Wicklow County Council

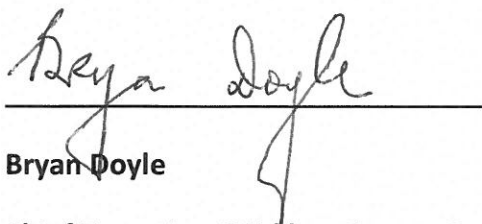## Comhairle Contae Chill Mhantáin

Public Spending Code

Quality Assurance Report

in respect of the financial year 2016

To be submitted to the Department of Public Expenditure and Reform in Compliance with the Public Spending Code

Certification

This Annual Quality Assurance Report reflects Wicklow County Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Accounting Officer:

Bryan Doyle

Bryan Doyle

Chief Executive, Wicklow County Council

Date: 30/ 5 / 2017.

Contents

1   Introduction

Wicklow County Council has completed this Quality Assurance (QA) Report as part of its compliance with the Public Spending Code (PSC).

Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures was issued in September 2013 implementing a comprehensive set of expenditure appraisal, value for money requirements and related guidance covering all public expenditure.

The new Code replaces all previous guidelines, circulars and directions issued in relation to appraisal and value for money.   The Code combines and updates the previous components of the VFM framework and also includes additional modules.

The requirements of the Public Spending Code (PSC) are based on employing good practices at all stages of the *expenditure life cycle.*   Every organisation needs to assure itself that the expenditure practices it employs are of an acceptable standard, that it consistently maintains these standards and if there are deficiencies that they are identified and addressed.

The Quality Assurance procedure aims to gauge the extent to which Wicklow County Council is meeting the obligations set out in the Public Spending Code.   The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. *Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle* (appraisal, planning/design, implementation, post implementation) for projects/programmes greater than €0.5m.   The three sections of the inventory are:

    a.   Expenditure being considered

    b.   Expenditure being incurred

    c.   Expenditure that has recently ended

2. *Publish summary information on website of all procurements in excess of €10m*, whether new, in progress or completed

3. *Checklists to be completed in respect of the different stages.*   These checklists allow Wicklow County Council to self-assess our compliance with the code.   The checklists are provided through the PSC document

4. *Carry out a more in-depth check on a small number of selected projects/programmes.*   A number of projects/prgrammes are selected to be reviewed more intensively.

5. *Complete a short report for the Department of Public Expenditure and Reform* which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, Wicklow County Council's judgment

on the adequacy of processes given the findings from the in-depth checks and Wicklow County Council's proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA Process for Wicklow County Council for 2016, and this report has been prepared following NOACs review & comments from the 2015 QA report.

1.1   Application of PSC principles in a local government context[1]

The following are the basic principles established for the application of the PSC

a) The Public Spending Code imposes obligations, at all stages of the project/programme life-cycle on organisations that spend public money.

b) The Code applies to both capital and current (revenue) expenditure and sets out to explain what is required of public service managers at different points of the expenditure lifecycle and advises how to fulfill those requirements.

c) Section B06 of the PSC – Section 2 (page 79) provides a distinction between Capital and Current Expenditure.   It states that

   a. Capital spending generally involves the creation of an asset where benefits accrue to the public over time e.g. a road, a rail line, a school or a hospital

   b. Current expenditure involves day to day expenditure, e.g. Revenue Expenditure

The application of PSC principles in Local Government are:

o All local government expenditure is funded by public money whether this is by way of grant funding , rates, local property tax or service charges.

o Current expenditure can be defined as Revenue Expenditure which is formally adopted by Council Members each year in the statutory budget process.

o Capital Expenditure is project based and largely funded through capital grants, development levies and borrowing.

o Local Authorities can be both the Sanctioning and Sponsoring Agency under the terms of the PSC.

o Local Authorities will primarily be Sponsoring Agencies but where the local authority allocated grant funding to persons, other bodies, including community groups/facilities at a level that is subject to the requirements of the PSC, they will also assume the responsibilities of a Sanctioning Authority for such payments.

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1 Public Spending Code (PSC) Quality Assurance Requirements: A guidance note for the Local Government Sector (prepared by the CCMA Finance Committee)

- o Capital Expenditure within Local Authorities is project based and applying the principles of the PSC are relatively straightforward in this spending area.

- o With regard to current expenditure, the PSC confirms that the appraisal requirements do not apply to routine administrative budgets already in place and the focus of the code will be on new or extending programme expenditure. Therefore only new or extended current expenditure to the value of €0.5m or greater will be subject to the application of the code from the date of implementation of the PSC within Local Authorities.

2   Expenditure Analysis

2.1   Inventory of Projects/Programmes

This section details the inventory drawn up by Wicklow County Council in accordance with the guidance on the Quality Assurance process.   The inventory lists all of Wicklow County Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5m.   This inventory is divided between capital and current (revenue) projects and between three stages:

- Expenditure being considered
- Expenditure being incurred
- Expenditure that has recently ended

Tables 1, 2 and 3 list a summary of Wicklow County Council's compiled inventory.   Full tables including details of each programme/project are listed in Appendix 1.   For the purposes of clarity and accuracy the inventory was compiled using the template provided by NOAC.   Directorates of Wicklow County Council were requested to compile an inventory of their projects and programmes. For consistency and accuracy these inventories were informed by the Capital Investment Programme 2017-2019 (due for consideration at Council Meeting 12th June 2017) and the Annual Budget which were carried out as part of the statutory requirements of the Local Government Act 2001 (as amended); and the Annual Financial Statement 2016 which was prepared in accordance with the Local Authority Accounting in Ireland Code of Practice, Accounting Regulations and the directions of the Minister for the Environment, Community and Local Government.

Expenditure being considered
Table 1 provides a summary of the inventory of expenditure above €0.5m being considered by Wicklow County Council.   In total there were 28 projects listed as expenditure being considered. There are no projects over €20m currently being considered.   These projects are listed as part of the Capital Investment Programme 2017-2019 which is being considered by Members of Wicklow County Council at meeting of 12th June 2017.   The full breakdown and description of these projects is listed in Appendix 1.

