

Appendix 5 Local authority in-depth checks combined

Carlow County Council

Public Spending Code In-Depth Review Summary

Project 1: Housing Grants

Carlow County Council operates the following housing grant schemes:-

- Mobility Grants
- Housing Adaptation for Disabled Persons
- Housing Aid for Older People
- Disabled Persons Grant
- Improvement Works in Lieu

Grant Details

The Housing (Adaption Grants for Older People and People with a Disability) Regulations 2007 (SI No 670 of 2007) and amendment Regulations 2014 (SI No 104 of 2014) introduced three new housing grant schemes in respect of private houses:-

- Mobility Grants
- Housing Adaptation for Disabled Persons
- Housing Aid for Older People

Further grants administered by Carlow County Council include:-

- Improvement Works in Lieu Grants
- Disabled Persons Grant.

Housing Authorities administer the grant schemes on behalf of the Department Housing Planning and Local Government (DHPLG). The private grant schemes are means tested, with the percentage grant allocated dependent on the household income of the applicant.

There was a total of €1,512,756.00 spent on the following three grant categories in respect of private houses in 2020:-

- Housing Adaptation Grant for People with a Disability
- Housing Aid for Older People
- Mobility Aids Grant Scheme

80% of the funding in the amount of €1,204,083.00¹ was received from the DHPLG, with 20% from the Council's own resources in the amount of €317,098.

Carlow County Council also administer the following grants:-

- Disabled Persons Grant
- Improvement Works in Lieu

90% funding is available in respect of these schemes, with a contribution of 10% required from Local Authority resources. There was a total of €314,652.00² spent in relation to these grants. The recoupment claim was €283,187.

Therefore, there was a total expenditure on housing grants of €1,827,408.00 in 2020.

Audit Opinion

After reviewing the available information and liaising with staff in the Housing Department, it can be concluded there is satisfactory compliance with the Public Spending Code in relation to this expenditure. The reasons for this conclusion include the following: -

- Application forms are validated in a timely manner
- Houses are inspected before and after works are undertaken
- Details of income and expenditure are available from Agresso
- Reconciliation of recoupments is undertaken
- Expenditure is recouped promptly from the DHPLG
- Certificates of Completion are signed by Clerk of Works/Senior Executive Engineer with final sign off by the Senior Executive Officer

Project 2 – Street Cleaning Service

Background & Project Details

In 2020 there was a total of €756,351 spent in respect of the street cleaning service in Carlow town and county.

The street cleaning service is delivered on the ground by the Municipal Districts of Carlow, Muinebheag and Tullow. Provision of the service includes street cleaning and the emptying and replacement of litter bins. Rostered systems are in place with regard to the provision and scheduling of the service. The majority of plant and equipment in use is on contract hire and the vehicles are in the most part operated by Council employees.

¹ Receipts may not represent an exact 20% recoupment of expenditure due to the following:-

- Expenditure in relation to individual grants raised on the system not yet recouped
- Full expenditure not recouped from the Dept where the amount paid exceeds the max of the grant
- Recoupment received in the current year in respect of the previous year's expenditure

² An amount of €31,305 in respect of 2020 expenditure is to be recouped in 2021

Carlow town

- A daily street sweeping and bin emptying service is provided in the core business areas of Carlow town seven days a week, with a rostered service in place for other parts of the town having regard to location and density of users.
- Carlow town saw the introduction of ten solar powered “compactor bins” in 2018. These bins provide real time information informing waste collectors when the bin is full and also allow for a reduction in the number of bins given their increased capacity. The bins have compactor technology to crush waste, which means they can hold significantly more waste than ordinary bins.
- A replacement bin programme is also in place and there are currently twenty-five new litter bins ready for distribution in the area.

Muinebheag

- The town of Muinebheag avails of a street sweeping service four days a week. The street cleaning service allows for the collection of waste from litter bins and the provision of the service to towns and villages in the area on a rotation basis.

Tullow

- Street cleaning services in Tullow town are provided by two service providers. One contractor provides a service one day a week, whereas the second contractor provides a street cleaning service three mornings a week. Litter bins are emptied on a daily basis and the service is extended to town and villages in accordance with an agreed schedule.

Audit Opinion

It can be concluded there is satisfactory compliance with the Public Spending Code in relation to this expenditure.

The reasons for this conclusion include: -

- Details of expenditure are available from Agresso, financial management system.
- Procurement arrangements are in place in relation to the hire of machinery and equipment.
- The Municipal Districts have procedures and practices in place in relation to the provision of this service, eg monitoring of expenditure and ensuring procurement arrangements are in place in relation to the hire of contractors.

Cavan County Council

Public Spending Code In-Depth Review Summary

For 2020 - The Internal Auditor selected one Current (revenue) Programme and two Capital Projects for further in-depth checks.

Project 1: D09 - Economic Development and Promotion – Current (revenue) Programme Expenditure Type – Being Incurred

Summary of the In-Depth Check: Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review of a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement an in-depth review of Cavan County Council's Economic Development & Promotion Revenue Expenditure Programme / Restart Grant Scheme(s)- Revenue Code D09 was undertaken. The current expenditure value of this programme for 2020 was **€12,220,889.19** which represents approximately **14%** of the total value of Cavan County Council's PSC revenue projects of **€84,333,512.25**.

The long-term objective of Cavan County Council, as outlined in our Local Economic and Community Plan is to make Cavan a place where people can have a good quality of life; a better place to live, work and enjoy. This objective is achieved through the Local Authority working in collaboration with its communities and stakeholders, Government Departments and development agencies, and delivering the optimum level of service in an inclusive way, with equality of access and opportunity for all.

The 2020 Restart Grant Scheme(s) were brought about by the Covid 19 pandemic which presented immediate and severe financial challenges for businesses. It is acknowledged that throughout the lifetime of Cavan County Council's 2019-2024 Corporate Plan that many external and internal factors will impact upon Local Authority's service delivery plan. While this was definitely the case in 2020 Cavan County Council proved it could continue to provide essential services during very difficult times with the survival of many businesses depending greatly on the funding supports available under their remit such as the Restart Schemes.

The overall funding allocation sought by Cavan County Council for Restart Grant Scheme was €10,697,751. In total 1068 businesses received grants funding amounting to €9,851,417.00 between the opening of the Scheme in May 2020 and completion of the processing of the final payments in February 2021. The Review Team is satisfied that equitable grant verification procedures were applied and that the necessary approval controls were in place to ensure the Scheme operated effectively. It is also important to acknowledge the volume of work undertaken by limited staff resources and the number of applications processed within tight deadlines during the difficult working conditions caused by the covid work restrictions.

The Local Authority involvement with the Business Restart Grants has now ceased as the Restart Grant Plus (RGP) Scheme closed on Saturday 31st October 2020 and all grant payments were subsequently processed in accordance with terms of the scheme.

The Restart Grants Scheme was a national initiative rolled out by the Government to support businesses in need. Consideration should be given by the Department to have An Ex-Post Evaluation

undertaken to identify lessons learned and establish possible enhancements of similar emergency schemes in future.

Based on findings of this In-depth Review of Cavan County Council's Restart Grant Scheme(s) Internal Audit is of the opinion that the related Revenue Expenditure Programme appears to be **broadly/substantially** compliant with the terms of the SLA(s) and the relevant requirements of the Public Spending Code.

Project 2: Cavan Sports Campus – Capital Project

Expenditure Type – Being Considered

The following section presents a summary of the findings of this In-Depth Check on Cavan Sports Campus Capital Project as proposed by Cavan County Council.

Summary of In-Depth Checks: Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list averaged over a three-year period. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2020 was **€719,924,753.56**. In-depth Reviews were carried out on **7%** of the value of these projects.

An In-depth Review was undertaken on the **Proposed Cavan Sports Campus Project** as expenditure under consideration by the Council. The estimated lifetime cost of this project is **€30,000,000.00** which represents approximately **4%** of the overall value of the Council's capital projects. A second In-depth Review was undertaken on the **Proposed N55 Ballinagh Relief Road Capital Project** as expenditure also under consideration by the Council. The estimated lifetime value of this project was **€18,950,000.00** which represents approximately **3%** of the total value of the Capital Projects in 2020.

The Proposed Cavan Regional Sports Campus is consistent with National, Regional and Local Policy documentation including the National Planning Framework, National Development Plan, Northern and Western Regional Spatial and Economic Strategy, Cavan County Council Development Plans 2014-2020, Cavan Local Economic and Community Plan as well as national sports policy. With a view to examining the feasibility of such a project and to identify a suitable site location, Cavan County Council commissioned a feasibility study to identify the need and requirements of a Regional Sports Campus in terms of pitches, facilities etc. The Department of Sport subsequently introduced a funding stream for Large Scale Sports Infrastructure (LSSIF). On 19/04/2019 the Council submitted a comprehensive Stream 1 Development Funding application together with all relevant supporting documentation to the Dept with a view of seeking the grants aids available under the scheme.

Following an extensive evaluation of the LSSIF application the Council successfully attained a grant allocation of €837,680.00 on 03/11/2020 for the design stage of the proposed Regional Sports Campus. The amount allocated represent 48.2% of the proposed design costs of €1,738,439.00 with a commitment given by the Council that the balance of €900,759.00 would be funded from the Council's own resources. Tender documents for the design stage of the proposed scheme are near completion for submission to the Dept for approval. It is envisaged that the project design stage will be completed by 2022 and that a further LSSIF Stream 2 funding application would assist / facilitate the overall construction phase of the proposed campus by 2030.

Conscious of the major disruptions caused by COVID 19 it's important to highlight the difficulties experienced by the Council in progressing the submissions of tender design proposals to the

Department. It is likely that the initial implementation timescales outlined in the project execution plan will have to be revisited by the Council and that due consideration should be given to seeking an extension to the 18 month drawdown condition of the design stage funding allocation. The progression and completion of the overall project is very much funding dependant. Due to the current economic environment of the country some concern is expressed on the ability of the Council to secure the future funding needed for the overall completion of Cavan Sports Campus.

The Review found that the initial development assessments of the proposed Sports Campus including the detailed Feasibility Study and the Project Execution Plan submissions to Department appears to be in accordance with requirements of the Large-Scale Sport Infrastructure Fund and the necessary projects appraisals outlined in the Public Spending Code Regulations.

The proposed project appears to have been strategically managed to date with the view of achieving the prime objectives of the scheme and maximising the proposed outputs and outcomes.

Based on the findings of the In-depth Review of initial phases of the Proposed Cavan Sports Campus Project the audit opinion is that Cavan County Council appears to be ***broadly/substantially compliant*** with the relevant requirements of the Public Spending Code.

Project 3: N55 Ballinagh Relief Road – Capital Project

Expenditure Type – Being Considered

The following section presents a summary of the findings of this In-Depth Check on the Proposed N55 Ballinagh Relief Road Capital Project to be undertaken by Cavan County Council.

Summary of In-Depth Checks: Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list averaged over a three-year period. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2020 was **€719,924,753.56**. In-depth Reviews were carried out on **7%** of the value of these projects.

An In-depth Review was undertaken on the **Proposed N55 Ballinagh Relief Road Capital Project** as expenditure under consideration by the Council. The estimated lifetime cost of this project is **€18,950,000.00** which represents approximately 3% of the overall value of the Council's capital projects. A second In-depth Review was undertaken on the **Proposed Cavan Sport Campus Project** as expenditure also under consideration by the Council. The estimated lifetime value of this project was **€30,000,000.00** which represents approximately 4% of the total value of the Capital Projects in 2020.

The N55 Ballinagh Relief Road would comprise the construction of approximately 3.00 kilometres of new single carriageway road linking the roundabout at Garrymore, south of the town to a location north of Cashel Cross on the N55.

The need for the scheme has been established in terms of local and national policy and is listed in section 8.4.2 of the National Secondary Roads Needs Study as one of 10 bypass schemes in the North Region, as well as being a specific objective of the Cavan County Development Plan. The proposed scheme will improve travel times and provide a safe and consistent alignment along this

section of the N55 taking large volumes of traffic out of Ballinagh. The proposed scheme is consistent with the recent and ongoing investment in the N55 over recent years, improving the N55 from a legacy road to an acceptable standard.

The proposed scheme is currently under consideration at Phase 0 / Preliminary Stage of the project lifecycle. As required under the PSC and the Project Management Guidelines a Project Information Sheet Note (PISN) together with the broad estimated costing sheet were submitted by the Council to the Approving Authority (TII) Transport Infrastructure Ireland on 05/09/2019 and resubmitted again on 08/02/2021. Both documents were prepared by the Council's own Technical Team in the Roads Department and are available on file for further evaluation at a later date.

The proposed project has not yet been subject to a Strategic Assessment Report (SAR). Whenever sanctioned by the Approving Authority (TII) all necessary stages of the Proposed N55 Ballinagh Relief Road Capital Project will be undertaken in accordance with the Public Spending Code Regulations and the Capital Management Framework Guidelines.

As per TII's Project Management Guidelines the PISN submissions to the Approving Authority on the proposed project appear to have been strategically managed to date with the view of achieving the prime objective of the scheme and maximising the proposed outputs and outcomes.

Based on the initial findings of this In-depth Review the audit opinion is that Cavan County Council appears to be **broadly/substantially compliant** with the relevant requirements of the Public Spending Code.

Public Spending Code In-Depth Review Summary

Project 1: Cuinne an Bhroic Social Housing Scheme, Tulla - under construction

The methodology for advancing a social housing scheme funded by the Department of Housing, Local Government and Heritage (DHLG&H) is documented and clear. For schemes like this, that fall under a four stage process methodology, there are clear documentary requirements and clarity about the purpose of each stage. The DHLG&H sets out requirements and conditions when responding to each stage approval application by the local authority. The methodology supports the requirements of the public spending code and enables systematic adherence to the elements of the code as the project advances from appraisal through implementation to post-implementation.

The range of documentary evidence reviewed in this check over the four stage process for this scheme enables internal audit to provide the opinion that there is satisfactory assurance of broad compliance with the PSC in relation to the Cúinne an Bhroic scheme.

Project 2: Mill Park, Roslevan, Ennis Social Housing Scheme – completed

The range of documentation reviewed enables internal audit to provide the opinion that there is satisfactory assurance of broad compliance with the PSC in relation to the Roslevan scheme.

Project 3: Administration of Group and Private Installations – current expenditure being incurred

The review showed the conditions of the scheme require a focus by the group water scheme management on sustainability and affordability. There is assigned management responsibility for delivery of the programme, monitoring and regular reporting on the scheme to the Approving Authority, and the means of analyzing and measuring performance is available through the records being maintained. This check enables the provision of satisfactory assurance that there is broad compliance with the PSC in relation to the group water scheme subsidy administration.

Public Spending Code In-Depth Review Summary

Current Expenditure Programme - Expenditure being Incurred Programme Selected:

Operation of Library and Archive Service

For the purpose of the in-depth checks' requirement, Internal Audit chose a sample of one current expenditure programme representing a percentage of 3%. The current expenditure Programme under review is the Operation of Library and Archive Services. The in-depth check has shown that there are robust controls and monitoring of the programme expenditure through the Annual Budget 2020, monthly financial reports, and the Book Fund Accession File 2020. There is also Value for Money being achieved on the programme as relevant expenditure is procured through national and local procurement frameworks for example supply of books contract was procured in 2020. As a result of the Covid 19 pandemic, the Library services was impacted – financial budgets and operational plans were adjusted and amended to ensure the continuation of service to the communities through online platforms and the mobile unit during library closures. It was found that despite the roadblocks faced by the service over the past year, the Library and Archive programme is substantially compliant with the relevant requirements of the public spending code. Internal Audit recommended that minutes are kept of meetings where strategic decisions are made, where there is planning, evaluation or appraisal occurring with respect to Library operations and expenditure.

Capital Expenditure Projects Selected:

- **Housing Capital** – City Northwest Quarter Regeneration Housing Project - Phase 3B (Expenditure being incurred)
- **Housing Capital** – Barrack Street Housing Development (Expenditure being incurred)

For the purpose of the in-depth checks' requirement, Internal Audit chose a sample of two capital expenditure programmes.

The ***City Northwest Quarter Regeneration Housing Project - Phase 3B*** involves the development of 62 dwelling units in Knocknaheeny, Cork with an approved overall budget of €16,134,088. An application for capital funding for the project was made to the Department of Housing, Planning and Local Government. This is part of The City Northwest Quarter Regeneration (CNWQR), which is a major programme of public investment by the Department of Housing, Local Government and Heritage (DHLGH), administered by Cork City Council in the northwest area of Cork City. It involves the demolition of 450 houses and their replacement by 656 new housing units, as well as a range of social, environmental, and economic interventions. Cork City Council submitted the Capital Appraisal for CNWQR Phase 3B to establish the business case for the development to the DHLGH in March 2019. The project was approved in principle by DHLGH in April 2019 (Stage 1 approval). The Covid-19 pandemic and related construction restrictions has caused widespread interruptions in construction projects and progress on this project has been impacted resulting in delays in proceeding towards further submissions to the Department. Stage 2 is currently being prepared for submission to the DHLGH in May 2021 – it is expected that the project will begin in 2022. Overall, the capital

expenditure project being incurred, CNWQR Phase 3B Development, although at an early stage, can be described as well managed, and it is reasonable to conclude that the project is in compliance with the Public Spending Code. Internal Audit recommend that Cork City Council should ensure that all relevant employees are aware of their responsibility with regards to the Public Spending Code and aware of the changes made in 2019, by identifying the potential need for training of individuals and/or the issuing of internal policies and procedures that support compliance with the Public Spending Code.

The ***Barrack Street Housing Development*** involves the development of 32 dwelling units (31 new units and one refurbishment) in Barrack Street, Cork with an approved overall budget of €9,392,106. In September 2015, Cork City Council launched a competitive dialogue procurement procedure to engage with suitable candidates to identify solutions and opportunities to deliver Cork City Council's Social Housing Programme. Due to probate issues that arose prior to contract, there were significant delays and unforeseen building standards (Nearly Zero Energy Building (NZE) standard), which resulted in cost overruns. The DHLGH were notified of the delays as they arose but at the time of the in-depth review, a revised funding submission to the DHLGH along with an updated valuation was being prepared, and therefore these documents were not available for review. The property was purchased in 2020, construction began in May 2021 and expected completion is April 2023. The funding application process to the DHLGH, is aligned and consistent with the requirements of the Public Spending Code, Public Financial Procedures and EU and National Procurement requirements. Overall, the capital expenditure project being incurred, Barrack Street Development Project is well managed, and it is reasonable to conclude that Cork City Council is in compliance with the Public Spending Code. Internal Audit recommends that a re-evaluation of the project is completed to ensure that additional costs related to the delays are fully identified and considered. It is recommended that a post-project review should be completed within a reasonable timeframe once the project is complete.

Cork County Council

Public Spending Code In-Depth Review Summary

CCC has carried out an In-Depth Review of the following projects to provide assurance that Cork County Council departments and functions comply with the Public Spending Code.

