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# Ireland

**Irish Fiscal Advisory Council (IFAC)**

**Established:** 31 December 2012 (in 2011 and 2012, IFAC operated on an interim basis).

**Enabling legislation:** Fiscal Responsibility Act 2012 (FRA).

**Mandate:** The council is required to monitor and assess the government's compliance with the budgetary rule. The council is also required to assess the official forecasts of the government and to provide a view on the fiscal stance.

**Budget:** EUR 800 000 (2013, ceiling set in the FRA).

**Staff:** Five council members (part-time) and a five-person, full-time secretariat.

## 1. Context[1]

The establishment of the Irish Fiscal Advisory Council (IFAC) on an interim basis in July 2011 was part of a larger package of reforms. Previously, Ireland's traditional budget framework was cash-based and focussed on managing annual budget spending. During 2006-08, some reforms were undertaken including the introduction of a pre-budget outlook and a unified budget (whereby central government revenue and expenditure policy decisions were announced together on budget day and social welfare spending was integrated with the estimates of departmental spending). During 2008-10, as the financial and fiscal crises in Ireland deepened, budget management came under closer scrutiny, both within Ireland and internationally. With the underlying general government deficit rising sharply and burgeoning public debt, there was a need to accelerate the budget management reforms as part of a comprehensive set of measures.

In late 2010, the government commitments aiming at reducing the high fiscal deficits and restoring the sustainability of public debt were set out in the annual budget for 2011 and the National Recovery Plan 2011-14 (Government of Ireland, 2011b). The planned measures to improve budget management included: establishing a medium-term expenditure framework with multi-annual ceilings on expenditure, creating a budget advisory council and preparing a draft fiscal responsibility law to put key reform measures on a statutory basis.

At the same time, Ireland officially requested financial assistance from the "troika" of the European Commission, the European Central Bank (ECB) and the International Monetary Fund (IMF). An agreement for 2010-13, including a joint financing package of EUR 85 billion, was reached and adopted in December 2010. In line with the proposal in the government's National Recovery Plan 2011-14, the agreement included the "establishment of a budget advisory council to provide an independent assessment of the government's budgetary position and forecasts" as a structural benchmark to be completed in 2011.[2]

At the European Union (EU) level, proposals were being developed to strengthen fiscal frameworks. All EU member states were encouraged to put in place stronger fiscal frameworks, including an effective medium-term planning horizon, numerical fiscal rules and clear and credible budget forecasts. The establishment of an independent fiscal institution was also recommended. As such, the EU/IMF programme, and anticipated reforms of economic governance at the EU level, accelerated Ireland's budget framework reforms.

In parallel, the Joint Committee on Finance and the Public Service of the parliament (Oireachtas) analysed different options for establishing an independent fiscal institution and recommended establishing two independent councils: an economic advisory council and a separate budgetary review council. It was proposed that the first would have a short-term focus (the annual budget) and the second would focus on the medium-term, including monitoring compliance with fiscal rules (Oireachtas, 2010). The Department of Finance on the other hand favoured creating a single council with a mandate to consider fiscal policy "in the round".

There was broad support across political parties for the establishment of the IFAC. The December 2010 agreement to set up the council was made by the coalition government in which Fianna Fáil was the main party. In January 2011, when the junior coalition partner, the Green Party, withdrew its support for the government, the February 2011 elections resulted in a new coalition government being formed by the Fine Gael and Labour parties. This new government also supported establishment of IFAC, as well as many of the measures described above, but through their own Programme for Government. In July 2011, the new Minister of Finance announced the establishment of the Irish Fiscal Advisory Council on an interim basis, until it could be formally established through the Fiscal Responsibility Act. Although no one particular model was followed, Sweden's Fiscal Council was influential in the design of IFAC, as it was seen as economical with part-time council members, a strong leaning towards choosing academics as council members and does not make its own forecasts or projections.[3]

To get the council established and operating quickly in its interim form, support services and accommodation were provided by the Economic and Social Research Institute (ESRI), an independent research institute that is partly funded by government. These arrangements have continued following the adoption of the FRA, with the ESRI being reimbursed from the IFAC budget for the services provided. During this interim period, the council had a somewhat unique opportunity to contribute to the debate around its final design. In January 2012, it published a report outlining its views entitled "Strengthening Ireland's Fiscal Institutions". The majority of its recommendations were accepted.