Expenditure being incurred

Table 2 provides a summary of inventory of expenditures above €0.5m being incurred by Wicklow County Council. In total there are 63 projects or programmes which are currently incurring expenditure over €0.5m. Full details of this expenditure are included in the Annual Financial Statement for 2016 which was approved by Members of Wicklow County Council at meeting of 8th May 2017. The primary area under capital expenditure is housing. These projects form part of the developed housing strategy "Rebuilding Ireland: Action Plan for Housing and Homelessness". The full breakdown and description of these projects is listed in Appendix 1.

Expenditure Recently Ended

Table 3 provides a summary of the inventory of expenditure above €0.5m recently ended by Wicklow County Council. Four projects ended in 2016 which incurred expenditure of over €0.5m. The full breakdown and description of these projects is listed in Appendix 1.

Table 1: Expenditure Projects Being Considered by Category

Local Authority	Expenditure being considered				
	Current	Capital			
	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects		
			€0.5 - €5m	€5 - €20m	€20m plus
Wicklow County Council					
Housing & Building	0	0	6	4	0
Road Transportation and Safety	2	0	1	0	0
Water Services	0	0	0	0	0
Development Management	0	0	8	0	0
Environmental Services	0	0	1	2	0
Recreation and Amenity	0	0	4	0	0
Agriculture, Education, Health and Welfare	0	0	0	0	0
Miscellaneous Services	0	0	0	0	0
Total	2	0	20	6	0

Table 2 Expenditure being Incurred by Category

Local Authority	Expenditure being incurred		
	> €0.5m		
	Current Expenditure	Capital Grant Schemes	Capital Projects
Wicklow County Council			
Housing & Building	8	0	18
Road Transportation and Safety	7	0	4
Water Services	4	0	0
Development Management	4	0	0
Environmental Services	6	0	2
Recreation and Amenity	5	1	0
Agriculture, Education, Health and Welfare	0	0	0
Miscellaneous Services	4	0	0
Total	38	1	24

Table 3 Expenditure recently Ended by Category

Local Authority	Expenditure recently ended		
	> €0.5m		
	Current Expenditure	Capital Grant Schemes	Capital Projects
Wicklow County Council			
Housing & Building	0	0	1
Road Transportation and Safety	0	0	1
Water Services	0	0	0
Development Management	0	0	0
Environmental Services	0	0	2
Recreation and Amenity	0	0	0
Agriculture, Education, Health and Welfare	0	0	0
Miscellaneous Services	0	0	0
Total	0	0	4

2.2   Published Summary of Procurements

As part of the Quality Assurance process Wicklow County Council has published summary information on our website of all procurements in excess of €10m.   Listed below is the link to this publication page and an illustration of its location.

Link to procurement publications:

http://www.wicklow.ie/procurement-over-€10-million

Source: www.wicklow.ie

3   Assessment of Compliance

3.1   Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure.   These high level checks in the QA process are based on self-assessment by Wicklow County Council and its Directorates, in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

- **Checklist 1**: General Obligations Not Specific to Individual Projects/Programmes
- **Checklist 2**: Capital Projects or Capital Grant Schemes being considered
- **Checklist 3**: Current Expenditure Being Considered
- **Checklist 4**: Capital Expenditure Being Incurred
- **Checklist 5**: Current Expenditure Being Incurred
- **Checklist 6**: Capital Expenditure Completed
- **Checklist 7**: Current Expenditure Completed

Each question in the checklist is judged by a 3 point scoring scale:

o Scope for significant improvements = score of 1

o Compliant but with some improvement necessary = score of 2

o Broadly compliant = score of 3

Wicklow County Council requested that its Directorates complete checklists 2-7.   In addition to the self-assessed scoring, the vast majority of answers are accompanied by explanatory comments.   The results from each Directorate were used to complete the final Wicklow County Council set of checklists.   The set of checklists for Wicklow County Council is listed in Appendix 2 of this report.

3.2   Main Issues Arising from Checklist Assessment

The completed checklists show the extent to which Wicklow County Council believe it complies with the Public Spending Code.   Overall, the checklists show a good level of compliance with the Code, where appropriate.

The checklists have been completed by individual Departments within Wicklow County Council, and have been consolidated into one return on behalf of the Authority.

Numerous questions contained within the checklists will need to be reviewed as they are not appropriate for the types of expenditure under review, particularly for the revenue expenditure. The checklists do not take the Statutory Budgetary Process into consideration; nor do the questions take into consideration that not all expenditure, particularly revenue, is procured spend.   Further examination and amendment of these checklists for future years would facilitate more efficient and compliant monitoring under the Quality Assurance Process.

3.3   In-Depth Checks

The following section details the in-depth checks which were carried out in Wicklow County Council as part of the Public Spending Code.   The checks analyses represent over 17.81% of Wicklow County Council's overall inventory (21.95% capital expenditure, 8.13% current expenditure) (*excluding road schemes marked * on appendix 1 – these schemes were completed and opened prior to 2014. Expenditure in 2016 relates to outstanding CPO payments*).

Wicklow County Council

Quality Assurance – In Depth Check

River Dargle Flood Defence Scheme

Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
Name	River Dargle Flood Defence Scheme
Detail	Capital investment programme to provide flood relief and defence works along the River Dargle basin through the town of Bray, Co Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Incurred
Start Date	First Proposed in 2006
End Date	Autumn 2017 – Construction & Works Substantially Complete
Overall Cost	€46 million

Project Description

The River Dargle Flood Defence Scheme (RDFDS) is a key infrastructural project being undertaken by Wicklow County Council and the Office of Public Works. The project represents a significant capital investment of €46 million and is expected to be completed in the autumn of this year. The capital funding for the scheme is provided by the Office of Public Works.

The necessity for a flood defence scheme in Bray had long been mooted and identified with the low lying parts of Bray town particularly susceptible to a flooding event. History records a number of major flood incidents in Bray spanning the period 1905 to 1986. The topography on the north bank of the River Dargle leaves it vulnerable to flooding and for the most part represents the river's natural floodplain. It may be argued that the need for the current scheme became self evident as far back as the major flood event of 1986 which occurred during *"Hurricane Charlie"*.

The Flood Defence Scheme involves the widening and deepening of the of the river channel and the construction of walls and embankments along a 3.3 kilometre stretch, commencing at Silverbridge just off the N11 dual carriageway and terminating at the Harbour Bridge at Bray Harbour. The Scheme is designed to protect lives and property from a 1 in 100 fluvial event and a 1 in 200 tidal event. The River Dargle Flood Defence Scheme has required substantial river containment works.