Review Area	Current Expenditure	Capital Expenditure	Value
Car Parking	Yes (Under Progress)		€1,561,520
Street Cleaning	Yes (Under Progress)		€2,683,557
Macroom By Pass		Yes (Under Progress)	€45,648,496

These reviews cover approx 6.7% of CCC's total capital expenditure and 1% of current expenditure for 2020.

The reviews cover approx 17.35% of CCC's total capital expenditure and 5.44% of current expenditure as an average for 2018-2020.

Project 1: Operation of the Pay Parking service.

Internal Audit carried out an in-depth check on the Operation of the pay parking service in Cork County Council. Internal Audit spoke in great detail with staff in this area.

The objective of this programme is to ensure pay parking operates within the legislative guidelines and that the management of pay parking is done in an effective and efficient manner.

The key policies supporting the day to day activities within the operation of the pay parking and the internal controls and management structures in place, facilitate the success of this project and ensure value for money is achieved.

The review currently being undertaken looking at the management of the pay and display machines and the overall operation of pay and display parking is welcomed by Internal Audit.

It is the view of Internal Audit that car parking operations demonstrate broad compliance with the Public Spending Code.

Project 2: Street Cleaning service

Internal Audit carried out an in-depth check on the Operation of the Street Cleaning Service in Cork County Council. Internal Audit liaised with staff in each of the 8 Municipal Districts and received reports and details on street cleaning in each area.

The objective of this service is to ensure that the streets of Cork County are clean and litter free, making Cork county an attractive place to live and work. It was noted that the majority of the yearly revenue budget is attributed to staff costs.

Overall the actual expenditure was in line with budgeted expenditure and the service was managed efficiently in each Municipal District.

It is the view of Internal Audit that street cleaning operations demonstrate broad compliance with the Public Spending Code.

Project 3: N22 Baile Bhuirne to Macroom Road Development.

This project involves the design and construction of an approximately 22km upgrade to the main N22 Cork-Tralee road by means of a Type 2 dual carriageway to be constructed offline. The design and construction of the road development incorporates a number of both grade-separated and at grade interchanges, river bridges, local road re-alignments, road bridges, accommodation underpasses and culverts, environmental mitigation and traffic management, all in close proximity to environmentally sensitive sites and sites of historical and cultural significance.

As a National Road Project funded by TII, the project is being managed in accordance with the TII Project Management Guidelines and is currently at Phase 6 of those guidelines.

The proposed road development will improve access from the hub towns of Killarney and Tralee to the Gateway City of Cork. The improved access will facilitate business development in the areas as the road will no longer be a barrier to trade. The reduction in traffic volume will provide significant relief to the town of Macroom and will allow for urban renewal of the urban area.

All projects seeking capital funding from TII must follow a number of guidance documents including the TII Project Management Guidelines and the TII Project Appraisal Guidelines. These guidelines are appropriately aligned and consistent with the requirements of the Public Spending Code and EU and National Procurement Rules.

Based on the findings of the Indepth Review on the N22 Baile Bhuirne to Macroom Road Development Internal Audit are of the opinion that the project is broadly compliant with the requirements of the Public Spending Code.

Donegal County Council

Public Spending Code In-Depth Review Summary

Project 1: N56 Mountcharles to Inver Scheme

Value: €45,000,000

Percentage of Inventory: 2.93%

The primary objective of the N56 Mountcharles to Inver scheme was to address the sub-standard alignment issues and improve safety on this section of the N56. The works would also improve the quality of the roads infrastructure in the area with improved access links to the town of Killybegs, its port and important tourist destinations in Southwest Donegal.

The project experienced a number of difficulties throughout its lifespan including the foot and mouth crisis of the early 2000's and the economic downturn which impacted the country at the end of the same decade. These issues impacted the project from a financial perspective and delayed the overall delivery of the project. However, it should be noted that unforeseen circumstances of this nature often impact major roads projects.

Although there are still some minor conveyancy and land acquisition details to finalise, the completion of the construction phase of this project now ensures an improved, safer strategic road network in South Donegal which has improved the access to important tourist sites along the Wild Atlantic Way as well as Killybegs Port and the surrounding region.

The NRDO, as the project team for the scheme have kept good records for every stage of the project process and have provided good access to same, which has ensured the data audit of this Quality Assurance check was completed in a timely manner.

Project 2: Covid Business Restart Grant

Value: €24,296,505

Percentage of Inventory: 11.84%

The aim of the Covid Business Restart Grant was to provide financial aid to smaller businesses impacted by COVID-19 by enabling them to address the costs incurred as a result of the lockdown and any cash flow issues they experienced. There are generally adequate procedures and controls in place to ensure that the objectives of the Covid Business Restart Grant are achieved.

Most of the issues highlighted in this Quality Assurance check are caused by a lack of clarity in the regulations and processes set out by the Department of Enterprise, Trade and Employment. The unavailability of proper legislation along with multiple procedural changes and communication issues created issues in the grant process. Although some of this confusion was unavoidable given the tight timeframe and application turnaround times involved, it placed extra pressure on staff that already had an extensive workload.

Public Spending Code In-Depth Review Summary

The PSC – QA requirements state that the value of projects selected for in-depth review each year should be at least 1% of the total value of revenue and 5% of the total capital value on the project inventory and can be achieved over a 3 year period. It also states that over a 3-5 year period all stages of the project life cycle and every scale of project should have been included in the in-depth check. The Internal Audit Unit addressed these requirements for 2020 by conducting in-depth checks into three capital projects. There is no Revenue in-depth check this year as it has been covered on the three year average percentage.

- | | |
|---|---------|
| • In-depth check of Clontarf-City Centre Cycle (C2CC) Scheme | Capital |
| • In-depth check of Flood Alleviation Schemes | Capital |
| • In-depth check of St. Teresa's Gardens Regeneration (STGR) Scheme | Capital |

Clontarf-City Centre Cycle (C2CC) Scheme is a project at the *incurring* stage. The project has a budgeted capital spend of €29.7m.

Flood Alleviation Schemes are projects at *all stages* of spend, across a variety of projects and have a budgeted capital spend of €77.35m.

St. Teresa's Gardens Regeneration (STGR) Scheme is a project at the *incurring* stage. The project has a budgeted capital spend of €34.8m, with a new budget request pending.

The overall objective of the audits was to ascertain if the management of the spending was in compliance with the Public Spending Code (PSC). Formal reports on the in-depth reviews have been completed and submitted to the Chief Executive.

The overall finding for the **Clontarf-City Centre Cycle (C2CC) Scheme** is that there is an adequate and effective system of governance, risk management and control. While there is some residual risk identified, this should not significantly impact on the achievement of objectives. Some improvements are required to enhance the adequacy and/or effectiveness of governance, risk management and control. The rating of **Satisfactory Assurance** was given.

11 recommendations in total were made (two are of High priority, eight of Medium priority and one of Low priority) which have been accepted by the Chief Executive as follows:

1. Programme Logic Model – to be completed as soon as possible. (*priority: High*)
2. Governance and Management Reporting;
 - a. Governance framework – to be documented (*priority: Medium*)
 - b. Better headline information and consistency (*priority: Medium*);
 - c. Recognition of shadow pricing - include shadow pricing to allow consistent reporting or expressly state that shadow pricing is not included (*priority: Medium*);

- d. Consideration of State Aid rules (*priority: Low*);
- 3. Preparation of the Final Business Case;
 - a. Benefits Realisation Plan (*priority: Medium*);
 - b. Procurement strategy (*priority: Medium*);
 - c. Risk management - The risk register should be refreshed as soon as possible and regularly reviewed and monitored (*priority: High*);
 - d. Mechanisms to monitor and evaluate progress (*priority: Medium*);
- 4. Capital Project Support Office (CPSO) Report Templates: The CPSO should consider recommendation 2 above in relation to the CPSO Report Templates (*priority: Medium*);
- 5. Financial Analysis: Detailed formulae used in spreadsheets should be available for all financial analysis (*priority: Medium*).

The overall finding for the **Flood Alleviation Schemes** was that the structures and processes which the Council has put in place in respect of its management of the River Wad Flood Defence project provides limited assurance in relation to the achievement of system objectives. The rating of **Limited Assurance** was given.

14 recommendations in total were made; of which four are of High priority and ten of Medium priority. The Chief Executive has indicated that he agrees with the overall rating. He has also accepted 10 of the 14 recommendations contained in the Internal Audit report as follows;

- 2. d. Emergency Repairs - should have been excluded from the investment appraisal (*priority: Medium*);
 - e. Source data. There is no reference to the source of the data used for assessing damages (*priority: Medium*).
- 3. A review of the progress reports indicates greater consistency in some areas is beneficial:
 - a. Funding levels (*priority: Medium*);
 - b. Clearer reporting (*priority: High*);
 - c. Completion dates (*priority: Medium*);
 - d. Format and content of progress reports (*priority: Medium*).
- 4. Corporate Project Support Office (CPSO) Progress Report Templates: The Council's CPSO should consider how best to reflect Recommendation 3 above in relation to the CPSO's Progress Report Templates for DCC Capital Projects (*priority: Medium*);
- 5. Electronic Records: Documentation for all projects should, where possible, be stored electronically, in order to ensure that it is readily accessible when required (*priority: Medium*);
- 6. Procurement:
 - a. Record keeping: Comprehensive records should be maintained for all Procurements

(priority: High);

- b. Review of documentation – by the Executive Manager, Engineering (priority: High).

The other recommendations is as follows:

1. Objectives are not fully SMART- and outputs are somewhat generic (priority: Medium)
2. Cost benefit analysis calculations could be improved:
 - a. Methodology employed (priority: Medium);
 - b. Explanations required - It would be beneficial for the approach to be explained in the supporting documents or analysis (priority: Medium);
 - c. No sensitivity analysis (priority: High);

The Chief Executive has indicated that he does not accept recommendation 1 and partially accepts recommendations 2a, 2b and 2c.

His position in relation to recommendation 1. is that he accepts that the objectives for the stage 1 scheme were not fully framed as SMART objectives but in his opinion the objectives were achieved. The objectives of the Stage 2 scheme are framed as SMART objectives.

His position in relation to recommendation 2. is that contingency was allowed for in the costs section of the calculations. This had an influence on the Benefit to Cost ratio. It is acknowledged that the elements of the damages calculation should be sensitised to allow for uncertainty and will be included in future programmes. The scheme would be even more cost beneficial if costs were discounted but this was not OPW methodology at the time and cannot really be applied until Phase 1 of the scheme is completed.

The overall finding for **St. Teresa's Gardens Regeneration (STGR) Scheme** is that the structures and processes which DCC has put in place in respect of its Management of the St. Teresa's Gardens Regeneration Scheme project provide limited assurance in relation to the achievement of system objectives. The rating of **Limited Assurance** was given.

16 recommendations in total were made, of which 4 are of High priority and 12 of Medium priority and were accepted by the Chief Executive as follows:

1. Programme Logic Model - to be completed as soon as possible (*priority: Medium*);
2. Governance and Management Reporting;
 - a. Governance framework - should be documented (*priority: Medium*);
 - b. Key Performance Indicators - should be reviewed to ensure that the metrics chosen remain appropriate and sufficient (*priority: Medium*);
 - c. Shadow Pricing – to be considered (*priority: Medium*);
 - d. Ongoing Monitoring and Reporting (*priority: Medium*)
3. Final Business Case:

- a. Benefits Realisation Plan - to be completed (*priority: Medium*);
 - b. Procurement strategy (*priority: Medium*);
 - c. Risk management - The risk register should be refreshed as soon as possible and regularly reviewed and monitored (*priority: High*);
 - d. Mechanisms to monitor and evaluate progress (*priority: Medium*);
4. Financial Analysis: Detailed formulae used in spreadsheets should be available for all financial analysis (*priority: Medium*);
5. All Housing Schemes. The recommendations 1-4 above should be applied in relation to all DCC Housing Schemes where applicable (*priority: Medium*);
6. Procurement Compliance: We recommend improvements in the following areas:
- a. Valid Framework. Valid In Date Frameworks must be used (*priority: High*);
 - b. Manager's Orders: Manager's Orders accepting tenders and awarding contracts should name fully any Framework (including the date) being used and state the Validity Period of the Framework being used (*priority: High*);
 - c. Tender Reports: Tender Reports should name fully any Framework being used (including the date) and state the Validity Period of the Framework being used. The Procurement method should be explained comprehensively (*priority: Medium*);
 - d. Procurement Documentation: Contract Award Notices and all other Procurement documentation must be retained electronically (*priority: Medium*);
 - e. Opportunity to Bid under a Framework for a Contract: All Framework members should be afforded the opportunity to tender or not to tender for all call-off contracts to be advertised as part of that Framework (*priority: High*).

Dun Laoghaire-Rathdown County Council

Public Spending Code In-Depth Review Summary

DLR's Internal Audit Unit carried out an in-depth check of two projects from the Project Inventory with a combined project budget of €4.67 million

From the projects being incurred Fernhill Park and Gardens Phase 2 was selected and from the projects within current expenditure, Local Enterprise Office forming a section of D0906 (Jobs, Enterprise & Innovation) under the heading D09 (Economic Development and Promotion) on the Revenue project inventory was selected.

The following presents a summary of the findings of these In-Depth Checks.

Project 1: Fernhill Park and Gardens Phase 2

Following acquisition by Dún Laoghaire-Rathdown County Council of Fernhill House and Gardens in late 2014, the estate is being developed as a regional public park. Fernhill is a former substantial family residence with ancillary buildings on 34 hectares of land (gardens, parkland, woodland and agricultural land), located just south of the Enniskerry Road at Stepside, Co. Dublin.

Internal audit has examined the controls in place for Fernhill Park and Gardens Phase 2 and can give reasonable assurance that there is compliance with the PSC.

A Lessons Learned Report has been maintained on a quarterly basis and this document will be finalised upon completion.

Internal audit recommends that dlr consider the following:

- Due to the impact of Covid-19 Parks changes were made to the network which facilitated flexible working arrangements and staff engagement. Internal audit recommends that all relevant project documents are stored on the appropriate files within the dlr shared network.
- The drawdown of grant funding to be processed to the project code as soon as possible
- Improve CE Orders filing practices to enhance user experience for audit purposes

- Document all departures from dlr procurement policy with supporting justification

Having reviewed the available documentation in relation to the expenditure incurred under this capital project, Internal Audit is of the opinion there is compliance with the standards set out in the PSC.

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the PSC within dlr.

Project 2: Local Enterprise Office, a section of D0906 (Jobs, Enterprise & Innovation) under heading D09 (Economic Development and Promotion)

The Local Enterprise Offices (LEO) aim to promote entrepreneurship, foster business start-ups and develop existing micro and small businesses to drive job creation and to provide accessible high quality supports for all Business ideas.

Key services include financial supports, advise on a range of alternative funding options, business information, advisory services, enterprise support. LEO Dún Laoghaire-Rathdown deliver high-quality training to meet the needs of business including; Start Your Own Business, Managing Your Business e.g. Marketing, Sales, Financial Management, Strategy and Business Planning. LEO offer mentoring to the entrepreneur and their business with experienced experts. A guide to services most relevant to support the growth and development of business. Advice on local authority regulations, planning, accessibility, environment, procurement and other issues affecting your business.

Internal audit recommends that dlr consider the following:

- Chief Executive Orders are prepared to approve the establishment of panels for training providers and mentors, following a procurement procedure carried out using E-Tenders
- Consideration given to raising invoices on Agresso in relation to Enterprise Ireland funding
- Consideration given to the performing of periodic reconciliations of refundable aid debtor balances

Having reviewed the documentation in relation to the expenditure incurred under this programme in 2020, Internal Audit is of the opinion there is compliance with standards set out in the PSC.

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the PSC within DLR.

Fingal County Council

Public Spending Code In-Depth Review Summary

The Capital Projects subject to in-depth checks are listed in the following table:

Summary of Capital Projects Subject to In-Depth Checks		
Project Name	Value €m	PSC Status
Ongar to Barnhill Link Road	18.0	Capital Incurring expenditure.
Capital Advanced Leasing Facility Charlestown	14.4	Capital Incurring expenditure.
Total Value of In-depth Checks	32.4	
Total Value of Capital Inventory	713.12.m	
% of Inventory Value Analysed	4.5%	

The Revenue Programmes subject to an in-depth check is outlined in the table below:

Summary of Revenue Programmes Subject to In-Depth Checks		
Programme	Value €m	PSC Status
F02 Operation of Library and Archival Service	9.92	Revenue Expenditure
Total Value of In-depth Checks	9.92	
Total Value of Revenue Inventory	411.04	
% of Inventory Value Analysed	2.4	

Project 1: Ongar to Barnhill Link Road

Project Value €18.0m

PSC Status: Expenditure Being Incurred

Project Description: The proposed link road includes the construction of approximately 1.8km of new road, cycleway and footpath infrastructure, two new junctions, two new cycle friendly roundabouts, a new road bridge over the Clonsilla-Pace railway line. The installation of drainage and utilities infrastructure and all associated site and landscaping works. The Ongar to Barnhill Link Road scheme is a critical piece of infrastructure that is required to enhance the local road network and activate housing development in the Barnhill Local Area Plan (LAP) Lands.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: The project though in the pipeline for a number of years has substantially progressed since 2017. Having reviewed the expenditure captured in Agresso/MS4 consisting of mainly professional fees (Consultant Engineers/Legal Fees), land acquisition costs, site preparation works and the diversion of utilities etc. The appointments of consultants and the use of legal services and appointment of contractor for site works were carried out in compliance with proper procurement procedures. The Restricted Tender Procedure process is ongoing with Stage 1: complete and five Contractors have prequalified for Stage 2: which it is hoped to progress to in September 2021.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit that the decision to go ahead with the project was soundly based and the project is being well managed. Overall, the project provides Substantial Assurance that there is compliance with the Public Spending Code.

Project 2: Capital Advanced Leasing Facility Charlestown Project Value €14.4m

PSC Status: Expenditure Being Incurred

Project Description: Under the provision of the Capital Advance Leasing Facility (CALF) scheme, an Approved Housing Body (AHB) identified and sought to purchase 138 turnkey housing units from a developer at Charlestown Centre, Charlestown Place & St., Margaret's Road, Dublin 11.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: This project is being funded under the Social Housing Current Expenditure Programme and the requirements of the relevant Circulars etc. which allow Approved Housing Bodies and Housing Authorities apply for grant funding. To avail of such funding, it must be demonstrated to the Department that there is a need for social housing in the area and any application must be submitted following the strict criteria laid down in the application process.

Audit Opinion: Having reviewed the documentation in relation to the expenditure incurred under this project in 2020, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

Project 3: F02 Operation of Library and Archival Service Project Value €9.92m

PSC Status: Expenditure Being Incurred

Project Description: The operation of the Fingal Library and Archival Service includes the day to day running of 10 branch libraries, 4 mobile library vehicles, a housebound service, a Local Studies and Archives section and the overall development of the service.

