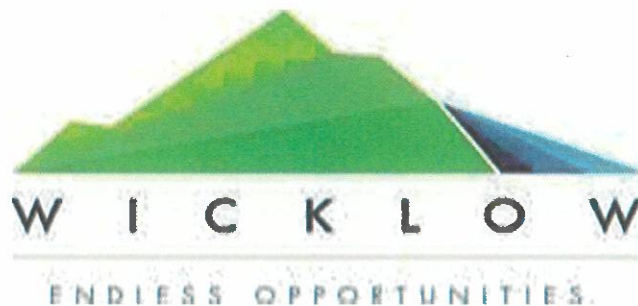




Wicklow County Council
Comhairle Contae Chill Mhantáin
Public Spending Code
Quality Assurance Report in
respect of the financial year 2021

*Submitted to the National Oversight and Audit Commission (NOAC) in
Compliance with the Public Spending Code*



Contents

1	Introduction.....	5
2	Expenditure Analysis.....	6
2.1	Inventory of Projects/Programmes.....	6
2.2	Published Summary of Procurements.....	8
2.3	Link to Procurement Publications.....	8
3	Assessment of Compliance.....	8
3.1	Checklist Completion: Approach Taken and Results.....	8
3.2	Findings from Checklist Assessment.....	9
3.3	In-Depth Checks.....	9
4	Next Steps: Addressing Quality Assurance Issues.....	11
5	Conclusion.....	11
6	Appendix 1: Wicklow County Council Inventory of Expenditure.....	12
7	Appendix 2: Wicklow County Council Checklists.....	16
8	Appendix 3: Quality Assurance – In Depth Check Template Reports.....	24
9	Appendix 4: Audit Assurance Categories and Criteria.....	87

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:



Brian Gleeson

Chief Executive, Wicklow County Council

Date: 30/5/2022

1 Introduction

Wicklow County Council has completed this Quality Assurance (QA) Report as part of its compliance with the Public Spending Code (PSC). The purpose of this report is to present the results of each of the five steps in the QA exercise and to report on compliance with the requirements of the Public Spending Code as established during this exercise.

The Public Spending Code was written specifically with government departments in mind and therefore some of its terminology is specific to that sector. To address this, a Guidance Note for the Local Authority Sector was developed. The latest version of this Guidance Note (Version 4), was used to inform this report.

The Quality Assurance Process contains five steps:

1. ***Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle*** for projects/programmes greater than €0.5m. The Project Lifecycle refers to the series of steps and activities which are necessary to take the proposal from concept to completion and evaluation. Projects vary in size and complexity but all projects can be mapped to the following 6-stage project lifecycle structure:

- 1) Strategic Assessment.
- 2) Preliminary Business Case.
- 3) Final Business Case (including design, procurement strategy and tendering).
- 4) Implementation.
- 5) Review.
- 6) Ex-Post Evaluation.

The three sections of the inventory are:

- 1) Expenditure being considered
 - 2) Expenditure being incurred
 - 3) Expenditure that has recently ended for projects/programmes that have been completed or discontinued.
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 in the PSC document. Note, Capital Investment Checklists 2 and 6 have been updated this year to reflect Public Spending Code: A Guide to Evaluating, Planning and Managing Public Investment, December 2019.

4. **Carry out a more in-depth check on a small number of selected projects/programmes.** A number of projects/programmes are selected to be reviewed more intensively.
5. **Complete a short report for the National Oversight and Audit Commission (NOAC)** 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 2021, and has been prepared following NOACs review & comments from all previous QA reports.

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 €0.5 million. This inventory is divided between Capital and Current (Revenue) Projects and between three stages:

Project/Programme Stage		Category/Band
1	<i>Expenditure Being Considered</i>	Current Expenditure – new or increases over €0.5m
		Capital Expenditure (Non-Grant) with Projected Lifetime Expenditure over €0.5 million
		Capital Expenditure (Grant) with Projected Lifetime Expenditure over €0.5 million
2	<i>Expenditure Being Incurred</i>	Current Expenditure greater than €0.5m
		Capital Expenditure (Non-Grant) with Projected Lifetime Expenditure over €0.5 million
		Capital Expenditure (Grant) with Projected Lifetime Expenditure over €0.5 million
3	<i>Expenditure that has recently ended</i>	Current Expenditure greater than €0.5m
		Capital Expenditure (Non-Grant) with Final Outturn Expenditure over €0.5 million
		Capital Expenditure (Grant) with Final Outturn Expenditure over €0.5 million

The Inventory contains 192 projects. 166 projects have expenditure being considered, incurred, completed or discontinued, and comprise of a value of €1,245,809,517. The remaining 26 Projects are at the Strategic Assessment Stage where no expenditure has occurred to date. The tables below provide a summary of the number of projects under each stage, along with a summary of project costs. Full tables including details of each programme/project are listed in Appendix 1.

For consistency and accuracy these inventories were informed by the Capital Investment Programme 2021-2023 adopted at Council Meeting 1st March 2021 and the Annual Budget 2022, (adopted 29th November 2021), which were carried out as part of the statutory requirements of the Local Government Act 2001 (as amended); and the Annual Financial Statement 2021 which was noted by Members of Wicklow County Council at their meeting of 9th May 2022, and was prepared in accordance with the Local Authority Accounting in Ireland Code of Practice, Accounting Regulations and the directions of the Minister for the Housing, Local Government and Heritage.

	Projected Lifetime Expenditure/ Final Outturn (Capital Only)
<i>Project/Programme Expenditure Being Considered</i>	€ 328,191,730
<i>Project/Programme Expenditure Being Incurred</i>	€ 305,666,220
<i>Project/Programme Expenditure Recently Ended/Discontinued</i>	€ 473,594,577
Totals	€ 1,107,452,527

Figures relevant to 2021				
	Current Expenditure	Capital (Non-Grant) Expenditure	Capital (Grant) Expenditure	Totals
Project Numbers				Totals
<i>Expenditure Being Considered</i>	5	5	0	10
<i>Expenditure Being Incurred</i>	47	69	2	118
<i>Expenditure Recently Ended</i>	0	38	0	38
Totals	52	112	2	166
	Current Expenditure	Capital (Non-Grant) Expenditure	Capital (Grant) Expenditure	Totals
Project Total Values				Totals
<i>Expenditure Being Considered</i>	€9,205,896	€2,738,482	€0	€11,944,378
<i>Expenditure Being Incurred</i>	€129,151,094	€57,782,039	€126,697	€187,059,830
<i>Expenditure Recently Ended</i>	€0	€23,462,459	€0	€23,462,459
Totals	€138,356,990	€83,982,980	€126,697	€222,466,667

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. Wicklow County Council has no projects in this category reported for 2021. The requirement relates to procurements over €10m rather than total project costs. While the project inventory reports of projects over €10m, there is no single procurement within these projects that meets this requirement under Step 2 of the QA process.

2.3 Link to Procurement Publications

<https://www.wicklow.ie/Living/Your-Council/Finance/Procurement/Procurement-Over-10-million>

2021

No procurement contracts over €10 million were awarded in 2021.

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 Expenditure Being Considered – Appraisal and Approval.
- **Checklist 3:** Current Expenditure Being Considered – Appraisal and Approval.
- **Checklist 4:** Incurring Capital Expenditure.
- **Checklist 5:** Incurring Current Expenditure.
- **Checklist 6:** Capital Expenditure recently completed.
- **Checklist 7:** Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued.

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

- Scope for significant improvements = score of 1
- Compliant but with some improvement necessary = score of 2
- Broadly compliant = score of 3

Wicklow County Council requested that its Directorates complete checklists 2-7. In addition to the self-assessed scoring, the 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 Findings from Checklist Assessment

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

The completed checklists show the extent to which Wicklow County Council believes it complies with the Public Spending Code. Overall, the checklists show a satisfactory level of compliance with the Code, where appropriate. While there is room for improvement in certain aspects of the requirements, no specific serious issues or concerns were evident during the completion of this element of the Quality Assurance Report.

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. As recommended by NOAC in their Local Authority Quality Assurance Report 2017 (NOAC Report No. 20 – October 2018), inventory totals and percentages have been adjusted for 2017, 2018, 2019, 2020 and 2021 to include legacy road schemes which were previously included in the Inventory but not included for calculation purposes in the in-depth checks. The in-depth analysis of Wicklow County Council's inventory is detailed below:

Year	Inventory Value	Inventory Value	Inventory Value	Selected Projects Value	Selected Projects Value	% Selected	% Selected
	Total	Capital	Current	Capital	Current	Capital	Current
2019	€890,617,723	€797,285,569	€93,332,154	€27,634,774	€1,387,214	3.46%	1.48%
2020	€1,252,482,494	€1,131,992,719	€120,489,775	€38,700,000	€2,509,250	3.42%	2.08%
2021	€1,245,809,517	1,107,452,527	€138,356,990	€92,383,589	€1,932,953	8.34%	1.40%
3 Years	€3,388,909,734	€3,036,730,814	€352,178,919	€158,718,363	€5,829,417	5.23%	1.66%

Year	Spend	Project	Status
2019	Capital	Kilbride Lane Housing Scheme	Expenditure being incurred
	Capital	Baltinglass Fire Station	Expenditure being considered
	Current	Administration of Homeless Service	Expenditure being incurred
	Capital	Turnkey acquisition At Vale Road, Arklow	Expenditure being incurred
2020	Current	Payment & Availability Agreement	Expenditure being incurred
	Capital	Blessington Greenway	Expenditure being incurred
	Capital	Part V 284 ,Bollarneey Woods, Wicklow	Expenditure recently ended
	Capital	Merrymeeting Rathnew Housing Scheme	Expenditure being incurred
2021	Current	Street Cleaning	Expenditure being incurred
	Capital	Southern Cross Bray - CALF Element Only	Expenditure being considered
	Capital	Kilcoole Lott Lane Housing Scheme	Expenditure being incurred
	Capital	Three Trouts Greystones	Expenditure being incurred
	Capital	Ashtown Lane	Expenditure being incurred
	Capital	Merrymeeting Phase II	Expenditure being incurred
	Capital	Blessington Swimming Pool	Expenditure being considered

Wicklow County Council's Internal Audit Unit was assigned the task of completing the in-depth checks. Projects were selected from the inventory having regard to the various stages of the life cycle and the values of the projects listed. The selected projects, levels of compliance and number of recommendations per project are summarized in the following table:

Compliance Levels			
	Project Reviewed	Compliance	Total Recommendations
1	Street Cleaning Services	Substantial Assurance	2
2	Ashtown Lane - Social Housing Scheme	Substantial Assurance	2
3	Blessington Swimming Pool	Not Applicable	2
4	Southern Cross Bray - CALF Element Only	Substantial Assurance	3
5	Lott Lane Kilcoole – Housing Scheme	Substantial Assurance	3
6	Merrymeeting Phase II – Social Housing Scheme	Substantial Assurance	3
7	Three Trouts, Greystones – Social Housing Scheme	Substantial Assurance	3

Appendix 3 contains the QA In-Depth Check templates for each of the projects listed, while Appendix 4 details the Audit Assurance Categories and Criteria.

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.

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

1. Continue its rigorous scrutiny and oversight of projects and programmes.
2. Develop procedure manuals and update periodically and as appropriate.
3. Ensure that all necessary post project evaluations are undertaken as appropriate.
4. Ensure appropriate procurement practices continue to be followed.
5. Ensure that the necessary project management requirements are undertaken.

5 Conclusion

This report has set out all the requirements of the Quality Assurance aspect of the Public Spending Code.

The inventory outlined in this report clearly lists the Current (Revenue) and Capital Expenditure that is being considered, being incurred, and that has recently been completed/discontinued. It also clearly lists the Projected Lifetime Expenditure being considered, Cumulative Expenditure to-date for projects/programmes being incurred and the Final Outturn Expenditure for projects/programmes completed and discontinued. Timelines for projects/programmes are also given.

Wicklow County Council has published on its website that no procurement contracts over €10 million were awarded in 2021.

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.