An Environmental Impact Statement (EIS) was undertaken in 2007 for the scheme. The EIS was based on a mathematical model. The EIS proposed a scheme which consisted of widening and deepening the river channel and providing containment structures where necessary in the form of embankments and retaining walls. The EIS indicated that the scheme would give protection for the one in a hundred-year storm.

In 2009, a Physical Model Study was carried out to ascertain the performance of the existing river system and to aid in the development of the flood relief scheme. This study confirmed that that the flood scheme approved by An Board Pleanála was fit for purpose. The scale physical model indicated that the scheme would give protection for a one in three hundred year storm.

Governance & Oversight

Governance and oversight of the Scheme is delivered by a Project Steering Group. This is comprised of senior representatives of the Office of Public Works, Wicklow County Council, Bray Municipal District and Tom Foley Management Ltd. The latter named company are the Construction Management Service Provider appointed by the Project Steering Group and

who manage and oversee the implementation of the Scheme on a day to day basis. Monthly progress reports are prepared for the Steering Group. These are comprehensive documents and contain, inter alia,

- Minutes of previous Steering Group meeting
- Summary of key activities in the period
- Project Expenditure & Costings
- Review of overall completion programme
- Legal & contractual issues
- Decisions to be made

Extent & Scale
The scheme has involved works along an extensive stretch of the river and the following provides a small indication of the extent and scale of the scheme.

Area 1 – This comprises the section of the River between the Harbour Bridge and Bray Bridge

Area 2 – This relates to the riverbed at Bray Bridge.

Area 3 – This comprises the section of the River between Bray Bridge and the western end of People's Park.

Area 4- This comprises the section of the River between the western end of People's Park and the Slang/Rehill's Land.

Area 5 - This area comprises the section of the River from La Vallee Apartments to the N11.

Current Status
At present, the Scheme is approximately 95% complete and the works that have been constructed to date (including the construction of the culvert at Bray Bridge) will have a significant beneficial effect in alleviating flood risk. Other ancillary works are yielding significant benefits of their own such as the new Boardwalk along the river bank. This has added immeasurably to the amenity value of the area and has been well received.

Wicklow County Council, the Office of Public Works, and Bray Municipal District remain committed to ensuring the delivery and completion of the scheme in the near future.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the River Dargle Flood Defence Scheme. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
• Mitigation of flood risk events along the River Dargle floodplain through the Town of Bray • Improve the capacity of the river • Construct flood defences to prevent inundation of the Town • Recreate a natural river environment for low-flow events to ensure a good environment for river and riverine wildlife • Reinstate the surrounding lands to a high standard • Reinstate the parkland areas • Refurbish existing public space that was affected by the scheme	• €46 Million Expenditure • Associated staff costs (to be estimated if full evaluation being carried out) • Budget Costs - €37.88m (ex vat) • Construction costs – €26.21m • Land and Property - €1.9m • Planning and Design – €5.5m • Supervision - €1.6m • Archaeology - €0.02m • Advanced works and other contracts - €0.15m • Programme risk - €2.5m	• Planning and development of Flood Defence Scheme • Preparatory Works • Construction of the Scheme and ancillary works • Flood Defence Works • General Landscaping • Culvert Works, • Rail Bridge Works • Installation of drainage, public lighting, road works • Installation of Boardwalk along the river • Urban realm areas reinstated to high standard	• A fit for purpose flood defence scheme for Bray • Improvement of the capacity of the river • Improvement of the walls along the river to reduce the probability of a flood event • Construction of a 7.5m wide x 4m high culvert as a by-pass to the existing masonry bridge • Construction of a Boardwalk to reconnect the public space with the river • Reinstatement of the urban realm to a very high standard to maximise amenity value of the area alongside the river	• Protection from a 1 in 100 year fluvial flooding event • Protection from a 1 in 200 year tidal flooding event • Provision of improved public spaces eg, the new pedestrian boardwalk • Provision of high quality public spaces • Successful delivery of the scheme on budget using a Construction Management model

Description of Programme Logic Model

Objectives: The objectives of the River Dargle Flood Defence Scheme were set out in the original Environmental Impact Study. Principally the scheme is designed to mitigate the risk of a flood event in Bray. This necessitated the construction of flood defences and increasing the capacity of the river itself. In tandem with this was the need to have regard to the natural environment, the flora and fauna, and the wildlife along the river that would be impacted by the development, and to adopt appropriate work practices to minimise its impact. A further objective was to reinstate to a high standard and enhance the physical surroundings, where possible, at every stage of the project.

Inputs: The primary input to the River Dargle Flood Protection Scheme is the capital funding of almost €46 million which was provided by the Office of Public Works. Other inputs are the associated staff costs which are involved with the oversight of the scheme. These costs are not currently quantified but could be assessed as part of any future evaluation

Activities: There were a number of key activities carried out through the scheme including the planning and appraisal of the scheme. The construction phase involved the construction of the flood defences proper and other ancillary works such as culvert works, rail bridge works, road works, drainage and public lighting improvements. The installation of a Boardwalk created a new, and well received, public amenity. Reinstatement works were also a key activity throughout the commissioning of the project.

Outputs: Having carried out the identified activities using the inputs the output of the scheme is a fit for purpose flood defence scheme for the town of Bray

Outcomes: The outcomes of the scheme are to mitigate and provide protection from potential flood events into the future. The scheme is designed to provide protection from a 1 in 100 fluvial event and a 1 in 200 tidal event and is designed to the best industry standards. Further positive outcomes are improved public spaces and enhanced amenity along the river bank, the best example of which is the new Boardwalk.

Section B - Step 2: Summary Timeline of Project/Programme

The following section tracks the River Dargle Flood Protection Scheme from inception to conclusion in terms of major project/programme milestones

September 2017	Repairs to public realm and river ecology due for completion
September 2016	Works sufficiently completed to provide required flood defence: 1:100 year fluvial flows and 1:200 year tidal event
September 2014	Construction re-starts
July 2014	Wicklow County Council appoint a Construction Management Services Provider
October 2013	Original contractor enters examinership and vacates site
February 2012	Original Contractor awarded contract for Design and Build of entire scheme
June 2010	Construction contract for entire scheme advertised
September 2009	Consultants appointed to prepare contract documents
August 2008	Compulsory Purchase Order and Environmental Impact Statement confirmed by An Bord Pleanala
November 2007	Compulsory Purchase Order and Environmental Impact Statement published and submitted to An Bord Pleanala
Q4 2006	First Public Consultation

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the River Dargle Flood Defence Scheme.