Audit Objective: To provide an independent opinion that the operation of the Fingal Library and Archival Service 2020 complied with the standards set out in the Public Spending Code.

Findings: Having reviewed the documentation in relation to the expenditure incurred under this project in 2020, Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

Audit Opinion: It is the opinion of Internal Audit in Fingal County Council that there is Substantial Assurance that the project was implemented in compliance with the Public Spending Code.

Public Spending Code In-Depth Review Summary

Project 1: Covid-19 Pandemic Business Support – Commercial Rates Waiver 2020 Scheme:

The Covid-19 pandemic required the lockdown of all non-essential business sectors, this had direct consequences for local authorities Commercial Rates income. The Department of Housing Local Government and Housing introduced the Rates Waiver Scheme 2020 to provide credit in lieu of Rates for eligible businesses, and provide financial supports directly to local authority.

The processes in place in the Debt Management Unit (DMU) to apply the Department of Housing Local Government and Housing rules on credits-in-lieu of Commercial Rates, along with the required supporting evidence, appeared to work well in practice. One recommendation made was to have Operating Procedure recorded to provide confidence that a consistent approach was being taken whenever credit in lieu were applied to customer rates accounts. Secondly, the development of response Templates is recommended, in order to confirm that all relevant data is included with every appeal decision notified.

The Rates Waiver 2020 Scheme was a nationwide Business Support applied to assist Commercial Rates Customers adversely affected by the ongoing Covid-19 pandemic lockdown of all non-essential business categories, and provide direct financial supports to local government similarly affected. The original Circular Fin 06 of 2020 introduced this scheme for the three months of Apr-Jun 2020. Subsequently, the advancement of the Covid-19 pandemic, resulted in extensions to the Rates Waiver 2020 Scheme firstly to six-months, and ultimately to the nine-months of Apr-Dec 2020.

All the business categories that were identified as requiring revision in the current Rate Book, should be listed for update during the Revaluation Project (ReVal21) by the Valuation Office. The proposed Operating Procedures, and Appeal Templates will be considered in depth, should there be another Rates Waiver Scheme introduced in 2021.

Galway County Council

Public Spending Code In-Depth Review Summary

Project 1: 2020 Restart Grant Scheme & the Restart Plus Grant Scheme:

Appraisal Stage: The Restart Grant Scheme is part of the Government's initiative under the Business Restart Fund of €250 million to support the business community by making grants available to assist micro & small businesses with costs incurred during the lockdown as well as various costs in preparing to reopen. A further €300 million fund was made available by the Government to fund the Restart Grant Plus Scheme for the purpose of continuing to support the business sector with re-opening costs, ongoing fixed costs and re-employing staff.

Planning Stage: Service Level Agreements were drawn up and signed between all parties concerned outlining delivery, funding, and oversight arrangements of both grant schemes. Galway County Council was designated the Granting Authority for the purpose of the Restart Grant scheme & the Restart Plus Grant Scheme. The LGMA Ascendas System was adapted for acceptance of web grant applications and staff training was organised. A reporting template was created for weekly completion to LGMA for monitoring and oversight purposes.

Implementation Stage: The Restart Grant scheme was advertised in local media and the Council's website in May 2020 and open for web applications. Due to the continuing impacts of Covid 19 the government made further financial support of €300 million available to the business sector through the introduction of the Restart Plus Grant Scheme. The Council's Revenue Collectors dealt with the validation and verification of the online grant applications which were approved for payment by senior staff in the Finance Unit and the payments processed by the Accounts Payable Unit. Appeals received were considered and approved or rejected based on eligibility criteria. The LGMA reporting template was completed and submitted on a weekly basis. Audit testing carried out on a total of 100 online grant applications found that the grants were processed for payment in compliance with the terms and conditions as outlined on the Service Level Agreement. Money paid out on grants was received in advance from Enterprise Ireland.

Audit Opinion: From an in-depth examination of a sample of grant applications Internal Audit is of the opinion that Galway County Council managed and delivered the Restart Grant Scheme and the Restart Grant Plus Scheme in compliance with the terms and conditions of the Service Level Agreements and thus in compliance with the Public Spending Code.

Calculation of Audit Sample - QA Report 2020	
Total Revenue Expenditure as per the 2020 Inventory	€167,201,114.04
Total value of revenue expenditure subject to the internal audit in-depth check	€17,016,277.00
Relevant %	10%

Project 2: N67 Ballindereen to Kinvara Road Realignment Scheme Phase 2:

This project is included in the 2020 capital inventory under the category of expenditure being incurred and is showing expenditure of €3,688,526.00.

Appraisal Stage: The scheme was appraised in accordance with the 2017 TII Project Management & Appraisal guidelines PE-PMG-02014. The cost of the scheme falls within the range of between 5 million and 20 million and is classified as a minor scheme. An updated Project Appraisal Report was prepared and submitted to TII in September 2019. The objective, context and need of the scheme were clearly outlined and the report included total scheme budget costs. Consideration of alternatives and options were outlined along with the design of the preferred route.

Planning Stage: The necessary environmental screening reports were completed in June 2013. The part 8 planning process was undertaken, and a Managers Report was prepared and submitted to the Council at a meeting held on 23/06/2014. The Council Members approved the Part 8 planning for the scheme. A Compulsory Purchase Order to acquire the necessary lands was published on 07/08/2015 and confirmed by An Bord Pleanála on 16/03/2016. TII conveyed their approval to publish instructions to tender for the scheme.

Implementation Stage: The tender for the construction contract were awarded on 23/09/2019. The updated Project Execution Plan dated 24/03/2020 sets out the structures in place to monitor and manage the scheme. Galway County Council has an assigned Project Manager to the scheme. A Steering Committee was put in place consisting of representatives from Galway County Council, TII and the Resident Engineers team appointed to manage the works with meetings convened monthly. Progress reports on works, construction registers and financials are compiled monthly by the Resident Engineers Team and presented to the Steering Committee for review and measured against the work programme outlined on the contractor's construction programme. The financial, construction and risk registers are updated monthly. Contractors invoices and interim payment certs are checked and approved against the works done prior to submission to the Council for payment. The Project Manager has oversight over this process. Payments are made to the contractor and claimed back from TII through the Project Reporting System.

Audit Opinion: Following an in-depth examination of documentation in relation to the appraisal, planning and implementation of the scheme internal Audit are of the opinion that the scheme was carried out in compliance with the Project Management & Appraisal Guidelines and the Public Spending Code.

Calculation of Audit Sample - QA Report 2020	
Total Value of Projects	€328,805,416
Total Capital Projects	€161,604,302
Less Capital Projects already Audited in Previous years on current Inventory	€22,675,634
Capital Projects Value for AUDIT SAMPLE	€138,928,668
Total value of CAPITAL Projects Audited	€9,959,944
Relevant % (Cap Projects Audited / CAPITAL Projects Value)	7%

Kerry County Council

Public Spending Code In-Depth Review Summary

Kerry County Council has carried out in-depth checks on projects representing 7.82% of the total value of 2020 Capital Project Inventory. A review of the 2020 Travel & Subsistence Claims was also undertaken, this expenditure represents 0.92% of 2020 Revenue Inventory. On a 3-year rolling average basis, the full costs of projects subject to checks since 2018 represent 6.4% approx. of Capital Inventory and 1.42% approx. of Revenue Inventory.

The following projects were the subject of in-depth checks for the 2020 PSC return: -

Project reviewed	Inventory	Status	Value
Tralee Bypass Bealagrellagh Project	Capital	Expenditure Being Incurred	€ 97.3m
Travel and Subsistence Claims	Revenue	Expenditure Being Incurred	€1.9m

Reports on the checks, in the required template format, have been completed and submitted to Senior Management. Below are the summary and conclusion sections for each project: -

Project 1: Tralee Bypass Bealagrellagh Scheme

The objective of this scheme was to connect four of the five national routes (N21, N22, N69 and N70) that terminate in Tralee and to also improve the road transport corridor between Tralee and Killarney while enhancing inter-connectivity between the National Road Network and other forms of transport. The Scheme includes the design, execution and completion of road network facilities including but not limited to single and dual carriageways, bridges, junctions, side roads, access tracks and cycle tracks. The primary input to the programme is capital funding provided by TII (Transport Infrastructure Ireland). Other inputs include Kerry County Council staff time, TII staff time, expert advice, consultants, technology, materials, equipment and project brief. Internal Audit carried out an examination of documentation including files, reports, minutes of meetings, e-mail records, tendering and procurement documentation, monitoring and progress reports.

Consideration was also given to project management structures and processes. It was found that there is strong evidence of management and oversight by both KNRDO and TII; there is detailed guidance documentation, procedures and systems in place for the management of the project; there are detailed records of decisions and actions from the time of the conception of the project to its current phase. As the sanctioning authority, the TII maintains rigorous control on projects and each phase of the project requires TII approval prior to proceeding to the next stage. Formal TII approval is required to proceed with awarding a contract, putting agreements in place or incurring expenditure. Any deviation from contract that results in a change to approved expenditure requires the submission of a formal change order, outlining the reason for the change, to the TII for approval.

A number of change orders were submitted to the TII for approval for the Tralee By-Pass/ Bealagreallagh Project. Formal approvals were issued for change orders and are retained on file.

oversight, management decision-making, performance review and maintenance of documentation. Internal Audit has concluded that there is evidence that the scheme is actively managed with clear governance arrangements in place. There is evidence of oversight by both Kerry County Council and TII and there are control processes in place to support compliance with the Public Spending Code – segregation of duties, department

Project 2: Review Management of Staff Travel and Subsistence Claims for 2020

The objective of this audit is to review the processes in place for the management of staff travel and subsistence claims within Kerry County Council and to assess compliance with the requirements of the Public Spending Code.

Internal Audit carried out an extensive examination of documentation including department circulars, travel and subsistence policies and procedures, claim submissions, back up documentation and approvals. In addition to this, E-travel system reports were inspected and financial records from the Agresso Financial Management System and were also examined. Consideration was also given to the management structures and processes in place. Claims examined were in line with rates of pay set out in the department circulars.

The findings of the audit confirm that there is significant compliance with the requirements of the code. There is a strong management structure in place; there is strong evidence of management and oversight by both Finance and the individual Budget holders from the various sections within the organisation. There were no issues of high risk identified.

Kildare County Council

Public Spending Code In-Depth Review Summary

The total value of Kildare County Council's 2020 project inventory was €917,649,873 and the projects selected for an in-depth check were as follows:

Revenue Project Selected for In-Depth Check	
Project 1: Library Book Fund	
Value of Revenue Project selected	€430,000
Capital Projects Selected for In-Depth Check	
Project 2: Prosperous Town Park	
Value of Capital Project selected	€830,000

Project 1: Library Book Fund **(Revenue Expenditure)**

Summary of In-Depth Check

The objective of this In-Depth check was to carry out an evaluation of the 2020 current expenditure on the Libraries Book Fund.

The Book Fund is funded by Kildare County Council and is an annual programme which incorporates funding physical and digital collections for the library services, in addition to funding various reader development activities as part of Kildare's annual Right to Read Action Plan. The Book Fund budget for 2020 was €430,000 and 26,198 items of fiction and non-fiction book stock, DVDs, games, magazines, and journals were processed and supplied to branches in 2020. In addition, daily and weekly newspapers were supplied, during the period when libraries were open for browsing and lending. The Book Fund is allocated to the 15 library branches, Mobile Library and Local Studies for stock purchase, with the bulk of the Book Fund being spent centrally via acquisitions in Library HQ. The Acquisitions Librarian manages the spend on the Book Fund to ensure that all spending is achieved within the calendar year.

The supply of printed books and audio-visual material is purchased through the National Public Library Procurement Tender. Framework contracts are in place between the LGMA and successful suppliers for the supply of public library books and audio-visual material. Some specialist materials cannot be purchased through the National Public Library Procurement Tender and these materials are sourced either directly from the authors, publishers, or local bookshops. There is also LGMA managed Tenders for National Distribution Service and National eResources.

Internal Audit examined the procurement of the supply of magazines to the larger libraries on a monthly basis for 2020. The procurement was found to be in compliance with the procurement regulations in the areas examined.

There is evidence of active management and monitoring of the Libraries Book Fund. Reports from the Financial management system are regularly reviewed to ensure expenditure is kept within budget and that all invoices received have been paid in full.

Audit Opinion: It is the opinion of Internal Audit that the Library Book Fund is in substantial compliance with the Public Spending Code.

Project 2: Prosperous Town Park **(Capital Expenditure)**

Summary of In-Depth Check

The objective of this In-Depth check was to carry out an evaluation of the 2020 capital expenditure on Prosperous Town Park.

Internal Audit is satisfied that the project objectives were clearly defined. It is considered that the decision to proceed with the project was soundly based. The project timeline provides evidence that this project has been identified in various policies/plans over a period of time.

Internal Audit examined the procurement of contractors to see if it complied with EU and National policies and with KCC's procurement policies and procedures. The appointment of the contractors was conducted in accordance with the procurement regulations in the areas examined.

"The management stage of a contract is where value for money (VFM) gained during the preceding stages is realised. A contract needs to be effectively managed by the user not just left to the supplier. Proactive involvement in the management of the contract is essential to maximise VFM" There was evidence of active management of the contract.

Audit Opinion: It is the opinion of Internal Audit that the appraisal and planning of this project and the procurement and management of the contractors involved in constructing Prosperous Town Park was in substantial compliance with the Public Spending Code.

Kilkenny County Council

Public Spending Code In-Depth Review Summary

Project 1: N77 Ballyragget to Ballynaslee Road Improvement Scheme

Project Description

Kilkenny County Council (KCC) proposes to improve the N77 route between Ballyragget Village and Ballynaslee in Co. Kilkenny, a single carriageway road with a 100kph speed limit.

In 2012, Tramore House Regional Design Office developed a draft preliminary design for widening of the existing N77 between the end of the imminent to be constructed Ballynaslee Realignment to just north of the Glanbia factory at the local road junction (L5833). This Preliminary Design was not subsequently developed or progressed. In the interim, design standards had changed with respect to clear zone requirements and the requirement to incorporate the concept of a forgiving roadside.

In 2015, Kilkenny County Council completed the 2km Type 1 Single Carriageway realignment of the N77 within the townland of Ballynaslee and adjacent to the Laois county bounds.

This Project will tie-into the above completed N77 Ballynaslee Realignment at the northern extent of the proposed scheme. Glanbia's Ballyragget factory is rural in nature and located on lands adjacent to the N77. It is situated between Ballyragget Village and the townland of Ballynaslee. The factory is a major employer in the region and is one of Europe's largest integrated dairy processing facilities. Due to the nature of the operation a high degree of heavy vehicle trip movements is generated by the plant at various times during the calendar year.

The existing stretch of the N77 from Ballyragget Village to Ballynaslee is limited because of its cross-sections and substandard alignment. These contribute to the absence of overtaking opportunities and inconsistent traffic flow regimes on the route. The proposed improvement works from Ballyragget Village to Ballynaslee will provide safe overtaking opportunities, increase overall consistency and efficiency of the route and provide safer and more time efficient journeys. The proposed works will also provide safer access for Vulnerable Road Users (VRUs).

The development will consist of the realignment of a 2.44km section of the N77 to remove a bend immediately to the north of the Glanbia plant at Ballyragget, County Kilkenny. The proposed development will commence c. 250m south of the Glanbia plant at Ballyragget and extend northwards to tie in to the recently completed N77 Ballynaslee Realignment Scheme. The works will consist of 1,740m of online realignment and 700m of offline realignment works, with associated drainage, including attenuation pond and swales; fencing; safety barriers; kerb line; signage; and all site development and landscaping works. The maximum anticipated excavation depth is 5m bgl which incorporates the drainage requirements for the scheme.

Summary of In-Depth Check

It is important to note that this scheme is a continuation of the realignment of the N77 road between Ballyragget and Durrow.

In 2015, Kilkenny County Council completed a 2km Type 1 Single Carriageway realignment of the N77 within the townland of Ballynaslee and adjacent to the Laois county bounds.

The work to date in assessment and completion of the various reports/statutory is in accordance with the procedure set out by the TII and Department of Transport in relation to any road project. A decision on planning is awaited from Bord Pleanála. Once a positive decision is received the preparation of construction tender documents and land acquisition will proceed subject to TII and Government approval. The value of this project is less than €10million.

As construction work has not commenced on this project, Internal audit cannot evaluate compliance with implementation or post implementation stages of the Public Spending code. It is important that procedures are in place to manage the project such as reporting procedures to management on milestones being met and budgets being adhered to. I would recommend that a post project evaluation be carried out within a specific time frame.

Project 2: N24 Tower Road Junction Improvement Scheme

Project Description

The N24 is a National Primary route linking Limerick to Waterford via the towns of Tipperary, Cahir and Carrick-on-Suir. Kilkenny County Council (KCC) proposes to improve a 1.8km section of the N24 at Piltown, County Kilkenny entitled the N24 Tower Road Junction Improvement Scheme. The existing section of the N24 at this location consists of a 2+1 single carriageway road with a 100kph speed limit.

The section of the N24 that is affected by this project is located approximately 1.8 kilometres from the Kilkenny/Tipperary county boundary, is approximately 1.8 kilometres in length and passes through the townlands of Garrynarea, Tibberaghny and Belline & Rogerstown. The scheme affects two public road junctions on the N24, namely, the Turret (Ink Bottle) and Piltown Tower (Memorial Tower) junctions.

In 2002, Kilkenny County Council completed a 9.3-kilometre realignment of the N24 between The Three Bridges (Kilkenny/Tipperary county boundary) and Clonmore Cross, west of Mooncoin village. This wide single carriageway scheme bypassed the villages of Piltown and Fiddown. During the period 2002 – 2006, there were six fatal collisions, one serious injury collision and nine minor injury collisions. A particular problem with head-on collisions was evident.

In 2006, a Type 3 Dual Carriageway (two plus one) retrofit was installed as a pilot project trialling this type of cross-section. Following the installation of the Type 3 Dual Carriageway scheme, road safety improved along the route with the severity of collisions reducing. When the Type 3 Dual Carriageway scheme was installed, right turns were prohibited out of the Ink Bottle junction (towards Carrick-on-Suir); however, vehicles continued to make this manoeuvre.

In 2008, Kilkenny County Council proposed closing the gap in the wire rope barrier at this junction. This would eliminate illegal right turns out of the junction and would also prevent right turns into the junction. The proposal was met with vehement opposition, as, if implemented in isolation, traffic would be forced back into Piltown village. The proposal was subsequently abandoned.

