

## 8 Control and Management of Movable Heritage Assets

- 8.1 Heritage assets are tangible assets that have historical, artistic, scientific, technological, geophysical or environmental qualities and are held and maintained principally for their contribution to knowledge and culture. There are two broad categories of heritage assets – immovable assets (including buildings and monuments), and movable assets. Examples of movable heritage assets include paintings, maps, books, manuscripts, antique furniture, historical artefacts and equipment, and collections of scientific specimens or instruments.
- 8.2 The State, through its agencies, maintains a large number of heritage assets at various locations. The manner in which such collections are managed, developed and made available for viewing by visitors, and for research and education purposes, should comply with best practice.
- 8.3 An organisation requires appropriate systems and procedures to ensure all its assets are safeguarded, monitored and managed for the benefit of the organisation. This is particularly true of heritage assets, which in addition to any monetary value, have an inherent value from an educational, historical or geographical perspective or from being associated with an individual, place or event.
- 8.4 Due to the special nature of heritage assets, additional consideration needs to be given to how they are controlled, protected and managed. Particular emphasis is required in regard to the environment in which they are held.
- 8.5 This report focuses on movable heritage assets held by the Department of Arts, Heritage and the Gaeltacht (the Department) and the Office of Public Works (OPW).
- The Department holds heritage assets at two locations which each have public access. In addition, the Department holds certain heritage assets in storage, in particular in the Collections Resource Centre which it shares with the National Museum of Ireland.
  - The OPW holds movable heritage assets at 17 of its historic properties. In addition, the OPW manages some 800 national monuments some of which hold movable heritage assets. The OPW also manages the State art collection.

### Killarney House Losses

- 8.6 The Department is responsible for Killarney House. The State acquired Killarney House and the greater part of the adjoining estate in 1978. The former owners continued to live in the house until 1998 when the State took control of the house and remaining land. Since then, the house has remained unoccupied. A programme of restoration was announced in 2011, the estimated cost of which is €8.5 million. It is expected that the house and gardens will open to the public in 2016.
- 8.7 The contents of Killarney House had been fully catalogued prior to being removed in 1999 pending restoration of the house. Based on an assessment of each item's size, value and condition, some items were placed in private storage while others were placed in storage in nearby Muckross House. The total number of items placed in private storage was 81, which were valued at the time at €920,000.

- 8.8** The loss of a number of the items was discovered in October 2012 following the appearance in an auction of two paintings that were recognised by Department staff as being among the items that had been placed in private storage. A valuation conducted on behalf of the Department in 1999 estimated the value of each of these paintings at around €32,000.
- 8.9** Following the discovery of the loss, the items held in private storage were examined by the Department. That examination found that 39 items, including all 26 paintings, were missing. The total value of the 39 items is €552,000. The Department reported the loss to An Garda Síochána and to the Office of the Comptroller and Auditor General. A Garda investigation has been ongoing since 2012. Details of items recovered were requested as part of this examination. The Department stated that, on the advice of An Garda Síochána, it was not in a position to provide this information.
- 8.10** Following the discovery of the losses, all other Killarney House items that were in private storage were relocated to the Department's storage facility at the Collections Resource Centre.

### Focus of this Examination

- 8.11** On foot of the results of internal audit reviews and reported incidents of loss, this examination was undertaken to review policies, practices and procedures in place in the Department and in the OPW for the control and management of movable heritage assets. In particular, the examination focused on
- documented policies in relation to collections
  - procedures for acquisition, disposal and lending of heritage assets
  - recording and cataloguing of heritage assets
  - collection care, including inventory checking and condition monitoring, and disaster planning.
- 8.12** Five locations were selected for examination to test those procedures. Four locations examined are managed by the OPW – Emo Court, Farmleigh House, Glebe Gallery, and Kilkenny Castle. The remaining site visited was Glenveagh Castle, which is managed by the Department.
- 8.13** Controls in place at the Department's storage facility in the Collections Resource Centre were also reviewed.<sup>1</sup> Records of the National Monuments Service and the Archaeological Survey of Ireland are stored at this facility. Access to those records is provided to researchers by advance appointment. In addition, artefacts found on excavations are stored temporarily pending cataloguing, completion of reports and onward transfer to the National Museum of Ireland.

