Northern Ireland Assembly

Public Accounts Committee

Sports Sustainability Fund

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Mandate 2017 – 2022 **Eleventh Report**

Contents

Powers and Membership

The Public Accounts Committee is a Standing Committee established in accordance with Standing Orders under Section 60(3) of the Northern Ireland Act 1998. It is the statutory function of the Public Accounts Committee to consider the accounts, and reports on accounts laid before the Assembly.

The Public Accounts Committee is appointed under Assembly Standing Order No. 56 of the Standing Orders for the Northern Ireland Assembly. It has the power to send for persons, papers and records and to report from time to time. Neither the Chairperson nor Deputy Chairperson of the Committee shall be a member of the same political party as the Minister of Finance or of any junior minister appointed to the Department of Finance.

The Committee has 9 members, including a Chairperson and Deputy Chairperson, and a quorum of five members. The membership of the Committee is as follows:

Chairperson: Mr William Humphrey MLA

Deputy Chairperson: Mr Roy Beggs MLA

Mr Andrew Muir MLA [2]

Mr Maolíosa McHugh MLA

Mr William Irwin MLA [1] [4]

Ms Cara Hunter MLA [3] [5]

Mr Cathal Boylan MLA

Ms Órlaithí Flynn MLA

Mr David Hilditch MLA

[1] With effect from 17 February 2020 Mr Harry Harvey replaced Mr Gary Middleton

[2] With effect from 31 March 2020 Mr Andrew Muir replaced Mr Trevor Lunn

[3] With effect from 19 May 2020 Mr Matthew O’Toole replaced Mr John Dallat

[4] With effect from 21 June 2021 Mr William Irwin replaced Mr Harry Harvey

[5] With effect from 18 October 2021 Ms Cara Hunter replaced Mr Matthew O’Toole

List of Abbreviations and Acronyms used in this Report

The Committee	Public Accounts Committee
C&AG	Comptroller & Auditor General
DfC	Department for Communities
SNI	Sport Northern Ireland
RCD	Royal County Down
SSF	Sports Sustainability Fund

Executive Summary

1. The Public Accounts Committee (`the Committee') met on 8th July 2021 to consider the report by the Comptroller and Auditor General on the "Sports Sustainability Fund".

2. The main witnesses were:

   - Ms Tracy Meharg, Accounting Officer, Department for Communities (DfC);
   - Mr Tony Murphy, Head of Sport and Lottery Branch, Department for Communities (DfC);
   - Ms Antoinette McKeown, Accounting Officer, Sport Northern Ireland (SNI);
   - Mr Ian Weir, Performance Governance Manager, Sport Northern Ireland

3. The Committee subsequently wrote to DfC to ask a number of additional questions, following which it held a subsequent hearing with Ms Antoinette McKeown on 18 November 2021.

4. The Committee has concluded that, notwithstanding the timeframe to develop the Business Case and design the application process, insufficient attention and time was paid to identifying where the greatest need lay and on quantifying how much that need actually was. The over-riding objective of having a diverse, geographically spread range of sports, post pandemic, could have been achieved at a lower cost than the £23m of public funding the scheme received.

5. The Committee believes that whilst there were real financial hardships being faced by the Sports' sector as a result of the COVID-19 pandemic, the scheme which was put in place to provide support resulted in some inexplicably large payments to some sporting organisations.

6. The Committee would highlight several key issues:

- The overriding objective of the scheme, noted above, as set out in the Business Case, did not successfully or clearly translate into a set of assessment criteria applied to the applications received. The Committee considers there was a clear disconnect between the Business Case and the application process. An example of this was in relation to one of the desired outcomes of the scheme – to avoid the imminent risk of closure. Avoidance of this risk was considered an outcome but there was no assessment criterion against which this risk could be assessed.

- The scheme was designed so that organisations received a grant which put them in the same position as they had been in a previous year. In many cases this meant that the same level of profits were ensured by the provision of the grants. This was wrong and the Committee is of the strong view that public money should not be used to underwrite previous profits.

- As grants paid were based on the net expenditure in an average year prior to COVID-19 it also meant that one–off sources of income such as prize money, received in prior years, were allowed to be included in claims and were paid as part of grant payments to several clubs. The Committee considers that it should have been possible to identify and exclude one-off sources of income and the fact that this was not done increased the level of grant awarded to the sporting organisations, to the detriment of the taxpayer.