In the period 2007 – 2010, despite improvements in road safety following the Type 3 retrofit, seven minor injury collisions were recorded along the 1.3 kilometre stretch of road. These collisions were largely associated with the Tower Road junction and mainly involved conflict between vehicles emerging from the junction and mainline traffic. A low-cost scheme at this junction was installed in 2010. This scheme channels N24 eastbound traffic down to one lane in advance of, and past, the Tower Road junction. Access to the hard strip, which was used as a non-standard deceleration lane

along the nearside road edge, was removed, thus removing the risk of obstructed visibility for vehicles exiting the minor road. In addition, access over the central hatching was also prevented, thereby prohibiting drivers from overtaking left-turning vehicles on the approach to the junction. The combined effect has resulted in through traffic having to slow down behind left turning vehicles, resulting in road users exiting onto the major road being afforded a better opportunity to assess the gap in traffic that is available to them. In 2011, Tramore House Regional Design Office was commissioned by Kilkenny County Council to investigate feasible increased levels of intervention for this stretch of road with the primary objective of improving road safety. It was felt that the retrofitted type 3 Dual Carriageway, together with the current installation at the Tower Road junction, represented the best Management Option for the junction and that no further improvement could be made without the acquisition of land.

A scheme incorporating an overbridge at the Tower Road and an offline link road connecting the Ink Bottle and the Tower Road was adopted by Kilkenny County Council in March 2012 under the Part 8 Planning process. This scheme would eliminate right turns out of and left turns into the Tower Road junction and also eliminate right turns into and left turns out of the Ink Bottle junction. The overbridge would incorporate a left-in, left-out junction on the westbound side of the N24. Following Part 8 approval, preliminary discussion took place with affected land owners. Tramore House were subsequently asked to investigate alternative options requiring less land. Three options, including the Part 8 option, were compared from a cost benefit point of view. Kilkenny County Council wished to progress a scheme which omitted the link road and allowed right turns into the Ink Bottle junction to continue. They committed to physically restricting right turns out of the Ink Bottle junction as part of a separate scheme. The major scheme did not advance any further at that time. Delineator posts were installed to segregate the right turn for the Ink Bottle junction in 2014. These prevent vehicles turning right out of the Ink Bottle junction.

In 2017, Tramore House were asked to revisit the project and scheme appraisal. Project Appraisal methods have changed in the intervening period and because of the desired scheme objectives, it is felt that a Road Safety Impact Assessment (RSIA) is the best means of selecting a preferred option. The site has been identified in the last three rounds of the GE-STY-01022 (previously TII DMRD HD15) cluster analysis. An intervention to optimise the safety performance of the current layout is currently being progressed by Kilkenny County Council. This is viewed by the local authority as an interim measure. For the purpose of this assessment, this option is the Do-Minimum option, as it is a committed scheme. There is no Do-Nothing option.

The Road Safety Impact Assessment (RSIA) was completed in May 2017. This identified the optimal solution to address the safety issues arising.

In 2018, Atkins were appointed consultants to develop the selected option from the RSIA into a Road Improvement Scheme and progress same through the planning process and ultimately construction.

Part 8 approval for the scheme was secured in 15th April 2019.

Following an oral hearing confirmation from An Bord Pleanála of the Compulsory Purchase Order was published on the 23rd September 2020.

Notice to treat was served on all relevant landowners on the 23rd March 2021.

The scheme is presently in the preparation of construction tender documents and is expected to proceed to tender in the coming months subject to TII and Government appraisal & approval.

The proposed development will consist of :

- Upgrade of existing Tower road junction (which contains a structure included in the Record of Protected Structure Memorial Tower reference C211) to a compact grade separated junction including an overbridge spanning the N24 national road
- Removal of existing Tower Road roundabout and replacement with a new roundabout to the north west of Piltown Tower
- New 750m link road connecting the Ink Bottle Junction to the Tower Road junction with closure of the Ink Bottle Junction access to the N24 for all vehicles except cyclists (which contains in proximate a structure included in the Record of Protected Structure Reference at Gate Lodge (The Turret or Ink Bottle) reference C1060)
- Widening of the current 2+1 N24 carriageway to a 2+2 carriageway for 1.8km
- Provision of cyclist and pedestrian facilities
- Public lighting improvements
- The installation of road markings and signage
- Surface water drainage system
- Hard and soft landscaping.

Summary of In-Depth Check

It is important to note that following assessment, the "Do-Nothing" option has been ruled out. The collision data justifies the requirement for this road improvement. A number of road safety improvements to the N24 have been carried out since the realignment of this part of the road in 2002 and the collision data has not reduced sufficiently or been eliminated. In 2017 the optimal solution to address the safety issues was identified and agreed.

The scheme is presently in the preparation of construction tender documents and is expected to proceed to tender in the coming months subject to TII and Government appraisal & approval. The value of this project is less than €10million.

As construction work has not commenced on this project, Internal audit cannot evaluate compliance with implementation or post implementation stages of the Public Spending code. It is important that procedures are in place to manage the project such as reporting procedures to management on milestones being met and budgets being adhered to. I would recommend that a post project evaluation be carried out within a specific time frame and collision data monitored over a number of years.

Project 3: Administration of Homeless Services

Project Description

The administration of the Homeless Service is managed the by Housing Section of Kilkenny County Council. The total expenditure for the service in 2020 was €887,900.

Kilkenny County Council face significant challenges in dealing with individuals and families presenting as homeless. Lack of housing supply and increasing rents are resulting in people finding themselves in a homeless situation. Most cases presented as homeless are also further complicated due to issues such as mental health, addictions, anti-social behaviour and family breakdown.

Additional resources have led to the recent recruitment of HAP Placefinder Officer and a Homeless Prevention Officer. These recruitments have placed a greater emphasis on homeless prevention.

Kilkenny County Council is included in the South East Homeless Action Team which provides a co-ordinated, inter agency response to the support needs and case management of homeless people and individuals at risk of becoming homeless.

Kilkenny County Council has entered into Service Level Agreements with service providers to provide supported emergency and long-term accommodation.

The overall aim of the service is to reduce the requirement for emergency accommodation and provide long term housing solutions.

2020	
Expenditure - Administration of Homeless Services	
Description	€
Payroll	177,000
Miscellaneous	1,550
Accommodation	606,600
Overhead Allocation Corporate Buildings	102,750
Total	887,900

Summary of In-Depth Check

Kilkenny County Council provide a responsive and effective emergency homeless service to those in need of supports. I recommend that they continue the operation of the Housing Action Team (HAT) to provide an interagency approach to source appropriate supports for homeless families in emergency accommodation and to avoid long term dependency on B&B/hotel accommodation.

Kilkenny County Council adopt a regional approach to the provision of homeless services through the southeast Regional Homeless Forum. A greater emphasis is now placed on prevention and intervention of homelessness and the recruitment of a Homeless Prevention officer has been a key driver of this change.

I recommend that Kilkenny County Council regularly review the staff structure of the homeless service to ensure that staff have sufficient training and skills to deal with the increasing number of complex cases presenting as homeless.

Laois County Council

Public Spending Code In-Depth Review Summary

Project 1: Canal Gardens Social Housing Scheme, Ballymorris, Portarlinton

Based on the examination of files and the availability of documentation as set out earlier in this report, it is the opinion of Internal Audit that Laois County Council is in satisfactory compliance with the Public Spending Code in respect of the Canal Gardens Social Housing Scheme, Portarlinton. The Council has followed the required process and procedures and ensured that Departmental approval is in place for each step of the process. There is a clear audit trail on file including:

- Project Appraisal
- Departmental Approvals at Stage-1, Stage-2, Stage-3 and Stage-4 of the process.
- Procurement requirements for the appointment of the Architect Led Design Team and subsequently for the awarding of the Construction contract.
- Payments to contractors and their required certifications.
- Agendas and minutes of site meetings held.

The main objective of this project is the construction of 22 No. Housing Units to provide housing for 22 families and reduce the Council's Housing Waiting List accordingly. To date, progress on the construction of the houses has been delayed by Covid and is behind schedule and the contract. The original completion date of January 2021 has been missed but at the time of writing this report, units are almost complete and it is hoped that they can be tenanted by June 2021.

The construction contract is currently €139,000 (excl VAT) above the original contract sum with this variance explained as being due to cost increases and new cost items added during the project. The Housing Department should be in the position to complete an overall post-project review by December 2021 and this will ensure full compliance with the Public Spending Code.

Project 2: Sophia Housing Association, Presentation Convent & Lands, Portlaoise

Based on the examination of files and the availability of documentation as set out earlier in this report, it is the opinion of Internal Audit that Laois County Council is in satisfactory compliance with the Public Spending Code in respect of its responsibilities under the Capital Assistance Scheme with regard to this Sophia Housing Association Project. The Council has followed the required process and procedures, along with ensuring that DHLGH approval is in place for each step of the process. There is a clear audit trail on file including the range of documentation required for any payments made to Sophia Housing Association and recoupments obtained from the Department.

The main objective of this project is the construction and redevelopment by Sophia Housing Association of 51 No. Housing Units to provide high quality accommodation for households at risk of homelessness and older persons on the social housing waiting list. It also has an important function of redeveloping a key central location in the middle of Portlaoise town. This will be achieved with

the help of UDRF funding and an allocation of €1,225,000 for publicly accessible works including the Urban Garden, Walkway to the River Triogue and works to the Hapenny School.

When the project is completed this would have the effect of reducing the Council's Housing Waiting List as well as providing valuable public realm amenities in the heart of Portlaoise town. To date the Council has engaged extensively. Laois County Council and Sophia Housing Association are working closely together to progress and complete all the necessary works in order that this project can progress to Stage 3 and 4 as soon as is practicable.

This will facilitate the Council in achieving its goals on this project acknowledging that when construction is completed an overall post-project review will need to be carried out to ensure full compliance with the Public Spending Code.

Project 3: B02 – NS Road Maintenance & Improvement

HD28 National Secondary Road Improvement Works

There is significant expenditure incurred under B02 and specifically within the HD28 National Secondary Road Improvement Works on an annual basis. The objective of this in-depth review is to ascertain if the works completed in 2020 were properly procured and thus represent the best value for money available to the Council. It is essential that such contracts for these works adhere to procurement standards to ensure good governance, oversight and adherence to the Public Spend Code.

Based on the examination of the files and the availability of documentation as set out earlier in this report, it is the opinion of Internal Audit that Laois County Council is in satisfactory compliance with the Public Spending Code in respect of its responsibilities for the provision of its HD28 road improvement works on national secondary sites.

The Council has followed the processes and procedures and ensured that TII approval is in place before awarding each tender. The main objective of the HD28 programme is to provide Safety Improvements, Pavement improvements, Routine Maintenance and Skid Resistance Improvement works on sites indicated by TII and these have been met.

Public Spending Code In-Depth Review Summary

Project 1: Turnkey Project at Oakgrove, Kinlough, Co Leitrim.

Project Description

This Project is the acquisition of 5 Turnkey Houses in the Oakgrove Estate in Kinlough.

The acquisition is a direct response to the Department of Housing Planning and Local Government (DHPLG) Housing Delivery Targets 2018-2021 issued for Leitrim Co. Co. Overall, the Government has committed €6 billion to support the accelerated delivery of 50,000 additional social housing homes by end 2021, through build (33,500), acquisition (6,500) and leasing (10,000) programmes, including 156 homes in County Leitrim.

These overall objectives are further reflected in the Leitrim County Development Plan Housing Strategy 2015-2021. The Housing Needs Assessment, HNA, undertaken in September 2016 recorded 367 households requiring social housing supports. It is estimated that 50% of those households recorded on the HNA are in receipt of rent supplement and will in time be transferred across to the Housing Assistance Payment scheme. When this transfer process is complete this will reduce the HNA figure to 184 households.

As part of a balanced approach to build, acquisition and leasing, LeitrimCoCo ran an expression of interest in January 2020 for suitable turnkey units across the county. A large level of interest was expressed with a mix of short term and longer term options being made available.

An Assessment Report on Expression of Interest Submissions for 2020 Turnkey Social Housing Projects was prepared and from that, an offer of 5 Units was accepted in Oakgrove, Kinlough.

The Project was progressed to a recommendation to the Dept (DHLGH) with approval being granted. A letter of offer was issued to the Developer. Legals were engaged to draft Contract documents and Conveyance of the Properties was completed in December 2020.

Summary of In-Depth Check

Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the Oakgrove Turnkey Housing project, we are satisfied that the LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.

Project 2: N4 Carrick on Shannon Dromod Bypass

Project Description

The N4 Carrick-on-Shannon to Dromod Project has been prioritised for delivery under the National Development Plan 2018-2027 and is currently being progressed through pre-appraisal and early planning stages. The N4 forms part of the Trans-European Transport Network (TEN-T) comprehensive network providing a strategic link between Dublin and Sligo, which was designated a regional centre in the 2018 National Development Plan and National Planning Framework. The N4 connects directly with the N5 and N6 national primary routes which also form part of the EU TEN-T comprehensive road network.

The N4 carries both long-distance traffic from the east of the country to the northwest of the country and significant regional and inter-urban traffic flows between Mullingar, Longford, Carrick-on-Shannon, Boyle, and Sligo and also provides regional connections to the towns of Elphin (R368), Frenchpark (R370) and Manorhamilton (R280). The section of the N4 under consideration falls within two local authority administrative areas with the River Shannon acting as the boundary. The area to the west of the River Shannon lies within County Roscommon and to the east of the River Shannon within County Leitrim. On behalf of itself and Roscommon County Council, Leitrim County Council is progressing the scheme.

There is currently one crossing point of the River Shannon at Carrick-on-Shannon via a narrow masonry arch bridge, dating from 1846, which is sub-standard in terms of alignment and cross-section. The section of the N4 under consideration passes through both rural and urban environments, is approximately 21km long and extends from Drumharlow townland north of Carrick-on-Shannon to Faulties townland south of Aghamore.

Significant lengths of the N4 have been improved / upgraded to dual carriageway cross-section in the recent past. With these upgrades, especially the opening of N4 Dromod to Roosky bypass, Carrick-on-Shannon has become a bottleneck for long-distance and regional traffic. Carrick-on-Shannon remains the only regional strategic centre on the N4 between Dublin and Sligo which has not been bypassed to date. There are sections of poor alignment along the built-up areas on the approaches to Carrick-on-Shannon and at Aghamore. There are frequent junctions with local roads and direct frontage accesses which contribute to a high number of accidents in the area.

The current commission of the N4 Carrick on Shannon to Dromod project is for the delivery of Phase 1 to 4 under TII guidance .

The Phases are defined below:

- Phase 1 Concept and Feasibility: Develop and investigate in further detail the feasibility of the project
- Phase 2 Option Selection: Examination of alternative option to determine a Preferred Option
- Phase 3 Design and Environmental Evaluation: Develop the project design in sufficient detail to progress the project through the statutory process
- Phase 4 Statutory Process: Participate in Oral hearings required by statutory process

The Cost Estimate for Phases 1 to 4 is €7.5m excluding NRDO (National Road Design Costs). See www.carrickdromod.ie

A Section 85 Agreement under the Local Government Act is in place between Roscommon County Council (National Road Design Team) and Leitrim County Council. Under the Section 85 Agreement Leitrim County Council is the Lead Authority. In July 2018, Outline Project appraisal was assessed by DTTAS – Strategic Research Division in conjunction with TII. In 2019, a restricted tender process was conducted for lead Technical Consultants. Leitrim County Council appointed Ove Arup & Partners Ireland Ltd (Arup) to provide the technical consultancy services required to progress the project through the planning process (i.e. Phases 1-4 of the TII Project Management Guidelines) in March 2020.

Summary of In-Depth Check

Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the N4 Carrick on Shannon/Dromod Bypass, we are satisfied that LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.

Limerick City and County Council

Public Spending Code In-Depth Review Summary

Project 1: N20 Ballymacroary to Howardstown Road Improvement Scheme:

Project Description

The N20 Ballymacroary to Howardstown Pavement Improvement Scheme involved the rehabilitation of approximately 4.9km of road pavement on the N20 National Primary road south of Croom village. The scheme was initially being proposed by Limerick City & County Council as two schemes, after consultation with a TII representative the N20 Ballyphilip to Howardstown North, Pavement Improvement Scheme and N20 Ballymacroary Pavement Improvement Scheme were to be treated as one with the omission of 650m at Banogue junction. The scheme commence 1km south of Anhid Cross on the N20 and extends for 6kms to south of Hynes's Cross.

The scheme was progressed by the Mid West National Road Design Office for Limerick City and County Council. The Road Design Office prepared the preliminary design, the Pavement Assessment Repair and Renewal (PARR) report, the detailed design, and tender documents, carried out the tender assessment and recommendation, and managed the scheme on behalf of Limerick City and County Council throughout the construction stage.

The PARR report concluded that the existing pavement required a 50mm overlay through a section of the scheme with a 50mm inlay sufficient for the majority of the scheme with regulation where necessary.

From the NRA Traffic Data website, the nearest traffic counter is on the N20 10km north of the proposed road improvement scheme. The AADT in 2018 (based on 38% coverage) was 14,600 with HGV's accounting for 6.1% of this figure. In 2017, the AADT was 14,400 with HGV's accounting for 5.6%.

This section of the N20 National Primary Route comprises of two-way single carriageway of varying width and no hard shoulder/ hard strip, there is a 100kph speed limit in place for the majority of the scheme with an 80/60 km/h speed limit zone in place through Banogue junction.

The scheme was developed in line with the requirements of the TII Pavement Asset Repair and Renewal- Scheme Approval Procedures.

Summary of In-Depth Check

The N20 Ballymacroary to Howardstown Pavement Improvement Scheme involved the rehabilitation of approximately 4.9km of road pavement on the N20 National Primary road. The scheme was

progressed by the Mid-West National Road Design Office for Limerick City and County Council. The Road Design Office prepared the preliminary design, the Pavement Assessment Repair and Renewal (PARR) report, the detailed design, and tender documents, carried out the tender assessment and recommendation, and managed the scheme on behalf of Limerick City and County Council throughout the construction stage.

In accordance with the requirements of the PARR procedure for Gateway No.2, consent was sought from Transport Infrastructure Ireland (TII) for the provision of contract and approval of tenderer. TII had no objections to the appointment and report details.

Project works were completed and Project Close Out Report issued to:

- Limerick City & County Council
- Transport Infrastructure Ireland
- Department of Transport Tourism and Sport

Project 2: Refurbishment of Cappamore Fire Station

Project Description

Cappamore Fire Station is located in Cappamore town, 20km east of Limerick City which has a population of approximately 620 people. The Fire Station serves the people of Cappamore and the surrounding rural area in East Limerick. It also provides support services to Limerick City and other rural fire services throughout County Limerick. The Cappamore Fire Service is comprised of 12 retained fire service personnel and operates out of the existing 270m² Fire Station building and a number of additional temporary buildings. These buildings house the fire service's three Fire Tender Vehicles, Firefighting equipment, communication equipment and provide additional sanitary, hospitality, office and training facilities. Due to the evolution and technical progression of firefighting methodologies, equipment and training requirements the current building arrangement is no longer capable of catering to the needs of Cappamore Fire Station and the service they provide to the local community. The building layouts and arrangements are at full capacity and this hampers the fire service's ability to invest in and provide the facilities, equipment and training required of a modern fire service as well as attract new personnel to join the current roster.