The council was formally established as an independent statutory body under the Fiscal Responsibility Act 2012 (FRA) which came into force in December. The FRA also sets out the fiscal framework, including providing the legal basis for the medium-term budget framework and fiscal rules consistent with EU rules.

## 2. Relationship with the executive and the legislature

The IFAC is independent from both the government and the Oireachtas in its operations. However, the Minister of Finance is responsible for appointing council members. The Minister can also dismiss council members for cause but must have the approval of the lower house. The council can hire staff and lease premises but must have the "prior consent of the Minister, following consultation with the Minister for Public Expenditure and Reform", which does potentially limit administrative independence.

Concerning the Oireachtas, in November 2011, upon invitation of the Oireachtas Joint Committee on Finance, Public Expenditure and Reform, the Chair of the IFAC presented the council's first Fiscal Assessment report to this committee (see presentation to Oireachtas committee), which was followed by questions from committee members and discussions on the report. To maintain close relations with the Oireachtas, IFAC has continued to appear before this committee and posts transcripts of these appearances on its website. It may also appear before other committees as requested.

Under the FRA, the council is required to produce an annual report for the Minister who then forwards a copy to the parliament "as soon as reasonably practicable" (Article 13). The Office of the Comptroller and Auditor General is responsible for auditing the Fiscal Advisory Council's accounts which are sent to the parliament (Article 10). Dáil committees can also request that the Chair give evidence on the accounts, and committees in both houses can request that the Chair account for the performance of the functions of the council (Articles 11[1-2]).

To assess government's fiscal and economic projections, the council needs to understand recent budget outcomes and the modelling approaches used by the Department of Finance (DOF). The council is therefore reliant on access to information from the DOF, the Central Statistics Office and the National Treasury Management Agency (NTMA). IFAC (2012) has suggested that it might be useful to have written memoranda of understanding with some of these bodies to ensure an appropriate flow of statistical and other information. The council continues to maintain close ties with ESRI.

### Box 1. **Role of the legislature in the budget process**

Ireland has a parliamentary system of government. The parliament (The Houses of the Oireachtas) is bicameral with a 166-seat lower house, Dáil Éireann whose members are elected by proportional representation and a 60-seat upper house, Seanad Éireann whose members are nominated or elected indirectly.

The Oireachtas must give legislative effect to budget measures announced by the government. The Dáil has greater budgetary powers than the Seanad. "Money bills" (the Finance Bill and Appropriations Bill) can only be initiated in the Dáil. The Seanad can make recommendations on such bills, but cannot amend them. On budget day (in mid-October in line with euro area rules) the Minister of Finance and the Minister for Public Expenditure and Reform announce new tax and revenue measures and new expenditure measures respectively in statements to the Dáil. Most attention at this stage is paid to changes to taxation and social welfare. On budget day, financial resolutions are passed by the Dáil, which give immediate effect to some of the budget's revenue-raising measures. These relate mainly to any tax changes which take effect immediately. The financial resolutions passed on budget day are confirmed by the passing of the Finance Bill within four months. The Finance Bill includes the other tax changes announced on budget day as well as technical changes to tax legislation.

The estimates of expenditure included in the budget documents set out the government's proposed allocations for each department and the main state agencies. A more detailed breakdown of the proposed allocations – the revised estimates – is presented to the Dáil in December. Debate by the legislature on these estimates usually takes place in February and March (via the relevant Dáil sectoral committees), after which the Dáil votes to authorise the spending. During this time spending may continue under the reversionary budget rules. The Oireachtas committees invariably invite the Ministers in charge of a spending area to assist them to carry out their scrutiny role. Since 2011, the traditional estimates have been reformatted on a programmatic basis, incorporating some performance information. However, the committees "consider" the estimates without recommendation, and the Dáil cannot amend the spending estimates. It can only approve or reject proposed expenditure. The Dáil is further constrained by the convention that the vote on the budget (in October) can be considered a vote of confidence in the government. The annual budget cycle is completed when the Appropriation Bill is passed in the following December, giving formal legislative effect to the earlier Dáil votes on the estimates. Supplementary Estimates are presented where additional expenditure above Dáil approved expenditure is expected in a Department/agency or where within an Estimate virement for a new purpose occurs.