- Neither the Department nor SNI carried out any significant modelling of the scheme or testing of the application form to determine if the outcomes would be acceptable. If this had been done then it is likely that some of the shortcomings in the scheme would have been quickly identified.

- Despite the fact that the Department told us that it was in regular meetings with a range of governing bodies over a long period from the start of the pandemic, it appeared to the Committee that the actual identification of the quantum of potential losses had to be identified in a very short period of time. In particular it was concerning that there was no estimate of the likely grants to the golf sector when in fact it ended up receiving more than 18% of the available funding. The Committee was left with the impression it was more important to ensure the total package of funding received was spent, rather than spending it in the most appropriate way and using only that which was absolutely necessary.

7. The Committee believes that if more time had been taken to properly consider and model outcomes for this scheme then it would have allowed DfC and SNI to assess if reserves could have been used to offset losses, as was the case in several other COVID-19 schemes run by the Department, including grants to charities. It would also have enabled both DfC and SNI to fully consider if the application of a cap, and to which sports, may have been appropriate.

8. It was clear from the evidence session that much of the justification put to the Committee for the larger payments, such as that to Royal County Down Golf Club (RCD), was obtained and considered retrospectively. The justification for the payment to RCD, that it brings in a lot of tourists to Northern Ireland and therefore was an economic development basis, was not something that should have been relevant to this scheme. This economic objective was not included in the Business Case and it was not in the application form as an assessment criterion. It was information which was not gathered or considered at the time the scheme was being developed.

9. After the first evidence session in July 2021 the Committee were left with the opinion that although the really large awards may have been viewed as outside the spirit and intention of the scheme, SNI had received legal advice at the time which meant there was no possibility of delaying the large payments without stalling the entire scheme. Subsequently it became clear that this was not the case and in fact no formal legal advice had been received at the time the payments were made in March 2021. In fact, it was only requested and received by SNI just before the evidence session in July 2021. The Committee is therefore of the view that while the evidence given may not have been factually incorrect, it was misleading.

10. Although this was a relatively small scheme there are several important lessons arising from it, particularly in relation to any future schemes that have to be delivered at significant pace. The Committee expects that the recommendations it has made will be shared widely across the public sector.

Summary of Recommendations

Recommendation 1

11. The Committee recommends that Departments put arrangements in place to include a role for someone independent of the process to act as a `critical friend' and carry out a review of grant schemes such as this at a formative stage. This would include the need to objectively challenge the content of the Business Case and to consider whether the grant application process adequately reflects the Business Case requirements.

Recommendation 2

12. Where it is not possible to carry out full checks before a payment is made, such as where estimates are used, it is recommended that Departments should incorporate appropriate post payment checks. Acceptance of self-declared estimates as the basis for grant claims without any form of checking against actual outturns increases the risk of fraud through the manipulation of the figures presented.

Recommendation 3

13. The Committee recommends that when developing a Business Case, particularly at speed, that sufficient time is given to determining what the overriding objectives of the scheme are; ensuring they are clear and understood by all parties; and then clearly evidencing how the scheme objectives have been translated into clear, measurable assessment criteria.

Recommendation 4

14. A lot of intelligence should have been generated by DfC and SNI through their consultation with sporting organisations. However, this was not collated in a way in which decisions could be made and justified. The Committee recommends DfC and SNI, review the mechanisms which were in place during the pandemic to communicate with interested parties so that they would be in a better position to respond quickly to any requirement for information for any future scheme.

Recommendation 5

15. In future schemes it is recommended that SNI take into consideration the capacity and capability of different sports clubs and organisations in applying for funding and amend its approach accordingly.

Recommendation 6

16. The Committee recommends that any future schemes should have some degree of modelling carried out to help identify potential unintended outcomes and anomalies. The business case should also have considered whether funding should have been targeted towards specific sports and whether the amount of funding available to individual clubs or sectors should have been capped.

Recommendation 7

17. The Committee recommends that for future schemes Departments should test and model the application process to ensure they have a full understanding of possible outcomes and their impact. The Committee considers it to be unacceptable to use taxpayers' money to underwrite the profits or surpluses of any organisations. In this case the funding should have been limited to the minimum needed to meet the scheme objectives and should not have provided any funding which took organisations beyond a break even position in the COVID-19 year.