Project/Programme Key Documents	
Title	**Details**
Environmental Impact Statement	A detailed description of the proposed development comprising information on the site, design and size and environmental impact of the proposed development.
Cost Benefit Analysis	This output provided an economic assessment of the costs and benefits of the scheme in order to determine if the scheme was economically justifiable
Monthly Management Reports	On-Going Project Management Reports for the River Dargle Flood Defence Scheme

Key Document 1: Environmental Impact Statement

The Environmental Impact Statement for the River Dargle Flood Scheme runs to over 300 pages. It is a comprehensive document and explores the scheme in detail with some of the major headings being

- A description of the proposed scheme
- Alternatives considered in the development of the scheme
- The Planning & Development Context
- The aspects of the environment considered
- Other Interactions

It would be difficult to offer a synopsis of a report of this scale and detail however on review it would be appropriate to record that it is an extensive and professionally produced body of work. The list of contributors to the study is impressive with strong professional credentials in their respective fields of expertise. The Environmental Impact Statement offers a wide and encompassing appraisal of the Scheme.

Key Document 2: Cost Benefit Analysis

The purpose of the Cost Benefit Analysis is to provide a background of the flood defence scheme, details of the costs of the scheme and also a description of the cost-benefit analysis process.

The Cost Benefit Analysis was prepared by a firm of consulting engineers and was prepared to best professional standards. It is a comprehensive analysis of the scheme and contains detailed analysis on cost estimation, cost benefit and the cost benefit analysis itself. In line with the Office of Public Works requirements the benefits of the scheme were assessed over a 50 year life cycle. The Cost Benefit Analysis Report satisfies the requirements of the Public Spending Code.

Key Document 3: Monthly Progress Reports

This review examined a number of reports including a sample of the Monthly Progress Report. The Monthly Progress Report is a very comprehensive document which is produced in advance of the Steering Group meeting. The Monthly Progress Report is produced to a very high standard and details the progress on the scheme under the following main headings

- Details of key activities in the period – this includes updates on Health & Safety, Procurement, Risk Management and Environmental issues
- Financial Reports – detailed forecast of final project outturn supported by detailed costings by area
- Progress Review – detailed schedule of the overall completion programme
- Forthcoming decisions
- Report by Independent Project Supervisor Design Process

The monthly progress reports represent on-going and contemporaneous evaluation of the scheme.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the River Dargle Flood Protection Scheme. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Environmental Impact Statement	A description of the proposed development comprising information on the site, design and size of the proposed development.	Available
Cost Benefit Analysis	This analysis provides an economic assessment of the costs and benefits of the scheme in order to determine if the scheme is economically justifiable.	Available
Monthly Management Reports	On-going Project Management Reports for the River Dargle Flood Defence Scheme	Available
Sample of Tender Documentation	Basis of assessment for award of scheme component works	Available

Data Availability and Proposed Next Steps

It is confirmed that the data required to conduct a future evaluation of the scheme is available. Quantifying the precise contribution and value of the scheme to the town would be a difficult task given the preventative and protective nature of the scheme. Regard would also have to be had to the inherent value of some of the improvements and enhancements to the urban environment as a consequence of the scheme such as the new Boardwalk along the river bank. However arrangements are in train to install appropriate monitoring equipment which will facilitate ongoing empirical studies of the River, its ebbs and flows, and tidal movements. This data will be instrumental in measuring the effectiveness of the scheme in the short, medium and long term future.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the River Dargle Flood Defence Scheme based on the findings from the previous sections of this report.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

The in-depth check demonstrates that the principles and tenets of the Public Spending Code were and are being adhered to in the on-going management and implementation of this scheme. The comprehensive Environmental Impact Statement and Cost Benefit Analysis study are evidence of the approach adopted at the appraisal stage of the scheme. Furthermore the scheme governance structure and the detailed and comprehensive monthly management reports are illustrative and evidential of the requirement for appropriate oversight, management and supervision of the scheme. Arrangements are being put in train to facilitate on-going data collection which will inform the post-implementation evaluation process.

Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?

It is considered that the necessary data that would be required to conduct a full evaluation of the River Dargle Flood Defence Scheme is available for any such undertaking. Key documentation such as the Environmental Impact Statement and the Cost Benefit Analysis report are available. Furthermore all tender documentation and copies of the monthly Progress Reports along with minutes of meetings and all correspondences are carefully filed. Wicklow County Council's Agresso Financial Management System (FMS) is the repository for the supporting financial data such as invoices pertinent to the scheme, supplier details and any related taxation matters. Moreover any direct payroll expenses may be ascertained through the FMS and CorePay systems. A dedicated archive for these and all other Scheme related material is in the process of being created and was observed as part of this review.

A further key aspect of this scheme will be to measure its efficacy in coping with extreme weather including, pluvial (rain related), fluvial (river related) and tidal events. Technical equipment to collect the necessary data on rainfall, river flow volumes and velocities and tidal movements is currently under consideration along with arrangements to gather and securely store and warehouse the data. It is further proposed that this data will be generally available to interested parties. In this way, before and after comparisons can be made, and, along with scientific extrapolations from the data, conclusions reached on the efficiency and inherent value of the scheme. It is recognised that this will be a key evaluation point in the future and the necessary steps are in train to facilitate this analysis.

What improvements are recommended such that future processes and management are enhanced?

The Scheme adopted a Construction Management approach which involved the engagement of Tom Foley Project Management Ltd to oversee the implementation of the project. This has proven to be a very successful model with the scheme estimated to be finalised below budgeted projection despite many difficulties and challenges throughout the construction phases. The Construction Management Model should be evaluated as an approach to the management of any future major capital scheme.