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name Housing & Building	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Maintenance/Improvement of LA Housing	Response maintenance & repairs for LA units. Planned maintenance schemes such as boiler maintenance.	€ 12,128,969	€ -	€ -	Annual Programme - Indefinite	€ 12,128,969	€ -	
Housing Assessment, Allocation and Transfer	Processing of housing applications and transfers - largely SS costs.	€ 671,657	€ -	€ -	Annual Programme - Indefinite	€ 671,657	€ -	
Housing Rent and Tenant Purchase Administration	Administration of Housing Rents & Tenant Purchase SS Costs and Budget for write offs.	€ 1,261,210	€ -	€ -	Annual Programme - Indefinite	€ 1,261,210	€ -	
Administration of Homeless Service	Accommodation	€ 2,241,363	€ -	€ -	Annual Programme - Indefinite	€ 2,241,363	€ -	
Support to Housing Capital & Affordable Prog.	Service Support & Administrative support costs for the Housing Capital Programme	€ 2,034,405	€ -	€ -	Annual Programme - Indefinite	€ 2,034,405	€ -	
RAAS Programme	Operation of RAAS programme including RAAS payments to landlords	€ 9,455,691	€ -	€ -	Annual Programme - Indefinite	€ 9,455,691	€ -	
Housing Loans	Administration of Loans scheme and loan charges. HAOPs including payment of grants.	€ 1,244,659	€ -	€ -	Annual Programme - Indefinite	€ 1,244,659	€ -	
Housing Grants	Operation of HAP programme	€ 704,029	€ -	€ -	Annual Programme - Indefinite	€ 704,029	€ -	
PROVISIONAL H56 SCH LUGDUFF TIMAHELY		€ -	€ 674,518	€ -	2021-2023	€ 674,518	€ 5,364,672	
N27/2/354 SHEEHANS COURT (OLD FIRE STATION) H56 SCH RAPID DELIVERY		€ -	€ 945,787	€ -	2021-2022	€ 945,787	€ 2,154,858	
ENOCLEW H56 SCH DELANEY PK 2&3 COMBINED N27-2-319-222		€ -	€ 4,143,485	€ -	2016-2022	€ 4,143,485	€ 11,586,283	
GREYSTONES - THREE TROUT HOUSING SCHEME		€ -	€ 3,537,826	€ -	2021-2025/6	€ 3,537,826	€ 14,191,748	
N27/2/355 ASPDOWN LANE WICKLOW HOUSING SCH RAPID DELIVERY		€ -	€ 8,786,450	€ -	2020-2022	€ 8,786,450	€ 10,985,107	
N27/2/354 AVONDALE HEIGHTS HOUSING SCHEME PHASE 2		€ -	€ 6,763,867	€ -	2019-2022	€ 6,763,867	€ 9,864,099	
PROPOSED SCHEME - GREENHILL ROAD WICKLOW		€ -	€ 939,104	€ -	2020-2023	€ 939,104	€ 4,886,424	
N27/2/356 MOUNTAIN VIEW MONEYCARROLL H56 SCH RAPID DELIVERY		€ -	€ 3,290,345	€ -	2020-2022	€ 3,290,345	€ 8,141,481	
CALF AVONDALE GRANGE BALLYGANNON RATHDRUM		€ -	€ 4,787,909	€ -	2015-2022	€ 4,787,909	€ 5,616,430	
REMEDIAL WORKS GLENDING ESTATE		€ -	€ 1,020,000	€ -	2022	€ 1,020,000	€ 1,442,789	
PART V 336 SIVA WOODS KILGARROH ENNISKERRY		€ -	€ 861,881	€ -	2011-2022	€ 861,881	€ 11,500,000	
PART V 345 EASTMOUNT DELGANY		€ -	€ 583,268	€ -	2020-2022	€ 583,268	€ 1,189,196	
PART V 339 CHURCHLANDS DELGANY		€ -	€ 835,515	€ -	2020-2022	€ 835,515	€ 1,988,593	
IMV/EXTENSIONS/DPG EXTENSIONS		€ -	€ 1,197,622	€ -	2020-2022	€ 1,197,622	€ 2,137,756	
CONSTRUCTION OF 14 UNITS AT CARRIGE EDEN GREYSTONES		€ -	€ 962,931	€ -	Annual Programme - Indefinite	€ 962,931	€ 7,888,189	
2 HOUSES AT BARNDARRIG UNDER THE TAP		€ -	€ 41,843	€ -	2021-2023	€ 41,843	€ 9,625,399	
N27/2/376 MERRYMEETING RATHNEW H56 SCH PHASE 2 (21 UNITS)		€ -	€ 4,901	€ -	2021-2023	€ 4,901	€ 566,613	
HOUSING SCHEME AT INCKOCROE DELGANY (2 UNITS)		€ -	€ 415,844	€ -	2021-2023	€ 415,844	€ 7,139,413	
HOUSING SCH AT FORMER HSE LANDS KILCOOLE (4 UNITS)		€ -	€ 158,038	€ -	2021-2023	€ 158,038	€ 1,138,413	
PROVISIONAL HOUSING SCH BURNABY MILL GREYSTONES		€ -	€ 28,054	€ -	2021-2023	€ 28,054	€ 124,898	
PROPOSED HOUSING AT CARRIGOONA BRAY		€ -	€ 18,369	€ -	2021-2023	€ 18,369	€ 569,129	
PROVISIONAL HOUSING SCH CEDAR COURT PHASE 2		€ -	€ 18,049	€ -	2021-2023	€ 18,049	€ 43,996	
N27/2/353 SHILLELAGH PHASE RAPID DELIVERY HOUSING SCHEME		€ -	€ 75,521	€ -	2020-2023	€ 75,521	€ 4,960,969	
REHILLS SITE BRAY HOUSING SCHEME		€ -	€ 37,651	€ -	2021-2023	€ 37,651	€ 7,982,110	
KILCOOLE LOTT LANE HOUSING SCHEME		€ -	€ 298	€ -	2020-2024	€ 298	€ 59,051	
PROPOSED HOUSING SCHEME BARNDARRIG 2020		€ -	€ 3,936	€ -	2020-2023	€ 3,936	€ 1,198,115	
BALLYMERRIN UPPER WICKLOW HOUSING SCH N27/2/407		€ -	€ 20,143	€ -	2021-2023	€ 20,143	€ 25,467,526	
AVONDALE HEIGHTS HOUSING SCHEME PHASE 3		€ -	€ 12,213	€ -	2021-2023	€ 12,213	€ 13,567	
ENERGY EFFICIENCY / RETROFITTING PROG 2021		€ -	€ 464,986	€ -	2021-2023	€ 464,986	€ 3,059,000	
BALLINTSKIN - PART 8 CONSTRUCTION OF 3 UNITS		€ -	€ 40,893	€ -	2021-2023	€ 40,893	€ 15,453	
BLANCHILLS GLENEALY HOUSING SCHEME		€ -	€ 11,072	€ -	2021-2023	€ 11,072	€ 464,965	
Roads Transportation and Safety		€ -	€ -	€ -	2021-2022	€ -	€ 85,934	
Regional Road - Maintenance and Improvement		€ 8,041,052	€ -	€ -	Annually	€ 8,041,052	€ 20,228	
Local Road - Maintenance and Improvement		€ 14,217,001	€ -	€ -	2022	€ 14,217,001	€ 510,000	
Public Lighting		€ -	€ -	€ -	2022	€ -	€ 8,041,052	
Traffic Management/Improvement		€ 2,479,283	€ -	€ -	2022	€ 2,479,283	€ 9,046,675	
Support to Roads Capital Prog		€ 763,349	€ -	€ -	2022	€ 763,349	€ 3,216,186	
Maintenance & Management of Car Parking		€ 1,560,350	€ -	€ -	2022	€ 1,560,350	€ 6,290,000	
PUBLIC LIGHTING IMPROVEMENTS PROVISION		€ 670,004	€ -	€ -	Annually	€ 670,004	€ 8,475,000	
N11 KILMACMOGUE PARALLEL BELIEF ROAD		€ -	€ 611,641	€ -	2022	€ 611,641	€ 9,046,675	
NP NDP R11/M11 JUNCTION 4 TO JUNCTION 14		€ -	€ 548,874	€ -	2022	€ 548,874	€ 3,216,186	
N81 NEDRADING WORKS AT RUSSBROUGH BETWEEN WICKLOW & KILDARE BOUNDARY		€ -	€ 318,128	€ -	2022	€ 318,128	€ 6,290,000	
NS KNOCKROE BEND REALIGNMENT SCHEME		€ -	€ 1,074,302	€ -	2024	€ 1,074,302	€ 1,711,579	
INTA STRAND ROAD CYCLE TRACK		€ -	€ 796,575	€ -	2024	€ 796,575	€ 8,490,575	
INTA - N14/M14 UPGRADE SCH INTERIM BUS PRIORITY MEASURES JA TO IB		€ -	€ 42,409	€ -	2024	€ 42,409	€ 540,572	
RIVER DARGLE PUBLIC TRANSPORT BRIDGE		€ -	€ 1,454,722	€ -	2024	€ 1,454,722	€ 945,332	
INTA ACTIVE TRAVEL - WCC/21/0024		€ -	€ 175,269	€ -	2024	€ 175,269	€ 445,332	
Bray Dart Interchange		€ -	€ 62,874	€ -	Annually	€ 62,874	€ 5,242,363	
Machinery and Plant		€ -	€ 79,155	€ -	2024	€ 79,155	€ 262,982	
Blacklion Delgany Road		€ -	€ 859,987	€ -	2019-2022	€ 859,987	€ 2,380,000	
URDF FITZWILLIAM SQUARE WIND		€ -	€ -	€ -	2019-2022	€ -	€ 2,380,000	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name Housing & Building	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Relets	Refurbishment of vacant/void housing stock	€ -	€ -	€ -	31/12/2021	€ 26,503,805	Discontinued as a Capital Acc Prog. Now part of the Revenue Acc.
(BTC) SUTTON ROAD - RESPOND HOUSING ASSOCIATION	Proposed housing scheme - likely to progress via an AHB	€ -	€ 1,101	€ -	31/12/2021	€ 868,465	
EMOCLEW ROAD ARKLOW HOUSING SCHEME PHASE 1	Social Housing Scheme	€ -	€ 75,282	€ -	10/01/2021	€ 4,280,488	
FARRANELLY GREYSTONES HSG SCH PHASE 2 - 24 UNITS	Social Housing Scheme	€ -	€ 235,667	€ -	03/11/2021	€ 5,702,300	
KILMANTIN PLACE BRAY HSG SCH 4 UNITS	Social Housing Scheme	€ -	€ 133,820	€ -	09/11/2021	€ 1,117,574	
SUGARDALE VIEW KILMAGNOCKLE HOUSING SCHEME 20 UNIT	Social Housing Scheme	€ -	€ 192,314	€ -	31/12/2021	€ 5,600,000	
PCA WURROUSH HOUSING INFILL SCHEME	Social Housing Scheme	€ -	€ 187,467	€ -	31/12/2021	€ 2,201,030	
CARNEW HSG SCH (SOLDIERS FIELD) PH4 RAPID DELIVERY W27/2/241	Social Housing Scheme	€ -	€ 892,253	€ -	31/12/2021	€ 8,576,897	
MERRYMEETING BATHNEN HOUSING SCH (BROOM EAST PART V LAND)	Social Housing Scheme	€ -	€ 648,764	€ -	31/12/2021	€ 11,797,991	
25 HOUSES AT PARKNASILLIGUE ENNISKERRY W27/2/241	Remediation of social housing stock	€ -	€ 18,526	€ -	31/12/2021	€ 13,000,000	
AVONDALE HTS (BREWERY STRAIGHT) PHASE1 (20 HOUSES)	Social Housing Scheme	€ -	€ 61,492	€ -	31/12/2021	€ 4,387,685	
MODULAR HOUSING SCHEME WHITEHALL BALTINGLASS	Social Housing Scheme	€ -	€ 140,273	€ -	11/05/2021	€ 7,989,063	
ACQ & REFURBISH CARRAIG EDEN MARINE RD	Refurb of Carrraig Eden, Greystones for supported accommodation	€ -	€ 1,006,661	€ -	16/12/2021	€ 5,943,319	
ACQUISITION & REFURBISHMENT OF SAN REMO BRAY	Homeless Temporary Supported Accommodation Facility	€ -	€ 6,223	€ -	01/09/2021	€ 1,839,791	
PART V 284 BOLLARNEY WOODS WICKLOW	Acquisition of units for social housing	€ -	€ 532	€ -	04/04/2021	€ 11,922,081	
PURCHASE OF HOUSES 2020	Acquisition of units for social housing	€ -	€ 5,577,777	€ -	31/12/2021	€ 8,400,000	
W27/2/275 TURNKEY ACQ 5 UNITS AT BRAMBLE HILL TIMARELY	Acquisition of units for social housing	€ -	€ 707,021	€ -	01/07/2021	€ 1,201,823	
PURCHASE OF HOUSES 2021	Acquisition of units for social housing	€ -	€ 671,080	€ -	31/12/2021	€ 710,000	
FABRIC UPGRADES - ENERGY WORKS PHASE 2	Energy efficiency upgrade works in housing stock	€ -	€ 432,228	€ -	31/12/2021	€ 1,200,000	
(BTC) KILBRIDE LANE HOUSING SCHEME	Social Housing Scheme	€ -	€ 448,200	€ -	31/03/2021	€ 18,000,000	
CALF PART V FAIRGREEN MANOR DUNLAVIN	Acquisition of units for social housing	€ -	€ 2,899,767	€ -	30/09/2021	€ 2,899,768	
CALF HEATHERSIDE ARKLOW	CALF funding for Youth Housing for acquisition of units for social housing through a P&A Agreement with WCC	€ -	€ 80,344	€ -	31/03/2021	€ 1,639,107	
CAPITAL ASSISTANCE SCH 31 CHERRY GLADE	CAS Funding for Circle Housing for acquisition of 31 Cherry Glade	€ -	€ 8,693	€ -	31/03/2021	€ 503,557	
CAS CARRIGBRAE FRIARY ROAD BRAY	CAS funding for Ark Housing for acquisition of 4 units at Carrigbrae	€ -	€ 12,391	€ -	23/03/2021	€ 853,244	
2020.9314 RESPOND CALF RATHCORAN BALTINGLASS TURNKEY B PART V	CALF funding for Respond housing for acquisition of units for social housing through a P&A Agreement with WCC	€ -	€ 2,287,259	€ -	30/09/2021	€ 3,260,387	
CAS 8 UNITS AT RATHCORAN BALTINGLASS	CAS funding for Peter Viewery Trust for acquisition of 8 units at Rathcoran, Baltlinglass	€ -	€ 1,850,000	€ -	31/01/2021	€ 1,850,000	
COUNTY BUILDINGS REFURBISHMENT 2020	Refurbishment of Council chamber and creation of customer services hub	€ -	€ 676,302	€ -	30/09/2021	€ 2,475,074	
Roads Transportation and Safety		€ -	€ -	€ -		€ 63,588,809	
DD WICKLOW TOWN PORT RELIEF ROAD AND PORT ACCESS		€ -	€ 2,768	€ -	end 2021	€ 192,811,184	Projects previous completed. No legacy expenditure in 2021.
NEWTOWNMOUNT/RYDBALLINABARRY R.L.S. W/07/965		€ -	€ -	€ -	end 2021	€ 53,929,314	Projects previous completed. No legacy expenditure in 2021.
R11 BALLYMARRY/ARKLOW R.L.S. W/00/100		€ -	€ -	€ -	end 2021	€ 876,389	
R761/772 RATHNEW RELIEF RD CLEARMOUNT (O/S 16/144)		€ -	€ 876,389	€ -	2021	€ 1,563,751	
R765 ROUNDWOOD ROAD NEWTOWNMOUNT/KENNEDY (O/S 06/6101)		€ -	€ 1,553,451	€ -	2021	€ 794,500	
EASTMOUNT CHAPEL RD DELGANY		€ -	€ 253,437	€ -	2021	€ 1,316,325	
BALLYMUNICH ASHFORD R763 & R764		€ -	€ 329,331	€ -	2021	€ 620,046	
N7A STIMULUS PROGRAMME - BRAY MD		€ -	€ 336,845	€ -	-	€ 841,947	
N7A STIMULUS PROGRAMME - GREYSTONES MD		€ -	€ 51,991	€ -	-	€ 1,099,118	
N7A STIMULUS PROGRAMME - ARKLOW MD		€ -	€ 40,320	€ -	2021	€ 1,701,788	
(BTC) TOWN CENTRE PARKING FUND	Water Services	€ -	€ -	€ -	-	€ -	
N/A		€ -	€ -	€ -	-	€ -	
N/A	Development Management	€ -	€ -	€ -	-	€ -	
N/A	Environmental Services	€ -	€ -	€ -	-	€ -	
N/A	Recreation and Amenity	€ -	€ -	€ -	-	€ -	
N/A	Agriculture, Education, Health and Welfare	€ -	€ -	€ -	-	€ -	
N/A	Miscellaneous Services	€ -	€ -	€ -	-	€ -	
N/A		€ -	€ -	€ -	-	€ -	
Totals		€ -	€ 23,462,459	€ -	-	€ 473,594,577	

