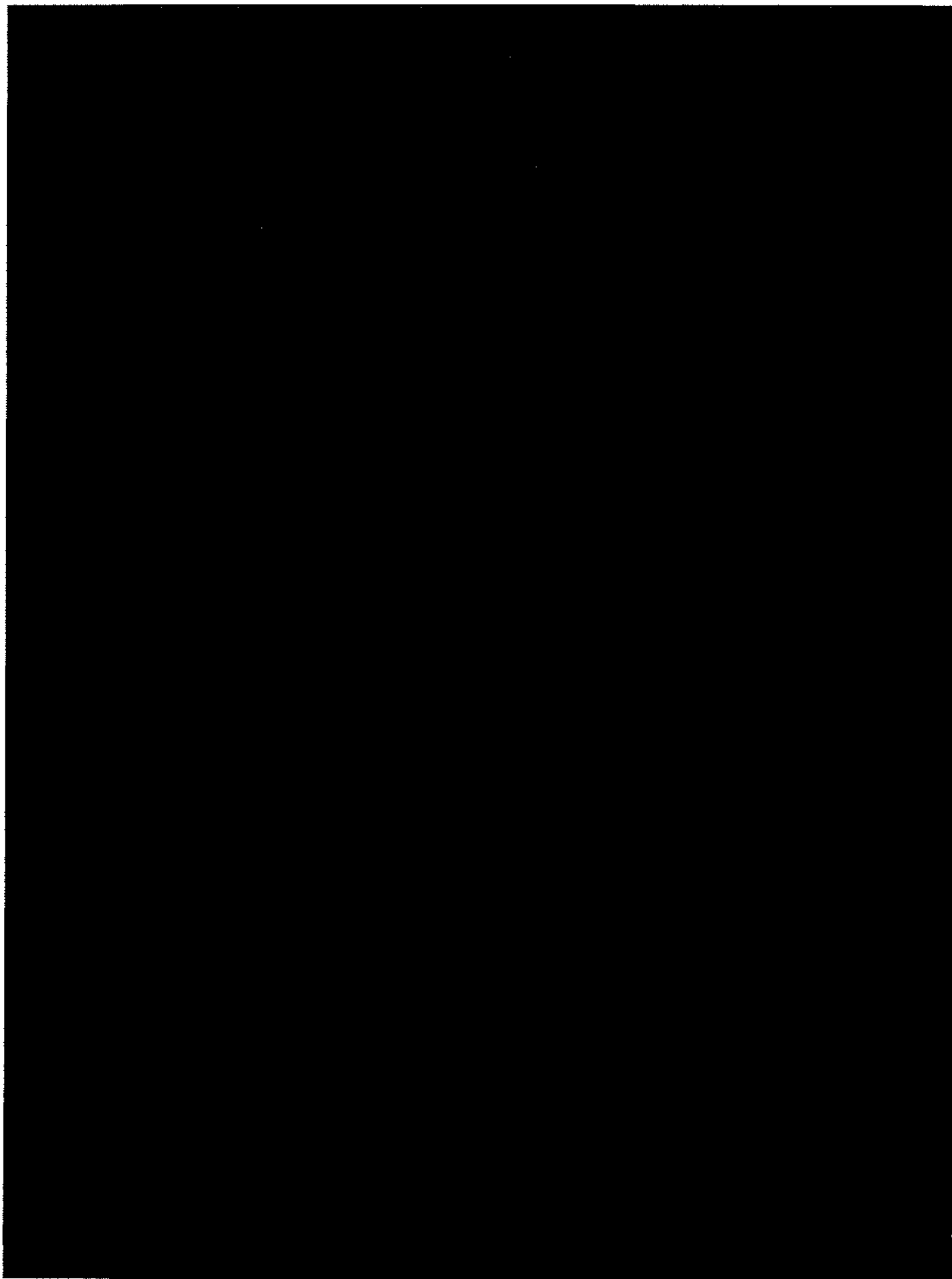
Efforts must be made to ensure that all contracts are in compliance with procurement legislation. Contracts should include reference to payments facilities for customers in relation to the release of uplifted vehicles, a process regarding the administration of personal property in uplifted vehicles and processes regarding invoicing and the recoupment of fees.