### Museum Standards Programme for Ireland

- 8.14** The Heritage Council's museum standards programme for Ireland aims to benchmark and raise professional standards in not-for-profit museums, galleries and collecting agencies. The programme provides a set of minimum standards to be achieved relating to the control, care and management of museums and their collections. There are 34 standards in the programme. Interim accreditation can be achieved when the first 25 standards are reached. Those working towards interim accreditation are considered to be participating in the programme.

<sup>1</sup> The Department occupies some 14% of the space in the facility.

- 8.15 Figure 8.1 sets out the historic properties under the control of the OPW and the Department that have collections and indicates for each the status in relation to the museum standards programme. Six OPW locations and one Department location are participating in the programme.

**Figure 8.1 Historic properties with collections managed by the OPW<sup>a</sup> and the Department 2015**

Museum standard status	Property	Managed by
<b><i>Full accreditation – all 34 standards have been met</i></b>	Castletown House	OPW
	Farmleigh House	OPW
	Pearse Museum	OPW
	Muckross House	Department
<b><i>Interim accreditation – first 25 standards have been achieved and working towards achieving the remaining nine standards</i></b>	Dublin Castle	OPW
<b><i>Participating – has joined the programme and is progressing towards interim accreditation</i></b>	Kilkenny Castle	OPW
	Rathfarnham Castle	OPW
<b><i>Not participating in the programme</i></b>	Altamont Gardens	OPW
	Blasket Islands	OPW
	Botanic Gardens <sup>b</sup>	OPW
	The Casino, Marino	OPW
	Derrynane House	OPW
	Emo Court	OPW
	Garnish Island	OPW
	Glebe House and Gallery	OPW
	Kilmainham Gaol	OPW
	Oldbridge	OPW
	Royal Hospital Kilmainham	OPW
	Glenveagh Castle	Department
	Killarney House <sup>c</sup>	Department

Source: Office of Public Works and Department of Arts, Heritage and the Gaeltacht

- Notes:
- a In addition to the properties listed above, the OPW has ten properties which do not have associated collections of heritage assets. These are Arbour Hill Cemetery; Doneraile Park; Fota Arboretum and Gardens; Garden of Remembrance; Grangegorman Military Cemetery; Heywood Gardens; Iveagh Gardens; National War Memorial; Phoenix Park; St Stephen's Green.
  - b The majority of heritage assets at the Botanic Gardens are plant species. However, artworks, books and furniture are also held there.
  - c The associated collection was removed in 1999 and placed in storage.

## Documented Policies

- 8.16** A comprehensive set of museum collection policy documents would state the purpose of a collection and how, and by what methods, the stated purpose will be achieved. The management of each site at which heritage objects are exhibited should set out its specific role in providing objects for viewing and/or for research.
- 8.17** In addition to a mission statement, the long-term strategic direction and broad policy objectives for the collection should be set out in a statement of strategy. This document should provide guidance for the operational strategies and plans that need to be prepared to ensure the proper care of the collections at each location.

## Overall Strategy

- 8.18** The Department's statement of strategy 2015 – 2017 includes in the mission statement the objective 'to promote and protect Ireland's heritage and culture'. Its high level goals include 'to conserve and manage our unique heritage for the benefit of present and future generations'. Its strategies to achieve this goal include having policies and legislation to meet EU and international heritage obligations, and effective implementation and enforcement of heritage policies.
- 8.19** The OPW sets out its high level obligations in relation to heritage properties in its statement of strategy and a draft strategy for heritage services is under consideration.

## Site-Specific Strategies

- 8.20** The extent to which each examined location had documented policies in place is set out in Figure 8.2.

