

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the operation of the Motor Tax Office in Kilkenny County Council.

Programme or Project Information	
Name	Operation of Motor Tax Office
Detail	Kilkenny County Council's Motor Tax Office administers the Motor Taxation functions for Kilkenny City and County
Responsible Body	Kilkenny County Council
Current Status	Revenue expenditure being incurred annually
Start Date	Ongoing Annual Budget
End Date	Ongoing Annual Budget
Overall Cost	€763,123 for 2022

Programme Description

Kilkenny County Council as the Licencing Authority is empowered to collect motor tax through Authorised Officers appointed under S.I No 15 / 1958 - Road Vehicles (Registration and Licensing) Order, 1958 as they hold delegated responsibility for the oversight and administration of Motor Taxation Offices (MTO's) in each of the Local Authorities. The Authorised Officer is responsible for the maintenance of proper financial and stock records for Kilkenny County Council as the Licensing Authority and for issuing an Annual Certificate to the Department thereon.

The MTO's staffed by Local Authority personnel collect motor taxation receipts, implement motor taxation regulations, issue vehicle licences and other documentation on behalf of and under the direction of the Motor Tax Policy Section of the Department of Transport, Tourism and Sport. They also provide the main customer service delivery gateway for motor dealers and individual customers to obtain information on the local interpretation and administration of motor tax regulations, trade plates and HGV trailer licences.

Receipts collected by the Authorised Officer are remitted to the Department of Transport along with related monthly and annual returns in respect of income and stock.

Motor Tax in Ireland is a charge imposed by the Irish Government on motor vehicles. Some Vehicles are exempt but all must display a current tax disc if used in a public place. You can pay your motor tax through your local Motor Taxation Office in Kilkenny County Council or online at www.motortax.ie.

The Driver and Vehicle Computer and Services Division of the Department of Transport, Tourism and Sport located in Shannon, Co Clare is central to the processing of Motor Tax for Local Authorities. The National Vehicle Driver File (NVDF) is a database containing details of approx. 2.5 million registered vehicles and their owners. The NVDF supports Motor Tax Offices for all users in the Local Authorities throughout the country. They monitor and manage the NVDF Database. The NVDF also fulfills legal obligations in relation to the national driver and vehicle registers. They are responsible for the internet based motor tax services and change of vehicle ownership services. All transactions processed in Kilkenny County Council Motor Tax office are completed on the NVDF System.

2022	
Expenditure - Operation of Motor Tax	
Description	€
Payroll	403,658
Overhead Allocation	319,472
Operation of Motor Tax	25,538
Refunds	14,455
Total	763,123

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Kilkenny County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the operation of the Motor Tax Section in Kilkenny County Council. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
Kilkenny County Council provides Motor Tax services on behalf of the Department of Transport and caters for vehicles in Kilkenny City and County.	<p>Budget of €763k in 2022.</p> <p>Staff of 8.5.</p> <p>ICT equipment including NVDF software and printers.</p> <p>Stock which includes Tax Discs and Trade Plates.</p> <p>Annual Audit by Local Government Auditor and stock inventory check completed by Internal Audit Unit.</p>	Issuing of Motor Tax Discs and a broad range of associated functions.	The provision of Motor Tax Services.	Providing a public service to allow customers to access Motor Tax Services.

Description of Programme Logic Model

Objectives:

Kilkenny County Council's Motor Tax Section collects motor tax receipts and provides motor tax services on behalf of the Department of Transport and caters for vehicles in Kilkenny City and County.

Inputs:

The Motor Tax Section has a budget of €763k and has 8.5 staff. The Driver and Vehicle Computer and Services Division of the Department of Transport, located in Shannon, Co Clare manages and monitors the NVDF System used by the Motor Tax Section to process motor tax

and other applications. A stock of Motor Tax Discs and Trade Plates are issued by the Department to Kilkenny County Council on an annual basis. An annual Audit of the financial and stock records for Kilkenny County Council is undertaken by the Local Government Auditor. The Internal Audit Unit in Kilkenny County Council performs a physical inventory check on the last working day of the year to ensure that the stock in hand agrees with the end of year reports printed from the NVDF system.

Activities:

Income in the Motor Tax Office amounted to €3,952,810 in 2022 with a total of 19,304 transactions. Kilkenny County Council holds a separate bank account for all income from motor tax transactions. This bank account is cleared down every 2/3 days and the income is remitted to the Department of Transport along with all relevant reports.

Outputs:

The Motor Tax office carry out a broad range of functions which include, taxation of different categories of vehicles including commercial, private, tractors, caravans and vintage vehicles, processing change of ownership for vehicles, declaring vehicle off the road, duplicate and replacement motor documents, refunds, vehicle conversions, exemptions and trade plates.