Traditionally the budget process has been a secretive affair, with the precise allocations brought forward by the government tending to be a fait accompli with little input from the

Box 1. **Role of the legislature in the budget process** *(cont.)*

parliament *ex ante*. In 2011, as part of its Comprehensive Expenditure Review 2012-2014, the government proposed as of 2012 an opening up "of the budget process to greater parliamentary oversight, scrutiny and active participation". This proposal took into account recommendations which it cited from two earlier Oireachtas reports: 1) the 2005 Second Report of the Public Accounts Committee (PAC): Proposals for Alterations in the Way that Estimates for Expenditure are Considered by Dáil Éireann, which called for the annual estimates process to be brought forward to allow a more substantive role for Dáil Éireann and its committees in contributing to the expenditure planning process before the precise allocations for the year in question were determined; and 2) the 2010 Joint Oireachtas Committee on Finance and the Public Service report on Macroeconomic Policy and Effective Fiscal and Economic Governance which called for the introduction of multi-annual budgeting, and for the reformatting of estimates to show all costs, administrative overheads and activities against each project or programme to allow for more meaningful Dáil scrutiny (Government of Ireland, 2011a). There are some signs of increased parliamentary engagement *ex ante*. In recent years, the parliament has devoted resources to some Committees for greater scrutiny of the Estimates on a programmatic basis.

Ex post, the Standing Committee of Public Accounts (PAC) plays a key role in ensuring that there is accountability and transparency in the way government agencies allocate, spend and manage their finances. The PAC examines and reports on the reports of the Comptroller and Auditor General (C&AG), notably those relating to departmental expenditure and other accounts, as well as the C&AG's value-for-money reports. Hearings of parliamentary committees are open to the media and the public, and their proceedings are usually published.

Technical support on the budget is available to the Oireachtas from the staff of its Library & Research Service and some parliamentary committees have devoted staff time to help scrutinise the Estimates; but, overall, such support is limited.

*Note:* A total of 43 are elected by serving politicians (both national and local), to five panels to represent vocational interests (culture and education, agriculture, labour, industry and commerce, and public administration), three are elected by graduates of the National University of Ireland and three by graduates of the University of Dublin (Trinity College), and 11 are nominated by the Taoiseach.
*Source:* Oireachtas Library and Research Service (2011), *www.oireachtas.ie/parliament*, *www.president.ie*, *http://per.gov.ie/public-expenditure*.

## 3. Legal basis for establishment

The FRA 2012 provides the legal underpinnings for the establishment of IFAC as an independent body. Further EU regulations (July 2013) resulted in the council being assigned the role of endorsing the macroeconomic forecasts produced by the Department of Finance on which budgets and stability programmes are based (implemented by Ministers and Secretaries Amendment Act 2013[4]). The process of this additional function is outlined in the Memorandum of Understanding between the Council and the Department of Finance.[5]

## 4. Mandate

The mandate of the Irish Fiscal Advisory Council is:

- To assess the official forecasts produced by the Department of Finance. These are the macroeconomic and budgetary forecasts published by the department twice a year – in the stability programme update in the spring and in the budget in the autumn.[6]

- To assess whether the fiscal stance of the government is conducive to prudent economic and budgetary management, including by reference to the EU Stability and Growth Pact.
- To monitor and assess compliance with the budgetary rule as set out in the Fiscal Responsibility Act. The budgetary rule requires that the government's budget is in surplus or in balance, or is moving at a satisfactory pace towards that position.
- In relation to the budgetary rule, to assess whether any non-compliance is a result of "exceptional circumstances". This could mean a severe economic downturn and/or an unusual event outside the control of the government which may have a major impact on the budgetary position.
- To endorse, as it considers appropriate, the macroeconomic forecasts prepared by the Department of Finance on which the budget and stability programme update are based.

The endorsement function represents an evolution in the IFAC mandate and an amendment to the FRA. In April 2013, the Irish government announced that the IFAC would be assigned the role of independently endorsing the macroeconomic forecasts on which the 2014 budget was based.

The council's mandate to provide a view on whether the fiscal stance is "conducive to prudent economic and budgetary management" could arguably allow for a certain amount of flexibility to undertake work on longer-term sustainability, fiscal risks or other issues.