Limerick City & County Council's Design and Delivery Services have been engaged to oversee and manage the necessary refurbishment works under the following brief:

- Replace the existing temporary structures with a new permanent building to house the three fire tender vehicles as well as personal firefighting equipment and the associated maintenance facilities for both
- Revise the layout of the existing permanent fire station to house the station office, sanitary and hospitality facilities and a multi-purpose training space

- Re-purpose and upgrade the existing M&E services as needed to improve the energy efficiency of the buildings and provide the necessary heating, drainage, telecoms and power services
- Upgrade site services; pavements, drainage, power, telecoms as needed to service the buildings

Summary of In-Depth Check

Cappamore Fire Station has been in continuous operation since the 1970's. Significant infrastructural, health, and safety- related issues have been identified in the station, which require remediation by capital works outside the normal maintenance regime. These issues arise, in the main, owing to the age of the Fire Station. Rather than investing piecemeal and inefficiently, it is proposed to update and redevelop the Station while addressing the issues that have arisen. The completion of this modest proposal will ensure the viability of the Cappamore Fire Station for a significant number of years. The provision of this capital project is contingent on funding from the National Directorate for Fire & Emergency Management.

The proposed refurbishment works consist of removing the existing temporary structures which currently house one of Cappamore Fire Service's three fire tenders, a station office and some storage space and replacing them with a new permanent building which would house all three fire tenders as well as provide adequate storage for the crew's personal firefighting equipment. The existing, permanent fire station building will be refurbished to house the station office, sanitary and hospitality facilities. M&E upgrades will be upgraded out as part of the works to improve the energy efficiency of the buildings. External works will also be carried out to provide additional maintenance and storage areas and vehicle parking for the fire service personnel.

Project 3: Plassey/ Milford rd. New Junction

Project Description

Limerick City and County Council are upgrading road improvements for a major entrance into the National Technological Park. The proposed junction is to accommodate the Plassey Park Rd/ Milford Rd/ Troy Studios Rd intersection. The scheme will include associated works to roads, footpaths and services to tie into the existing roads.

The purpose of these upgrade is to improve the road arrangement to accommodate existing and future pedestrian, cycle, public transport and vehicular traffic accessing the area. The current arrangement causes issues such as junction delays for cars accessing Troy Studios, Hamilton House, Roselawn House etc. also park and safety issues for pedestrians crossing the road.

The project will be achieved through road layout and junction upgrade, upgrade of existing footways and creation of new pedestrian and cycle links and where necessary through land acquisition. The signalised junction will manage traffic flow and provide a safe crossing point for pedestrians.

In order to address the identified issues relating to traffic operation, pedestrian priority and safety and cyclist provision, a number of options for the type of junctions on Plassey Park rd. were examined.

In total three options were examined. An assessment was carried out independent of wider project proposals and was used to inform the most appropriate treatment for the junctions, with the preferred option then being brought forward through overall design development of the project.

Through consultation with the National Transport Authority (NTA) it has been noted that the Plassey Park Rd/ Plassesey Rd junction, currently on the 304 and 304A lines, is likely to form part of a key branch on the planned UL to City Centre bus route (emerging Limerick Transport Strategy). The design therefore needs to be cognisant that bus frequency on this route is potentially going to increase.

Consultations were carried out with:

- Water Services LCCC
- Operations & Maintenance Traffic Department LCCC
- Utility Provider Eir
- University of Limerick
- National Transport Authority

Summary of In-Depth Check

Project Objectives:

- Improve road arrangement to accommodate existing and future pedestrian, cycle, public transport and vehicular traffic accessing the area through the consideration of a new signalised junction layout
- Reduce the delays for vehicles accessing and exiting the Troy Studios Road
- Provide safe crossing points for pedestrians
- Upgrade of existing footways and creation of new pedestrian and cycle links
- Assess bus stop locations and adequacy and amend as necessary
- Provision of bus lanes on Plassey Park rd and Plassey rd
- Be compatible with existing road network operation
- Be compatible with other projects in the area (ie. New layout proposed for Plassey Park Road to the East of the scheme, which is currently going through planning)
- Minimise impact on existing utility services

Longford County Council

Public Spending Code In-Depth Review Summary

Project 1: Housing Capital Programme:

Project Description

The project involved the turnkey development of properties for social housing as part of the targets set out by the Department of Housing, Planning and Local Government (DHPLG) in their Social Housing Targets 2018-2021 under the Rebuilding Ireland programme. The target set for Longford County Council for social housing builds, acquisitions and leasing in 2019 was 98 units and the revised target for 2020 (due to the COVID-19 pandemic) was set at 61.

In May 2019, the Council placed an advert on its website, in the local paper and on etenders seeking expressions of interest for the provision of Social and Affordable housing.

Avenir Homes submitted details of a development on a greenfield site at Alder Field, Farnagh Hill, Longford consisting of 2.68 hectares, located on the south-eastern outskirts of Longford Town. Following an appraisal of all projects submitted, based on site layout and house design, site suitability, zoning, existing planning permission, housing need, timescale for delivery and value for money, the turnkey development of 16 houses at Alder Field, Farnagh Hill, was selected for an all-in purchase price of €3,357,138. This was subject to the approval of the DHPLG and the availability of grant funding. Approval for the turnkey development was received from the DHPLG on 14 November 2019 to the amount of €3,302,658 plus associated costs.

The initial development consisted of eight two-bedroom bungalow and eight three-bedroom semi-detached houses. Building commenced on 22 October 2019 and closing date of phase four was 19 November 2020. The houses were purchased in phases as set out in the contract of sale.

The additional expenditure incurred of €54,480 relates to a pilot programme introduced by Longford County Council's Housing Section to bring the BER rating of the sixteen houses to nearly zero energy rated for houses 1-16 and the BER certs received have a BER rating of A2.

The additional expenditure incurred was financed from Internal Capital Receipts (ICR) from the sale of houses.

The purchase of eight additional three-bedroom houses on the site at Alder Field was negotiated between both parties with a purchase price of €1,746,528. The developer secured planning permission for these additional houses and building commenced on 13 July 2020 with a closing date of 3 March 2021. DHPLG approval was sought for the purchase of the additional eight properties and was granted on 2 October 2020 to the amount of €1,719,288 plus associated costs.

The additional expenditure of €27,240 relates to the abovementioned pilot programme introduced by Longford County Council's Housing Section to bring the BER rating of the additional eight houses to nearly zero energy rated. The additional expenditure incurred was also financed from the ICRs from the sale of houses.

Legal fees for the final phase have not yet been invoiced to Longford County Council. On payment of these fees this expenditure will then be recouped from the DHPLG to finalise this stage of the

project. The transfer from ICR to meet the costs of the additional energy efficiency works must also be completed.

The project was funded as a Capital Housing project and was delivered under the Rebuilding Ireland Programme.

Summary of In-Depth Check

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of this project acquiring twenty-four units for social housing as part of the Social Housing Targets 2018-2021 under the Rebuilding Ireland programme. The main objective of this project was the acquisition of social housing units in a cost-effective manner, to contribute to the targets set out and to reduce the number of approved applicants on the Council's housing list.

The Council complied with Circular 31/2019 - Arrangements for the Provision by local authorities of Social Housing through Turnkey Projects and there was a clear audit trail on file.

The project was 71 weeks in duration. Despite the disruptions to the construction sector due to the COVID-19 pandemic, the houses were delivered in the agreed phases and were available for immediate occupancy. Twenty-four families (thirty-six adults and thirty children) were appointed tenants on a gradual basis, resulting in an additional €1,785 rental income per week for the Council. Twenty-four families were removed from the Council's housing list and they now live in homes that are energy efficient, with improved air quality and emit up to 70% less carbon dioxide.

Project 2: Community and Enterprise Function 2020

Project Description

The Government's policy document on local government reform, **Putting People First – Action Programme for Effective Local Government**, and the Local Government Reform Act 2014, established local authorities as leaders of economic, social and community development in their areas.

Longford County Council established a **Local Community Development Committees (LCDC)** in 2014 with a broad membership of nineteen representatives from the public and private sector and provided a six-year **Local Economic and Community Plan (LECP)**, to bring about a more strategic joined-up approach to local development and community development in the County. The LCDC has oversight and management responsibility for key national development programmes. The Chief Officer of the LCDC is the Senior Executive Officer in Community and Enterprise.

The **Community Development section** was enhanced in Longford County Council to support the LCDC and to prepare and implement the community element of the LECP. The section also facilitates the development of integrated strategies and programmes that enhance social and cultural experiences in County Longford. The **Department of Rural and Community Development (DRCD)** provides an agreed funding contribution towards the additional staff recruited to support the Community function.

A new framework for public engagement and participation, known as the **Public Participation Network (PPN)** was developed in each local authority area, and in 2016 Longford County Council recruited a PPN Resource Officer to provide support to the work of the Secretariat to develop the PPN in County Longford. The PPN is the main link through which Longford County Council and other decision-making bodies connect with the community, voluntary, social inclusion and environmental sectors. The main aim of the PPN is to allow the diversity of voices and interests to be facilitated and involved in the decision-making process. The PPN achieve this by enabling the election of community representatives to all Longford County Council committees and other policy-making boards and agencies. The PPN encourages and supports members to participate in public consultation and identifies issues of collective concern and works towards influencing policy to tackle these issues. As the number of organisations affiliated to the PPN in County Longford grew from 158 (2016) to 453 (2020), a PPN Support Worker was recruited in 2019 to provide clerical support to the Resource Officer. The DRCD provide funding of €75,700 in 2020 towards both of these posts. A Memorandum of Understanding is in place between Longford County Council and the PPN encompassing roles, responsibilities and an annual contribution of €35,000 by the Council.

The DRCD has statutory responsibility for the local and community development governance structures introduced under the local government reform process, supporting the operation of the LCDC and the development and implementation of the LECP on an on-going basis.

Community Resilience – With the arrival of the COVID-19 pandemic in early 2020, the local emergency response was led by Local Authorities who brought together all of the state agencies as well as local community groups, charities and volunteers to ensure all of our citizens get the help they needed at this exceptional time. Local Authorities remained an essential service with the focus on community resilience a key priority. The establishment of the Covid-19 Community Response Forum saw the Local Authority sector in conjunction with other agencies lead the coordination of COVID-19 community supports and resilience. Staff from the Community section operated the Community Call helpdesk seven days a week. Longford County Council worked with key stakeholders to identify vulnerable groups and individuals in the County to ensure delivery of targeted social care supports and assistance to those that needed it. Issues arising were identified through the PPN, Community Forum, Community Call and community groups. Assistance was provided to those in isolation or cocooning. Information on services and voluntary groups across the County was collected and mapped to help direct requests for assistance and identify gaps in service. The **Keep Well Campaign** was also delivered by the Council in conjunction with local partners. This programme of "citizen empowerment" provided wellbeing activities and initiatives including activities supporting healthy living, physical activity, community food, creativity, managing chronic diseases and positive ageing, including for those living in long-term residential care.

National Development Programmes:

- The **CLÁR Scheme** is funded by the DRCD and is a targeted capital investment programme for rural areas which have experienced significant levels of depopulation. The programme was originally launched in October 2001 but was closed for applications in 2010. The scheme was re-opened by Minister Michael Ring in 2016 to support the development of remote rural areas through small-scale capital projects involving collaboration between Local Authorities and communities. In 2020 the DRCD advised of CLÁR funding approvals totalling €265,668 for County Longford for eight individual projects with Longford County Council funding a maximum of 5% towards these projects. In 2020, Longford County Council paid grants totalling €130,000 to seven community groups from the 2019 CLÁR funding approvals.

- **Community Enhancement Programme (CEP)** is funded by the DRCD and provides capital funding to enhance community facilities for individuals and communities that are impacted by disadvantage as identified in the LECP. Any not-for-profit community or voluntary group can apply. This annual programme introduced in 2018 can fund or partially fund larger scale projects to address disadvantage. Some funding is ring-fenced to provide small grants of €1,000 or less, this is aimed at assisting small grassroots community projects to get off the ground. Typical enhancements under the CEP include minor renovations of community centres, minor improvements to buildings, development of community amenities, improvements to town parks, common areas and energy-saving projects, purchase of equipment for community usage and IT and CCTV equipment. In 2020 the DRCD approved 101 grants to Community groups in County Longford totalling €164,408 comprising grants to Community Groups and grants for enhancements to Community centres/facilities. Forty-five grants were drawn down in 2020 totalling €60,000.
- **Rural Development Programme (LEADER) 2014 – 2020** LEADER is a community led approach to local development delivering EU funding into rural businesses and communities through Ireland's Rural Development Programme 2014-2020. It promotes social inclusion, poverty reduction and the economic development of rural areas. The LEADER Programme is based on a bottom up approach to rural development whereby rural communities and people identify their own needs and propose solutions. There are 3 partners delivering the LEADER Programme in Longford: The LCDC is the Local Action Group (LAG) with ultimate responsibility for overseeing the delivery of the LEADER programme in the County. Longford Community Resources Clg (LCRL) are the implementing partner for the programme with responsibility for implementing actions in the county on behalf of the LAG and will be the point of contact for any project enquiries and applications. Longford County Council are the financial partner of the LEADER programme. A **Local Development Strategy 2014-2020** was developed for County Longford with the vision of improving the quality of economic and social activity in County Longford. In order to achieve this vision, the DRCD have provided funding of €7,597,623 for the life of the programme. 25% of the total budget is expended on administration costs for the implementing partner. The programme places major emphasis on the implementation of innovative approaches to rural development at local level, which must be linked to the Local Development Strategy created for County Longford.

LEADER funding is not charged to Revenue Expenditure D06 however the salaries of the Administrative staff managing the programme are.

- **Social Inclusion Community Activation Programme (SICAP)** is funded by the DRCD. SICAP aims to tackle poverty, social exclusion and long-term unemployment through partnerships between disadvantaged individuals, community organisations and public sector agencies. SICAP supports unemployed people, those living in deprived areas, people with disabilities, single parent families, people on low income, members of the Traveller and Roma community and other disadvantaged groups. SICAP assists individuals and groups. The current SICAP programme 2018-2022 is implemented locally by LCRL following submission to a request to tender by the LCDC. The 2020 budget was €511,559.

SICAP funding is not charged to Revenue Expenditure D06 however the salaries of the Administrative staff managing the programme are.

- **Comhairle na nÓg** are local youth councils which give children and young people the opportunity to be involved in the development of local services and policies. The programme is funded by the Department of Children, Equality, Disability, Integration and Youth and Pobal. Longford County Council administer an annual grant of €20,000 to Foroige who support the Comhairle na nÓg locally. The Longford Comhairle organise an AGM at which Comhairle members are elected from the nine post primary schools and youth groups throughout the county. The Comhairle devise a work plan for the year and identify key actions/issues members would like to address. They participate in team building exercises and undertake a variety of projects throughout the year and they prepare and attend the Dail na nÓg (the National Youth Parliament).
In 2020 Longford County Council secured funding of €2,542 under the Capital Grant for ICT Hardware Scheme rolled out by the Department for the purchase of five tablets, 2 laptops and a printer. This scheme supported the on-going delivery of Comhairle na nÓg throughout the COVID 19 pandemic by providing funding for ICT Hardware to support the development and implementation of a blended and in person approach, in keeping with government guidelines in place at the time. The computer hardware enabled young people throughout County Longford to engage and participate in Longford Comhairle na nÓg, ensuring their voices were heard in matters that affected them.
- **Healthy Ireland** is a government led initiative aimed at improving the health and wellbeing of everyone living in Ireland. Healthy Ireland, through the Longford Local Community Development Fund and Longford County Council has provided funding to support local organisations in delivering actions which will improve health and wellbeing in line with Healthy Ireland, A Framework for Improved Health and Wellbeing 2013 – 2025. The Longford Healthy County Plan 2018 – 2022 has been developed by the Local Community Development Committee and the Healthy Longford Steering Group. It reflects core concerns about current health and wellbeing in our County. The plan supports the implementation of Healthy Ireland, the national health and wellbeing framework, at a local level, to improve the health and wellbeing of all in County Longford. The vision of the Plan is to create a county where everyone can enjoy physical and mental health, where wellbeing is valued and supported at every level of society.
- The **COVID 19 Emergency Fund** was opened by Longford County Council in 2020 to support community and voluntary groups involved in the delivery of COVID-19 community response efforts within the County. The funding was made available to groups that participated in the Government's Community Call initiative which was led by Longford County Council in response to the COVID-19 pandemic. Funding of €58,154 was made available to Longford County Council by the DRCD and 35 grants were paid to Community groups totalling €54,506.
- The **Community Resilience Fund** was opened by Longford County Council in 2020 in response to the impact COVID-19 continued to have on communities across the County and was directed at voluntary groups and organisations adapting their services and supports to improve life for those living in their area. The fund targets groups and organisations that are helping their communities to recover from the effects of COVID-19 and is part of the Council's measures to support the national Keep Well Campaign. Funding of €60,503 was provided by the DRCD.

Summary of In-Depth Check

From the analysis and examination of Community and Enterprise, it is the opinion of Internal Audit that operations are carried out in substantial compliance with the Public Spending Code.

Louth County Council

Public Spending Code In-Depth Review Summary

Project 1: Housing Capital Project Wadman Park - Turnkey Acquisition

Project Description

The scheme relates to the Rebuilding Ireland Action Plan for Housing & Homelessness - National Plan for the delivery social housing. This project aims to acquire residential housing units for the social housing tenants via turnkey acquisition. The proposal submitted by LCC to the Department of Housing, Planning and Local Government is for a complete residential development of 62 units.

The proposed development was named as "Wadman Park" and is located at Haynestown, Dundalk, Co. Louth.

Summary of In-Depth Check

Except for minor gaps identified in Section B - Step 5 above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Wadman Park Scheme.

Project 2: N53 HBX to Rassan

Project Description

The project aims to deliver a new single carriageway road to realign N53 national secondary road between the townlands of Hackballscross and Rassan in Co. Louth. The proposed section will link the most recently completed section at Hackballscross (2015) to a previously improved section at Rassan (1980s). This section of the N53 is identified each year as having an accident rate over twice the national average by TII.

Summary of In-Depth Check

Except for minor gaps identified in Section B - Step 5 above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the N53 HBX to Rassan.

Project 3: Development of a Park and Ride & Park and Share facility adjacent to M1 junction 16

Project Description

This project aims to develop a combined facility which will allow for Park and Ride & Park and Share adjacent to M1 junction 16.

Summary of In-Depth Check

Except for minor gaps identified in Section B - Step 5 above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the HD17 Park & Share.

Project 4: Ardee Educate Together

Project Description

This project aims to deliver a single storey primary building. Budget for this project were approved by the Department of Education and Skills (DoES). LCC engaged a consulting agency for the development of the project design and quantifying surveyor for the detailed cost plan. Considering the site location, various surveys were also performed to assess the site area.

Summary of In-Depth Check

Except for minor gaps identified in Section B - Step 5 above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Ardee Educate Together.