Recommendation 8

18. The Committee also recommends that future schemes should consider if the level of individual grants should be capped. This will help ensure that unacceptably large payments are not made and funding available is more widely spread.

Recommendation 9

19. It is recommended that in future all witnesses take care to ensure they have given their evidence as openly, accurately and candidly as possible.

Recommendation 10

20. The Committee recommends that future COVID-19 support schemes take into account the reserves and cash balances that an organisation already has before providing additional funding.

Introduction

21. The Public Accounts Committee (the Committee) met on 08 July 2021 to consider the Comptroller and Auditor General's (C&AG's) report "Sports Sustainability Fund". The main witnesses were:

- Ms Tracy Meharg, Department for Communities
- Mr Tony Murphy, Department for Communities
- Mr George Lucas, Sport NI
- Ms Antoinette McKeown, Sport NI
- Mr Ian Weir, Sport NI
- Mr Stuart Stevenson, Department of Finance
- Mr Kieran Donnelly, Northern Ireland Audit Office
- Ms Catherine O'Hagan, Northern Ireland Audit Office

22. The Committee met again on 18 November 2021 to hear further evidence. The main witnesses were:

- Ms Antoinette McKeown, Sport NI
- Mr Ian Weir, Sport NI
- Mr Stuart Stevenson, Department of Finance
- Mr Kieran Donnelly, Northern Ireland Audit Office
- Mr Tomas Wilkinson, Northern Ireland Audit Office
- Ms Catherine O'Hagan, Northern Ireland Audit Office

Background

23. The Sports Sustainability Fund (SSF) was a scheme aimed at providing financial help to sporting organisations facing hardship as a direct result of COVID-19 restrictions. These restrictions meant that the organisations lost vitally important income, whilst at the same time still having to meet unavoidable expenditure.

24. Total funding available for the Scheme was £25m, with just over £23m actually awarded to sporting organisations.

25. It is important to recognise that this scheme and several others like it, were being introduced at a time when there was an urgent need to get funding issued to those that needed it right across society. During 2020 most departments were delivering a wide range of schemes and it was unsurprising they were not subjected to the same amount of scrutiny as they would have been had they been delivered in more normal times.

26. The need to deliver a scheme quickly also meant that the development of the Business Case and design of the application process was carried out in parallel, rather than back to back as would be the case in normal circumstances. In addition, as the Audit Office report points out, it is much easier to identify some of these concerns in hindsight and the fact they occurred is likely to have been due, at least in part, to the pace at which the Scheme had to be deployed.

27. Nevertheless, there were important issues raised in the Audit Office report and during the evidence sessions, which need to be recognised, so that lessons are learned for future schemes.

Disconnect between the Business Case and the Scheme's application

28. Whilst this was a Department for Communities (DfC) scheme, it was co-designed and administered in collaboration with Sport NI (SNI). This was because of SNI's detailed knowledge of the sector and its experience in designing grant schemes. Although the Committee strongly supports the principle of partnership working between DfC and SNI, in this case there was a

disconnect between the Business Case and the application process, which the Committee believes arose in part because of a lack of communication between the two. This disconnect shows that without a clear understanding of roles and responsibilities and good communication channels, such a collaborative relationship will not reap its full benefits and is a reflection of just how far the public sector has to go to do co-operation in a meaningful way.

29. The disconnect was particularly evident in a number of areas that were specifically stated in the business case such as:

- Requiring that organisations applying should be subject to a financial evaluation to ensure they were viable before the pandemic and would still be viable after it.

- Requiring a consideration of the extent to which the Sports organisations had put in place credible measures to adapt their services and mitigate the loss of income.

- That the application process should consider what other sources of funding were available and that clubs should have exhausted all non-government sources of funding prior to applying to SSF.

While these were included in the business case, none of these requirements were actually considered by the application process.

30. The Committee took evidence about the governance structures and processes in place both within DfC and SNI and also the financial relationship between them. It seems to the Committee, even allowing for the tight timeframe, that these arrangements should have provided sufficient opportunity to pick up on the obvious anomalies between the Business Case and the application process. The fact that they did not do so is very concerning.