The council submits its assessment reports to the Minister for Finance and within ten days releases them publicly. If the government does not accept the council's assessment of its compliance with the requirements of the budgetary rule (as set out in the FRA), the Minister for Finance must lay a statement before Dáil Éireann outlining the government's reasons for not accepting it.

## 5. Functions

Consistent with its mandate, IFAC began publishing assessments of the government's medium-term fiscal outlook in October 2011. It currently publishes two assessment reports a year. Typically these reports have four substantive parts, notably the assessments of: macroeconomic forecasts (including a comparison of the growth forecasts of the Central Bank of Ireland, the EU and the IMF); budgetary forecasts; compliance with fiscal rules; and the fiscal stance.

The council has developed a fiscal-feedback model for assessing the potential impacts of macroeconomic/budgetary developments and changes in the fiscal policy stance. The model was used to assess whether the targets for the general government deficit would be achieved. The council has also adopted the use of fan charts to illustrate uncertainty. Furthermore, the fiscal feedback model has been extended beyond the 2015 horizon.

Given its macro-fiscal focus, the council does not scrutinise each new budgetary policy proposal presented by the government to the Oireachtas in its annual finance bill and detailed spending estimates for each fiscal year. It is outside the council's mandate to conduct detailed costing of policy proposals, including the fiscal component of election platforms of the various political parties or of the coalition agreements of incoming governments.[7] The council does publish analytical notes and working papers on its own initiative.

## 6. Work programme

The council is responsible for setting its own work programme in accordance with its mandate. The council regulates its own quorum and generally meets once a month, although much of its work is done via e-mail or phone. Among the priorities are to prepare two fiscal assessment reports. These reports are published in June and November after the Stability Programme Update and the budget respectively. The council also prepares Annual Reports, and the first such report (for FY 2013) has been published. The content of the Annual Reports include a summary of IFAC activities in the previous 12 months. The council can undertake analysis at its own initiative (for example, it commissioned a consultant to prepare a study on Fiscal Rules for Ireland, which was timed to provide input to the fiscal rules sections of the FRA). Separate research papers are published on the council's website.

## 7. Budget

For HY 2011 and FY 2012, the council was funded through a grant-in-aid provided by the government, capped at EUR 650 000 in 2012. As of FY 2013, the council's budget is guaranteed under the FRA and paid directly out of the state's central fund (similar to independent institutions such as the judiciary and the parliament). Unlike most other public expenditure, this type of funding stream ("non-voted" expenditure) is not subject to annual voting and authorisation by the Dáil on the proposal of the government, and as such provides a very high level of protection, as well as multi-annual stability of funding. New legislation would be required to modify or withdraw funding. The budget allocation under the FRA provides a ceiling of EUR 800 000, indexed to the rate of inflation. While the level of funding has been sufficient to date, there is some question as to whether the council's role will evolve and accordingly should be reviewed in future. Early on, several council members worked voluntarily and remaining members received a stipend. This was seen as unsustainable and council members now receive a time buy-out. IFAC has full flexibility on how to spend its funds within the ceiling provided; however it has faced some challenges, for example, Ireland's effective hiring limits in the public service have made hiring additional secretariat staff somewhat more difficult than anticipated in practice.

## 8. Staffing

### *8.1. Leadership*

The five members of the council are appointed by the Minister for Finance. The Minister also designates the Chair from the council members. The FRA specifies that when choosing council members, due regard should be paid to competence and experience in domestic and international macroeconomic or fiscal matters and that, to the extent practicable, there be "an appropriate balance between men and women in the membership". Council members cannot hold or stand for political office.

The FRA provides for a four-year term, renewable once. This is decoupled from the election cycle of five years for the parliament. Initially, the interim council members were appointed on terms with staggered durations ranging from two to four years.

Council members may be removed from their posts by the Minister prior to the end of their terms, but only if Dáil Éireann passes a resolution providing for the removal and stating the grounds for it (article 4[3]). The FRA (article 4[2]) defines potential reasons for dismissal as follows:

a) the member has become incapable through ill-health of effectively performing the functions of the office;

b) the member has committed stated misbehaviour;

c) the member has a conflict of interest of such significance that, in the opinion of the Minister, the member should cease to hold the office; or

d) the removal of the member appears to be necessary for the effective performance by the Fiscal Advisory Council of its functions.

