



Environmental Protection Agency
An Ghníomhaireacht um Chaomhnú Comhshaoil

Mr Michael McPartland
Environment Officer
Inland Fisheries Ireland
IFI Macroom
Sunnyside House
Macroom
County Cork

Headquarters, PO Box 3000
Johnstown Castle Estate
County Wexford, Ireland
Ceanncheathrú, Bosca Poist 3000
Eastát Chaisleán Bhaile Sheáin
Contae Loch Garman, Éire

T: +353 53 9160600
F: +353 53 9160699
E: info@epa.ie
W: www.epa.ie
LoCall: 1890:33 55 99

05 June 2014

Reg. No: W0289-01

Waste Licence Application in respect of The East Tip at Haulbowline Island, Cork,

Dear Mr McPartland

Further to your submission of 29/12/2013, received on 03/12/2013, in relation to an application for a Waste Licence Application in respect of The East Tip at Haulbowline Island, Cork.

I am to advise you in accordance with Regulation 42(8)(a) of the European Communities (Birds and Natural Habitats) Regulations 2011 (S.I. No. 477 of 2011) that the Agency has made a determination that an Appropriate Assessment is required as the project, individually or in combination with other plans or projects, is likely to have a significant effect on a European site(s). Notification of this determination is attached for your reference.

In carrying out an Appropriate Assessment the Agency shall take into account each of the matters specified in Regulation 42(12) of the European Communities (Birds and Habitats) Regulations 2011 where applicable.

The application and associated correspondence, including acknowledgements, notifications and general correspondence are available to view on the Agency website at www.epa.ie. You are advised to refer to the website for information on the progress of the application.

Please direct any further correspondence in relation to this matter to Administration, Office of Climate, Licensing & Resource Use, Environmental Protection Agency, Headquarters, P.O. Box 3000, Johnstown Castle Estate, County Wexford.

Yours sincerely

Ann Kehoe
Programme Officer
Environmental Licensing Programme



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The text also mentions that proper record-keeping is a key component of good internal control.

In addition, the document highlights the need for regular reconciliation of accounts. This process involves comparing the company's internal records with external statements, such as bank statements, to identify any discrepancies. Regular reconciliation helps to detect errors or fraud early and ensures that the books are balanced.

Another important aspect mentioned is the segregation of duties. This means that no single individual should be responsible for all aspects of a transaction, such as authorizing, recording, and custody of assets. By separating these functions, the risk of error or fraud is significantly reduced.

The document also discusses the importance of having a clear and consistent accounting policy. This policy should be established at the beginning of the fiscal year and should be applied consistently throughout the year. Any changes to the policy should be properly documented and justified.

Finally, the document stresses the importance of staying up-to-date with changes in accounting standards and regulations. Accounting professionals should continuously educate themselves to ensure that the company's financial reporting remains compliant with the latest requirements.

Appendix 1

Appropriate Assessment Screening Determination

In accordance with Regulation 42(1) of the European Communities (Birds and Natural Habitats) Regulations, 2011, S.I. No. 477 of 2011, the Agency has undertaken Appropriate Assessment screening to assess, in view of best scientific knowledge and the conservation objectives of the site, if the proposed activity, individually or in combination with other plans or projects is likely to have a significant effect on a European Site(s). In this context, particular attention was paid to the European Site(s) listed below.

Licence/Permit Application Details:

Reg. No.	W0289-01
Applicant Name:	The Minister for the Department of Agriculture, Food and the Marine
Location of Facility:	The East Tip, Haulbowline Island, Cork
Licence Application Date:	14 November 2013
European Sites assessed:	Cork Harbour Special Protection Area (SPA) [site code 004030] Great Island Channel candidate Special Area of Conservation (cSAC) [site code 001058]
Date of AA Screening Determination:	4/6/2014

AA Screening Determination:

That the proposed activity is not directly connected with or necessary to the management of those sites as European Sites and that it cannot be excluded, on the basis of objective scientific information following screening under this Regulation, that the proposed activity, individually or in combination with other plans or projects, will have a significant effect on a European site and accordingly determined that an Appropriate Assessment of the proposed activity is required.

Whilst there will be no direct impacts on European sites as a result of the proposed works, there may be indirect impacts during construction work at the East Tip on Cork Harbour SPA affecting birds that are the qualifying features of the SPA, and these are the reasons why an Appropriate Assessment is required:

- contamination of Harbour water during construction work by the release of harmful substances from disturbed waste and/or sediments:

Ref.	Title	Version
ELP/AP/T/226	Compliance with Regulation 42 of the European Communities (Birds and Natural Habitats) Regulations, 2011	1.0

- o contaminating food chains outside the SPA boundary but having effects within the SPA, and
 - o contaminating habitats within the SPA.
- combination of the potential contamination of Harbour water from the proposed works and other potential release of contaminants from the densely populated and heavily industrialised periphery of Cork Harbour as well as the potential for increased sedimentation as a result of Port of Cork maintenance dredging.

Brian W. Kearney

Date: 5/6/2014

Inspector Name:
Office of Climate, Licensing and Resource Use



Environmental Protection Agency
An Ghníomhaireacht um Chaomhú Comhshaoil

Ms Miriam Cashell
A/Principal Environmental Health Officer
HSE
North Lee Environmental Health
HSE South
Floor 3
26 South Mall
Cork

Headquarters, PO Box 3000
Johnstown Castle Estate
County Wexford, Ireland

Ceanncheathrú, Bosca Poist 3000
Eastát Chaisleán Bhaile Sheáin
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05 June 2014

Reg. No: W0289-01

Waste Licence Application in respect of The East Tip at Haulbowline Island, Cork.