7 Appendix 2: Wicklow County Council Checklists

In completing the checklists, the following approach was applied.

The scoring mechanism for the above checklists is as follows

- Scope for significant improvements = a score of 1
- Compliant but with some improvement necessary = a score of 2
- Broadly compliant = a score of 3

For some questions, the scoring mechanism was not always strictly relevant. In these cases, N/A was used and the required information was provided in the commentary box, as appropriate.

It was noted that 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.

Local Authority Guidance Notes (Version 4):

Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Group Water & Sewerage Grant Schemes. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory. The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

- a) Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme.
- b) Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme
- c) Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding; and
- d) Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.

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	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Senior Management, budget holders & project staff are aware of PSC requirements. Some, but not all, staff have recently participated in training.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Not all
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Where relevant
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? 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 possible
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Where possible
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Where possible
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where possible

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
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	Yes, in most cases
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Yes, in most cases
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes, in most cases
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Yes, in most cases
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, where appropriate
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where appropriate
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	Yes, in most cases
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, where appropriate
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes, in most cases
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	Not applicable
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Yes, in most cases
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, where appropriate
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	Not applicable

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
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	2	Yes, in most cases.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	Yes, where relevant
Q 3.4	Was an appropriate appraisal method used?	2	Not applicable
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Not applicable
Q 3.6	Did the business case include a section on piloting?	N/A	Not applicable
Q 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?	N/A	Not applicable
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Not applicable
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes
Q 3.11	Was the required approval granted?	3	Yes. Budget Approval.
Q 3.12	Has a sunset clause been set?	N/A	Not applicable
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	Not applicable
Q 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?	N/A	Not new. Ongoing.
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	Ongoing Projects.

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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	For projects where tender phase is complete, signed contracts are in line with the Approval in Principle.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	In accordance with the contract management agreements particular to each contract/project.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 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	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	In general
Q 4.7	Did budgets have to be adjusted?	3	Those adjusted were done in a structured and agreed manner.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	In general
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	As appropriate
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	As appropriate
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	As appropriate
Q 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?	3	Yes

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: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	As per Annual Service Plans
Q 5.2	Are outputs well defined?	3	Yes. Through budgetary process, Annual Service Plans and national KPIs, where appropriate
Q 5.3	Are outputs quantified on a regular basis?	2	Yes. Through management and annual reports and departmental returns
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Yes. Through budgetary compliance and monitoring of Annual Service Delivery Plan
Q 5.5	Are outcomes well defined?	2	Yes
Q 5.6	Are outcomes quantified on a regular basis?	2	Yes, using Annual Service Plans
Q 5.7	Are unit costings compiled for performance monitoring?	2	Yes, using KPIs.
Q 5.8	Are other data compiled to monitor performance?	2	Annual Service Delivery Plans, PMDS, National Performance Indicators.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Annual Service Delivery Plans, PMDS, National Performance Indicators.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Local Government Audit and Internal Audit.

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes
discontinued in the year under review.**

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Most, but not all yet – ongoing.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Where appropriate/possible
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Some, not all.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Some, not all.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Some, not all.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Of those done, some. Also acknowledgment to do so going forward.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	For some, not all.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Not applicable

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
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	Not applicable
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not applicable
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not applicable
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not applicable
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not applicable
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	Not applicable
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	Not applicable

8 Appendix 3: Quality Assurance – In Depth Check Template Reports

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Street Cleaning Costs
Detail	Reported in the Annual Financial Statement under Environmental Services - E06
Responsible Body	Wicklow County Council
Current Status	Revenue Expenditure Being Incurred
Start Date	January 2021
End Date	December 2021
Overall Cost	€1,932,953

Service Description

Local authorities carry out a broad range of environmental services including street, park and beach cleaning and litter services.

Wicklow County Council operates litter prevention and control measures throughout the County. The five municipal districts of Bray, Greystones, Wicklow, Arklow and Baltinglass work with Waste Management playing a key role in delivering this service at local level. They have taken on much of the duties previously undertaken by the former town councils and ensure that all towns in the County have equal access to a range of services appropriate to their size. Services include street cleaning, litter bin maintenance the removal of illegal dumping and maintenance of signage.

The aim of this service is to deliver an integrated approach to the prevention and management of litter, protecting the environment with reduced levels of dumping.

Objectives:

- To ensure bins are inspected and serviced as appropriate and as needed.
- To maintain adequate numbers of bins, adapting locations where placed to suit local needs.
- To maintain litter bins ensuring they are in good working order, replacing open top bins with covered bins when necessary.
- To provide street cleaning services as appropriate in town centres.
- To ensure adequate resources in the municipal districts for litter control.
- To monitor and ensure that litter prevention services are provided to an acceptable standard.
- To operate a fast and efficient process of investigating and removal of illegal dumping.
- To support the work of PURE (Protecting Uplands & Rural Environments) in tackling illegal dumping and litter in upland and rural communities.
- To tackle the issue of dog fouling with signage and where appropriate bins for disposal.
- To prevent the proliferation of unauthorised advertising signage in public areas.
- To monitor and control litter in identified litter black spots.
- To encourage relevant businesses to provide bins for cigarette waste and packaging waste produced in association with their business activities.
- To ensure litter management plans are put in place for festivals and large events.
- To ensure that any event advertisement is only done following prior agreement with Wicklow County Council and that signage is removed within two days of the end of the event.
- To ensure provision of bins and adequate litter control on Blue Flag beaches during the bathing season.
- To explore the use of technology including solar powered bins and smart technology to increase efficiency of bin maintenance programmes.

The following costs were incurred during the period under review

Description	Pay Costs	Non-Pay Costs	Service Support Costs	Total
Street Cleaning Costs Wicklow MD	220,662.34	89,851.84		310,514.18
Street Cleaning Costs Greystones MD	101,892.50	160,488.10		262,380.60
Street Cleaning Costs Tinahely Area	15,387.38	41,268.16		56,655.54
Street Cleaning Costs Blessington Area	78,821.00	12,033.95		90,854.95
Street Cleaning Costs Bray MD	352,615.09	254,242.45		606,857.54
Street Cleaning Costs Arklow MD	121,734.07	123,982.42		245,716.49
Litter Bin Repair / Replacement				18,715.00
Service Support Costs			341,259.00	341,259.00
Totals	891,112.38	681,866.92	341,259.00	1,932,953.30

The following is a brief synopsis of activity in each of the Municipal Districts

Bray Municipal District

Street sweeping within the Municipal District of Bray is carried out through various means, including both manual and mechanised sweeping. The sweeping regime is broadly targeted at addressing litter in the following locations a) Bray town centre; b) the Seafront; c) Enniskerry town centre; d) roads & housing estates. These areas each differ in their sweeping requirements therefore a tailored approach is taken in each instance.

Bray town centre attracts large numbers of people, while this is somewhat seasonal it is also stable and largely predictable. It requires a high standard of cleaning not only due to this high footfall but also because it is an area that is particularly prominent in the public consciousness. In order to meet these requirements the core town centre area has been assigned 3 General Operatives as full-time sweepers, with 2 further staff sweeping the Little Bray and Palermo areas.

The seafront area differs from the town centre in so far as it is a leisure, recreational and tourist hub. Footfall in this area is driven by a number of factors however the two most significant are the weather and particular events such as festivals, St Patrick's Day, concerts, and Bank Holiday weekends. The area has a dedicated Caretaker and General Operative who carry out litter picking & the emptying of bins, while street sweeping of Strand Road [Seafront] is carried out on a full time basis by a further General Operative. During times of high visitor numbers, such as the afore mentioned Bank Holiday weekends, staff are reassigned, as required, in order to deal with any additional litter. The suction sweeper is also employed periodically to assist in cleaning this route.

Bray Municipal District hire in a suction sweeper to sweep the roads & estates in the wider town. This work is carried out to a loose rota which is subject to variation based on changing priorities (specific incidents, public requests etc.) as determined by the engineering staff.



("Green Machine" operating outside commercial premises)



(Suction Sweeper in operation. Sugarloaf in the background)

Enniskerry town centre has limited footfall and does not have a full time sweeper. Instead sweeping requirements are monitored by the General Services Supervisor who in turn assigns the work to a General Operative. The suction sweeper is also called upon from time to time to augment this.

Wicklow Municipal District

Street cleaning with the Road Sweeper is carried out six days a week Monday to Saturday commencing at 6a.m. Areas covered are Main Street and South Quay and any other side streets that can be fitted in within the timescale before the town gets busy. The Road Sweeper is used in other areas of the District as required.

Bins are emptied 7 days a week. There are 71 bins in Wicklow Town and 20 dog bins. Litter bins coverage extends out to the Rathnew area, Ashford, Newtown, Roundwood and Glendalough.

Challenges associated with Street Cleaning are dog fouling on the street and the presence of household waste in bins.

Greystones Municipal District

Greystones Municipal District covers the area of Greystones, Delgany, Kilcoole, Newcastle parts of Newtownmountkennedy and Kilpedder. In relation to Street Cleaning, the Municipal District engages a road sweeper that works on our behalf five days per week. There are a lot of areas to be covered and much of the work is often reactive i.e. after road works, oil spills, etc. The sweeper is deployed to areas where the most footfall occurs. We can facilitate the occasional request to sweep in an estate, usually after a clean-up by residents.

Please see list below of the areas which are swept regularly by the Council's contractor.

Greystones Area

- Kimberley Road
- Church Road
- Windgates to Victoria Road
- Sidmonton Road
- Marine Road
- Church lane
- Bellevue Road
- Killincarrick Road
- Burnaby Road
- Victoria Road
- Burnaby Road
- Whitshed Road
- Dual carriageway from Shoreline to Charlesland estate

Delgany Area

- Church Road - Delgany Village - Glen Road - Barry's Bridge
- Bellevue Hill
- Chapel Road

Kilcoole Area

- R761 Kilcoole Road from Knockroe roundabout to Lott Lane Junction
- Lott Lane - Sea Road

- Kilcoole Main Street
- Creowen Road

Newcastle Area

- Newcastle Main Street
- Church Road (Newcastle)

In addition to the road sweeper, Greystones Municipal District empty litter bins daily throughout the District. There are over 35 solar compacting bins in the area, which compact the rubbish and alert staff when they are nearly full to facilitate emptying. Greystones Municipal District has invested valuable resources in providing these bins, which compact the waste and can take up to 5 times more waste than other bins, the number of bins has increased in the area in recent years and there are also a large number of regular bins throughout the District (including Dog Waste Litter bins). "Pizza Box" bins were provided in 2021 to assist with the increase in outdoor dining/socialising due to Covid-19 restrictions. These bins are currently on hire.