At this juncture it is too early to have any evaluation or post implementation review as the scheme is only nearing completion, and, as aforementioned, the success or otherwise of the scheme will only be determined with the passage of time. It is important to note however that a post project review should take place in a reasonable timeframe as per the Public Spending Code requirement, to assess whether the scheme objectives have been met.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the River Dargle Flood Defence Scheme

Summary of In-Depth Check

The River Dargle Flood Defence Scheme is a key infrastructural project for the town of Bray. The scheme is being implemented and governed in accordance with the tenets of the Public Spending Code.

Appropriate appraisal of the scheme was conducted as evidenced by the Environmental Impact Statement. In addition the Cost Benefit Analysis provides an economic assessment of the costs and benefits of the scheme and in so doing highlights the economic justification for the scheme. On-going and contemporaneous monitoring and evaluation of the scheme's implementation is met through the comprehensive monthly management reports that are prepared.

The appropriate documentation and data is available for any future evaluation of the Scheme.

The future efficacy of the scheme will be determined over time. Appropriate monitoring and empirical methods should be employed to gather and evaluate the data and thus the contribution of the scheme. A post project review should take place in a reasonable timeframe as per the Public Spending Code requirement, to assess whether the scheme objectives have been met.

The processes and procedures employed on the scheme satisfy the requirements set out for the management of public expenditure. Accordingly this review concludes that manner in which the scheme is being implemented provides Substantial Assurance that there is compliance with the Public Spending Code.

3.3.2 Rental Accommodation Scheme

Wicklow County Council

Quality Assurance – In Depth Check

Rental Accommodation Scheme

Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
Name	Rental Accommodation Scheme
Detail	A scheme to cater for the needs of people with a long term housing need
Responsible Body	Wicklow County Council
Current Status	Revenue Expenditure being incurred
Start Date	May 2006
End Date	Ongoing
Overall Expenditure 2016	€6 Million

Scheme Description

The Rental Accommodation Scheme (RAS) is a scheme to cater for the accommodation needs of people who are in receipt of Rent Supplement for more than 18 months and who have long-term housing needs and is designed to provide security of tenure in good quality accommodation for eligible tenants in the private rented sector.   The RAS scheme is administered by Local Authorities who enter into contractual arrangements with accommodation providers to secure the medium to long-term availability of private rented accommodation for the scheme.

Different contract types may be entered into; however in the main they will have the following main features

- The Local Authority will pay the full agreed rent to the landlord on behalf of the tenant
- The Residential Tenancies Act 2004 (as amended), will govern the relationship between the landlord and tenant
- The landlord must be tax compliant
- The property must meet minimum standards for the scheme as determined by the Local Authority and must also meet additional requirements for RAS
- The landlord must have registered the tenancy with the Residential Tenancy Board (RTB).

The RAS Scheme involves a three-way relationship between

- The Local Authority and the landlord
- The landlord and the tenant
- The tenant and the Local Authority

There are two types of contracts – "Current Tenant Only" - whereby the agreement is in relation to the tenant and should that tenant vacate the property, the agreement ends or "Availability Agreement" - whereby should the existing tenant vacate the property the council can nominate a suitable tenant.

To make an application under the scheme a form is completed and sent to the Housing Section. Following an assessment of the application form an interview is arranged. At this meeting the Rental Accommodation Scheme is explained.   Clients are also advised that a background check will be conducted.

In cases where the applicant is content to stay at their current location and the landlord is agreeable, the landlord completes an "Expression of Interest Form".   The following documents must be submitted by the Landlord as part of this process:

- A current Tax Clearance Certificate
- A Building Energy Assessment Rating (B.E.R.) Certificate
- A copy of their Private Residential Tenancies Board Registration
- Confirmation that the Non Principle Private Residence Charge (N.P.P.R.) and the Local Property Tax have been paid up to date.

A property is not inspected if a B.E.R. Certificate is not received. An inspection of the property is carried out.   A report is then issued to the landlord detailing any repairs/improvements necessary.   When works are complete the landlord informs the Housing Department and the house may be re-inspected.

In order to determine what rent should apply the average price of a similar house in a similar location is ascertained and an 8% discount is deducted to establish the rental price for the property. In the majority of cases the landlord agrees with the rental price and they are advised that they cannot request the Tenant to top up the payment to the original rental price.   A contract between the Council, the Tenant and the Landlord is effected which is for a period of four years. The Central Rents Unit is informed that they have joined the RAS scheme and are no longer eligible to receive Rent Supplement. A tenant is required to remain in a property until the contract expires – 4 years. The tenant is contacted 6 to 9 months before the contract expires to ascertain if they want to renew their contract.

The tenant is asked to complete a Differential Rent Form from which their weekly rent is assessed.   The tenant is requested to pay rent either through the Household Budget (Post Office), by Standing Order or in person.

Regular checks are carried out to ensure that the tenant is paying their rent on time. They are requested to inform the Housing Department if their circumstances change. Where an arrears situation arises falls the landlord is requested to check with the tenant and inform them that they are jeopardising their tenancy and to contact the Housing Department. Where circumstances have changed rent amount can be reassessed and a retrospective reduction of rent may be applied where appropriate.

Arrears situations have arisen in a number of cases. The management of these arrears is an important facet of the scheme. The current economic situation has had a negative impact on some tenants and their ability to meet their commitments. It is crucial that rental income be consistently monitored so that corrective action can be taken at the earliest possible opportunity.

For non-resident landlords a 20% deduction at source from any rental payments due is applicable and this is remitted to the Revenue Commissioners. All landlords are requested to confirm their residential status.

As part of this In-Depth Check, Wicklow County Council's Internal Audit Unit has completed a Programme Logic Model (PLM) for the Rental Accommodation Scheme. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
· To meet the accommodation needs of persons eligible for the scheme · To ensure the efficient and effective operation of the Rental Accommodation Scheme in Wicklow County Council	· Financial Resources · Administrative & Technical staff	· To assist people in meeting their housing needs through RAS · To assist Landlords in entering the RAS scheme · To improve the quality and standard of rented accommodation through the provision of RAS accommodation · Ensuring accurate and timely returns to the Department (Monthly, Quarterly and Annual returns)	· Number of people and properties transferred to RAS. · Record of monthly, quarterly & annual returns to the Department	· Reducing the number of people in need of accommodation. · Improving the standard of private rented accommodation. · Accurate and timely recoupment of expenditure

Description of Programme Logic Model

Objectives: The principal objective of the Rental Accommodation Scheme is to provide high standard accommodation for people who are in receipt of Rent Supplement for more than 18 months and who have long-term housing needs. A further objective is to provide security of tenure in good quality accommodation for eligible tenants in the private rented sector. It is an objective of Wicklow County Council's Housing Section to administer the scheme in an efficient and effective manner for the benefit of all stakeholders in the process.