Dear Ms Cashell

Further to your submission of 18/12/2013, received on 19/12/2013, in relation to an application for a Waste Licence Application in respect of The East Tip at Haulbowline Island, Cork.

I am to advise you in accordance with Regulation 42(8)(a) of the European Communities (Birds and Natural Habitats) Regulations 2011 (S.I. No. 477 of 2011) that the Agency has made a determination that an Appropriate Assessment is required as the project, individually or in combination with other plans or projects, is likely to have a significant effect on a European site(s). Notification of this determination is attached for your reference.

In carrying out an Appropriate Assessment the Agency shall take into account each of the matters specified in Regulation 42(12) of the European Communities (Birds and Habitats) Regulations 2011 where applicable.

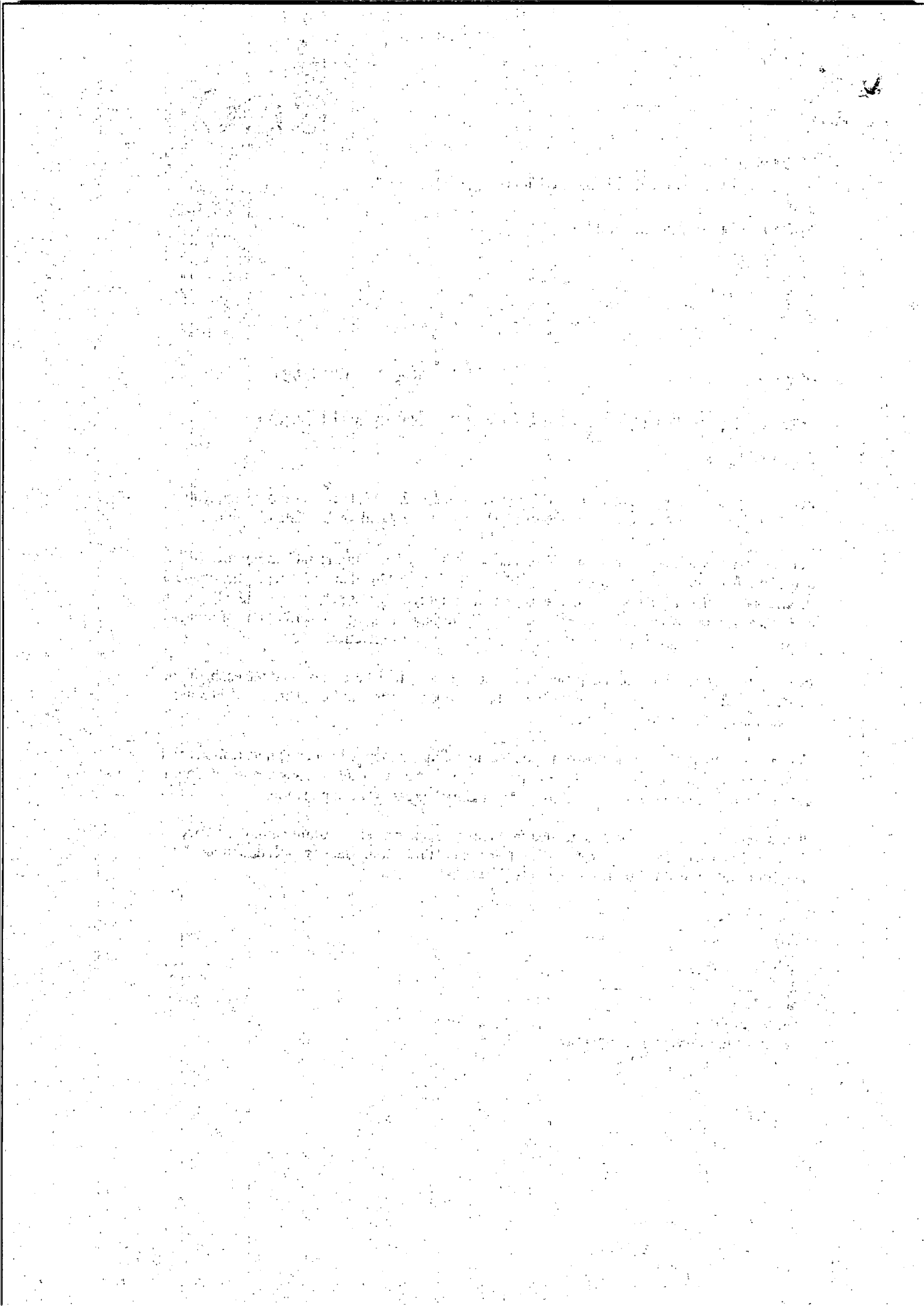
The application and associated correspondence, including acknowledgements, notifications and general correspondence are available to view on the Agency website at www.epa.ie. You are advised to refer to the website for information on the progress of the application.

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Yours sincerely

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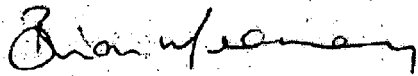
That the proposed activity is not directly connected with or necessary to the management of those sites as European Sites and that it cannot be excluded, on the basis of objective scientific information following screening under this Regulation, that the proposed activity, individually or in combination with other plans or projects, will have a significant effect on a European site and accordingly determined that an Appropriate Assessment of the proposed activity is required.

Whilst there will be no direct impacts on European sites as a result of the proposed works, there may be indirect impacts during construction work at the East Tip on Cork Harbour SPA affecting birds that are the qualifying features of the SPA, and these are the reasons why an Appropriate Assessment is required:

- contamination of Harbour water during construction work by the release of harmful substances from disturbed waste and/or sediments:

Ref.	Title	Version
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- o contaminating food chains outside the SPA boundary but having effects within the SPA, and
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Date: 5/6/2014

Inspector Name
Office of Climate, Licensing and Resource Use