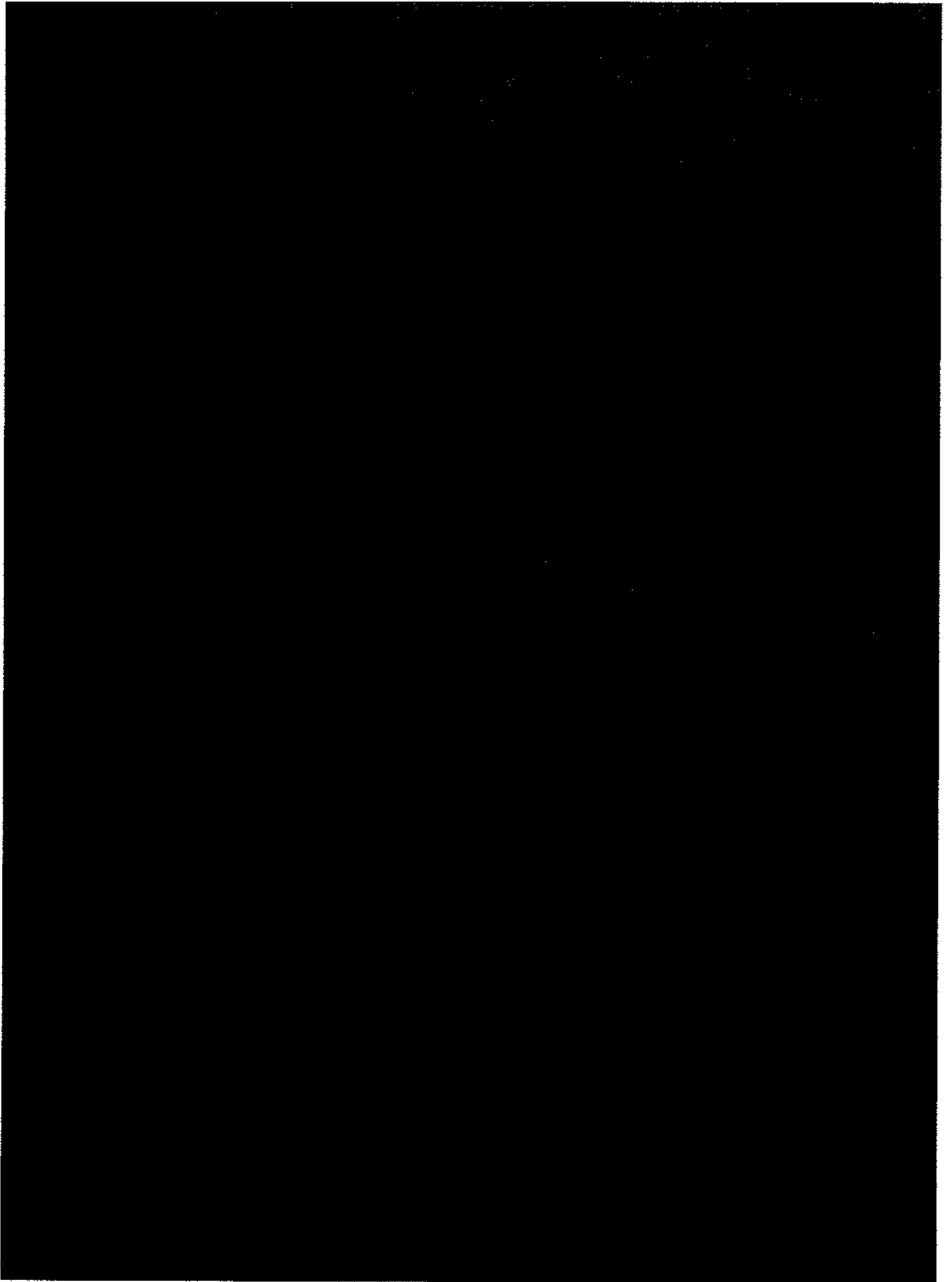
MANAGEMENT RESPONSE

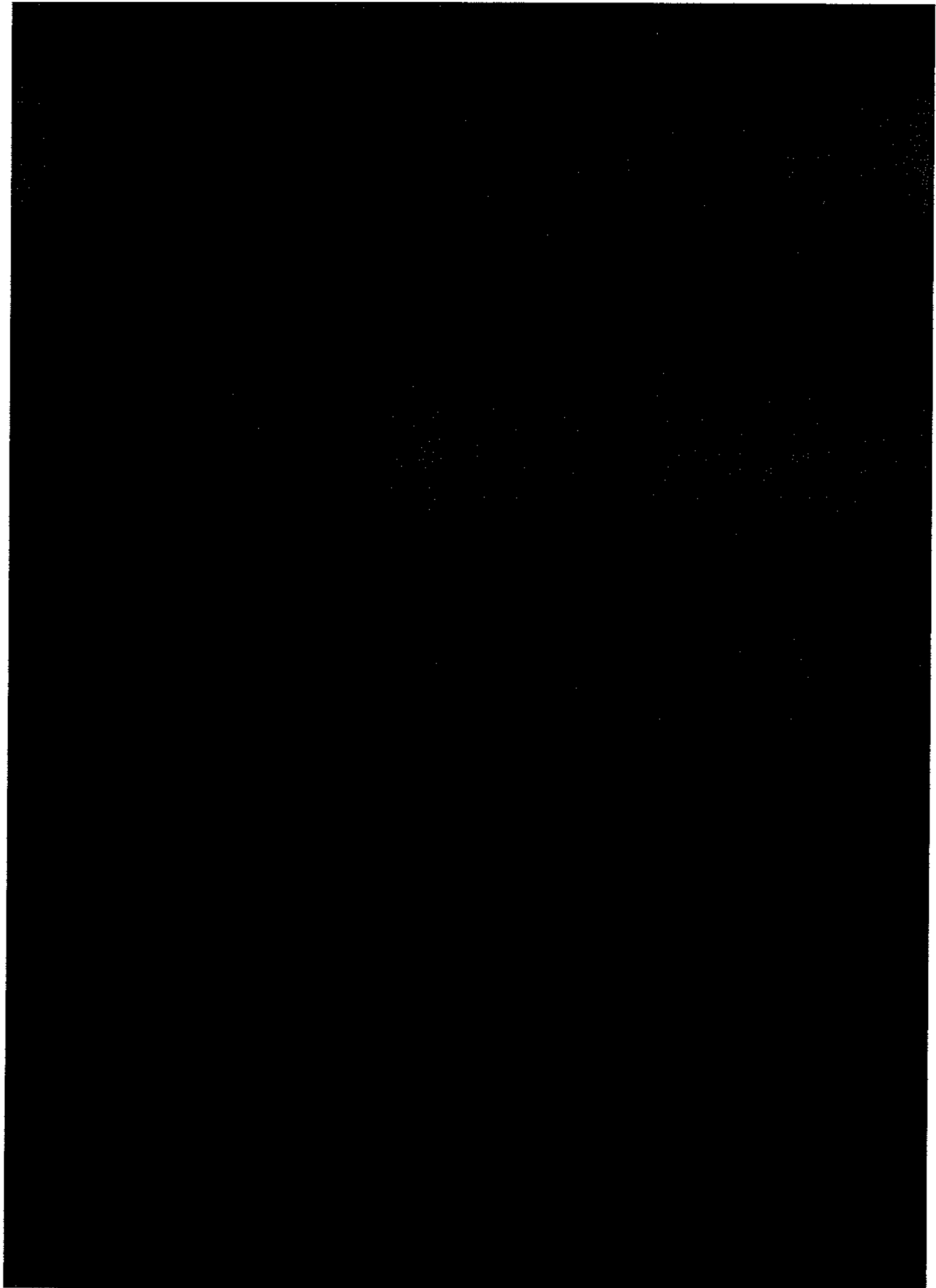
Finance Directorate

Agree

These are older contracts, is already actioned in the newer contracts







3.3.5 Quality Assurance

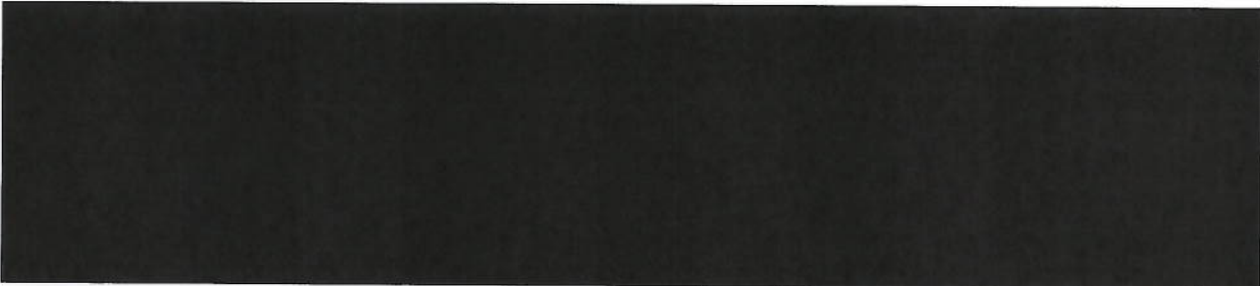
A significant area of audit interest was to identify the capability of the economic towing operators regarding their capacity to deliver a high quality and efficient service. This involved a review of the following areas relating to quality assurance:

- **Quality Assurance Plan**
 - **Training Programme**
- 

Expected Control

The contract should specify a proposed plan relating to the monitoring and maintaining of quality of the proposed service.

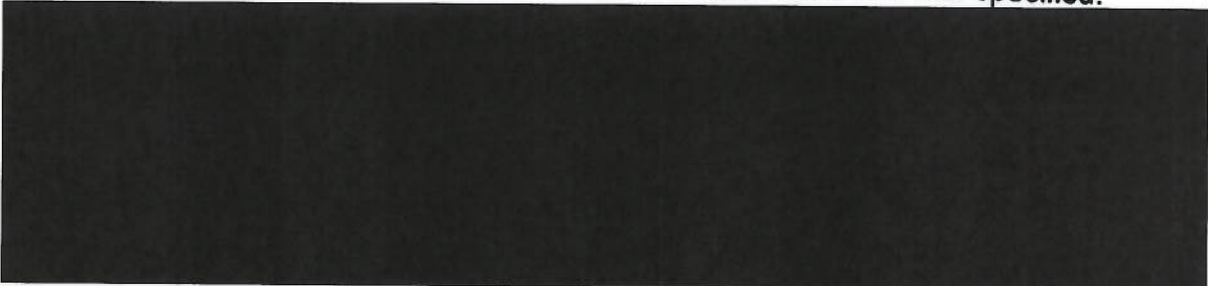
Training for contractor personnel should be performed on a scheduled basis. All new personnel should be scheduled for training upon induction.



Finding

In the course of the review of the contracts a generically satisfactory quality assurance framework was specified in ten of the sampled contracts. However, there were three contracts that did not specify any quality assurance framework. These contracts were signed in 2008, 2010 and 2015.

The review identified that ten of the contracts specified detailed training programmes. However there were three contracts where no training programme was specified.