Inputs: The most significant input to the scheme is the almost €6 million expended on the scheme during 2016. A further significant input is the staff time and expertise, both administrative and technical, in administering the scheme.

Activities: There are a number of key activities in administering the Rental Accommodation Scheme. There is an onus on the Council to forge, manage, and maintain relationships between all of the key stakeholders in the process, from the client to the Landlord and the Council's relationship with the Department of Housing, Planning, Community and Local Government. Through the property inspection process the Council contributes to improving the standard of accommodation available. The accurate and timely recoupment of amounts expended on the scheme is also a key activity as the scale of expenditure is such so as to have a potential negative impact on cash flow management if not attended to appropriately.

Outputs: The outputs from the Rental Accommodation Scheme include the number of clients and properties transferred to the scheme. Also the resultant financial transactions and the recoupment process.

Outcomes: A key outcome of the Rental Accommodation Scheme is successfully addressing clients housing needs. Another important outcome is the property inspection process from which improvements in quality are initiated.

Section B - Step 2: Summary Timeline of Project/Programme

The following section tracks the Strand Road Cycle Scheme from inception to conclusion in terms of major project/programme milestones

Monthly Financial and Monitoring returns submitted to the Department.
Monthly rent payments issued to Landlords

Quarterly   Financial returns submitted to the Department

Annually   Landlord Revenue Return for the Revenue Commissioners

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Rental Accommodation Scheme.

Project/Programme Key Documents	
Title	**Details**
Monthly Returns	Financial & Monitoring return
Quarterly Returns	Financial
Annual Return to Revenue Commissioners	List of landlords and how much rent they were paid in the year.

Key Document 1:

The monthly returns are available for the Rental Accommodation Scheme. All necessary supporting material is available .

Key Document 2:

The quarterly recoupment returns are available. These are supported by information obtained from the general ledger and reconcile to the amounts claimed.

Key Document 3:

The annual return to the Revenue Commissioners is available. This return contains key data in relation to the landlords participating in the scheme

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the RAS Scheme. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Monthly, Quarterly and Annual Returns	Check compliance with the scheme	Available
Financial Data	Check compliance with the scheme parameters. Confirm rates and timing of payments and recoupments	Available
Client Assessments	Check eligibility and assess participation in the scheme	Available

Data Availability and Proposed Next Steps

It can be seen from the table above that the data required to evaluate the Rental Accommodation is readily available. Should further data be required then Wicklow County Council will follow Department instructions and guidelines in this respect.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Rental Accommodation Scheme based on the findings from the previous sections of this report.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

The appropriate processes and procedures, both administrative and financial, are in place to give substantial assurance that the scheme complies with the standards of the Public Spending Code.

The appraisal stage is addressed through the assessment procedures for prospective tenants, prospective landlords and the review properties in question.

The implementation and on-going day to day administration of the scheme is governed by administrative and financial procedures which ensure the productive and efficient application of the scheme

As the scheme is on-going there is no post implementation evaluation per se. Improvements to administrative and financial procedures can be made where justified and merited. The Rental Accommodation Scheme is an important element of the Council's housing strategy.

Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?

The necessary data and information is available to facilitate a full evaluation on the scheme. Appropriate assessment procedures are in place to assess prospective tenants participation in the scheme and files are maintained to support this process. In addition information is available on the properties and landlords participating in the scheme.

The Councils Agresso Financial Management System (FMS) is a source of information regarding receipts and payments pertinent to the scheme and provides the financial management reports necessary to correctly administer the recoupment process. This information can be made available for any future evaluation.

What improvements are recommended such that future processes and management are enhanced?

Recoupments of amounts expended are claimed quarterly from the Department. A monthly claim is prepared in respect of a recoupment of the amounts paid to landlords who have joined the scheme in the year in question. These claims are forwarded to the Department of Housing,

Planning, Community and Local Government who repay the Local Authority. These amounts are not insignificant and are certainly a factor to be considered in terms of cash flow management. The timely and efficient recoupment of these costs is extremely important. The recoupment process is being administered efficiently and was found to be in order.

Arrears of the rent payable by tenants has arisen in a number of cases. The management of these arrears is an important facet of the scheme. Some clients continue to struggle to meet their commitments. It is crucial that rental income be consistently monitored so that corrective action can be taken at the earliest possible opportunity.

Arrears cases can be difficult to manage. Wicklow County Council is prepared to negotiate in these circumstances and will enter into agreements with the tenant regarding a schedule of payments designed to address the arrears. In the main, arrears cases are being monitored satisfactorily however the importance of early intervention cannot be over-emphasised.

It is recommended that a set of operational procedures be drafted by way of a user manual to ensure continuity of approach in situations of staff re-assignment.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the RAS Scheme

Summary of In-Depth Check

This review determined that the operation of the Rental Accommodation Scheme in Wicklow County Council was being administered efficiently and effectively and in accordance with the tenets of the Public Spending Code. Appropriate procedures governing the scheme are in place covering areas such as applications and assessments. The financial procedures in effect offer substantial assurance that receipts and payments and the recoupment process are being correctly administered. Arrears cases can be difficult to manage and the importance of early intervention cannot be overstated.

The staff responsible for administering the RAS scheme perform a task with many elements, complexities and difficulties. A great deal of time and effort is directed to dealing with the more qualitative aspects of the scheme, i.e., tenants, landlords and their attendant issues. Furthermore one of the most pressing concerns reported is the lack of availability of properties to rent and this, when juxtaposed with the ever increasing demand for properties, presents one of the most significant challenges to be overcome.

4   Next Steps: Addressing Quality Assurance Issues

The compilation of both the inventory and checklists of this Quality Assurance process was a significant co-ordination task in terms of liaising with Directorates across Wicklow County Council. It would be more effective if the local government audit process was complete due to the inter-reliant nature of audit activity.

As indicated in Section 3, the questions contained within the checklist need to be re-assessed to tailor same to Local Authority needs, as not all spend is procured spend, particularly in the case of revenue (current) expenditure.