31. At no stage did it appear that either DfC or SNI seek input from what might be called a `critical friend’. While the Committee accepts that developing this scheme in the timeframe available meant it was difficult, there should have been a pool of expertise within the Department and its arms’ length organisations who could have objectively challenged assumptions and

highlighted possible design flaws at key stages in the process. The failure to do this has contributed to anomalies such as underwriting profits, not being identified until it was too late. It is noted in some more recent schemes the Department have taken this on board and added a layer of review.

The Committee recommends that Departments put arrangements in place to include a role for someone independent of the process to act as a `critical friend' and carry out a review of grant schemes such as this at a formative stage. This would include the need to objectively challenge the content of the Business Case and to consider whether the grant application process adequately reflects the Business Case requirements.

32. Grant payments were based on estimated figures provided by each club / governing body for the period April 2020 to March 2021 which were then compared to the average outturn of the previous three years and any difference was made up in grant. There would therefore have been an incentive for organisations to maximise their estimated losses in the COVID-19 period as that would maximise their grant. The evidence given to the Committee by SNI confirmed that it was never the intention of SNI to subsequently check the figures against actual outturns and consider any clawback provided that the excess grant was used 'with the purpose of sports development in mind'.

Where it is not possible to carry out full checks before a payment is made, such as where estimates are used, it is recommended that Departments should incorporate appropriate post payment checks. Acceptance of self-declared estimates as the basis for grant claims without any form of checking against actual outturns increases the risk of fraud through the manipulation of the figures presented.

Imminent risk of failure and risk of going into administration

33. In its evidence, both DfC and SNI pointed out that the overriding objective of the Scheme was to ensure Northern Ireland retained the geographically spread, diverse range of sports which it had prior to the pandemic and to minimise the

financial stress organisations faced so that they would be in a strong position to open up when restrictions were lifted.

34. Whilst this is correct, it is important to note that immediately following the overall objective for the scheme in the business case were a list of key features and outcomes for the scheme. These features and outcomes included an expectation the scheme would target financial need, which was defined as income reduction leading to cash flow difficulties and an imminent risk of closure.

35. None of these features or outcomes were assessed as part of the application process. In particular, the risk of an organisation closing, going into administration or the imminent risk of closure was not measured. Indeed, several of the organisations who received grants appeared to be in a healthy position and would have been well placed to come out of the pandemic without any grant funding.

36. The consideration of the risk of closure goes straight to the heart of ensuring that Northern Ireland retained a diverse, geographically spread range of sports, post pandemic. It is concerning to this Committee that these features and outcomes, clearly set out in the business case, were not assessed as key criteria within the application process.

The Committee recommends that when developing a Business Case, particularly at speed, that sufficient time is given to determining what the overriding objectives of the scheme are; ensuring they are clear and understood by all parties; and then clearly evidencing how the scheme objectives have been translated into clear, measurable assessment criteria.

Identification of Financial Need

37. The Committee was told there had been regular and ongoing consultation taking place with all of the main governing bodies right from the beginning of the first lockdown in March 2020. However, despite this regular engagement, when it came to quantifying the extent of losses which needed to be supported by the

scheme, the Department appeared to have little idea and this valuation had to be produced in a very short timescale. In the Committee's view this information should already have largely been in the possession of SNI and the Department had there been an effective engagement with the sports bodies.

38. This explains why the original estimate of losses to be underwritten by the scheme made no mention of the Golf sector as a potential beneficiary. In the final outturn of grants awarded, it was the third largest recipient of funding receiving almost 20% of the total. In the opinion of the Committee this may have been because it had not been anticipated by either SNI or DfC that the Golf sector would have been heavily impacted by COVID-19 and in need of this level of support.

39. In addition, the Department and SNI appear to have accepted the figures supplied by the various sporting bodies as the amount they needed without significant challenge. These figures should have been the subject of much greater scrutiny to ensure the need identified was the minimum amount to ensure the sports continued to deliver after the pandemic was over. To a large extent, it appears to the Committee that the size of the scheme, at the business case stage, was largely determined by the amount of money that might be available from the Executive, rather than any detailed assessment of need.

A lot of intelligence should have been generated by DfC and SNI through their consultation with sporting organisations. However, this was not collated in a way in which decisions could be made and justified. The Committee recommends DfC and SNI, review the mechanisms which were in place during the pandemic to communicate with interested parties so that they would be in a better position to respond quickly to any requirement for information for any future scheme.