Project 5: The A01 Maintenance & Improvement of LA Housing Units

Project Description

Programmes under 01 Maintenance & Improvement of LA Housing Units provides a reactive maintenance and improvement services to an inventory of existing social housing held by Louth County Council.

Summary of In-Depth Check

Except for minor gaps identified in Section B - Step 5 above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the A01 Maintenance & Improvement.

Project 6: A05 Administration of Homeless Service

Project Description

Chapter 6 of the Housing (Miscellaneous Provisions) Act, 2009 is the statutory authority for the provision and of management of homelessness matters, designating housing authorities in the State as the responsible statutory providers of housing provision while also acknowledging the role of the Health Service Executive (HSE) in its statutory role of providing social and care support services.

Section 37 of the Act govern this project wherein it requires housing authorities (now local authorities since the rationalisation/merging of the 81 housing authorities into 31 local authorities) to adopt action plans to address homelessness.

Summary of In-Depth Check

Except for minor gaps identified in Section B - Step 5 above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the A05 Administration of Homeless Service.

Project 7: B04 Local Road Maintenance & Improvement

Project Description

Expenditures incurred under this project relates to works for road maintenance, improvements and reconstruction.

Summary of In-Depth Check

Except for minor gaps identified in Section B - Step 5 above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the B04 Local Road Maintenance & Improvement.

Mayo County Council

Public Spending Code In-Depth Review Summary

Project 1: N5 Westport to Turlough Road Project

Project Description: This project is for the Planning, Design and Construction of a new national primary road in Mayo, of approximately 23kms in length, along with other ancillary works including 2.5km new secondary road network.

A summary of the findings on the in-depth check for this project are as follows:

- There was one finding which was classified as “**Medium Risk**”. For one procurement reviewed a “Declarations of Interest” from one member of the evaluation team could not be located on file. A Declaration of conflict of interests form for the independent board in the assessment of the tender for the main contract was available.

The Internal Audit recommendation was that “All participants in every tender evaluation must be required to declare conflict of interest before they can be considered for the evaluation panel and be given access to tender documentation. Declaration must be documented and maintained on file.” This recommendation was accepted and agreed by management.

- The summary of the in-depth check concluded, that with the exception of the improvements noted above, the delivery of this project compiles with the standards set out in the Public Spending Code.

Project 2: Crossmolina Fire Station

Project Description: This project is for the planning, design and construction of a new Fire Station in Crossmolina, Co. Mayo. The funding is provided by the Department of Housing, Local Government and Heritage.

- There was one finding which was classified as “**Low Risk**”.
The approval from the Department for the Preliminary Appraisal Phase was initially issued verbally to the Local Authority and was not received in writing. However, within one month of the Preliminary Appraisal being submitted, the project was published by the Minister of State as one of the projects in the Departments’ Capital Programme. This publication confirmed the earlier communication of the approval of the project.

The Internal Audit recommendation was that “evidence of approval must be sought for each phase of the project. Evidence of approval must be documented and maintained on file” and this was accepted and agreed by management.

- The summary of the in-depth check concluded that except for minor gaps identified above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Crossmolina Fire Station.

Project 3: Maintenance & Improvement of LA Housing Units

Programme Description: This programme relates to the maintenance and refurbishment of Local Authority housing stock to meet with expected housing standards.

A summary of the findings of the in-depth check for this project are as follows:

- Of a sample of procurements selected for minor building works for housing, there were some findings identified which were classified as “**Medium Risk**”. The recommendations below summarise the findings.

A high level summary of the internal audit recommendations were that:

- Management should provide clear guidelines on running mini competitions on established procurement frameworks.
- When running procurement via restricted procedure, tender submissions must be assessed using the Most Economic Advantageous Tender (MEAT)
- Evidence of tenders’ evaluation performed must be documented and maintained on file and signed by members of the tender evaluation panel.
- Updates to procurement policies and procedures should be introduced to address the gaps identified.

The above recommendations were broadly agreed with by management, with changes to processes to be implemented where considered appropriate.

- The summary of the in-depth check concluded, that with the exception of the minor gaps identified above, that there was substantial compliance with the provisions of the Public Spending Code for the Maintenance & Improvement of LA Housing Units.

Project 4: Local Road Maintenance & Improvement

Programme Description: The part of the Programme in “Local Road Maintenance & Improvement” that was selected for in-depth review, in Public Spending Code 2020, related to the extension of hedge cutting activities. This was considered for extension during 2020 as part of budget 2021.

- There were no findings noted on the in-depth Check for this project
- Internal Audit noted compliance with the provisions of the Public Spending Code for the Local Roads Maintenance & Improvement -Hedge Cutting.

Meath County Council

Public Spending Code In-Depth Review Summary

Project 1: Trim Library & Cultural Centre

Summary of In-Depth Check

The Trim Library and Cultural Centre project is shown on the 2020 inventory as a capital project being incurred. While the procurement of construction stage was undertaken in late 2020, contract signing, and construction commencement has been delayed due to COVID 19 restrictions. The current costings and tender values suggest an outturn cost of approximately €6 million. This project is being managed by the MCC Project Unit within its Corporate Services Department.

The Project Unit is responsible for driving key amenity and recreational infrastructure projects. This includes making funding applications to central government for grant aid, including the Rural Regeneration Development Fund (RRDF), which has approved grant aid of €4,357,741 to this project. Meath County Council is funding the balance of the project through its own resources. The Project Unit has developed a project management framework for these projects which includes a step by step checklist which also records key milestones and dates for a project. These guidelines are appropriately aligned and consistent with the requirements of the Public Spending Code and EU and National Procurement Rules

The Trim Library and Cultural Centre represents a key project, nominated by Trim Municipal District, to develop the cultural infrastructure of the town and the surrounding area – building upon the established success of both the existing Library and responding to the community led initiatives in the performing and visual arts which characterise Trim's cultural life.

Located on High Street this civic proposal will serve to consolidate the historic town centre, adding to the rich cultural and tourist amenities of the immediate area, and contribute to the continued economic, social and cultural regeneration of the town centre, promoting the ongoing sustainable development of the town by harnessing existing resources and infrastructure. The development of the proposal has had benefit of extensive engagement with the stakeholders and end users both in defining the brief and requirements and reviewing the developing design.

The existing Trim Library, whose services have evolved over the past number of years through involvement in the My Open Library initiative, will be substantially expanded and upgraded, providing a significantly improved environment, range of services and technological innovation. The

Cultural Centre is an extension, which will be part single, part two and part three storey in height, and encompasses multipurpose performance space with seating capacity up to 247 no., including stage, scene dock and support spaces; shared foyer and entrance space to the Centre including shared facilities, meeting/changing rooms and rehearsal spaces, toilets, circulation spaces etc. The development also includes the conservation, alteration and refurbishment of the former St. Patrick's Chapel for use as part of the Centre as well as the associated site development works, drainage and hard landscaping works including pedestrian access from High Street and vehicular & service access from St. Loman's Street.

The link from High Street, and the courtyard space incorporating the existing St. Patrick's Chapel, establishing a collective space and foyer as a focus for the multiple activities and spaces, will establish an identity for the Centre, a new civic space for the arts. While the Trim Library is a well-established and used amenity, the new multi-use and flexible main performance space, with up to 247 seats, and other flexible spaces, including The Studio – the reimagined St. Patrick's Chapel – will provide appropriate resources long sought by the active drama, music and theatre groups of T-Act, the Trim Musical Society, Trim Drama Group and Stagecraft.

The Trim Library & Cultural Centre project has progressed through the procurement of a contractor for the construction phase. MCC project management guidelines have been followed and there is evidence of deliverables and outputs for appraisal and procurement stage. The procurement of a contractor has been completed in line with MCC and National procurement guidelines.

Appointment of the contractor has been delayed due to COVID 19 restrictions, which has impacted on the project timeline, but all variances, changes and approvals of same are appropriately detailed on file.

Does the delivery of the project comply with the standards set out in the Public Spending Code?

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Corporate Services (Projects) section and by discussions held with staff managing this project. It is considered that the initial decision to go ahead with the project was soundly based and that the project has been well managed to date. The project provides **Satisfactory Assurance** that there is compliance with the Public Spending Code.

Project 2: Local Distributor Road 4- Abbeylands Navan Scheme

Summary of In-Depth Check

The Local Distributor Road 4 (LDR4) Abbeyland Navan scheme is shown on the 2020 inventory as a capital project under consideration. The project is deemed to be under consideration as the contract for construction has not yet been awarded. However, expenditure has been incurred in the design phase in the sum of €672,212 to end December 2020. The current information suggests an outturn cost of approximately €14.3 million.

It is intended that the project will be mainly funded by Meath County Council funds. A funding submission was made to the Urban Regeneration Development Fund (URDF) in 2020, however grant aid was not approved at this time. This project will be subject to other funding applications.

The LDR4 scheme is located in the northwest of Navan, is circa 1.2km in length, and will connect the N51/R147 in the south to the L3409 Ratholdron Road to the north. The proposed road is expected to include junctions, footpaths, cycle tracks, public lighting and service duct provision. The scheme runs from north to south across the River Blackwater- a bridge crossing is included in the scheme design. The River Blackwater is a Special Area of Conservation and Special Protection Area.

The delivery of LDR4 will include a new bridge crossing over the River Blackwater and this will improve access to lands in the north of the town, including an area which includes the Clonmagadden Strategic Development Zone.

The project is currently moving concurrently through Stage 3 (Preliminary Design) and Stage 4 (Statutory Processes & EIAR), with a submission for Compulsory Purchase Order application lodged to An Bord Pleanála in July 2020. A decision is expected by June 2021. The preliminary design report is currently being finalised. The approval of the CPO is a key hold phase for the project.

Transport Infrastructure Ireland (TII) issue a number of guidance documents including the TII Project Management Guidelines and the TII Project Appraisal Guidelines. These guidelines are appropriately aligned and consistent with the requirements of the Public Spending Code and EU and National Procurement Rules. While Meath County Council is funding this project (no funding is being provided by TII at this time), the relevant guidelines have been followed to date, in line with best practice. Aecom consultants were commissioned by the Council to bring this project through to Phase 5 (detailed design) and as the project progressed through various phases, appropriate project management guidelines (NRA/TII) and project appraisal guidelines have been used in terms of deliverable and approval points. Appraisal for this project is being undertaken in line with and the Department of Transport and Tourism and Sport (DTTaS) Common Appraisal Framework for Transport Project and Programmes and TII Project Appraisal Guidelines (2010). However, decisions

and approvals are being made by the Senior Engineer and Senior Management team (Meath County Council) as appropriate.

This in-depth check has demonstrated that the appropriate project management guidelines have been adhered to at each project milestone, the project has been properly managed and is therefore in compliance with the standards as set out in the Public Spending Code

Does the delivery of the project comply with the standards set out in the Public Spending Code?

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Transportation section and by discussions held with staff managing this project. It is considered that decisions to progress the project to this stage were soundly based and that the project has been well managed to date. The review provides **Satisfactory Assurance** that this project is in compliance with the Public Spending Code.

Project 3: Social Housing Development Ashbourne, 74 Units

Summary of In-Depth Check

The construction of social units at Ashbourne is shown on the 2020 inventory as a capital project that is being considered and has Stage 2 approval from the DHLGH.

As part of the Rebuilding Ireland Action Plan for Housing and Homelessness, Meath County Council, in conjunction with Approved Housing Bodies has been asked to provide 1190 new social units through construction, acquisition (including Part V agreements) and leasing in the period 2018-2021. In an effort to meet this target Meath County Council has engaged in several construction projects, one of which is the provision of 74 social units at Ashbourne, Co. Meath.

The Department of Education owns an 11.26-hectare site in Ashbourne, adjacent to the recently developed Ashbourne Education Campus. Part of the site was previously used as the location of a temporary post-primary school during the development of the Education Campus. Meath County Council is in the process of purchasing 2.8 hectares of land for social housing, while allowing sufficient lands to remain for future school building requirements. The lands have been valued at €2.2m by the Valuation Office. It is noted that the sale has not yet been finalised, although permission was granted by the Dept. of Education to proceed with the Part 8 process. It is recommended that this matter should be followed up with the Council's legal representatives.

A capital appraisal document was prepared for this project. The appraisal considered the housing need in the Ashbourne area including the number and types of accommodation that were required.

The appraisal also highlighted the ongoing difficulties in identifying alternative means to meet the housing need. The provision of sustainable communities is reviewed which includes the proximity of the site to local services and amenities as well as the tenure mix within the locality. The document sets out the timeframe for delivery of the project. It is noted that there has been some slippage in the timeframe, and it is recommended that a revised timeframe document should be prepared.

Tender documents for the procurement of the Design Team were sent out to all Consultants on Meath County Council's Architect led Design Team Framework. Tenders were reviewed and assessed in accordance with the advised marking scheme. The award of tender was approved by CE Order 2113/2018. However, following the review of site densities and the increase in housing units a revised price was agreed on a pro-rata basis. This was further approved by CE Order 2469/2019. The total sum of €543,727 has been paid to date and fully recouped to the Council by the DHLGH.

The Part 8 process is now complete, and arrangements are being made for submission to the DHLGH for stage 3 approval.

Does the delivery of the project comply with the standards set out in the Public Spending Code?

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Housing Section and by discussions held with staff that managed this project. It is considered that the decision to proceed with the project was soundly based and that the project has been well managed to date. The project provides Satisfactory Assurance that there is compliance with the Public Spending Code.

Project 4: Operation of Library Services

Summary of In-Depth Check

Under section 4 of the Quality Assurance provisions contained in the Public Spending Code, Meath County Council is required to carry out an in-depth review on a minimum of 1% of the total value of all Revenue Projects on the Public Spending Code inventory list, averaged over a three-year period. In line with this requirement an in-depth review of the Council's Library Service Revenue Programme - Revenue Code F02 was undertaken. The current expenditure value of this programme in 2020 was €4,425,994. The salary costs and service support costs amount to €3.2m.

The Library Service spent €301,866 on the purchase of books in 2020. The books were purchased using the OGP Framework for different categories of books. However, one distributor that supplied books for the Adult Non-Fiction and Children's Fiction and Non-Fiction advised that due to Covid-19

they were pausing their business and have not yet returned to the market. In accordance with advice from the LGMA other suppliers were utilised for this category of books. A new framework has been put in place for 2021.

The Facilities Section manage the upkeep of the library buildings and the total spend in 2020 was €246,117. The County Librarian has acknowledged the excellent service provided by the Facilities Team and notes that this arrangement was instrumental in the preparation of some of the library buildings for 'My Open Library' Services. As all of the local authority buildings are managed by one section efficiencies in maintenance costs and other operational costs are achieved.

It is noted that the Library Service expenditure for petty cash was €2000. It is acknowledged that due to the nature of the service provided it would be impossible to fully eliminate the use of petty cash. However, it is recommended that a full review of the petty cash expenditure is undertaken with a view to further reducing the amount of petty cash required and fully optimising the use of the low value purchase card and the purchase to pay process.

Risk management procedures are in place together with assessments of performance indicators undertaken by the County Librarian and Senior staff of the Council. On completing the review, Internal Audit is satisfied that the Council's Library Service operated in accordance with relevant policies and procedures and the revenue expenditure programme was effectively managed in 2020.

Does the delivery of the project comply with the standards set out in the Public Spending Code?

Audit Opinion: This opinion was formed by a review of records held on file by the Council and by discussions held with staff that managed this programme. The provision of the Library Service Revenue Programme provides **Satisfactory Assurance** that there is compliance with the Public Spending Code.

Monaghan County Council

Public Spending Code In-Depth Review Summary

Project 1: Monaghan Peace Campus

The following section presents a summary of the findings of this In-Depth Check on Monaghan Peace Campus.

The following section presents a summary of the findings of this review on the construction of Monaghan Peace Campus. The value of this project on the Councils Public Spending Code inventory list is €17.7 million and this project represents 4.83% of the total *Capital* figure on the inventory, i.e. the projected lifetime expenditure. It is included in the inventory under the heading “*capital expenditure being incurred*”.

The building known as the Monaghan Peace Campus involves the construction of a new 4 storey mixed use Community Building incorporating Cultural Heritage Centre (Museum), Library, Youth Facility and Community Hub, external Community Space and Underground parking. This project is supported by the European Union’s PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB). Funding is provided by SEUPB, Monaghan County Council and a Library grant from the DRCD. Details of this is on file. The main contractor was awarded the contract in July 2020. However, it is still at an early stage in construction due to the fact there are Government restrictions in place due to the Covid 19 Pandemic.

An appraisal process was followed, Budgets are in place. Planning permission was granted for the development, procurement processes took place. Many other key documents were available and a sample of these were viewed by IA. Reporting and monitoring is ongoing. There have been various monitoring groups set up and minutes of meetings are available on file.

There are 3 recommendations listed below and if implemented this will improve further compliance with the PSC.

1. That a regular detailed financial report be provided to MT. This should include the Actual Expenditure v Budget on the project (not just the contractor) and also detail the funding available and approved for the project. These areas should be kept monitored for under/over expenditure and income.
2. That insurances are checked on an ongoing basis throughout the duration of the contract and verified that all are in order.
3. That Chief Executive Orders be signed for each change orders or as agreed with the Chief Executive.

The sample documents viewed as part of this report indicated to Internal Audit that there is general compliance with the Public Spending Code.

Project 2: Lui Na Greine

The following section presents a summary of the findings of this review on the construction of 32 social houses on a derelict site at Luí na Gréine. The value of this project on the Councils Public

Spending Code inventory list is €6,985,341 and this project represents 1.91% of the total Capital figure on the inventory. (projected lifetime expenditure). It is included in the inventory under the heading “capital expenditure being incurred”.

Monaghan County Council received Funding from the Department of Housing, Planning and Local Government under the Rebuilding Ireland programme to provide social houses. The housing need was identified through the ongoing housing need assessment. The site with 4 unfinished houses had been acquired under CPO (The CPO did not form part of this review). Planning permission was granted to complete the 4 derelict unfinished houses and to construct an additional 28 new houses on this derelict site. This project is known as “Luí na Gréine”. This work contributes towards the council achieving their goals listed in the corporate plan for housing.

The project is a direct build scheme which proceeded through the Department for Housing Local Government and Heritage’s “4 Stage Social Housing Approval Process”. Budgets were approved at each of the stages 1 to 4. Planning was granted for the development, Procurement processes took place at the various stages, Expenditure is monitored and the claims are made and received from the Department of Housing Planning and Local Government. Key documents were available and a sample of these were viewed by IA. Reporting and monitoring is ongoing. Staff are aware of the Public Spending Code. Earlier in the year recommendations were made by the procurement officer as a result of spot checks on compliance with the procurement processes and these recommendations were agreed for implementation.

It was noted in the reporting documentation that construction on site closed for a time due to the Government restrictions in place because of the covid-19 pandemic. Work commenced in June 2020 and it is anticipated that the project will now complete in March 2022 (provided no further delays due to pandemic).