One outdoor staff member works on a full time basis managing the bins within the District. We have a hired waste collection transit van that is used solely for this purpose and all waste collected is brought to a registered waste facility at Fassaroe in Bray, Co Wicklow. Other outdoor staff members assist with this over the weekends so that we are able to attend to litter bins 7 days per week within the District. We would also provide additional barrel bins in the park and on the beach in Greystones during the summer months to assist with the increased use of these areas by the public and the litter that comes with it!

Materials/services are required on a constant basis to continue to deliver the street cleaning service we provide within Greystones Municipal District area, ie bags for the litter bins (compacting and regular bins), biodegradable dog waste bags, annual maintenance and telemetry costs for solar compacting bins, repairs/replace damaged bins where required and waste disposal costs.

Greystones Municipal District work with and provide financial support, through the members discretionary funds, to local tidy towns volunteers and also provide equipment and support to many local groups who organise regular clean ups throughout the year to keep public areas litter free. Even with this additional help from volunteers and groups within the District, the demand on street cleaning services is continuing to increase and continues to be a challenge given the limited resources available to the Municipal District.

Arklow Municipal District

Street cleaning in Arklow Municipal District is a service that is provided 7 days a week in Arklow Town covering the Main St and the many public amenity areas. The service is extended on request to the other towns in the district, Rathdrum, Aughrim and Avoca. The service includes the use of a street sweeping machine, currently on hire via a tender process and emptying of the public litter bins.

Other costs include the disposal of the street sweepings and waste from the public bins. This was procured using the OGP Framework for Waste Management and is a 24 month contract.

Baltinglass Municipal District

Street Bins (litter bins) waste disposal charges: The bagged waste from street bins in the MD are brought to a central collection point (Rampere Waste management centre) where the incoming waste (from either Tinahely or Blessington) is weighed on entry. Once the waste is removed by the permitted disposal company the invoices for the relevant period are divided pro rata based on the weight of material brought from each area for the relevant period.

Emptying street bins: The cost of weekly collection and transferring street bin waste from across the district to the central collection point is also charged to these codes. . In the Tinahely Area Bagged Street waste is brought to the various depots for temporary storage prior to the weekly collection. In the Tinahely area this amounts to 1 day pickup hire, plus driver and 1 GO, one day per week, every week.

Purchase of Bags for Street Bins: The on street bins in the MD are lined with disposable bin liners (bags) to provide safe management and handling of waste for outdoor staff.

Mechanical Street Sweeping: The cost of the hire of street sweeping trucks in the district is charged to these codes. In the Tinahely Area street sweeping is undertaken periodically over the year (generally in advance of public holidays etc) for 6-7 days.

Capital procurement of waste management equipment: Purchase of temporary storage containers and street bins Etc., when circumstances allow (which is rare to never). We utilised additional funds provided during Covid to provide better, more durable and safer waste storage bunkers in certain depots.

On street sweeping / litter picking: In the Blessington Area the cost of a dedicated GO sweeping the streets daily with a shovel, brush and wheelbarrow are covered by the budget. Occasionally litter picks undertaken at strategic locations may also be charged to the budgets.

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
Enforcement and Regulation	Financial Resources	Service planning Budget process	Cleaner streets Litter free environment	Improved economic opportunities
Litter Prevention & Control	Staffing resources both on the ground and support staff	Daily /Weekly/Monthly on site activities	Improved quality of the streetscape	Improved reputational standing
Education & Awareness	Plant & Machinery	Support services such as Payroll and Accounts Payable		Improved community pride of place
Community Engagement		Budgetary Control		Improved awareness of and lower tolerance for littering issues
Clean & Litter Free Environment		Engagement with the communities being served		Better community awareness

Description of Programme Logic Model

Objectives: The primary objective of the Street Sweeping service is to ultimately ensure the provision of cleaner and more pleasant environment and the removal of unsightly littering.

Inputs: The principal inputs to this service include a substantial financial input of almost €2 million. Additional inputs include the actual work done on the ground on a daily/weekly/monthly basis. Also to be included are the service support activities which are crucial to the on-going running of the service such as the planning, budgeting, payroll and accounts payable activities on which the service depends.

Engagement with the communities being served

Outputs: Cleaner streets, Litter free environment, , improved quality of the streetscape

Outcomes: Improved economic opportunities, improved reputational standing, improved community pride of place, improved awareness of and lower tolerance for littering issues.

Better community awareness

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

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



Annual Budget Process

Resource Allocation and Prioritisation of Service

Resource Allocation Process

Daily/Weekly/Monthly activities on the ground

**Support activities such as Payroll/Accounts
Payable/Budgetary Control**

Continued assessment by management of service delivery

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Agresso Financial Management System – Financial Reports	Expenditure details for the service cost centres
CorePay System	Detailed analysis of payroll costs incurred
Reports from the Municipal Districts	Details of the services provided in each area, e.g., rosters, rotas, schedules and planned activities.

Key Document 1: Agresso Financial Management System

Key Document 2: CorePay Records

Key Document 3: Municipal District Reports and Records

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Agresso Financial Management System – Financial Reports	Expenditure details for the relevant cost centres	Yes
Payroll System	Pay analysis. Breakdown of costs to pay element level e.g., basic pay, overtime costs, etc.	Yes
Municipal District Meeting Minutes	Meetings where this topic may have been discussed reflecting local concerns and the actions agreed.	Yes

Data Availability and Proposed Next Steps

Sufficient data is readily available to conduct an evaluation of the Street Cleaning Service. The service is identified as operating in a strong control environment with timely reporting and oversight activity.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the 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 Street Cleaning services provided by the Municipal Districts remains under constant evaluation. The service is very visible and one in which the ratepayers and other citizens can see the contribution being made by the local authority.

The appraisal stage for street cleaning is an on-going process where the impact and the results of service provision are immediately apparent.

The implementation stage may be viewed as the direct provision of the service on a daily basis.

The post –implementation stage may be considered to be the feedback received and the results of surveys conducted by relevant bodies.

Having regard to the above it is considered that the service provides Substantial Assurance that there is compliance with the Public Spending Code.

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

Yes. Comprehensive data and information and backup files are available which would provide the basis for any future evaluation or review. The detailed

financial and contextual information available could be used to identify particular areas or aspects of needs, or emerging needs, which might inform the future development of the service.

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

Policy Level

Having reviewed the operation of the service it is concluded that Wicklow County Council is in step with national policy in this area. Accordingly, no direct recommendations are made other than to continue on the current trajectory of service delivery. Resource allocation should be reviewed in the context of annual budget allocations.

Implementation Level

It is clear that the management and staff of the Environment Directorate and in the Municipal Districts recognise the importance of this service and considerable knowledge and expertise has been garnered over time. Accordingly it is recommended that appropriate policy and procedure manuals be devised and regularly updated to harness this proprietary knowledge.

Administrative Level

This service operates within a strong administrative and control environment across the organisation. It is recommended that a procedure manual be drafted and that it be reviewed and updated as appropriate to ensure continuity of approach in situations of staff re-assignment. This is particularly relevant in relation to the financial management and control aspects of the service.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Street Cleaning service.

Summary of In-Depth Check

The requirement for Street Cleaning is an enduring societal need.

All costs sampled were in keeping with the organisations policies and procedures and were properly vouched and certified. The service operates within a strong administrative control environment.

Audit Opinion

The opinion of Internal Audit following this review is that this service is operating in compliance with policies and procedures. Accordingly the overall conclusion of the review is that the management and oversight of the Street Cleaning service is such, so as to provide, substantial assurance that there is compliance with the Public Spending Code.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Ashtown Lane, Wicklow - Social Housing Scheme
Detail	Capital project to construct 40 housing units at Ashtown Lane, Wicklow, Co. Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Incurred in the year under review
Start Date	May 2019 (Construction Commenced On Site)
End Date	May 2022
Overall Cost	€12.35 Million

Project Description

This project involves the construction of 40 housing units at Ashtown Lane, Wicklow, Co. Wicklow. The site is located to the south west of the Town Centre and measures 3.78 ha overall. The project was in construction in 2021 with construction being completed earlier this year (2022) and allocations have now been completed. The units constructed are designated as follows

Number	Description
16	Three Bed Units
16	Two Bed Units
8	One 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, Ashtown Lane was identified as being High Development Potential Site for Housing Provision.

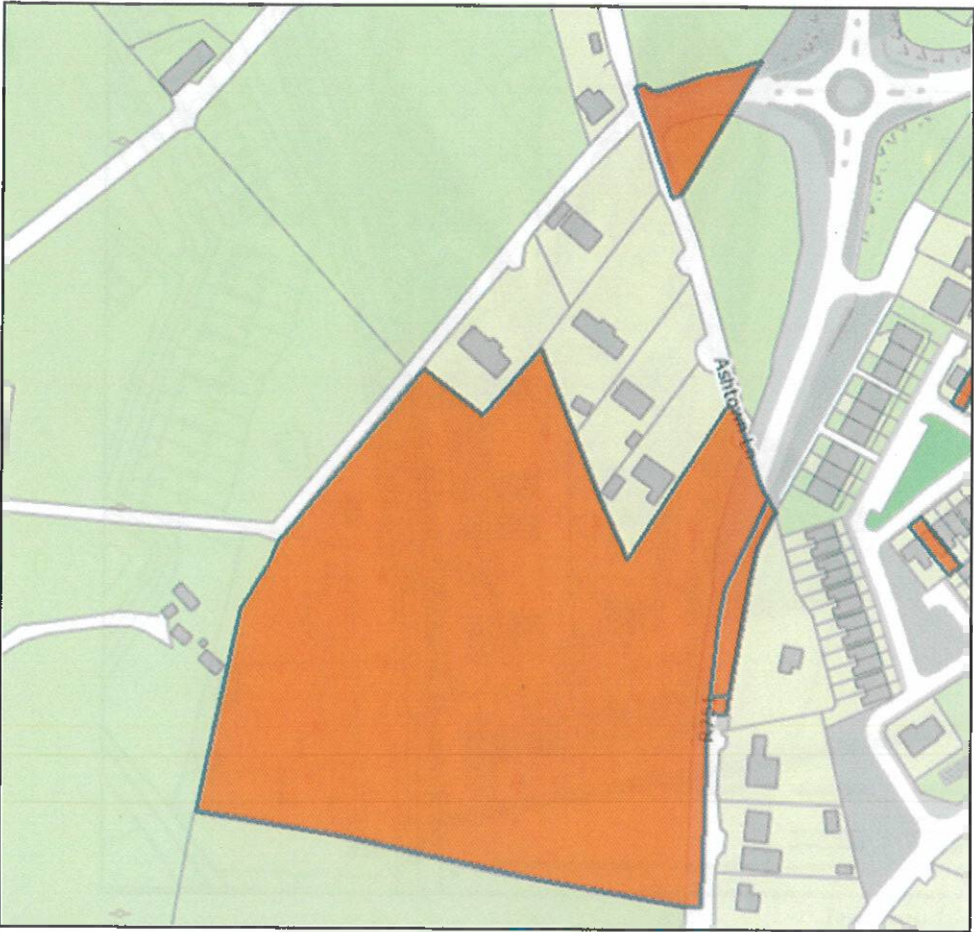
All publicly funded construction projects must follow the Capital Works Management Framework (CWMF) as required by the Department of Finance. The project has received approval from the Department of Housing, Planning and Local Government for the four critical stages as follows

- 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

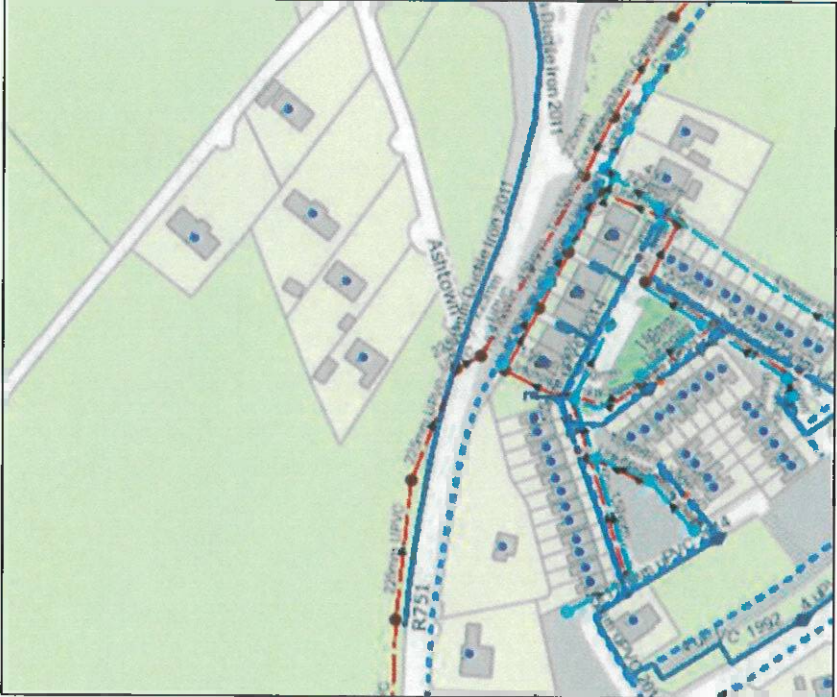
The Stage 4 approval letter dated 10th March 2020 gave budget cost approval in the sum of €13 million and the developer took possession of the site in May 2019. The contract was awarded to ABM Design and Build Ltd on the basis of the Most Economically Advantageous Tender (MEAT).