**Figure 8.2 Documented policies in place**

Policy	Farmleigh House	Kilkenny Castle	Emo Court	Glebe Gallery	Glenveagh Castle
Mission statement	✓	✓	✗	✓	✗
Strategic management plan	✓	✓	✗	✓	✗
Documentation procedural manual	✓	✓	✗	✓	✗
Care of collection strategy	✓	✓	✗	✓	✗
Collection policy	✓	✓	✗	✓	✗
Education policy	✓	✓	✗	✓	✗
Exhibition policy	✓	✓	✗	✓	✗

Source: Office of the Comptroller and Auditor General

- 8.21** As regards the Department's storage facility, while not all of these policy documents apply, there are some that are relevant. The Department has stated that there are draft policies and procedural documents including transfer documents, retention schedules and finding aids.

## Acquisition, Disposal and Lending

- 8.22** Procedures for acquiring and disposing of objects should be fully documented. This will help ensure that decisions to expand or contract a collection are taken in accordance with the approved collections policy. Such procedures also assist in controlling movements of assets.
- 8.23** In general, the collections at each location visited relate specifically to the location and as a result, additions and disposals are infrequent. Additions that do occur are generally items that relate to the location or its previous occupants. Procedures should be in place to assess any potential acquisition and to approve the purchase or loan inwards of the item(s).
- 8.24** Three of the five locations visited had an acquisition and disposal policy in place (see Figure 8.3).
- 8.25** As part of the normal course of its business in putting on exhibitions, a location may receive heritage objects on loan to make up part or all of an exhibition. Similarly, objects may be loaned by the location to other State agencies or private agencies within the State or overseas to supplement an exhibition. In each situation, it is important to ensure that all objects are transported, handled, displayed and returned with appropriate care by the receiving party.
- 8.26** Loan agreements should be put in place providing for the care, transport and all relevant issues relating to the objects on loan. Three of the five locations had a loan policy in place and used loan agreements (see Figure 8.3).

**Figure 8.3 Acquisition, disposal and lending policies**

	Farmleigh House	Kilkenny Castle	Emo Court	Glebe Gallery	Glenveagh Castle
Acquisition policy	✓	✓	x	✓	x
Disposal policy	✓	✓	x	✓	x
Loan policy	✓	✓	x	✓	x

Source: Office of the Comptroller and Auditor General

- 8.27** Procedures are in place at the Department's storage facility for receipt and storage of items and for transfer of items to the National Museum of Ireland.

## Recording and Cataloguing Heritage Assets

- 8.28** An asset register is an important control in recording and managing the fixed assets of an organisation. The register should show the name/description of the item, date of acquisition, cost, current value and class of asset. A brief description of the asset (including its condition and any distinguishing features) and a serial number or asset tag should also be recorded.
- 8.29** In the context of heritage objects, the quality and value of information about an object is enhanced by recording other details such as the source, producer, previous owners, full description of the item and its history/provenance, and its significance to the collection.
- 8.30** The Department has a central fixed asset register, recording assets with a value in excess of €1,000, comprising land, buildings, furniture and fittings. While it does record some heritage assets, the majority are not recorded on the central register. The Department has indicated that, for example, all of the contents of Killarney House which are in its central store are recorded on the central register while the items stored at Muckross House are not. However, records of heritage assets are maintained locally at each site.
- 8.31** The OPW also maintains a central fixed asset register, in this case recording all assets with a value in excess of €300. Heritage assets acquired since 2008 are recorded in the register. Those acquired prior to 2008 are not recorded in the register. A central register of all items in the State art collection (including the assigned location of the asset) is maintained.
- 8.32** Records of heritage assets are maintained at each OPW location. Locations seeking accreditation to the museum standards programme for Ireland have adopted a software package which facilitates recording details of each item including description, movement, condition, photographs, etc. Other locations record their assets on a spreadsheet and manage movements by updating the spreadsheet.
- 8.33** During this examination, sample checks of the records at each of the locations visited indicated that the asset records maintained locally were accurate.

## Collection Care

- 8.34** Proper collection care minimises the potential for loss or damage to items in the collection. The principal areas of concern are maintenance, environment, pest control, and response to emergencies. This is achieved by having comprehensive and coordinated collections management policies, procedures and practices.