The sample documents examined as part of this review indicated to Internal Audit that there is general compliance with the Public Spending Code.

Project 3: Operation of Fire Services in 2020 - Revenue Expenditure Code E11

The following section presents a summary of the findings of this review on Monaghan Fire and Civil Protection (MFCP). The value of this department expenditure on the Councils Public Spending Code inventory list is €2,771,787 and this represents 3.39% of the total Current expenditure on the inventory, i.e. Revenue. MFCP budget allocation for the year was €2,716,955.00. While this indicates an overspend it can be explained as extra costs during Covid 19 and the running costs associated with the new digital (Tetra) radios (which were approved nationally by the National Directorate for Fire and Emergency Management) . These contribute to over expenditure, however, it should be noted that the number and nature of the fire emergencies attended within the year also contributed to the extra costs.

Overall approximately 67% of this revenue expenditure is payroll, T&S and a contribution toward gratuity. 11% is linked to Support Services and 22% of the spend is other expenditure, such as Training, office expenses, maintenance services, computer systems, contributions to Dublin CC etc. The majority of the funding for this expenditure is raised by MCC in their annual budget. A small proportion is raised via fire charges income.

The audit was carried out during Covid restrictions. Visits to the Fire Department office was restricted and so the review took place remotely. The objectives and activities including the targets and outcomes of MFCP are defined in their Annual Service Delivery Plan for the year which aligns with the operational plan. Risk management procedures are in place together with PI's and various other Key documents. The operations of the Fire service authority are governed by legislation and national policy but also the service is delivered in accordance with MFCP operational plan, policies and procedures. Following completion of this review, IA is of the opinion, that there is general compliance with the public spending code. This is based on discussions with Senior Staff, and the examination of a sample of the key documents which is listed in the report above and taking account of the fact that the Fire Department confirmed that all IA agreed recommendations from a previous audit are being implemented.

confirmed that all IA agreed recommendations from a previous audit are being implemented.

One recommendation has been made as follows

- Fire and Finance sections should discuss the job codes within E11 with a view to ensuring the budget is allocated to the relevant job code.

Offaly County Council

Public Spending Code In-Depth Review Summary

Project 1: Waste Regulations, Monitoring & Enforcement

Current (Revenue) Expenditure Programme €930,654

A Review at the 'Implementation Stage' of the Waste Regulations, Monitoring & Enforcement expenditure programme took place as part of this in – depth check. This programme was categorised as 'Current Expenditure Being Incurred' in the 2020 Public Spending Code Quality Assurance Inventory listing.

Based on review of documentation/data this programme provides 'Satisfactory Assurance' that there is compliance with the Public Spending Code.

At the 'Implementation Stage' of the current expenditure the following is required:

- Assigned responsibility for delivery
- An appropriate structure to monitor and manage the implementation phase
- Regular meetings
- A means of measuring if the project/programme is delivering on its expectations.

Offaly County Council's Waste Regulations, Monitoring & Enforcement Programme has a management structure in place for the programme delivery and co-ordination. The Director of Services for Environment has overall responsibility for the programme. The A/Senior Executive Engineer has responsibility for management and oversight of the programme, including Technical and Clerical staff management. Data base systems are utilised for monitoring Income and Expenditures and recoupments from available Grants.

To enhance compliance and for future evaluation, some recommendations have been made in relation to income collection processes, improving the means for measuring programme delivery, performance indicators and reporting on the programme performance and outcomes. The Environment Department have noted the recommendations and confirmed these will be implemented. Internal Audit will complete a follow-up on recommendations at a later date.

Project 2: Blundell Wood Social Housing Scheme:

Capital Expenditure Programme €7,972,461

The Housing Development at Blundell Wood Edenderry was found to be compliant with the Public Spending Code at all stages of the Project Life Cycle. An initial economic assessment and preliminary business case was carried out and approved as part of the DECLG's, CWMF Stage 1 approval process. The final business case including design procurement strategy and tendering Implementation plans was approved as part of the final Stage four approval through the same CWMF process. The project under went continual review throughout its implementation and all decisions taken at key junctures (decisions gates) were documented and approved at the appropriate levels. The projects Ex-post evaluation provides key performance learnings and detailed steps that will be taken on for future projects to ensure cost over runs are prevented.

Internal Audit has as part of this in-depth check examined; the initial appraisal report, and further correspondence and claims to the DHPLG detailing project approval stages, tendering processes and

project costs and payments, Chief Executive's Report on the Part 8 process, all recorded project expenditure and the procurement processes for consultants and the main project contractors. All data and documents relevant to the project are readily available and would assist any future review of the project. In my opinion, based on this in-depth review, Offaly County Councils delivery of the Blundell Wood Housing scheme is in compliance with the Public Spending Code at post project delivery stage.

However, Internal Audit have recommended some improvements that will assist in ensuring compliance with Procurement requirements and the Public Spending Code.

Roscommon County Council

Public Spending Code In-Depth Review Summary

Project 1: Rates Restart Grants for micro, small and medium commercially (SME) rated businesses.

Roscommon County Council through its Rates Business Unit is responsible for the administration of Commercial Rates within County Roscommon. The Restart Grants which form the basis of this in-depth review, was managed by the Rates team, as they have an in-depth knowledge of the Rates process and systems and also the local knowledge in respect of a significant number of businesses operating in the county, which was required to manage the programme effectively. All expenditure and income was managed through the council's Revenue Account.

At an administrative level, the programme was overseen by the Financial Management Accountant, with day to day responsibility managed by two Staff Officers, with the support of a Clerical Officer. In house, (Firmstep) and external (Ascendas) information technology systems, facilitated the project implementation, including the application process and self-certification. The Finance Business Unit, processed the Restart Grant payments and carried out the relevant tax clearance checks.

As part of the in-depth check the Internal Audit Unit interviewed the Financial Management Accountant and ongoing consultation with the Rates Staff Officers and the IT specialist, who provided access to all the available systems. The in-depth check looked at the entire process including legislation, application forms, frequently asked questions, clarifications, financial and non-financial data on IT systems. A review was carried out on a small number of applications on Firmstep, their subsequent validation and approval recommendation and final approval on Ascendas and payment on Agresso FMS, to test if sufficient, reliable, accurate and timely information was available for a future audit. An analysis was carried out of expenditure on Ascendas and subsequent payments on Agresso. No material difference was found. Payments to small number of suppliers remain parked on Agresso due to tax clearance cert issues.

Overall, based on the In-depth check of the programme, taking into account the speed at which it was rolled out and the ongoing changes to the programme during the year, I am satisfied that the Restart Grants was paid to commercially rated businesses, based on 2019 Rates levies. I am also satisfied that the application process was in line with national requirements as set out in their application form and self-certification was provided as part of each application for grant aid. As the process was based on self-certification, business accounts were not provided. In order to test eligibility criteria, as part of any future audit, a sample of 2019 and 2020 individual business accounts would have to be obtained. Proof that staff had been re-employed by the relevant business would also be required. I am satisfied that the programme in Roscommon was operated in accordance with available guidelines and therefore is broadly compliant with the principles of the Public Spending Code.

Project 2: Active Travel Project (Capital Project)

In Depth Check Summary 2.1% of Capital Project Inventory for 2020 and 6.4% 3-year average 2018-2020)

Project Description

The Programme for Government published in June 2020 included significant and ambitious targets for the development of walking and cycling schemes. As part of that overall Programme, €50 million was made available to the National Transport Authority (NTA) for the funding of walking and cycling projects in local authorities across the country during 2021. The aim of this funding is to support the development of high-quality urban cycling and walking infrastructure, in towns and villages across the country.

Projects Submitted and allocations received

Initial proposals in respect of 15 projects ranging in cost from €12,000 to €5,000,000 were submitted to the NTA for consideration through the Roads and Transportation and Economic Development Business Units of Roscommon County Council. Applications related to projects in 12 separate towns and villages throughout the county. Initial Funding Allocations in the sum of €2,397,000 was allocated in respect of 2021 expenditure. It is anticipated that projects which do not receive 100% funding during 2021, will receive funding in the subsequent years.

Description of Programme logic Model

Objectives: The delivery of accessible walking and cycling routes in an economic, efficient and effective manner.

Inputs: Financial, local authority staff, contractors, project management documentation and IT systems

Activities: Projects will be managed in line with NTA guidance documents, with activities to include project identification, application for funding, concept, planning, design and construction management including tendering for services and project management

Outputs: The project will result in the development of a number of high quality walking and cycling infrastructural routes predominantly in towns and villages throughout the county and will provide safe user access and inter connectivity between key locations

Outcomes: Segregated walking and cycling, which is safe accessible and well used by the public, leading to reduced carbon omissions and improved mental and physical health of the population

Next steps

The NTA have hosted a webinar to cover the scope, structure, processes and the 2021 priorities under the NTA Active Travel programme and they are working collaboratively with local authorities to progress the projects. Preliminary applications for initial projects were submitted in early 2021. Roscommon County Council has received notification in relation to the grant allocations for a number of projects during 2021. The process of developing in-depth applications is currently underway. Specific local Authority staff will be assigned to manage and oversee the process. Once the in-depth applications receive gateway approval, projects will proceed to Phase 1, based on

agreed protocol with the NTA. This may include the following documentation, depending on the value of each project:

- Project Brief;
- Project Appraisal Plan;
- Project Execution Plan;
- Feasibility Working Cost;
- Phase 1 Gate Review Statement

The deliverables will be agreed with the NTA as the projects progress. NTA must sign off on Phase 1 prior to the commencement of Phase 2 (planning) and Phase 3 detailed design and procurement. Based on findings of the in-depth review on the proposed Active Travel Capital Project, the audit opinion is that while the process is currently at concept stage, the necessary processes, systems and people are in place to ensure that the project will be adequately managed and have the required oversight to ensure value for money is at its core and therefore is broadly compliant with the relevant requirements of the Public Spending Code.

Sligo County Council

Public Spending Code In-Depth Review Summary

Project 1: Current Project - Operation and Maintenance of Sligo Harbour

Sligo Harbour is owned, managed and operated by Sligo County Council since 13th June, 2006. The harbour is one of seven harbours in the BMW Region and the only one on the west coast. While the significance of Sligo Harbour in national terms is quite low, it remains important in the regional and local economy, supporting local industry and providing an import/export transportation facility. Sligo Port is the only working Port between Galway and Derry. The Port is located in the estuary of the Garavogue River in Sligo Bay. At present the Harbour can accommodate ships with a maximum draft of 4.8m and length of 100 meters. The main cargoes are slack, timber (logs and pulp) and fish meal. In recent years, Sligo Harbour is averaging 20 international cargo ships per annum.

The floating pontoon on Ballast Quay at Sligo Harbour is available for use by owners and authorised crew of leisure craft. The pontoon is 60m long and is available to all local and visiting leisure craft for day trips, short term stays or long term berthings. Leisure craft can berth safely and securely within easy reach of the city enhancing the tourism potential of Sligo.

The in-depth check has demonstrated adherence with the broad principles of the Public Spending Code, in relation to current expenditure programmes. Overall, the Operation and Maintenance of Sligo Harbour which was reviewed is broadly in compliance with the requirements of the Public Spending Code.

Project 2: Capital Project – N17 Knock to Collooney

The N17 Knock to Collooney Road Project involves an examination of approximately 55km (34km in Co. Sligo and 21km in Co. Mayo) of a very substandard section of the existing N17 to current alignment and safety standards. The corridor is being assessed and appraised in its entirety from Knock to Collooney; this is not to say that the entirety of the corridor will be improved, or, that any required improvements will be completed in one large bulk project.

Improvements to the N17 between Knock and Collooney will enhance regional connectivity thereby facilitating and supporting the economy of the Atlantic Economic Corridor (AEC) and the North-West region in general.

The in-depth check covered the period 2018-2020 during which Phase 0, 1 and 2 were carried out. The Project is currently at Phase 2 Options Selection. The development of the Project is being led by the Sligo Project Office, on behalf of Sligo and Mayo County Councils. The Sligo PO is Project Managing this Scheme and is also the Lead Road Designers and PSDP for the Scheme. Specialist sub-consultants will be procured as required. Further information is available at <https://n17knockcollooney.ie/>

The in-depth check has demonstrated adherence with the broad principles of the Public Spending Code in relation to capital expenditure programmes. Overall, the N17 Knock to Collooney road project which was reviewed is substantially in compliance with the requirements of the Public Spending Code.

South Dublin County Council

Public Spending Code In-Depth Review Summary

The projects subject to in-depth checks for 2020 are outlined in the below Table and a summary of the in-depth checks are detailed below.

Table: Summary of Projects Subject to In-Depth Review

		Total Value of In-Depth Checks	Total Value of Projects	% Analysed
Expenditure Being Considered				
Revenue	To provide an increase in Revenue Expenditure in 2021 in Service Areas: - E05 Litter Management E06 Street Cleaning	€578,800	€356,179,057	0.16%
Capital	Wellington Lane Cycle improvements	€13,600,000	€606,296,438	2.24%
Expenditure Being Incurred				
Capital	Social Housing Development on land situated at the Eircom Site Nangor Road, Clondalkin, Dublin 22	€26,532,690	€606,296,438	4.38%

Project 1: Increase in Revenue Expenditure - Summary:

An in-depth check on the overall budget increase of €578,800 over the two service areas E05 Litter Management and E06 Street Cleaning was carried out to assess compliance with the standards set out in the Public Spending Code. This net increase comprised a number of different expenditure elements.

The basis for the increase in the revenue budget was substantiated by: -

The increases in payroll, insurance and waste disposal costs supported the increase in expenditure.

The objectives and expected outcomes for the increased budget across the service areas were clearly documented.

An overall substantial rating has been assigned to this review; individual service areas as follows:

E05 Litter Management – Substantial

E06 Street Cleaning – Substantial

Project 2: Social Housing Development on land situated at the Eircom Site Nangor Road, Clondalkin, Dublin 22 – Summary:

The *Social Housing Development on land situated at the Eircom Site Nangor Road, Clondalkin, Dublin 22* was reviewed for compliance with the Public Spending Code at the stage of “expenditure being incurred”.

Internal Audit is satisfied that the delivery of the project to date substantially complies with the standards set out in the code; strong controls are in place to ensure compliance and these standards should be maintained throughout the remaining stages of the project

Project 3: Wellington Lane Cycle improvements - Summary

Wellington Lane Cycle Improvements was reviewed for compliance with the Public Spending Code up to the stage of “expenditure under consideration”.

Internal Audit is satisfied that the delivery of the project to date complies with the standards set out in the code; satisfactory controls are in place to ensure compliance and these standards should be maintained throughout the remaining stages of the project.

Tipperary County Council

Public Spending Code In-Depth Review Summary

Project 1: Capital Project: Nenagh Digital Hub - Capital expenditure being considered- €6,439,296

Nenagh Digital Hub is a project under consideration to deliver a major new facility for the promotion of enterprise development across economic sectors, indigenous industry, micro – enterprises and small and medium enterprises. The overarching aim and purpose of the facility is to promote economic development and increase employment opportunities by connecting companies, remote workers and local communities.

The Nenagh Digital Hub would provide 1,240sqm of dedicated floor space, divided between cellular offices, hot desk areas, meeting and conference rooms and an event hub. The space has been designed flexibility to response to specific business space needs. The project has a capacity of 166 working spaces. The project will deliver both direct and indirect benefits to the Nenagh area.

The files in respect of the appraisal stage of this project present a clear audit trail of the project from inception to its current status. It is Internal Audits opinion that the documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

Project 2: Capital Project: Nenagh Centre of Excellence for Sustainable Energy - Capital expenditure being considered- €12,700,000

The objective of the project is to develop a Centre of Excellence for Sustainable Energy, to be the anchor and catalyst for the redevelopment of Martyr's Road Regeneration Quarter, a 10 ha. strategic site of lands and underutilised properties located in the heart of Nenagh Town Centre

The appraisal stage of this project presents a clear audit trail of the project from inception to its current status. It is Internal Audits opinion that the documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

**Project 3: Capital Project: Fethard Town Park - Capital expenditure being incurred-
€5,798,843**

The objective of the project is the development of a community town park in Fethard. There is specific focus on health and well-being, the project has been scoped and developed by the community for the community. The site of the town park is an underdeveloped zone land in the town centre between a collection of educational facilities and a residential development. The park will be managed and maintained by the community following the development.

Internal Audit are satisfied that the project objectives were clearly defined and that the needs that are to be met are outlined. The project is broadly compliant with the requirement of the public spending code. Internal Audit has referred to the importance of managing and monitoring the project throughout the implementation of the Fethard Town Park Project. This is vital with the current rising cost in construction materials and the associate potential associated risks to current projects.

Project 4: Revenue Programme: Housing Grants - Revenue Expenditure - €3,624,789

Tipperary County Council administrate the Housing Grant Scheme and the following are three Housing Grant available under the scheme:

- Housing Aid for Older People
- Housing Adaptation Grant for People with a Disability
- Mobility Aids Grant

Internal Audit is satisfied that Tipperary County Council is in compliance with the Public Spending Code in the administration of the Housing Grants Scheme.

Waterford City and County Council

Public Spending Code In-Depth Review Summary

Project 1: Current expenditure programme: Street Cleaning Programme (E06)

Background

To provide an effective and efficient Street Cleaning programme throughout Waterford City and County Council's administrative area. Local authorities are responsible for keeping public places that are under their control, including public roads, clear of litter as much as possible. Their duties include:

- Street cleaning
- Providing and emptying litter bins
- Removal of illegal dumping

In Waterford City a dedicated team comprising of 30 staff work under the supervision of an Executive Engineer are tasked with works relating to street cleaning, litter picking and general public realm maintenance work within the areas of Waterford City. Similarly, in Tramore 12 staff include the tasks of street cleaning and litter picking in their work schedules while in Dungarvan 15 staff undertake cleansing and litter control duties for the town. In rural areas and villages, street cleaning is carried out by the Roads section and is budgeted separately.

To provide ongoing monitoring of the programme, included in the Litter Management Plan are a number of indicators which will allow three key areas to be monitored and measured such as enforcement, education/awareness and cleansing. An annual Litter Progress report is provided to the elected members. The performance indicators relative to Street Cleaning are:

- Delivery of effective litter picking and street cleansing services.
- Amount of litter collected

The work carried out under the Street Cleaning programme provides valuable support to initiatives such as the National Tidy Towns competitions and the IBAL (Irish Business's against Litter) League.

Audit Opinion

From review of the programme documentation and through communication with those involved in the programme Internal Audit is satisfied that the programme objectives are clearly defined. All relevant documentation in relation to this programme was available and filed as appropriate for audit trail purposes to allow a full evaluation of the programme at a later date. There is continuous monitoring and assessment of the programme – both financial, non financial, internally and externally.

Based on Internal Audits review of this programme it appears that this programme complies with the principles of the Public Spending Code

Project Status

This programme is categorised as Expenditure Being Incurred. This is an ongoing annual programme with expenditure of €3,957,964 in 2020.