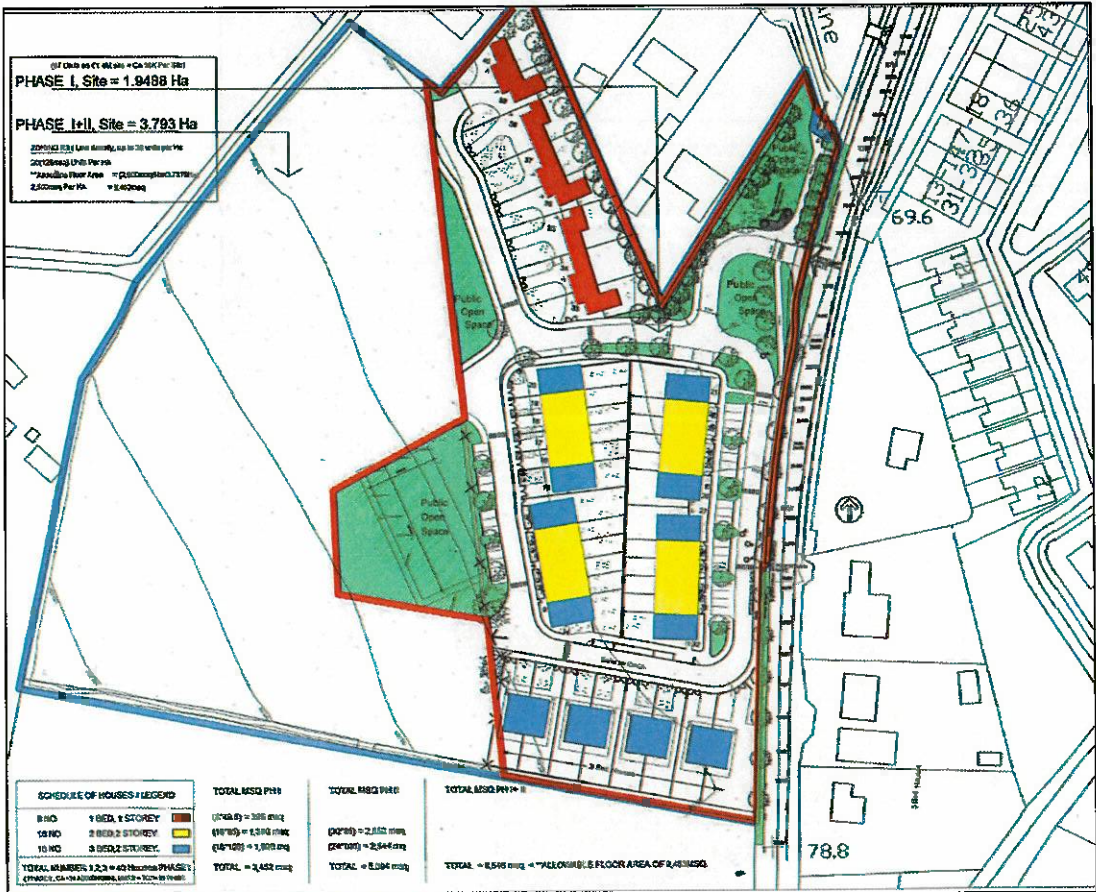
There is high demand for social housing in this area. The variety of house types ensures this development achieves a good mix of one, two and three bed units. The Housing Allocations team has encountered considerable difficulties in identifying alternative means of meeting the persistent and burgeoning 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 Ashtown Lane Scheme is rapidly coming to a conclusion with an estimated completion and handover date of May 2022. 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.



(Extent of Site at Ashtown Lane)





(Site Maps of Development)



(View of Ashtown Lane Estate)

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 Housing Construction at Ashtown Lane, Wicklow. 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 provide modern quality housing for approved applicants on the housing waiting list	Funding of €12.35 Million	Preparation of costings and design plans as part of funding submission.	Modern, high quality housing units to address housing need.	The provision of good quality social housing
The achievement of quality and value for money	In-house project management and oversight Enabling and temporary works.	Procurement process for Construction and ancillary services		The enhancement of community within an existing residential area
To ensure that the houses under construction meet the housing needs of applicants	Technical fees and salaries. Site investigation. Utilities.	Financial Management of project re payments and recoupments Budgetary Control activities regarding expenditure and variance analysis Project oversight and governance Allocation of Units		Providing people with a home

Description of Programme Logic Model

Objectives: The objective of the Ashtown Lane, Wicklow construction project is to provide 40 social houses which will be utilised to accommodate applicants on the social housing list. The project aims to ensure that value for money is achieved throughout the entirety of the project from inception to completion.

Inputs: An overall budget of €12.35 million has been allocated to the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are adhered to.


Activities: Preparation of design and costings plan. Liaison with the Department of Housing, Local Government & Heritage on application for funding and Capital Works management Framework process. Procurement and tendering processes. Project implementation and oversight activities. Ongoing monitoring of expenditure and budgetary control. Recoupment of expenditure from the Department. Allocation of completed units.

Outputs: The construction of 40 modern, high quality homes to meet the needs of people on the social housing list

Outcomes: The provision of homes. The enhancement of the local community. Organisational achievement in fulfilling its objectives and responsibilities.

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

The following section tracks the Housing Construction at Ashtown Lane, Wicklow from inception to conclusion in terms of major project/programme milestones



2019	Part 8 Planning Passed for 40 Units.
March 2020	Stage 4 Approval from Department
May 2020	Construction Commences Phase I
March 2022	Construction Phase Completed
May 2022	Allocation of Houses

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Housing Construction at Ashtown Lane, Wicklow.

Project/Programme Key Documents	
Title	Details
Project Appraisal	Project Capital Appraisal analysis was conducted having regard to the assessment of housing need in Rathnew & Wicklow Town.
Monthly Project Progress Reports	These monthly reports give a detailed analysis of the project at a point in time.
Agresso Financial Management System	Financial Reports. Expenditure and supplier details are recorded and maintained in the Financial Management System.

Key Document 1:

The Housing Needs for the Wicklow Area were assessed. The units to be provided were calculated on land available at location (3.78 ha) and the identified housing need.

Key Document 2: Monthly Project Progress Reports

The monthly reporting framework facilitates ongoing and current analysis of project progression. Any variances from scheduled progress are further analysed and investigated.

Key Document 3: Financial Recording and Reporting - Agresso Financial Management System

Expenditure and income details are available through the Agresso Financial Management System. Detailed analysis can be generated and reported on. This functionality is of particular value to the management accounting function for monthly management reporting and variance analysis. It is also a central requirement to any recoupment process. The processing of payments was in accordance with Wicklow County Councils financial procedures.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Housing Construction at Ashtown Lane, Wicklow. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Agresso Financial Management System – Financial Reports	Expenditure and Income details for the project	Available
Capital Works Management Framework (CWMF) Stage approval documents	Record of four stage approval process prior to commencing work onsite	Available
Sample of tender documentation	Analysis of tender process	Available
Monthly Progress Reports	Details of progress on the project	Available

Data Availability and Proposed Next Steps

The primary and overarching objective of this project is to provide modern and good quality housing for people on the housing list. This objective will be attained on completion of the works and the allocation of tenancies. The social dividend of the provision of social housing may be difficult to quantify as there are many intangible aspects to be considered. The provision of good quality social housing supports the achievement of many objectives and benefits across society. A financial analysis such as a cost benefit analysis may not capture or reflect the inherent value of the scheme in terms of its wider societal contribution.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Construction at Ashtown Lane, Wicklow 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)

Having reviewed the documentation, Internal Audit is of the opinion that the management of this project complies with the standards set out in the Public Spending Code. The in-depth check confirms that the principles and tenets of the Public Spending Code are being adhered to in the on-going management and implementation of the scheme. The oversight, management and supervision of the scheme are in accordance with appropriate scheme governance.

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 and information that would be required to conduct a full evaluation of the scheme is available for any such undertaking. Key documentation

such as tender documentation, progress reports along with minutes of meetings and correspondences are on file. Wicklow County Council's Financial Management system is the repository for the supporting financial data such as invoices pertinent to the scheme, supplier details and related taxation matters. Additionally any associated payroll expenses may be ascertained through the FMS and CorePay systems.

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

This is an ongoing project at an advanced level of completion. Housing Construction projects under capital funding operate within controlled parameters set by the Sanctioning Authority. Appointment of external design consultants and contractors also operate under the relevant public procurement directives and CWMF contracts. It is recommended that the Housing Directorate continue its rigorous and detailed oversight of the project. Having regard to the increased mobility of staff it is recommended that the principles and tenets of the Public Spending Code be re-emphasised to those staff dealing with projects and the importance of compliance with the Public Spending Code at every stage of the project life cycle be re-stated.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Housing Construction at Ashtown Lane, Wicklow.

Summary of In-Depth Check

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

Project Description: The provision of 40 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.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Blessington Swimming Pool
Detail	Capital investment to provide a Swimming Pool facility at Blessington, Co. Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Considered
Start Date	N/A – Project under consideration in 2021
End Date	N/A Development not yet commenced
Overall Cost	€10.05 Million (2019 Estimate of Costs)

Project Description

Blessington is located on the Wicklow / Kildare border approximately 27 km southwest of Dublin and 11 km from Naas, Co Kildare.

One of the stated objectives of the Blessington Local Area Plan is

“to establish a framework for the planned, co-ordinated and sustainable development of Blessington. The aim of the plan is to enhance and facilitate the balancing of economic, social and environmental infrastructure in order to maintain and develop a high quality of life without compromising the protection of the environment and the needs of future generations.”

Key elements of Wicklow County Council’s vision for Blessington include to:

- Improve the quality of life of the residential population of Blessington by planning for and encouraging the provision of high quality housing and employment, social and community facilities and a range of recreational options in a quality environment.
- Develop the tourism potential of Blessington as a visitor / tourist destination in itself and its role as a gateway to the west of the County and the Wicklow Mountains.

It is against this backdrop that the Blessington Swimming Pool project is being promoted and pursued. This project involves the development of a public swimming pool complex in Blessington, Co. Wicklow. It has been identified that the primary users of the facility will be

- Individuals and groups from the local community
- Carers with babies and young children
- Older people
- People with disabilities
- Schools and swimming clubs

The main types of activities envisaged are

- Aqua aerobics
- Competitive swimming
- Fitness and lane swimming
- Swimming lessons
- Recreational swimming and training

It is intended that this facility will be a modern pool facility and may include water features that are designed to increase appeal and attract businesses. These may include

- Varying water depth features
- Water slides and flumes
- Water features such as jets and rain showers and children’s play area
- Spa facilities
- Feature lighting and sound to increase appeal

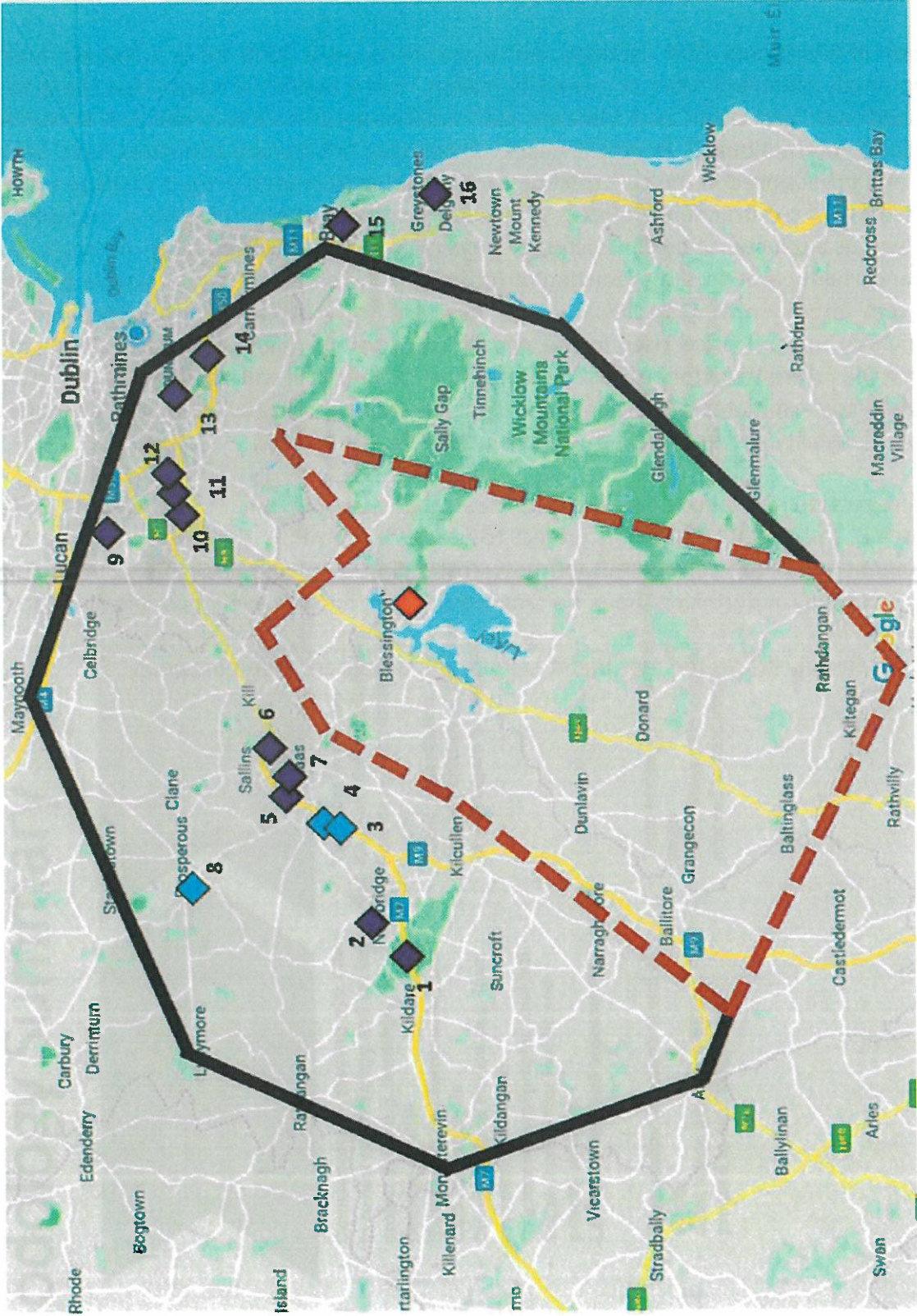
The health and social benefits of an active lifestyle are much reported and research –based evidence of the benefits of swimming include