A council member can also be disqualified from holding office if he or she:

a) is adjudicated bankrupt;

b) makes a composition or arrangement with creditors;

c) is convicted on indictment of an offence, or is convicted outside the State of an offence consisting of acts or omissions which would constitute an offence triable on indictment if done or made in the State;

d) is convicted of an offence involving fraud or dishonesty; or

e) has a declaration under Section 150 of the Companies Act 1990 made against him or her or is subject or is deemed to be subject to a disqualification order by virtue of Part VII of that Act. (Article 4[4]).

A member of the Fiscal Advisory Council may also resign on their own accord by sending a letter of resignation to the Minister of Finance. Where there is a vacancy (however occasioned) in the membership of the council, the Minister shall, if it is reasonably practicable to do so, appoint a replacement before the end of the period of 6 months (Article 1[4]).

The first council is comprised of the Chair and four members, all appointed by the Minister for Finance in July 2011 after a search for qualified people and a government decision. The first Chair is a university professor with extensive experience in economics and public finance. Other members of the first council had backgrounds serving in ESRI, the IMF, the OECD and academic institutions. Council members are not required to be Irish nationals and one member of the first council is not an Irish citizen. An international presence on the council is thought to enhance its objectiveness. Three of the five original members resided outside of Ireland.

The work of the council entails a very significant, on-going time commitment, despite being part-time, especially as its members generally have substantial other professional responsibilities. The council adopted a principle that full-time employees of the Irish public sector or international organisations of which Ireland is a member and whose budget it contributes to, should not gain financially from their membership on the council. Arrangements are in place to compensate members' full-time employers for the time commitment necessary to fulfil the council's mandate. If a member's employer does not come within these categories or there is no relevant employer, the fee is payable to the member concerned. On this basis, fees payable are as per Category 2 Non-commercial State-sponsored Bodies, set by the Department of Public Expenditure and Reform. Fees per annum are: EUR 20 520 for the Chair and EUR 11 970 for the members.

### *8.2. Staff*

Initially IFAC had three full-time secretariat staff all of which were hired on a secondment basis. The council has since added two additional staff to further develop its modelling and forecasting capabilities.[8] The IFAC has benefited from secondments from, for example, the Central Bank of Ireland, the National Treasury Management Agency, the Department of Public Expenditure and Reform and the ESRI. The budget in the FRA provides the council with the flexibility to hire staff, although as noted earlier, prior approval for new hiring (more specifically the number of posts, not the individuals recruited to the posts) is needed from the government, which can be seen as a limit on its administrative independence.

Council members and staff are subject to the Code of Practice for the Governance of State Bodies and have developed their own Code of Business Conduct which includes a section on conflict-of-interest.

## 9. Access to information

While the FRA is not explicit regarding the right of IFAC to information to perform its duties, article 8(7) endows it with "all such powers as are necessary for, or incidental to, the performance of its functions". The FRA does make provisions prohibiting the disclosure of confidential information. Confidential information is defined as, "information that is expressed by the Fiscal Council or, in the case of information supplied to the Fiscal Council by the Minister, by the Minister to be confidential either as regards particular information or as regards information of a particular class or description". It may be useful in future to clarify, or make more explicit, the parameters by which either the Minister or the council might decide to designate information as confidential so as to avoid even the perception of lack of transparency. The council has developed a Memorandum of Understanding with the Department of Finance, given its endorsement function.

To date, the council reports that it has been provided with reasonable access to government information, although there have been some cases where slow responses have delayed IFAC analysis. In general, delays have been due to the information requested not being easily accessible.

## 10. Transparency

The council seeks to be highly transparent in its activities. Its main reports have been published on its website, as well as official communications and information on its meetings with government, the Oireachtas and other agencies (see fiscal advisory council external meetings).

IFAC will also continue to be transparent concerning its methodology used for assessments. For example, Box 3.2 of IFAC (2011) describes the council's fiscal feedback model. This was further developed and explained in a second assessment report (IFAC, 2012c).

News conferences are held for each of its two annual fiscal assessment reports. To date, there has been extensive media interest in council publications. For special studies, the council decides on the most appropriate outlet for presentation.[9] The Chair and some council members have participated in interviews with the media. Finally, the positive role of the council was highlighted early on (and continues to be) in respected periodicals and its work on measures of output has received significant attention (e.g. *The Economist* in 2013).