### ***Inventory Check and Condition Monitoring***

- 8.35** As with all assets, periodic checks of heritage assets should be carried out to verify the asset is still in place. Due to the nature of the assets in many collections, it is important that the condition of the asset is monitored and assessed on a regular basis. Many heritage assets may be vulnerable, for example, to environmental factors such as temperature, humidity, insects, etc. The specific vulnerabilities need to be identified and recorded with an appropriate response devised to minimise potential adverse impacts.
- 8.36** In all locations visited, inventories are conducted at varying intervals ranging from daily to annual checks.
- 8.37** The Department completed a physical verification of all its assets, including heritage assets, in 2012 and 2013. In 2014, tagging of all assets at each location commenced. Following completion of tagging, all assets are subject to spot checks from 2015. Sensitive assets, including art works, are subject to annual verification.
- 8.38** As part of the accreditation process for entry to the museum standards programme, internal OPW reviews have been carried out at four locations.<sup>1</sup> In addition, internal audits have been carried out at the Botanic Gardens.
- 8.39** The OPW has stated that incidents identified where objects have been lost or damaged were
- Damage to the Burgoyne Bell held at the Royal Hospital Kilmainham was identified following the use of the location for an event. The cost of repairs has since been recovered.
  - A letter holding rack had been stolen from display at the Pearse Museum in 2012 and a photograph had been misplaced or stolen from the same museum prior to 2012. These incidents were identified from routine checks.
  - There was damage to a small number of books on loan at the Botanic Gardens and part of an outdoor sculpture was stolen.

### ***State Art Collection***

- 8.40** The State art collection comprises over 16,000 works. The collection comprises historical and contemporary paintings, original prints, sculpture, decorative objects, music, mixed media installations and poetry. Almost the entire collection (around 92% of the items) is on permanent display in over 400 State buildings.
- 8.41** Policies and procedures for the management of the collection, for both OPW staff and borrowing departments, are set out in an art management handbook. These include policies in relation to acquisition, disposal and lending as well as care of the collection. The OPW has stated that it undertakes regular inventory checks and monitors the condition of artworks.
- 8.42** Between January 2012 and December 2014, surveys of items located in 184 locations were undertaken. The OPW recorded 173 items of art on loan as missing, of which 36 have been recovered. The estimated value of the 173 items is €49,000 and the value of the items yet to be recovered is €37,000. Figure 8.4 summarises the incidents by borrowing department.

<sup>1</sup> Dublin Castle, Castletown House, Rathfarnham Castle, Farmleigh House.

**Figure 8.4 State art collection – items identified as missing**

<b>Borrowing Department/Office</b>	<b>Number of items</b>		
	<b>Total with borrower</b>	<b>Identified as missing</b>	<b>Recovered</b>
OPW (including heritage properties)	6,745	5	–
Houses of the Oireachtas	707	44	24
Education and Skills	754	20	5
Foreign Affairs	779	17	–
Finance	325	16	2
Jobs, Enterprise and Innovation	159	13	–
Garda Síochána	853	11	1
Courts Service	310	9	–
Taoiseach	404	9	–
Transport, Tourism and Sport	142	7	–
Revenue Commissioners	646	6	1
Social Protection	533	5	2
Others	1,312	11	1
<b>Total</b>		<b>173</b>	<b>36</b>

Source: Office of Public Works

- 8.43** The OPW has stated that it is pursuing recovery of missing items. All newly acquired artworks are registered, photographed and marked as State property. Older works are marked as State property on an on-going basis.
- 8.44** In 2012, the OPW revised its procedures for the management of the State's art collection. It introduced a formal loan contract to be agreed with organisations seeking to borrow artworks from the collection. The contract sets out the duties and responsibilities of the borrower in relation to borrowed art works.
- 8.45** The OPW has stated that its art management handbook is currently being updated. When this is completed, it plans to organise meetings with relevant staff in borrowing departments to inform them of their responsibilities in displaying artwork.