Outcomes:

Providing a public service to allow customers to access Motor Tax Services.

Section B - Step 2: Summary Timeline of Project/Programme

The following section tracks the operation of Kilkenny County Council Motor Tax Office.

2022 The Motor Tax Office is an ongoing service provided by Kilkenny County Council. Funding for providing the service is included in the Annual Budget in the amount of €763k.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and operation of Kilkenny County Council Motor Tax Office.

Project/Programme Key Documents	
Title	Details
Kilkenny County Council Annual Budget 2022	The budget allocation for the operation of the Motor Tax Office
S.I No 15 / 1958 - Road Vehicles (Registration and Licensing) Order, 1958	The powers and duties of the Licensing Authority and the Authorised Officer
Agresso Financial Management System	Financial details on the expenditure for the Motor Tax Office
NVDF Reports	Financial details on income for the Motor Tax Office
Annual Certificate	Details of income returned to the Department
Procedure Manual	Office Procedure Manual for motor tax processing
Annual Motor Tax Audit	Annual independent audit of Motor tax by the Local Government Audit service

Key Document 1: Kilkenny County Council Adopted Budget 2022

'Kilkenny County Council's Adopted Budget 2022' details the expenditure for the Motor Tax Office for 2022.

Key Document 2: S.I No 15/1958 – Road Vehicles (Registration and Licensing) Order, 1958

This document details the powers and duties of Kilkenny County Council as a Licensing Authority.

Key Document 3: Agresso - Financial Management System

Reports can be generated from Agresso detailing the level of expenditure in the Motor Tax Office. It includes payroll costs, overhead allocations, refunds and operational costs. This allows management to monitor budget adherence during the year.

Key Document 4: NVDF Reports

Reports are generated daily, monthly and annually detailing the transactions and values for the Motor Tax Office.

Key Document 5: Annual Certificate

An annual report is made to the Department of Transport, this report details the gross and

net turnover for the Motor Tax Office in that year.

Key Document 6: Motor Tax Procedure Manual

Manual of all procedures for office staff in the processing of motor tax transactions. It details all classes of tax and required documentation along with security protocols.

Key Document 7: Annual Motor Tax Audit

An annual Audit of the financial and stock records for Kilkenny County Council is undertaken by the Local Government Auditor.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the operation of Kilkenny County Council’s Motor Tax Office. It evaluates whether appropriate data is available for the future evaluation of the Programme.

Data Required	Use	Availability
Financial Reports	To ensure adherence with budget	Yes
Monthly and Annual Returns to the Department	To ensure that all income is remitted to the Department as required	Yes
Weekly Detailed Statistics	Monitoring of workforce productivity	Yes
Reports, including end of year reports from NVDF	Used for balancing and to ensure stock inventory is correct at year end	Yes

Data Availability and Proposed Next Steps

The necessary data is available to evaluate the operation of Kilkenny County Council Motor Tax Office. The availability of monthly detailed statistics allows management to ensure optimal operation of the Motor Tax Office.

Agresso (Financial Management System) gives management up to date financial information to allow for ongoing budget monitoring and to ensure adherence to the Annual Budget. The end of year reports from the NVDF system gives detail of the stock inventory at year end, this report is checked against remaining stock for accuracy.

Kilkenny’s Motor Tax Office is part of the Directorate of Finance, Information Technology, Procurement, Facilities Management, Procurement & Special Projects.

It was noted by Internal Audit in its inventory checks at year end in 2021 & 2022 that some items were appearing on the NVDF end of year report that were not in stock. These are system anomalies and the Authorised Officer has advised the Department on numerous occasions of this issue and requested a solution.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the operation of Kilkenny County Council Motor Tax Office based on the findings from the previous sections of this report.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

The operation of the Motor Tax Office broadly complies with the standards set out in The Public Spending Code.

Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?

The necessary data is available to allow for a full evaluation if required.

What improvements are recommended such that future processes and management are enhanced?

Kilkenny County Council should follow up with the Department of Transport, Tourism and Sport to rectify the IT system anomalies in the NVDF end of year reports and ensure that the solution to rectify the issues is successful. The equipment and printers used in the Motor Tax Office which are supplied by the Department are old and regularly malfunction, consideration should be given by the Department to updating the equipment to ensure business continuity.

It is also noted that the Local Government Auditor details recommendations following his annual audit on the financial and stock records for Kilkenny County Council. Kilkenny County Council should continue to implement any recommendations made by the Local Government Auditor.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the operation of the Motor Tax Office in Kilkenny County Council.

Summary of In-Depth Check

Overall, I find the operation of the Motor Tax Office in Kilkenny County Council complies with the broad principles of the Public Spending Code.

The Motor Tax Office allows the general public to access Motor Tax Services in person or by submitting applications by post. It allows for services to be provided that are currently not available online.