The in-depth checks show that in order to meet its requirements under the PSC for future years, Wicklow County Council need to

1. Continue its rigorous scrutiny and oversight of projects and programmes.

2.   Ensure that all necessary post project evaluations are undertaken as appropriate.

3. Appropriate procurement practices are followed.

4. Ensure that the necessary project management requirements are undertaken.

5   Conclusion

The inventory outlined in this report clearly lists the current (revenue) and capital expenditure that is being considered, being incurred, and that has recently ended.   Wicklow County Council has published details of all procurement contracts in excess of €10 million in the year under review on its website. The checklists completed by Wicklow County Council Departments show a relatively high level of compliance with the Public Spending Code where appropriate.   The in-depth checks carried out on a selection of programmes revealed no major issues which would cast doubt on Wicklow County Council's compliance with the Code. However, it is acknowledged that additional work is required in order to ensure that future in-depth checks are suitably detailed to allow an assessment to be made on compliance with the Code. The report concludes with recommendations to alter the internal Quality Assurance Process in future years such that Wicklow County Council can ensure high levels of compliance with the Public Spending Code.

 All Government Departments, local authorities, the Health Service Executive, public bodies and all bodies in receipt of public funding must comply, as appropriate, with the relevant requirements of the Public Spending Code. However the Public Spending Code was written specifically with Government Departments in mind and some of the terminology and process is very specific to that sector. It would be beneficial to work in collaboration with our lead department, DECLG, to adapt the PSC to the Local Government sector and maximise its benefit and effectiveness.

Appendix 1 Wicklow County Council Inventory of Expenditure

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
Local Authority Name			€0.5 - €5m	€5 - €20m	€20m plus							
Council												
Housing & Building												
Purchases/Part V				11,000,000								
Glending Stage 3 Remediation Works			4,000,000									
Oldcourt (phase 3) Remediation Works			4,200,000									
Remediation Schemes Other				6,000,000								
Special Projects & Travellers Accomodation Programme				6,000,000								
Specials/Pilots/NEW Schemes - Rebuilding Ireland			3,000,000									
Energy Efficiency Insulation Measure			2,100,000									
Relets			4,300,000									
Approved Housing Bodies (in partnership)/CAS				6,000,000								
Grants for Private Housing			3,500,000									
Maintenance/Improvement of LA Housing						5,854,320						
Housing Assessment, Allocation and Transfer						626,168						
Housing Rent and Tenant Purchase Administration						1,227,739						

Administration of Homeless Service					773,245						
Support to Housing Capital & Affordable Prog.					1,929,113						
RAS Programme					7,284,103						
Housing Loans					999,655						
Housing Grants					1,652,798						
Emoclew Phase 1							2,881,714				
Emoclew Phase 2							3,237,997				
Chapel Lane, Aughrim							668,416				
Farrankelly, Greystones							3,556,069				
Kilmantin Place, Bray							657,031				
Old Library, Arklow							1,121,143				
Kilmacanogue Infill Site/Sugarloaf View							4,504,013				
FCA Murrough, Wicklow							1,327,178				
Avondale Heights, Brewery Straight, Rathdrum							3,200,000				
Remedial Works at Glending Estate (Stage 2)							762,307				
Kilbride Lane, Bray							14,700,000				
25 Houses at Parknasillogue Enniskerry							654,000				
Purchase Non Nama Properties							1,355,920				
Purchase of Houses							4,849,384				
Energy Retrofitting (91303103)							561,041				
Energy Retrofitting (91304104)							728,629				
IWILS/Extensions/DPG Extensions							580,630				
Preletting Repairs							1,780,882				
Oldcourt (phase 2) Remediation Works										1,218,367	
Road Transportation and Safety											
Regional Road - Maintanence & Improvement	594,942										

Local Road - Mainentance & Improvement	620,756										
NS Road - Maintenance and Improvement						691,760					
Regional Road - Maintenance and Improvement						5,683,540					
Local Road - Maintenance and Improvement						9,337,949					
Public Lighting						2,006,999					
Traffic Management Improvement						2,706,249					
Maintenance & Management of Car Parking						1,432,664					
Profit/Loss Machinery Account						3,446,099					
Wicklow Port Access and Town Relief Road*								*65,000,000*			30% local funding
N11 Balinabarny/Arklow RIS*								*54,401,509*			
Refurbishment of the Florentine Road Car Park								800,000			
Knockroe Bend Reallignment			2,800,000								
Newtownmountkennedy/Ballinabarny RIS*								*192,286,935*			
Kilcoole East Distributor Road										767,470	
Water Services											
Operation and Maintenance of Water Supply						3,181,765					
Operation and Maintenance of Waste Water Treatment						2,292,865					
Agency & Recoupable Services						604,109					
Local Authority Water and Sanitary Services						539,585					
Development Management											
Avondale Business Park, Rathdrum			2,500,000								

Dunlavin Business Park			1,000,000									
Baltinglass Industrial Park			1,000,000									
Ashford Lands			500,000									
Enterprise Centres			800,000									
Blessington Lands			1,000,000									
Kish Lands Arklow			2,000,000									
Wicklow County Campus - Infrastructural works			3,700,000									
Op & Mtce of Industrial Sites & Commercial Facilities						594,983						
Economic Development and Promotion						1,784,284						
Development Management						2,043,101						
Enforcement						1,084,509						
Environmental Services												
Avoca River (Arklow) Flood Relief Scheme				14,500,000								
Storm Damage Repairs			2,100,000									
Harbours / Ports				5,150,000								
Operation, Maintenance and Aftercare of Landfill						687,748						
Op & Mtce of Recovery & Recycling Facilities						1,416,704						
Street Cleaning						1,557,470						
Waste Regulations, Monitoring and Enforcement						1,339,118						
Maintenance and Upkeep of Burial Grounds						552,116						
Operation of Fire Service						4,684,569						
River Dargle Flood Defense Scheme								46,000,000				
Landfill Levy								10,223,989				
Coastal Protection											896,085	
Arlow Harbour Dredging Contract											2,576,069	20% local funding
Recreation and Amenity												
Wicklow Library			3,000,000									
Aughrim Library			1,000,000									
Bray Library			2,000,000									