- Improved physical and mental wellbeing
- Personal development
- Social integration and community development and
- Wider socio-economic development

An Order of Magnitude Cost Estimate was prepared in early 2019 for a 2,250 m² main building which estimated costs at some €10 million. It is a matter of record that there has been significant “cost-push” and “demand-pull” inflationary pressures in the Irish economy and indeed, internationally, in recent years. These cost inflationary pressures have been particularly pronounced in the construction sector leading to revised project costings across the spectrum of construction projects. Anecdotal evidence, at time of writing, suggests a trend towards a reluctance by contractors to engage in negotiating fixed price contracts due to the uncertainty around the prediction of future cost increases. It is also worthy of note that recent international geopolitical events have led to what can only be described as stagflationary upward price rises in the energy sector and a high degree of uncertainty regarding the future trajectory of cost increases now exists which will significantly impact on any revised cost estimates for this project. These inflationary costs will also have an impact on financial viability and business forecasting models for the project.

Having regard to the above factors it is clear that securing funding by way of State assistance is a pre-requisite for this project to proceed. Currently the site options for the development are being considered and notwithstanding all of the challenges inherent in such an ambitious undertaking there is a tangible desire to explore every possible approach.

The map below illustrates the catchment area for the proposed swimming pool.



(Locations numbered 1 to 16 indicate other sporting facilities)

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for Blessington Swimming Pool. 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
The provision of a Swimming Pool facility which will serve the town of Blessington and its environs.	N/A	N/A	N/A	N/A

Description of Programme Logic Model

Objectives: The current objective being considered is to provide the town of Blessington with a modern purpose built swimming pool which will serve the town of Blessington and the larger parts of west Wicklow.

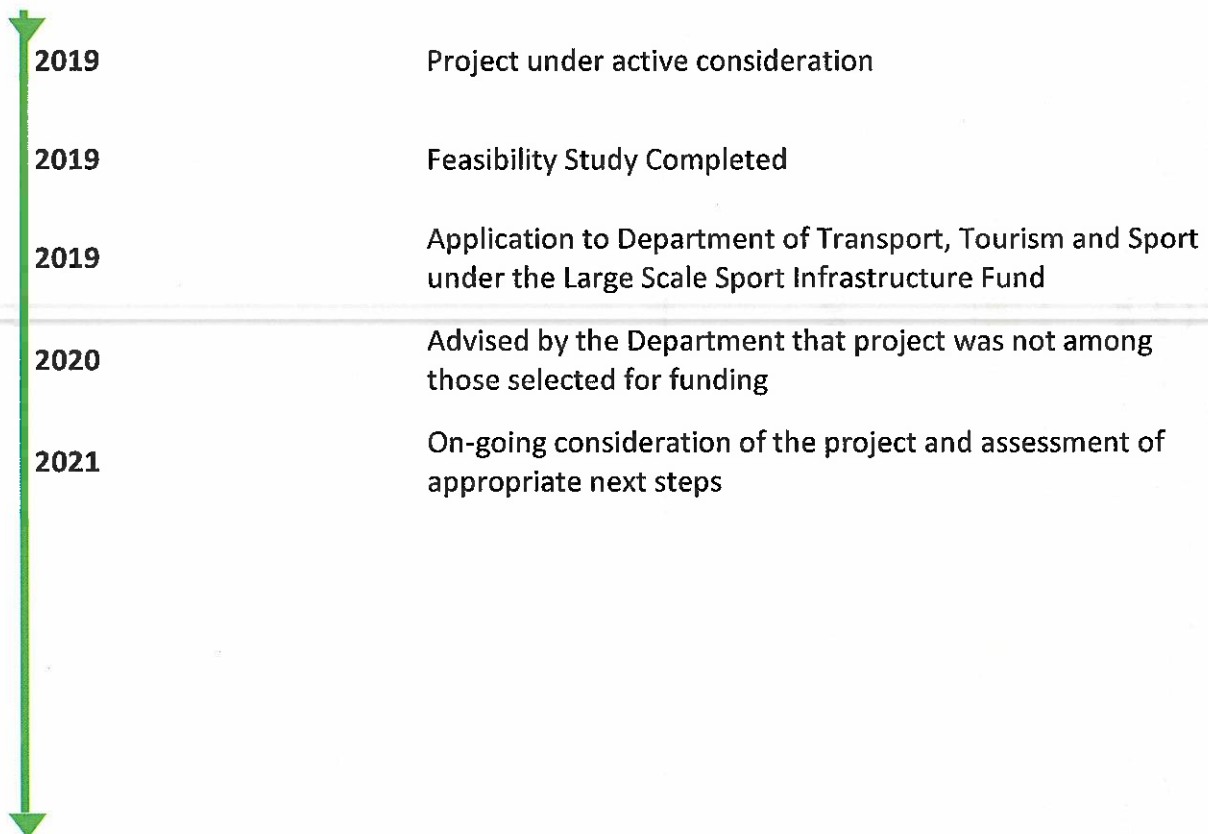
Inputs: Not yet fully defined

Activities: Not yet fully defined

Outputs: Not yet fully defined

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

The following section tracks the proposals for Blessington Swimming Pool from inception to conclusion in terms of major project/programme milestones



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Blessington Swimming Pool.

Project/Programme Key Documents	
Title	Details
Chief Executives Order 2019	Approving that feasibility study be undertaken
Feasibility Study	Feasibility Study for the project prepared by Holohan Leisure
Submission to Department of Transport, Tourism and Sport under the Large Scale Sport Infrastructure Fund	Submission documents and subsequent correspondence from the Department

Key Document 1:

This document's relevance is as evidence of the intention to explore possible options for the project and to commission a report on the proposal.

Key Document 2:

This document lists the details of the proposed project and the then estimated costs. The costings have not been updated to reflect current costs or building cost inflation. The document is of value only in an historical context as a basis for comparison with current costings when prepared and variance analysis.

Key Document 3:

This document sets out the application for funding under the Large Scale Sports Infrastructure Fund. Also the Department's subsequent letter conveying regret that the project had not been selected.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
N/A	N/A	N/A

Data Availability and Proposed Next Steps

Other than the documents outlined above there was no further project documentation available at the time of review as the project is still at a very early stage and under consideration.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Blessington Swimming Pool 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)

There was no project documentation available at the time of the audit as the proposal is at a very early stage, and, accordingly, it was not possible to rate compliance with the public spending code.

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

N/A

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

There are many worthy and laudable objectives of this project and there are many wider societal benefits to be achieved. Moreover there is little doubt that these objectives would be attained on completion of the Blessington Swimming Pool. The social dividend of the provision of projects such as this may be difficult to quantify as there are many intangible aspects to be considered however the wider benefits must be acknowledged. Having regard to the increased mobility of staff it is recommended that the principles and tenets of the Public Spending Code be re-emphasised to those staff dealing with capital projects and the importance of compliance with the Public Spending Code at every stage of the project life cycle be re-stated.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on Blessington Swimming Pool

Summary of In-Depth Check

Other than the documentation outlined above there was no further project documentation available at the time of the audit as the proposal is at a very early stage, and, accordingly, it was not possible to rate compliance with the public spending code. Having met with the Project Owner, they are aware of the appropriate project appraisal methods under the public spending code and the need for compliance with same prior to proceeding with this project.

Audit Opinion

The project is at too early a stage to rate compliance with the public spending code.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Social Housing Development – Southern Cross Bray
Detail	Capital project to construct 208 mixed housing units at Southern Cross Road, Bray, Co. Wicklow. CALF Funded Project over Three Phases. Reported on inventory schedule under Expenditure Being Considered LA Housing Schemes (incl. CALF).
Responsible Body	Wicklow County Council
Current Status	Expenditure being Incurred (in 2021 classified under Expenditure Being Considered).
Start Date	October 2021
End Date	Currently in Construction Completion Date Phase I Q2 2022 Completion Date Phase II Q3 2022 Completion Date Phase III Q3 2022
Overall Cost	Overall Project Cost - €91,954,605 CALF Element Reported On €23,186,997

Project Description

The provision of social housing is a key element and objective of the Programme for Government. An inherent component of this objective is the requirement to build strong and sustainable communities with access to education, transport, health and community support services, amenities and leisure facilities and a good quality built environment and environs.

This development is on an area of 3.57 hectares located 3 kilometres south of Bray Town centre on the Southern Cross Road. Planning permission was granted by An Bord Pleanála in 2019 for a strategic housing development. This is a mixed use residential development consisting of 208 units and neighbourhood centre. The residential units are comprised as follows

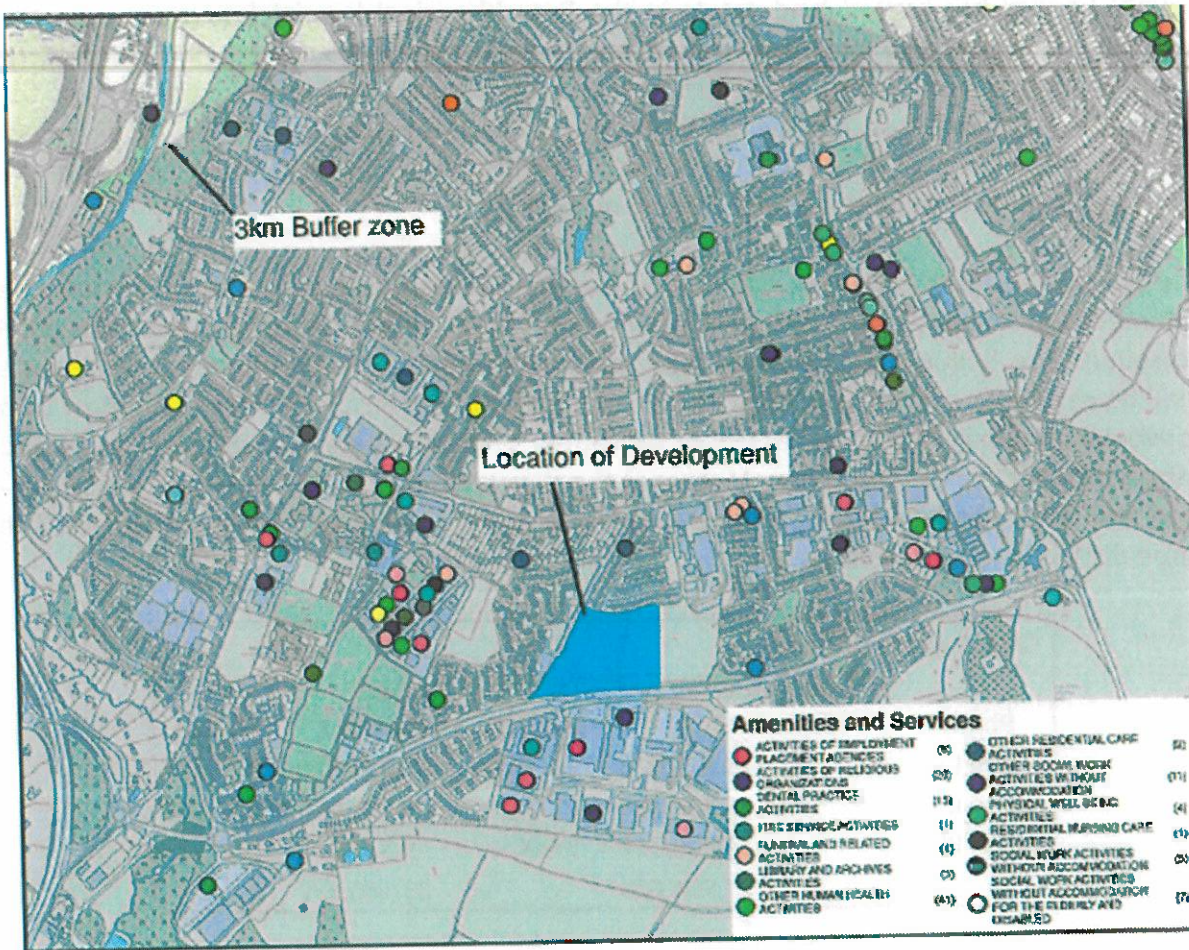
No.	Description	Unit Size				Total
		4 Bed	3 Bed	2 Bed	1 Bed	
30	Two Storey Houses	12	18	-	-	30
18	Duplex Apartments	-	7	9	2	18
160	Apartments (4 x 5 Story Blocks)	-	-	138	22	160
208		12	25	147	24	208

Bray is the largest town in County Wicklow with a burgeoning demand for housing. Wicklow County Council has limited land assets in the Bray Municipal District functional area and opportunities to acquire land for development are few with ever inflating associated costs. This development represents a welcome opportunity to address approximately 20% of the social housing demand within the next twelve months as construction of the development commenced at the end of 2020. This project presented as a CALF project in 2021 with the first capital advance payment being made in early 2022.