Recommendations

A set of Standard Operating procedures including Covid related SOP's are in place.

Project 2: Capital expenditure project: Acquisition of 69 no. units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond Housing Association**Background**

This project relates to the acquisition of 69 no. units (turnkey) at Kilbarry, Waterford under the Accelerated Capital Advance programme by Respond Housing Association. Total cost of the scheme is €13,798,633. The units provided under this scheme consist of 69 no. units in total. This consists of 9 x 1 bed apartments, 6 x 2 bed apartments, 26 x 2 bed houses and 28 x 3 bed houses. The development provides a good mix of dwellings in accordance with the need identified on the Council's waiting list.

There were 2,527 applicants on the housing waiting list for Waterford City and County Council at the date of this application, with a demand for different house sizes. This development will assist Waterford Council in meeting the ongoing demands for housing in the area. These units are for families and older persons.

Audit Opinion

From Internal Audits review of the project documentation and through communication with those involved in the project Internal Audit is satisfied that the objective was clearly defined and that the needs that were to be met were outlined. All relevant documentation in relation to this project was available and filed as appropriate for audit trail purposes. Based on Internal Audits review of this project it appears that this project is in compliance with the principles of the Public Spending Code.

Project Status

This project is categorised as Expenditure Being Incurred during 2020.

Recommendations

A project completion report should be prepared once the project has finalised. This will allow an evaluation of achieving the project objectives, if the project was managed well and if anything could be done differently or better that would benefit future similar schemes.

Westmeath County Council

Public Spending Code In-Depth Review Summary

Project 1: Ennell Court Master Plan and Construction

The proposed scheme is in the centre of the existing housing estate in Ennell Court and occupies an area where some of the previous National Building Agency houses have been demolished. It involves the construction of a Social Housing Development of 31 housing units at Ennell Court, Mullingar, Co. Westmeath. Site development works will include boundary walls and fencing, roadways, footpaths, site services, attenuation, public lighting and landscaping.

Summary of In-Depth Check

I examined the 'Ennell Court Framework Plan' produced in May 2017. The Department's four stage process then commenced with Stage 4 Approval issued in September 2020. There was continuous liaison between Westmeath County Council and the Department throughout the process and the Housing Capital Design Team is managing the project. The key documentation relating to the project includes the Framework Plan, Chief Executive's Report for the Part VIII process and the correspondence between Westmeath County Council and the Department of Housing, Planning & Local Government. The data audit verified the existence of significant data in (a) Agresso – MS4, (b) eTenders and (c) correspondence between WCC and the DoHP&LG. I have recommended some new procedures relating to the procurement process and changing the name of the project. Following my in-depth review, I am satisfied that Westmeath County Council is in substantial compliance with the Public Spending Code in relation to this project.

Project 2: D09 Economic Development & Promotion – Restart Grants

Westmeath County Council was charged with administering the COVID-19 Restart Grant and Restart Grant Plus Schemes on behalf of the Department of Business, Enterprise and Innovation (DBEI). Micro and small businesses are particularly vulnerable to the economic effects of COVID-19. Many businesses, even while closed, continue to incur costs including fixed costs without being able to generate revenues. It is recognised that businesses also incur costs in preparing their businesses to reopen and meeting the needs of employees and customers. The Restart Grant Schemes were designed to alleviate the pressure on businesses in this context.

Summary of In-Depth Check

The focus of my in-depth review was on Westmeath County Council's (WCC) administration of the Covid-19 Restart Grant Schemes. Budgetary control and monitoring were particularly strong and there was significant liaison between WCC and the Local Government Management Agency (LGMA), who were the liaison between DBEI and WCC. Data gathering and retention was facilitated by a bespoke software application along with the financial management system - Agresso-MS4. Documentation consisting of SLAs, Restart Grant Scheme Process Document and the Clarifications Register contain ample information on the contents and criteria applicable to the scheme. Following my in-depth review, I am satisfied that Westmeath County Council is substantially in compliance with the provisions of the Public Spending Code.

Management Team Input

This annual process receives the support of the Management Team.

Directors of Services engage with the Procurement Officer, as co-ordinator and with the Internal Auditor, as part of the in-depth review process. As a result of the in-depth reviews and the completion of the respective inventory categories, detailed valuable insight and progress of the projects was gained and recorded in this report.

Furthermore, this report was reviewed and approved at its meeting held on Tuesday 25 May 2021.

Wexford County Council

Public Spending Code In-Depth Review Summary

Project 1: Min Ryan Park

Project Description

The project involves the development of an 18 acre municipal park (Min Ryan Park), including playground, open grassed areas, landscaping, sensory walks, walking/cycling circulation track, Great War memorial garden and provision for future enhancements (such as skateboard park). The park will provide amenity facilities for the residents of Wexford Town and environs. It will improve the attractiveness of Wexford Town as a place to live, thereby helping to attract new inhabitants/businesses to the town. It will also act as a destination attraction, attracting tourist visits and providing a boost to the local economy.

Summary of In-Depth Check

The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed are included in the following documentation:

- Executive Orders appointing various consultants and contractors and the associated tender processes
- Contract for Sale in relation to the acquisition of the 16 acre site
- Planning Application and approval
- Weekly Progress reports

Project 2: New Ross to Waterford Greenway

Project Description

The Local Authorities in the South East have established a project office to progress the development of the regional greenway network. To bolster the region's tourism offering, the Local Authorities of Kilkenny, Waterford and Wexford have identified the strategic opportunity to collaborate in developing a greenway from Mountelliot in New Ross to Ferrybank in Waterford City, and connecting with other Greenways in the region such as the Waterford-Dungarvan Greenway. The Project forms part of an overall vision and strategy for the development of an integrated network of greenways and blueways as outdoor recreational amenities, for the South East region.

Summary of In-Depth Check

The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed are included in the following documentation:

- Project Brief for the appointment of consulting engineers
- Executive Order no. 71/2019 appointing consulting engineers
- Project Execution Plans
- Details of project funding – DTTAS grant approval
- Outcome of Planning Process

Project 3: Rental Accommodation Scheme (RAS) Programme

Project Description

The provision of housing for long term rent supplement recipients (of 18months+) through the sourcing by housing authorities of accommodation from the private rented market or through other social housing measures.

Summary of In-Depth Check

The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed include:

- Complete and up to date files maintained including the basis of calculation of rent offers to landlords and related correspondence
- Correspondence to tenants in relation to their rents and their responsibilities as a RAS tenant
- Signed and sealed contracts

Project 4: Refurbishment of Enniscorthy Municipal District Offices

Project Description

The former Market House, Enniscorthy is a protected structure and located within the Enniscorthy town Historic Core Architectural Conservation Area. The Market House was built by the Earl of Portsmouth in the latter part of the eighteenth century. It was in part use as a parish school in 1813 and occasional use as a Methodist chapel in 1837. The building was extensively renovated post-1908 with the top floor added to accommodate its use as a technical institute. In the 1970's it was adapted as Enniscorthy Town Council offices.

The building had fallen in to disrepair and it was decided to undertake works the aim of which was to renovate the Market Square offices to facilitate the provision of a modern building with appropriate Fire Safety standards, Health and Safety standards and improved public reception facilities in a strategic location in the town. The aim of the project was to revitalise this area of Enniscorthy which is the commercial centre of the town.

Summary of In-Depth Check

The project documentation up to and including implementation stage provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed include:

- Proposal and Business Case including the statutory planning requirements
- Report on Tenders
- Public Works Contract for Minor Building and Civil Engineering Works
- Minutes of site meetings and regular progress reports

Project 5: Construction of 44 Housing Units at Whiterock Wexford

Project Description

The construction of 44 housing units on a 4.2 acre site at Whiterock Wexford, purchased from a developer by Wexford County Council as a settlement for Part V requirements.

Summary of In-Depth Check

The project documentation for all stages of this project provides satisfactory assurance that there is compliance with the Public Spending Code.

Controls upon which reliance can be placed include:

- Executive Order H175/2014
- Stage 1 Proposal including project appraisal and application for approval to DPHLG
- Tender Process
- DPHLG Stage 2 Approval
- Stage 3 Application for DPHLG Approval

Wicklow County Council

Public Spending Code In-Depth Review Summary

Compliance Levels			
	Project Reviewed	Compliance	Total Recommendations
1	Payment & Availability Agreement	Substantial Compliance	2
2	Blessington Greenway	Substantial Compliance	2
3	Part V 284, Bollarney Woods, Wicklow	Substantial Compliance	2
4	Merrymeeing Rathnew Housing Scheme	Substantial Compliance	2

Project 1: Payment & Availability Agreement

Project Description

Capital Advanced Leasing Facility (CALF) is a loan facility which is exclusively available to Approved Housing Bodies (AHBs) to assist them in financing the purchase, construction or refurbishment of units that will be made available for social housing units.

The facility works by providing AHBs with a small capital advance in the form of a loan that is made available by the Department of Housing, Local Government & Heritage through Local Authorities. The maximum loan amount is 30% of the value of the acquisition, construction or refurbishment. The balance must be raised privately by the AHB.

If approved, the AHB and the Local Authority enter into two separate agreements:

1. A Capital Advance Agreement (CA Agreement) – which outlines the terms and conditions of the loan
2. A Payment & Availability Agreement (P&A Agreement) – which covers the conditions under which the property will be made available for the term of the agreement, between 10 and 30 years.

At end of term or P&A Agreement the outstanding capital amount plus the interest accrued are owed to the housing authority.

Other relevant features of the facility are

- The Local Authority retains full nomination rights.
- The tenant pays rent to the AHB in accordance with the relevant Local Authority's differential rent scheme.
- The Local Authority pays a monthly lease payment to the AHB.
- The maintenance of the units are the responsibility of the AHB.

The scheme is designed, fundamentally, to help approved housing bodies to access finance from financial institutions and the Housing Finance Agency, which can then be used to buy or build homes for social housing purposes under the leasing initiative.

Summary of In-Depth Check

The requirement for the provision of social housing is an enduring societal need and has been identified by Government as being a top priority. A number of Payment & Availability Agreements have been entered into by Wicklow County Council with Approved Housing Bodies.

All payments sampled were in keeping with procedures. The Payment & Availability Scheme operates within a strong administrative control environment. Scheme oversight is enhanced at Administrative Officer level and significant expertise and experience has been accrued over time.

Audit Opinion

The opinion of Internal Audit following this review is that this scheme is operating in compliance with the criteria set down by the Department of Housing, Local Government & Heritage. Accordingly the overall conclusion of the review is that management and oversight of the Payment & Availability agreements is such, so as to provide, substantial assurance that there is compliance with the Public Spending Code.

Project 2: Blessington Greenway

Project Description

The Blessington Greenway is a 42.4 km loop walking and cycling trail along the shores of Blessington Lake. On completion, the Blessington Greenway will be Ireland's first Greenway with sustainable energy electric bike and car charging facilities at the trailheads. The Greenway will also tie in with Ireland's Ancient East visitor experience, and in addition to having a positive economic impact for Wicklow, it is anticipated that it will add value to existing venues in neighbouring counties.

There are seven key objectives to be achieved from the development

- Enhanced health, social interaction and mental wellbeing.
- Strengthened local economy through increased tourism spend and growth in bed-nights and tourism-related job creation.
- Integrated activity and tourism resources, the centre-piece for tourism itineraries.
- Connected communities: increased social interaction and sustainable transport.
- Reduced tourism pressure on East Wicklow.
- A gateway for Dublin residents into a safe, scenic cycle and walking wilderness.
- Increased recreation value and pride for the host community.

Funding approval in the sum of €15 million has been secured from the Department of Transport.

AECOM Consultant Engineers were appointed by Wicklow County Council to bring the project through all the stages from design to construction and several site walkovers for the entire route have been conducted.

The project is about to be submitted to An Bord Pleanála. The following key documents have been prepared as part of the planning process

- Ecological Impact Assessment
- Appropriate Assessment Screening
- Natura Impact Statement
- Archaeological Impact Assessment
- Outline Construction Environmental Management Plan
- Environment Impact Assessment Screening

Wicklow County Council is confident that this scheme is robust with all of the environmental issues and planning concerns addressed. It is a high quality and deliverable project, which is ultimately the overall objective of Wicklow County Council. During 2021, the council will further engage with the public, local community groups and all stakeholders on the progression of this project.

The construction phase of the project is estimated to be eighteen months and therefore the proposed completion date is in quarter two of 2023.

Summary of In-Depth Check

Public Spending Code Status: Capital expenditure being incurred in the year under review.

Project Description: Development of a 42.4 Km Walking and Cycling Trail and associated infrastructure

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Findings: Internal Audit reviewed the project in conjunction with the Procurement Section. The scheme is being closely monitored and overseen by the Community, Cultural and Social Development Directorate. All relevant documentation was made available and is accessible for any future evaluation of the scheme.

Recommendation: It is recommended that a post project review be conducted.

Audit Opinion: The opinion of Internal Audit following the review is that this scheme is satisfactorily monitored and managed. The processes and procedures employed on the scheme satisfy the requirements set out for the management of public expenditure. Accordingly this review concludes that the manner in which the scheme is being implemented provides substantial assurance that there is compliance with the Public Spending Code.

Project 3: Part V 284, Bollarney Woods, Wicklow

Project Description

Wicklow County Council is mandated to deliver 1,327 housing units by end 2021. The strategy to achieving this target comprises a range of measures including direct Local Authority construction, turnkey acquisitions from developers, and partnerships with Approved Housing Bodies (AHB).

Wicklow County Council's Social Housing Delivery Programme anticipates that 13% (164 units) would be delivered by turnkey acquisition.

The Capital Appraisal for the development identified the housing need in the area, at that time, as being in excess of 975 units, over 600 of which identified demand for 2 and 3 bed houses. Significant difficulties are consistently encountered by the Housing Directorate in meeting the housing need in this area. Development in the area is ongoing however the Capital Appraisal identified that the combined yield from Local Authority developments and the Part V units from private developments that were under construction would only be in the order of 80 units in total.

The development at Bollarney Woods, Wicklow was originally proposed as a Capital Asset Leasing Finance (CALF) in partnership with an Approved Housing Body however due to a number of issues including uncertainty with design and timing issues, the AHB was not in a position to proceed.

The original proposal was to acquire 3 x 1 bed houses, 23 x 3 bed houses and 7 x 4 bed houses, giving 33 in total. This was approved by the Department of Housing, Local Government & Heritage in April 2019 with an approved total all in cost of €10.64 million. Subsequently a further 3 housing units (2 x 3 bed and 1 x 4 bed) were offered as part of the overall acquisitions. The acquisition of these additional units was further approved by the Department in at a total all in cost of €1.09 million bringing the total approved budget to €11.7 million.

The scheme satisfies all the conditions set out by the Department in their letters of approval and furthermore is consistent with the Sustainable Community Principles.

This project has proven to be a much needed addition to providing social housing in the Wicklow area where demand is exceptionally high.

Summary of In-Depth Check

This in-depth check reviewed the file and financial transactions on this agreement. As previously stated there is a clear audit trail and each project milestone can be clearly discerned. The

appropriate Departmental approval was sought and obtained and the project is in compliance with the conditions set out as part of that process. Sufficient and comprehensive data is readily available to conduct an in-depth evaluation of the development. This scheme operates within a strong control environment. Appropriate management oversight and control is evident from the file and all income and expenditure records associated with the process are held within the Agresso Financial Management System which itself adheres to the accounting code of practice and within the standard operating and control procedures for the purchase to pay cycle and Wicklow County Council's overall control environment.

Public Spending Code Status: Capital expenditure being incurred in the year under review.

Project Description: The provision of 36 social housing units to meet the exceptionally high demand for social housing in the area.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Findings: Internal Audit reviewed the project in conjunction with the Procurement Section. The scheme is closely monitored by the Housing Directorate. All relevant documentation was made available and is accessible for any future evaluation of the scheme.

Recommendation: It is recommended that a post project review be conducted.

Audit Opinion: The opinion of Internal Audit following the review is that this scheme is satisfactorily monitored and managed. The processes and procedures employed on the scheme satisfy the requirements set out for the management of public expenditure. Accordingly this review concludes that the manner in which the scheme is being implemented provides substantial assurance that there is compliance with the Public Spending Code.

Part 4: Merrymeeting Rathnew Housing Scheme

Project Description

This project involves the construction of 46 housing units at Merrymeeting View, Rathnew, Co. Wicklow. The site is. The project is currently under construction with an anticipated completion date of June 2021. The units being constructed are designated as follows

Number	Description
16	Three Bed Units
30	Two Bed Units

The Capital Appraisal for the project was prepared in accordance with the relevant Capital Works Management Framework Documents, Circular 21/2016 and the guidance document 'Quality Housing for Sustainable Communities' (QHfSC) published by the Department of Environment, Community and Local Government (2007). As part of the Strategic Development Plan for Local authority Housing, Merrymeeing, Rathnew was indicated as Medium Development Potential Site for Housing Provision

All publicly funded construction projects must follow the Capital Works Management Framework (CWMF) as required by the Department of Finance. The project has received approval from the Department of Housing, Planning and Local Government for the four critical stages as follows

Stage 1: Confirm approval for design expenditure

Stage 2: Assess project prior to statutory approval

Stage 3: Approve detailed design; review pre-tender cost check

Stage 4: Review tender returns in advance of awarding the contract

The Stage 4 approval letter dated 17/04/2019 gave budget cost approval in the sum of €11.816 million and the developer took possession of the site in May 2019.

The contract was awarded to Fromme Ltd on the basis of the Most Economically Advantageous Tender (MEAT).

The overall site IS 2.8ha.and is located to the south-east of Rathnew.

There is high demand for social housing in this area and in particular two and three bed units. The Housing Allocations team has encountered considerable difficulties in identifying alternative means of meeting the persistent and burgeoning housing need. Few, if any, suitable properties are available in the neighbourhood for rent or for sale. Contact is maintained with Local Estate Agents to bring any suitable properties to attention.

The Merrymeeing Scheme is rapidly coming to a conclusion with an estimated completion and handover date of June 2021. Recent Project Reports indicate that progress is improving and the updated programme confirms the completion date at the end of the year.

Significant experience has been gained by staff directing and overseeing this project. It is clear that the oversight, management and overall governance of the project are being conducted within a strong control environment.

Summary of In-Depth Check

Public Spending Code Status: Capital expenditure being incurred in the year under review.

Project Description: The provision of 46 social housing units to meet the demand for social housing in the area.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Findings: Internal Audit reviewed the project in conjunction with the Procurement Section. The scheme is closely monitored by the Housing Directorate. All relevant documentation was made available and is accessible for any future evaluation of the scheme.

Recommendation: It is recommended that a post project review be conducted.

Audit Opinion: The opinion of Internal Audit following the review is that this scheme is satisfactorily monitored and managed. The processes and procedures employed on the scheme satisfy the requirements set out for the management of public expenditure. Accordingly this review concludes that the manner in which the scheme is being implemented provides substantial assurance that there is compliance with the Public Spending Code.