40. The Committee is also concerned that there was not a level playing field among all clubs and sports in applying for grants such as under this scheme. While larger sports clubs and governing bodies will have full-time employees who can help in making applications, smaller bodies are likely to have to rely on the goodwill of volunteers and therefore may be less likely to receive a fair allocation of funding.

In future schemes it is recommended that SNI take into consideration the capacity and capability of different sports clubs and organisations in applying for funding and amend its approach accordingly.

Lack of modelling of potential outcomes

41. Over the period between the start of the lockdown in March 2020, until funding was made available in October 2020, no modelling was carried out to determine where the greatest need might be, depending on the various possible COVID restrictions which could be in place. Trying to determine, for example, which sports would be more financially impacted if restrictions were in place for longer; what impact putting a cap in place would have had and at what level; or the impact of targeting certain sports were not matters explored by modelling the potential outcomes of the options identified.

42. In addition, when the various options were under consideration in the Business Case, none of the options were modelled to identify how they may turn out and if there were any anomalies or unintended consequences which could have been addressed at that stage. If this information had been generated it may have led DfC to assess its options differently; to consider including caps on various sports such as golf; and the need for some sports to use their own reserves at an earlier stage in the process.

43. In other jurisdictions caps on funding were implemented and also funding was targeted at specific sports. The Committee was told that a cap was considered but that it would have been difficult to know where to set the cap, given the range of awards which were subsequently made. As noted above if, DfC and SNI had had a better understanding of where the financial need actually was then this may have helped with targeting public funds more precisely.

44. DfC and SNI told the Committee the Scheme met its' objectives of minimising the financial stress on the sports sector whilst ensuring a diverse range of geographically spread sports remained in place after the pandemic. This may well be true but in the opinion of the Committee there is no evidence that this was achieved at the minimum cost to the public purse or that it was properly targeted at those in the most urgent need.

The Committee recommends that any future schemes should have some degree of modelling carried out to help identify potential unintended outcomes and anomalies. The business case should also have considered whether funding should have been targeted towards specific sports and whether the amount of funding available to individual clubs or sectors should have been capped.

Underwriting of profits

45. The Business Case concluded that the best way to award funding was on the basis of what was referred to as `net losses' incurred by sporting organisations. This did not mean net losses incurred only in the COVID-19 year, but rather the difference between a club's outturn in the COVID-19 year, compared to the outturn of an average year. The average being that of the previous three years.

46. The Committee is concerned that this led to a situation in which a club or organisation, which had made a profit (or surplus) in the three years prior to the COVID-19 year, received a grant which meant it then achieved the same profit level in the COVID year. The Audit Office report highlights the Royal County Down Golf club as a prime example of this. When the club expected to make a loss of £900,000 in the COVID-19 year, it not only received enough grant to cover that loss but also received enough to ensure it achieved a profit level of £600,000, as it had in the previous three years' average. Royal County Down is not the only club which benefitted in this way as any club or governing body who had an average profit (or surplus) over previous three years would have similarly benefitted.

47. The Committee was surprised that DfC and SNI continue to think it acceptable, and indeed value for money, to award public funds to clubs/organisations to ensure they continued to make the same average profit (or surplus) as in the previous three years. In a year when many individuals and businesses were struggling and facing financial hardship, providing taxpayers' money to support profits or surpluses to sports clubs/organisations, the Committee believes, is beyond what this scheme should have been designed to do.

48. In its evidence, it seemed to the Committee that neither DfC nor SNI appeared to realise that this underwriting of profit would be the practical outworking of its application process. They seemed also not to realise that some clubs such as Royal County Down Golf Club would, unexpectedly, get such a large award (£1.5 million).

The Committee recommends that for future schemes Departments should test and model the application process to ensure they have a full understanding of possible outcomes and their impact. The Committee considers it to be unacceptable to use taxpayers' money to underwrite the profits or surpluses of any organisations. In this case the funding should have been limited to the minimum needed to meet the scheme objectives and should not have provided any funding which took organisations beyond a break even position in the COVID-19 year.

The Committee also recommends that future schemes should consider if the level of individual grants should be capped. This will help ensure that unacceptably large payments are not made and funding available is more widely spread.