The County Development Plan 2016 – 2022 identifies key housing principles for sustainable communities. It states that well designed homes in the right location are a fundamental prerequisite to building strong and sustainable communities. This development will ensure that its residents will have a high quality place to live in terms of amenity, safety and convenience along with other essential attributes such as access to public transport and community and support facilities. Moreover the development promotes the efficient use of land and energy to minimise greenhouse gas emissions. The development is being built in three distinct phases as follows:

CALF Approval Details				
Phase	Total Calf Eligible Capital Outlay	CALF %	CALF Approved	Term (Years)
Phase I	21,876,612	19.50%	4,265,939	25
Phase II	35,118,456	27.00%	9,481,983	25
Phase III	34,959,537	27.00%	9,439,075	25
	91,954,605		23,186,997	

Location of Development



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council's Internal Audit Unit has completed a Programme Logic Model (PLM) for the SOUTHERN CROSS ROAD, BRAY. 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
Acquire houses for social housing in accordance with national policy.	Capital Funding from Department	Engagement with Developer. Obtain independent valuation.	Housing units available for Social Housing programme	Families from the Council's housing waiting list to be accommodated in modern housing within a sustainable community.
Achieve the objectives in the Housing Strategy	Staff salary and overhead costs. Staff expertise and specialist QS skills	Negotiations with Developer throughout. Approval process commenced with Department.		
		Engagement with Legal Advisors re contracts.		
		House Inspections.		
		Allocation of Units.		
		Submission of recoupment claims to parent Department.		

Description of Programme Logic Model

Objectives:

The main objective of this agreement was the acquisition of 208 mixed housing units to house applicants on the Council's waiting list.

Inputs:

Financial Inputs:

The primary input to the process was capital advance lease funding of €23.2 million provided by the Department of Housing, Local Government & Heritage

Staff Resources:

From a review of the relevant file it is evident that a significant input in terms of staff resources is required throughout the process. There is significant time committed from both the administrative and technical staffs. Specialist professional skills such as quantity surveying coupled with experienced negotiating skills confer a distinct advantage and it could be argued are an essential element of the project appraisal process. Notwithstanding the professionalism and expertise of the administrative staff charged with the Housing function, it is clear that the specialist knowledge, insights and experience of the construction sector generally, inherent in roles such as quantity surveying, repays the investment in those staff resources manifold. Ancillary support functions such as the Council's Legal and Finance sections also commit time and resources in a supporting and functional management capacity.

System Inputs:

A number of systems are utilised as part of the process most notably the iHouse system and the Agresso Financial Management System.

Activities:

A number of key activities are carried out as part of the acquisition process.

- (i) Engagement with the Developer
- (ii) Ongoing negotiations and contact with various relevant parties
- (iii) Obtaining appropriate independent valuation
- (iv) Liaise with Department as part of the approval process
- (v) Interaction with legal advisers regarding contracts and conveyance
- (vi) Preparation of accounts for payment
- (vii) Instigating and overseeing the recoupment process

Outputs:

Housing units to be acquired during 2022 / 2023

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

The following section tracks the SOUTHERN CROSS ROAD, BRAY from inception to conclusion in terms of major project/programme milestones



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the SOUTHERN CROSS ROAD, BRAY.

Project/Programme Key Documents	
Title	Details
Planning Permission	Grant of Planning Permission by An Bord Pleanála for Strategic Housing Development
Sustainable Communities Reports for the three Phases of the development	Sets out the details of the scheme and describes the detail and rationale for the scheme.
Department of Housing, Local Government & Heritage Letters of Approval for the CALF funding	Conveys the Departmental approval and sets out the terms and conditions on which it is based.

Key Document 1:

Grant of Planning Permission by An Bord Pleanála. This document sets out the permission for the development along with the planning conditions attached to the development. The Inspector's Report and the Order and Direction documents are also available.

Key Document 2:

Sustainable Communities Reports for the three Phases of the development. These documents set out the description of the project and address such matters as the location, the background to the development, statistics on the local housing demand and how the development will contribute to meeting that demand. Additional topics such as health, amenities, educational and transport are also addressed.

Key Document 3:

Departmental Approval Correspondence. These documents convey the Departmental sanction to proceed and the conditions which are to be complied with on foot of that sanction

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the SOUTHERN CROSS ROAD, BRAY. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Housing Need Assessment	To identify the need and scale of the housing requirement in the area.	Available
Planning Permission	Terms and conditions on which permission for the development is granted.	Available
Housing Section Reports	To ensure ongoing oversight of the project.	Available
Departmental Correspondences and Approvals	Ensure compliance with the strict criteria governing the CALF process.	Available

Data Availability and Proposed Next Steps

The social dividend of the provision of projects such as this may be difficult to quantify as there are many intangible aspects to be considered however the wider societal benefits of providing modern housing in a sustainable context must be acknowledged.

Sufficient data and records are available to conduct a review of the project.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the SOUTHERN CROSS ROAD, BRAY 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)

Having reviewed the documentation Internal Audit is of the opinion that the management of this project complies with the standards set out in the Public Spending Code. The in-depth check confirms that the principles and tenets of the Public Spending Code are being adhered to in the concept, design and overview of the project. The oversight, management and supervision of the scheme are in accordance with appropriate scheme governance.

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 and information that would be required to conduct a full evaluation of the scheme is available for any such undertaking. Key documentation, as referred to earlier, is on file and is readily available. Wicklow County Council's Financial Management system is the repository for any supporting financial data.

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

Having regard to the increased mobility of staff it is recommended that the principles and tenets of the Public Spending Code be re-emphasised to those staff dealing with projects and the importance of compliance with the Public Spending Code at every stage of the project life cycle be re-stated. It is further recommended that appropriate training and development be afforded to staff assigned to complex and high value projects.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the SOUTHERN CROSS ROAD, BRAY

Summary of In-Depth Check

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

Project Description: Construction of a mixed development of 208 housing units as previously described. This is a CALF funded project with Wicklow County Council retaining allocation rights to the units with Co-Operative Housing, and APPROVED Housing Body, managing the properties thereafter.

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 Wicklow County Council's Housing and Corporate Estate 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.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Lott Lane, Kilcoole - Social Housing Scheme
Detail	Capital project to construct 75 housing units at Lott Lane, Kilcoole, Co. Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Incurred
Start Date	Early 2023 (Target Date for Construction To Commence On Site)
End Date	Estimated Completion Date End 2024
Overall Cost	€25.5 Million

Project Description

This project involves the proposed construction of 75 social housing units at Lott Lane, Kilcoole, Co. Wicklow. The site is located less than half a kilometre to the north east of Kilcoole Town Centre and measures 5.0 hectares overall. The site is within a mixed tenure, mixed-income residential neighbourhood. A Stage two approval application has been submitted to the Department of Housing, Local Government and Heritage with overall project costs being estimated at €25.5 million. It is proposed that the overall site be developed for a mix of 50% social (75 units) and 50% affordable (75 units) to avoid over concentration within the area and to encourage integration. An area to the west of the site has been designated for community use in accordance with the development plan. The proposed social development comprises

Number	Description
10	One Bed Units (2 Storey Apartments)
15	Two Bed Units (2 Storey Houses)
48	Three Bed Units (2 Storey Houses)
2	Four 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). This scheme will provide a good mix of dwelling types and approximates to the proportion of each dwelling type as recorded on the housing waiting list for the area.

All publicly funded construction projects must follow the Capital Works Management Framework (CWMF) as required by the Department of Finance. The project has received Stage 1 approval from the Department of Housing, Planning and Local Government by letter of the 15th of November 2021 and an application for Stage 2 approval has recently been submitted. The four stage approval process is detailed below.

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 construction contract will be awarded on the basis of the Most Economically Advantageous Tender (MEAT).

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.

Subject to the necessary approvals it is proposed that the Lott Lane Scheme would commence in early 2023 with a projected completion date of end 2024. 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.



(Aerial Image showing proposed site (red). Image copyright Google)



(Image showing proposed site (red) and adjacent Council owned houses & land. Image copyright OSI)

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 Housing Construction at Lott Lane, Kilcoole. 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 provide modern quality housing for approved applicants on the housing waiting list.	Funding of €25.5 Million	Preparation of costings and design plans as part of funding submission.	Modern, high quality housing units to address housing need.	The provision of good quality social housing
The achievement of quality and value for money	In-house project management and oversight	Procurement process for Construction and ancillary services		The enhancement of community within an existing residential area
To ensure that the houses under construction meet the housing needs of applicants	Enabling and temporary works.	Financial Management of project re payments and recruitments		Providing people with a home
	Technical fees and salaries.	Budgetary Control activities regarding expenditure and variance analysis		
	Site investigation.	Project oversight and governance		
	Utilities.	Allocation of Units		

Description of Programme Logic Model

Objectives: The objective of the Lott Lane, Kilcoole construction project is to provide 75 social houses which will be utilised to accommodate applicants on the social housing list. The project aims to ensure that value for money is achieved throughout the entirety of the project from inception to completion.

Inputs: An overall budget of €25.5 million has been sought for the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are adhered to.

Activities: Preparation of design and costings plan. Liaison with the Department of Housing, Local Government & Heritage on application for funding and Capital Works management Framework process. Procurement and tendering processes. Project implementation and oversight activities. Ongoing monitoring of expenditure and budgetary control. Recoupment of expenditure from the Department. Allocation of completed units.

Outputs: The construction of 75 modern, high quality homes to meet the needs of people on the social housing list

Outcomes: The provision of homes. The enhancement of the local community. Organisational achievement in fulfilling its objectives and responsibilities.

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

The following section tracks the Housing Construction at Lott Lane, Kilcoole from inception to conclusion in terms of major project/programme milestones



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Housing Construction at Lott Lane, Kilcoole.

Project/Programme Key Documents	
Title	Details
Capital Appraisal	Project Capital Appraisal analysis was conducted having regard to the assessment of housing need in the Kilcoole area.
Agresso Financial Management System	Financial Reports. Expenditure and supplier details are recorded and maintained in the Financial Management System.

Key Document 1:

The Housing Needs for the Kilcoole Area were assessed. The units to be provided were calculated on land available at location (5.0 ha) and the identified housing need. The Capital Appraisal contains detailed information on, *inter alia*, the analysis of housing need, the design brief & proposal, the site constraints, the construction programme and project management arrangements and the costs and value for money considerations.

Key Document 2: Financial Recording and Reporting - Agresso Financial Management System

Expenditure and income details are available through the Agresso Financial Management System. Detailed analysis can be generated and reported on. This functionality is of particular value to the management accounting function for monthly management reporting and variance analysis. It is also a central requirement to any recoupment process. The processing of payments will be in accordance with Wicklow County Councils financial procedures.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Housing Construction at Lott Lane, Kilcoole. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Agresso Financial Management System – Financial Reports	Expenditure and Income details for the project	Available
Capital Appraisal Report	Detailed appraisal of the scheme including site and construction considerations and proposed project management	Available
Capital Works Management Framework (CWMF) Stage approval documents	Record of stage approval process prior to commencing work onsite. Currently at Stage 2.	Available

Data Availability and Proposed Next Steps

The primary and overarching objective of this project is to provide modern and good quality housing for people on the housing list. This objective will be attained on completion of the works and the allocation of tenancies. The social dividend of the provision of social housing may be difficult to quantify as there are many intangible aspects to be considered. The provision of good quality social housing supports the achievement of many objectives and benefits across society and a financial analysis such as a cost benefit analysis may not capture or reflect the inherent and tangible values of the scheme in terms of its wider societal contribution.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Construction at Lott Lane, Kilcoole 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)

Having reviewed the documentation Internal Audit is of the opinion that the management of this project complies with the standards set out in the Public Spending Code. The in-depth check confirms that the principles and tenets of the Public Spending Code are being adhered to in the on-going management and implementation of the scheme. The oversight, management and supervision of the scheme are in accordance with appropriate scheme governance.

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 and information that would be required to conduct

a full evaluation of the scheme is available for any such undertaking. Wicklow County Council's Financial Management system is the repository for the supporting financial data such as invoices pertinent to the scheme, supplier details and related taxation matters. Additionally any associated payroll expenses may be ascertained through the FMS and CorePay systems.