### ***Disaster Planning***

- 8.46** Risks pertaining to individual assets and to the location in which they are held, whether on display or in storage should be established and steps taken to ensure the risks are mitigated as far as possible. Comprehensive plans should be in place to ensure that in the event of fire, flood, etc. all necessary steps are taken to safeguard the heritage objects. Three of the five locations had disaster plans in place (see Figure 8.5).



**Figure 8.5 Disaster policy in place**

	Farmleigh House	Kilkenny Castle	Emo Court	Glebe Gallery	Glenveagh Castle
Disaster policy	✓	✓	x	✓	x

Source: Office of the Comptroller and Auditor General

- 8.47** There is no disaster response plan in place for the Department's storage facility. However, the Department has had discussions with the National Museum of Ireland which is the lead tenant for the Collections Resource Centre, in relation to the formulation of a plan.

## Conclusions and Recommendations

- 8.48** Appropriate policies, procedures and practices are required to ensure that heritage assets are protected, controlled and managed properly. The museum standards programme for Ireland provides a set of standards in relation to the control, care and management of collections. Six OPW heritage locations are participating in this programme with three having achieved full accreditation. One Department location has also achieved full accreditation. OPW has 11 further properties and the Department has two further properties that have associated collections of heritage assets where participation in the programme has not yet been pursued.
- 8.49** In two of the properties visited as part of this examination, basic requirements for the preservation, control and management of heritage assets were absent.

### Recommendation 8.1

The OPW and the Department should consider the suitability of all locations with collections of movable heritage assets for participation in the museum standards programme.

#### Response of Accounting Officer of the Department

Agreed. Muckross House already has full accreditation and the Department will undertake an assessment of the benefits that might accrue from participation in the programme by Glenveagh Castle and Killarney House.

#### Response of Accounting Officer of the OPW

Agreed. Work is continuing towards achieving the standard in appropriate locations. However, for other locations the standard may not be the best approach as the administrative overhead involved would exceed any benefits accruing. Best practice procedures will be adopted at these locations.

- 8.50** Although both the OPW and the Department maintain centralised fixed asset registers, these only record a small number of heritage assets held. Most heritage assets are recorded locally and, therefore, relatively little effort would be required to incorporate the details into central records such as the fixed assets register.

**Recommendation 8.2**

Heritage assets should be recorded centrally to ensure they are properly controlled and safeguarded.

**Response of Accounting Officer of the Department**

Agreed. The Department will record those assets in accordance with the requirements of Department of Finance Circular 02/2004.

**Response of Accounting Officer of the OPW**

Agreed. Heritage assets acquired since 2008 are recorded in the fixed assets register. A number of measures are in place at each location to ensure heritage assets are controlled and safeguarded. The centralisation of the software systems currently in place at various sites to record heritage assets is being considered.

- 8.51** Since January 2012, the OPW has reviewed heritage assets in the Botanic Gardens as well as in four locations, as part of their accreditation for the museum standards programme. In the Department, heritage assets were reviewed in 2012 as part of an internal audit examination of general fixed assets.

**Recommendation 8.3**

In order to ensure local control and management procedures operate effectively, a programme of regular and independent reviews and inspections, tailored specifically for heritage assets, should be considered.

**Response of Accounting Officer of the Department**

Agreed. Annual reviews by local management of heritage assets will continue. Heritage assets will also be subject to independent inspection by the Department's Corporate Services Division on a regular basis through a rolling programme of inspections.

**Response of Accounting Officer of the OPW**

Agreed. Regular audits and spot checks are undertaken in relation to the State art collection. A similar system of audits and spot checks will be considered for other heritage assets.

- 8.52** The OPW introduced revised procedures in 2012 for lending of artworks to government offices and public buildings. Formal agreements are entered into between the OPW and the borrower setting out the borrowers' duties and obligations in relation to the items on loan.

**Recommendation 8.4**

To ensure the maintenance of the State art collection, the OPW should request formal confirmation of the items on loan by borrowers on an annual basis and consider introducing a programme of spot checks.

**Response of Accounting Officer of the OPW**

Agreed. OPW will request formal confirmation from borrowing departments of items on loan. Following analysis of the responses, an audit programme will be initiated in early 2016.