49. After the first evidence session the Committee were left with the opinion that although such large awards may have been viewed as outside the spirit and intention of the scheme SNI had received legal advice, at the time, which meant there was no possibility of stopping or delaying the large payments without stopping the entire scheme. After the Committee asked for more information on this, it became clear this was not the case and in fact no formal legal advice had been received at the time the payments were made in March 2021. In fact, it was only requested and received, by SNI, just before the evidence session in July 2021. At a second evidence session in November 2021 the Chief Executive of SNI apologised for any confusion. The Committee is therefore concerned about the quality and candour of some of the evidence given by the witnesses. Whilst the evidence given was not incorrect, it is the view of this Committee that it was misled.

It is recommended that in future all witnesses take care to ensure they have given their evidence as openly, accurately and candidly as possible.

This was not a fund to support tourism

50. At the evidence session the Permanent Secretary tried to justify the huge grant to Royal County Down by saying it was ultimately used to invest in its infrastructure thereby helping maintain its position as a world number one golf destination, as set by a golf magazine, attracting tourists from all over the world.

51. However, this was not a tourism support scheme and in the view of the Committee this is something that is being relied upon in hindsight. The fact the club brings in significant tourism and economic benefit to Northern Ireland was irrelevant for the purposes of this particular scheme as these grants were to ensure sporting activities continued, rather than tourism.

Use of Reserves

52. The Committee was surprised that a scheme to minimise financial stress on the sports sector did not consider the current financial health of each of the bodies to which it was providing funding. Some of the sports bodies did have reserves and bank balances which were very significant relative to the overall size of their organisation. The value of these suggests that they could have been used to help them meet any losses arising from restrictions in the pandemic, however these were not considered. This is in contrast, to other schemes operated by DfC and elsewhere which did require such reserves to be used before any grant was paid.

53. The Committee are clear that the use of reserves and cash balances should have been considered as part of the application process. The overall objectives of the scheme were to minimise financial stress and ensure that sports bodies were well placed to deliver after the pandemic. It is difficult to see how these two issues could be assessed without considering reserves and cash balances already held.

54. In other schemes, operated by DfC such as the COVID-19 scheme for charities, claimants were required to show that they had used substantially all of their reserves before being able to claim. It is concerning that the same Department would operate different rules for different sectors, particularly as

charities are likely to be considered at least as deserving of support, by the tax-payer, as sporting organisations.

The Committee recommends that future COVID support schemes take into account the reserves and cash balances that an organisation already has before providing additional funding.

Additionality

55. The concept of additionality should have applied to this scheme and would have meant funding would have been limited to the minimum amount necessary to maintain the financial viability of the sports club or governing body and to ensure it was in a position to deliver sports participation after the pandemic was over.

56. In its answers to the Committee, DfC appears to have taken additionality to have been met as long as the scheme delivered economic benefit e.g. by allowing sporting bodies to continue with their investment programme. This was not something which was considered during the application process, but was being used by the Department, in hindsight, in a way which could support any type of capital investment.

57. The Committee believes this scheme should have provided sporting organisations with just sufficient funding to enable them to remain financially viable and able them to continue in the future. This would not have included providing funding for future investment purposes.

Links to Appendices

Appendix 1: Minutes of Proceedings

View Minutes of Proceedings of Committee meetings related to the report.

Appendix 2: Minutes of Evidence

View Minutes of Evidence from evidence sessions related to the report.

Appendix 3: Other Documents relating to the report

View other documents in relation to the report.

Appendix 4: Correspondence relating to the Inquiry

View correspondence received and issued relating to the Inquiry.

Appendix 5: List of Witnesses that gave evidence to the Committee

- Ms Tracy Meharg, Department for Communities
- Mr Tony Murphy, Department for Communities
- Mr George Lucas, Sport NI
- Ms Antoinette McKeown, Sport NI
- Mr Ian Weir, Sport NI
- Mr Stuart Stevenson, Department of Finance
- Mr Kieran Donnelly, Northern Ireland Audit Office
- Ms Catherine O'Hagan, Northern Ireland Audit Office
- Mr Tomás Wilkinson, Northern Ireland Audit Office

This Report can be made available in a range of formats including large print, Braille etc. For more information, please contact:

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