Swimming Pool Refurbishment			1,000,000								
Arklow Library							5,800,000				17% government grant
Community and Enterprise Function						2,594,597					
Operation of Library and Archival Service						3,488,714					
Op, Mtce & Imp of Outdoor Leisure Areas						2,123,178					
Community Sport and Recreational Development						539,422					
Operation of Arts Programme						780,438					
Agriculture, Education, Health and Welfare											
Miscellaneous Services											
Local Representation/Civic Leadership						2,230,045					
Adminstration of Rates						6,922,604					
Motor Taxation						848,913					
Agency & Recoupable Services						831,812					

Appendix 2 Wicklow County Council Checklists

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	Regular communication & training would be of benefit to the local authority
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Staff which are tasked with collating the Quality Assurance aspect have attended briefing sessions. Further training would be beneficial for all budget holders.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Heads of Finance Working Group developed guidelines for local authorities based on the Quality Assurance aspect of the PSC.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	NA	Not applicable for the year in question as no funding over €0.5m was granted to bodies in WCC role as Sanctioning Authority.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes, NOACs reports have been circulated
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	*Capital overall budget* €209,558,334 (21.95% assessed) *Current overall budget* €89,590,749 (8.13% assessed) *Total overall budget* €299,149,083 (17.81% assessed)
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Where applicable
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	One post project review was completed during 2016. The remaining reviews have yet to commence. The reviews will be circulated as appropriate.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Where applicable
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Where applicable

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Preliminary appraisals are carried in accordance with the sanctioning authorities guidelines
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Appropriate appraisal methods have been applied in accordance with the sanctioning authorities guidelines
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	NA	No projects or programmes exceeding €20m are under consideration
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Appraisals are carried in accordance with the sanctioning authorities guidelines
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Approval in Principle was granted by the Sanctioning Authority where appropriate
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	NA	NA
2.7 Were the NDFA consulted for projects costing more than €20m?	NA	No projects or programmes exceeding €20m are under consideration
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Projects under consideration for year under review have not yet gone to tender. However, projects which have reached preparation for tender stage are in line with the approval in principle
2.9 Was approval granted to proceed to tender?	3	Where appropriate, approval to proceed to tender has been granted or requested
2.10 Were procurement rules complied with?	3	Where appropriate procurement rules have been complied with
2.11 Were State Aid rules checked for all supports?	NA	NA
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	NA	Tender processes not yet complete
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	Performance Indicators will be included in contracts where appropriate to allow for robust evaluation
2.14 Have steps been put in place to gather performance indicator data?	3	Procedures are in place to monitor and assess performance

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Where appropriate
3.2 Are objectives measurable in quantitative terms?	3	Where appropriate
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Spending increases/new programmes are in accordance with the Statutory Budgetary Process
3.4 Was an appropriate appraisal method used?	3	Where appropriate
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	3	Spend is reviewed in accordance with the Statutory Budgetary Process and Annual Financial Statement Process
3.6 Did the business case include a section on piloting?	NA	NA
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	NA	NA
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	NA
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	NA	NA
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Spending increases/new programmes are in accordance with the Statutory Budgetary Process
3.11 Was the required approval granted?	3	Approved by the Members of WCC as part of the Statutory Budgetary Process
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	NA	NA
3.13 If outsourcing was involved were procurement rules complied with?	3	Where appropriate
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Where appropriate
3.15 Have steps been put in place to gather performance indicator data?	3	Where appropriate

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Signed contracts are in line with the approval in principle where appropriate
4.2 Did management boards/steering committees meet regularly as agreed?	3	Meetings took place in accordance with contract management agreements as appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Programme co-ordinators are appointed where appropriate
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Project Managers are appointed at a suitable senior level where appropriate in accordance with the scale of the projects
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Reports were prepared
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	In general
4.7 Did budgets have to be adjusted?	3	Any adjustments required were carried out in a structured manner as appropriate
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	In general
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	In circumstances where funding was an issue, projects were re-scoped
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Where appropriate
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Where appropriate
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	NA	No projects were terminated

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

Incurring Current Expenditure	Self-Assessed Compliance Rating	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes objectives are clearly defined
5.2 Are outputs well defined?	3	Outputs are quantified on a regular basis, particularly in cases where National Performance Indicators are set
5.3 Are outputs quantified on a regular basis?	3	Yes outputs are quantified on a regular basis where appropriate
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	There are performance indicators for measuring efficiency where appropriate
5.5 Are outcomes well defined?	2	Where appropriate
5.6 Are outcomes quantified on a regular basis?	2	Where measurable
5.7 Are unit costings compiled for performance monitoring?	3	Where appropriate
5.8 Are other data compiled to monitor performance?	3	Where appropriate
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Effectiveness is quantified on a regular basis, particularly in cases where National Performance Indicators are set
5.10 Has the organisation engaged in any other 'evaluation proofing'[2] of programmes/projects?	3	The current expenditure is subject to an audit by the Local Government Auditor.

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2 Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	Post project review has been carried out in respect of one project. Three projects have yet to commence the post project review process stage
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	NA	NA
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	NA	NA
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	NA	NA
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	Yes	Yes - 2017
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	No lessons came out of the post project review that has been completed
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	No, no changes were required
6.8 Were project reviews carried out by staffing resources independent of project implementation?	3	No, they were carried out by project team on the review that has been completed

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	NA	No current expenditure programmes ended or were discontinued in 2016
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	NA	No current expenditure programmes ended or were discontinued in 2016
7.3 Did those reviews reach conclusions on whether the programmes were effective?	NA	No current expenditure programmes ended or were discontinued in 2016
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	NA	No current expenditure programmes ended or were discontinued in 2016
7.5 Were any programmes discontinued following a review of a current expenditure programme?	NA	No current expenditure programmes ended or were discontinued in 2016
7.6 Were reviews carried out by staffing resources independent of project implementation?	NA	No current expenditure programmes ended or were discontinued in 2016
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	NA	No current expenditure programmes ended or were discontinued in 2016

Notes:
 (a)   The scoring mechanism for the above checklists is as follows:
   o   Scope for significant improvements = a score of 1
   o   Compliant but with some improvement necessary = a score of 2
   o   Broadly compliant = a score of 3
 (b)   For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

 (c)   The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.