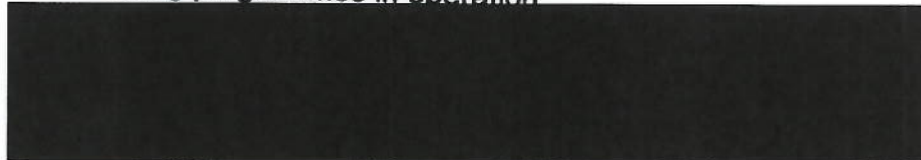
Recommendation

Priority 2

The contracts should fully disclose details relating to:



Training programmes in operation



MANAGEMENT RESPONSE

Finance Directorate

Agree.

These are older contracts is already actioned in the newer contracts

4. Acknowledgement

Garda Internal Audit Section would like to express our gratitude to staff in the Finance Directorate and Procurement section and Garda National Roads Policing Bureau for their assistance in supplying the information required for this audit.

Niall Kelly

Head of Internal Audit
Date: 08/09/19

APPENDIX 1 - Categorisation of Audit Findings

The findings in this report have been categorised using a formalised risk assessment process as follows;

Priority 1: Where both the impact of the control weaknesses on the operations of the Division and the likelihood of occurrence is considered to be high. Priority 1 issues need to be given immediate attention by management as this represents **high risk**.

Priority 2: Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be high and the other is considered medium. Priority 2 issues need to be given attention by management as this represents **medium to high** risk.

Priority 3: Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be medium and the other is considered low. Priority 3 issues need to be given attention by management as this represents **medium to low** risk.

Priority 4: Where both the impact of the control weak on the operations of the Division and the likelihood of occurrence is considered to be low. Management should keep Priority 3 issues under review as this represents **low**.

APPENDIX 2 – Prior Information Notices



PROPOSED PROJECT PLAN FOR CONDUCTING PROCUREMENT EXERCISES FOR TOWING MANAGEMENT CONTRACTS 2019/2020

An Garda Síochána are proposing the following plan for the conducting procurement exercises for Towing Management Contracts for 2019/2020.

	GARDA DIVISIONS	GARDA REGION	INDICATIVE TIME FOR PUBLISHING TENDER	PROCUREMENT STRATEGY
1	D.M.R SOUTH	DMR	September 2019	Proposed to issue as one Regional competition with 6 Divisional lots. Will be left to the market for approximately 2 months
2	D.M.R. EAST	DMR		
3	D.M.R. SOUTH CENTRAL	DMR		
4	DMR NORTH	DMR		
5	DMR NORTH CENTRAL	DMR		
6	DMR WEST	DMR		
7	LAOIS/OFFALY	EASTERN	October 2019	Proposed to issue as one Regional competition with 4 Divisional lots. Will be left to the market for approximately 4 months
8	WESTMEATH	EASTERN		
9	WICKLOW	EASTERN		
10	MEATH	EASTERN		
11	CAVAN/MONAGHAN	NORTHERN	Early September 2019	Proposed to issue as one Regional competition with 3 Divisional lots. Will be left to the market
12	DONEGAL	NORTHERN		

13	LOUTH	NORTHERN		for approximately 2 months
14	KILKENNY/CARLOW	SOUTH EASTERN	November 2019	Proposed to issue as one Regional competition with 4 Divisional lots. Will be left to the market for approximately 4 months.
15	TIPPERARY	SOUTH EASTERN		
16	WATERFORD	SOUTH EASTERN		
17	WEXFORD	SOUTH EASTERN		
18	CORK CITY -	SOUTHERN	January 2020	Proposed to issue as one Regional competition with 4 Divisional lots. Will be left to the market for approximately 4 months.
19	CORK NORTH	SOUTHERN		
20	CORK WEST	SOUTHERN		
21	KERRY	SOUTHERN		
22	CLARE	WESTERN	November 2019	Proposed to issue as one Regional competition with 4 Divisional lots. Will be left to the market for approximately 4 months.
23	GALWAY	WESTERN		
24	MAYO	WESTERN		
25	ROSCOMMON/LONGFORD	WESTERN		