## 11. Governance, advisory support, monitoring and evaluation

As noted earlier, being a state-funded institution, the council is subject to audits by the Comptroller and Auditor General. The council's Annual Report includes audited IFAC financial statements. The relevant committee of the Oireachtas may choose to scrutinise the audit report.

Besides oversight by the external auditor and the Oireachtas, the council has suggested strong accountability arrangements for its activities. More specifically, IFAC (2012a) proposed that a peer review take place on a regular basis (e.g. every four years) and that for transparency, the peer review would be published on the council's website.

A three-member independent peer review group, including a former Chair of the Swedish Fiscal Policy Council, was appointed in early 2015 to provide an independent evaluation of IFAC outputs in line with the IFAC Strategic Plan 2014-16. The terms of reference for the independent evaluation[10] stated that the peer review group would: "assess the performance of the Council with respect to its mandate and obligations under the FRA"; consider its context, inputs, outputs and impact; and refer to the OECD Principles for Independent Fiscal Institutions. The reviewers would also seek the views of key stakeholders such as the Department of Finance/Department of Public Expenditure Reform, the Oireachtas Joint Committee on Finance and Public Expenditure and Reform, the academic community and the media. Its final report was submitted to IFAC and sent by the council to the Minister for Finance and the Oireachtas Joint Committee on Finance and Public Expenditure and Reform and published on the IFAC website in June 2015. The overall assessment of IFAC in the evaluation was a positive one.

## 12. Concluding remarks

As a still relatively new organisation, the Irish Fiscal Advisory Council has already established a track record as an independent voice advising the government, the parliament and the public on short-term and medium-term fiscal adjustment and debt sustainability issues. It is also beginning to receive considerable media coverage. It continues to improve its communications, focussing on accessibility of key messages. Initially, government reactions to IFAC reports were limited; but the government now includes detailed responses to IFAC analyses in its economic publications (including its stability programme updates). The council's mandate (and capacity) have evolved as a result of its new role in independently endorsing the macroeconomic forecasts. Another area where the council's role is evolving is in looking at long-term sustainability issues or other issues directly linked to its mandate of assessing the "prudence" of national fiscal policy. The external evaluation also noted that proposals for a new role in the costing of election manifestos and budget proposals, going beyond the costing of individual proposals which is already done by the Department of Finance and looking at the overall impact of a package of proposals (Junong, Begg and Tutty, 2015).

The first peer review has been useful not only in assessing the mandate (and related capacity) and quality of work so far, but also its institutional arrangements, for example, to ensure access to information and the council's continued independence.

### *Notes*

1. This section has benefited greatly from Section 1 of Department of Finance (2011), which provides details on the budgetary and economic context of fiscal reform. Haugh (2011) also provides useful background. In this text, "Department of Finance" is used generically, covering both the present Department of Finance and the new Department of Public Expenditure and Reform that was created in 2011 when the previous Department of Finance was split.

2. For further information on the economic adjustment programme for Ireland, see *http://ec.europa.eu/economy_finance/assistance_eu_ms/ireland/index_en.htm*.
3. In May 2011, the experience of Sweden's Fiscal Council was presented and discussed at a Department of Finance seminar, along with other international perspectives from the UK Office for Budget Responsibility and the OECD. See *www.finance.gov.ie/viewdoc.asp?DocID=6868*).
4. See *www.fiscalcouncil.ie/wp-content/uploads/2011/07/en.act_.2013.0029.pdf*.
5. See *www.fiscalcouncil.ie/wp-content/uploads/2011/07/IFAC_MoU__Readable.pdf*.
6. Up to 2012, the annual budget had traditionally been presented in early December. From 2013, in line with euro area rules, the budget has been brought forward to October each year.
7. The function of providing costings for policy proposals of political parties, in particular in the context of general elections, is carried out by the Department of Finance. Protocols are in place to ensure that these costings are treated by the department as confidential, although political parties may disclose them publicly if they wish.
8. It should be noted that the Department of Finance only maintains a small forecasting unit, only slightly larger in size.
9. For example, IFAC (2012a), which is a formal response to the Department of Finance (2011), was presented by the Chair of the council at an economics conference in Dublin in late January.
10. The terms of reference have been published on the council website at *www.fiscalcouncil.ie/wp-content/uploads/2015/03/Terms-of-Reference_website.pdf*.

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