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

This is an ongoing project at an advanced level of preparation. Housing Construction projects under capital funding operate within controlled parameters set by the Sanctioning Authority. Appointment of external design consultants and contractors also operate under the relevant public procurement directives and CWMF contracts. It is recommended that the Housing Directorate continue its rigorous and detailed oversight of the project. Having regard to the increased mobility of staff it is recommended that the principles and tenets of the Public Spending Code be re-emphasised to those staff dealing with projects and the importance of compliance with the Public Spending Code at every stage of the project life cycle be re-stated.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Housing Construction at Lott Lane, Kilcoole.

Summary of In-Depth Check

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

Project Description: The provision of 75 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.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Merrymeeting Rathnew – Phase II – Social Housing Scheme
Detail	Capital project to construct 21 housing units at Merrymeeting, Rathnew, Co. Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Incurred
Start Date	May 2022 (Construction Commenced On Site)
End Date	May 2023
Overall Cost	€7.5 Million

Project Description

This project involves the construction of 21 housing units at Merrymeeting, Rathnew, Co. Wicklow. The site is located to the south east of the village centre and comprises 0.65 ha. The project has recently commenced construction with an anticipated completion date of May 2023. The units being constructed are designated as follows

Number	Description
5	Three Bed Units
16	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, Merrymeeting, 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 2nd March 2022 gave budget cost approval in the sum of €7.5 million.

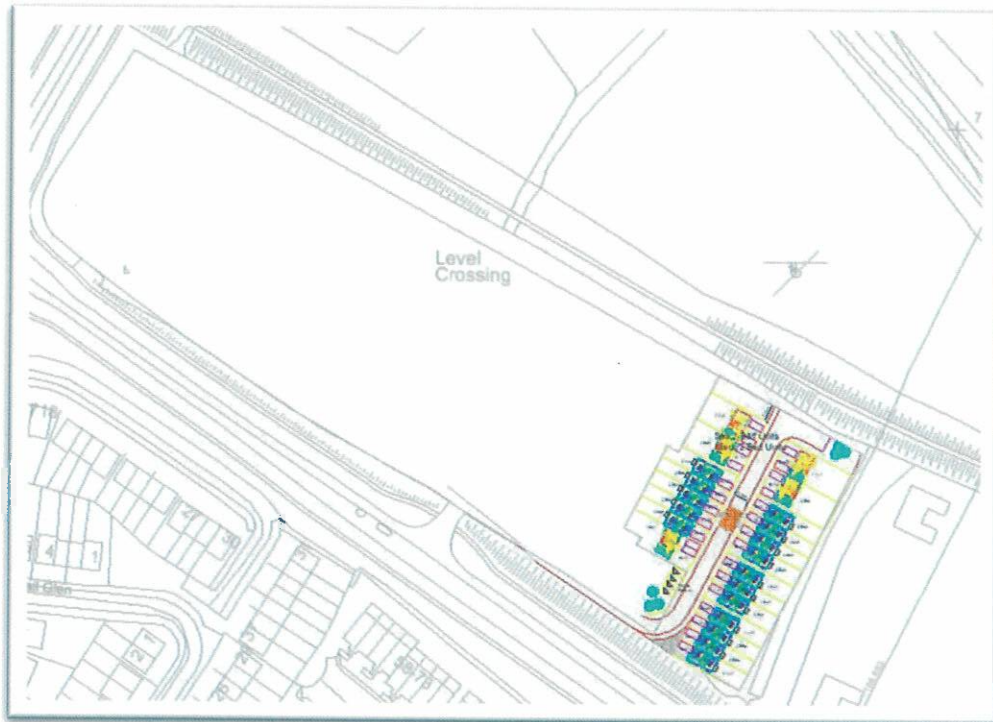
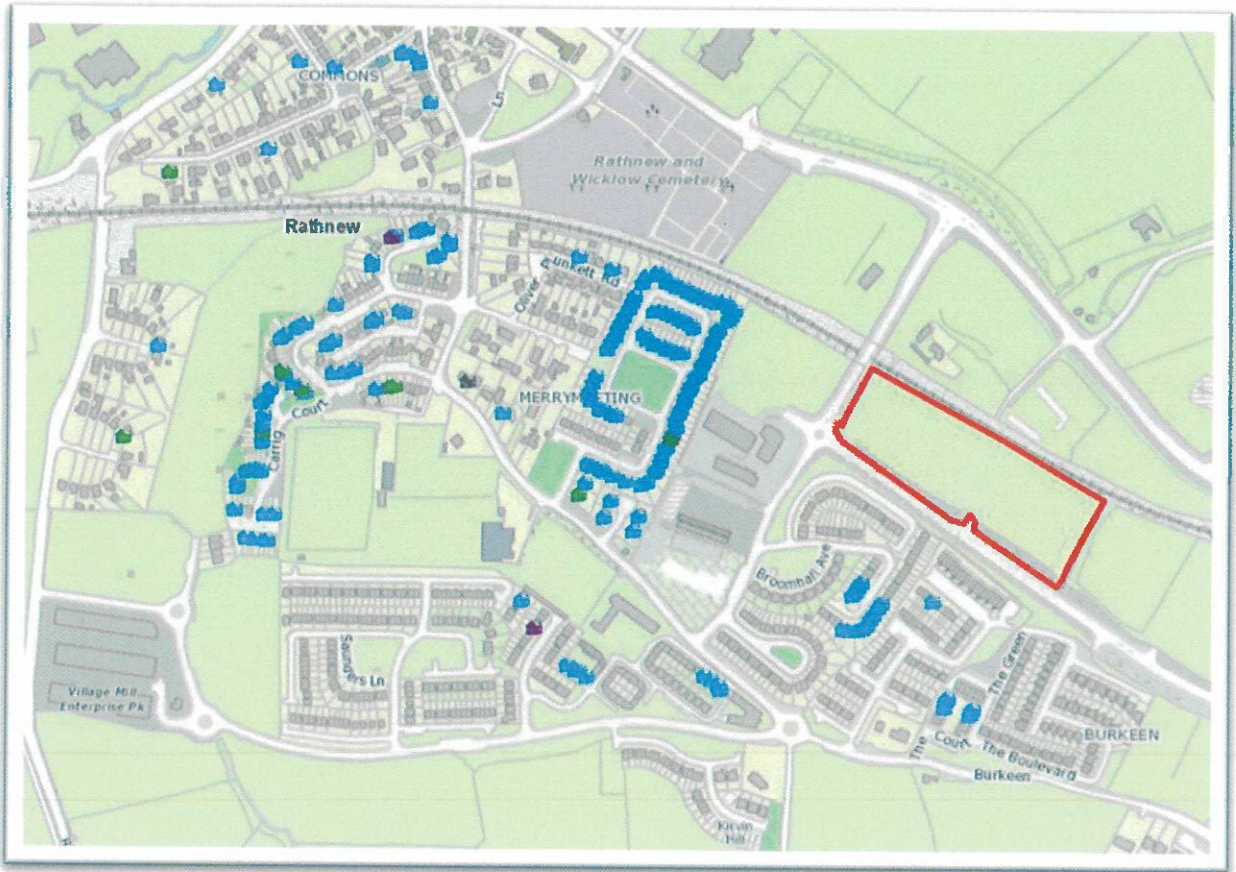
The contract was awarded to Cunningham Contracts Ltd on the basis of the Most Economically Advantageous Tender (MEAT).

The overall site is 2.8 ha. of which Phase II is 0.65 ha 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.

This is Phase II of the development of this site and 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.

(Site Map Merrymeeting Phase II, Rathnew, Co Wicklow – Overall Site & Phase II Below)



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 Housing Construction at Merrymeeing Phase II, Rathnew. 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 provide modern quality housing for approved applicants on the housing waiting list.	Funding of €7.5 Million	Preparation of costings and design plans as part of funding submission.	Modern, high quality housing units to address housing need.	The provision of good quality social housing
The achievement of quality and value for money	In-house project management and oversight	Procurement process for Construction and ancillary services		The enhancement of community within an existing residential area
To ensure that the houses under construction meet the housing needs of applicants	Enabling and temporary works.	Financial Management of project re payments and recoupments		Providing people with a home
	Technical fees and salaries.	Budgetary Control activities regarding expenditure and variance analysis		
	Site investigation.	Project oversight and governance		
	Utilities.	Allocation of Units		

Description of Programme Logic Model

Objectives: The objective of the Merrymeeting Phase II, Rathnew construction project is to provide 21 social houses which will be utilised to accommodate applicants on the social housing list. The project aims to ensure that value for money is achieved throughout the entirety of the project from inception to completion.

Inputs: An overall budget of €7.5 million has been allocated to the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are adhered to.

Activities: Preparation of design and costings plan. Liaison with the Department of Housing, Local Government & Heritage on application for funding and Capital Works management Framework process. Procurement and tendering processes. Project implementation and oversight activities. Ongoing monitoring of expenditure and budgetary control. Recoupment of expenditure from the Department. Allocation of completed units.

Outputs: The construction of 21 modern, high quality homes to meet the needs of people on the social housing list

Outcomes: The provision of homes. The enhancement of the local community. Organisational achievement in fulfilling its objectives and responsibilities.

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

The following section tracks the Housing Construction at Merrymeeting Phase II, Rathnew from inception to conclusion in terms of major project/programme milestones

2018	Part 8 Planning Passed for 67 Units. (Construction of Phase I completed end 2021)
May 2019	Possession of Site
May 2019	Construction Commences Phase I
Dec 2021	Phase I Completion Date
May 2022	Construction of Phase II Commences
May 2023	Estimated Completion Date

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Housing Construction at Merrymeeting Phase II, Rathnew.

Project/Programme Key Documents	
Title	Details
Project Appraisal	Project Capital Appraisal analysis was conducted having regard to the assessment of housing need in Rathnew & Wicklow Town.
Monthly Project Progress Reports	These monthly reports give a detailed analysis of the project at a point in time.
Agresso Financial Management System	Financial Reports. Expenditure and supplier details are recorded and maintained in the Financial Management System.

Key Document 1:

The Housing Needs for the Rathnew Area were assessed. The units to be provided were calculated on land available at location (2.8 ha Phase I and 0.65 ha Phase II) and the identified housing need.

Key Document 2: Monthly Project Progress Reports

The monthly reporting framework facilitates ongoing and current analysis of project progression. Any variances from scheduled progress are further analysed and investigated.

Key Document 3: Financial Recording and Reporting - Agresso Financial Management System

Expenditure and income details are available through the Agresso Financial Management System. Detailed analysis can be generated and reported on. This functionality is of particular value to the management accounting function for monthly management reporting and variance analysis. It is also a central requirement to any recoupment process. The processing of payments was in accordance with Wicklow County Councils financial procedures.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Housing Construction at Merrymeeting Phase II, Rathnew. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Agresso Financial Management System – Financial Reports	Expenditure and Income details for the project	Available
Capital Works Management Framework (CWMF) Stage approval documents	Record of four stage approval process prior to commencing work onsite	Available
Sample of tender documentation	Analysis of tender process	Available
Monthly Progress Reports	Details of progress on the project	Available

Data Availability and Proposed Next Steps

The primary and overarching objective of this project is to provide modern and good quality housing for people on the housing list. This objective will be attained on completion of the works and the allocation of tenancies. The social dividend of the provision of social housing may be difficult to quantify as there are many intangible aspects to be considered. The provision of good quality social housing supports the achievement of many objectives and benefits across society and a financial analysis such as a cost benefit analysis may not capture or reflect the inherent value of the scheme in terms of its wider societal contribution.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Construction at Merrymeeting Phase II, Rathnew 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)

Having reviewed the documentation Internal Audit is of the opinion that the management of this project complies with the standards set out in the Public Spending Code. The in-depth check confirms that the principles and tenets of the Public Spending Code are being adhered to in the on-going management and implementation of the scheme. The oversight, management and supervision of the scheme are in accordance with appropriate scheme governance.

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 and information that would be required to conduct

a full evaluation of the scheme is available for any such undertaking. Key documentation such as tender documentation, progress reports along with minutes of meetings and correspondences are on file. Wicklow County Council's Financial Management system is the repository for the supporting financial data such as invoices pertinent to the scheme, supplier details and related taxation matters. Additionally any associated payroll expenses may be ascertained through the Agresso FMS and CorePay systems.

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

This project represents the continuation of the development of the site at Merrymeeting, Rathnew. Housing Construction projects under capital funding operate within controlled parameters set by the Sanctioning Authority. Appointment of external design consultants and contractors also operate under the relevant public procurement directives and CWMF contracts. It is recommended that the Housing Directorate continue its rigorous and detailed oversight of the project. Having regard to the increased mobility of staff it is recommended that the principles and tenets of the Public Spending Code be re-emphasised to those staff dealing with projects and the importance of compliance with the Public Spending Code at every stage of the project life cycle be re-stated.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Housing Construction at Merrymeeting Phase II, Rathnew.

Summary of In-Depth Check

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

Project Description: The provision of 21 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.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Three Trouts, Greystones - Social Housing Scheme
Detail	Capital project to construct 41 housing units at Three Trouts, Greystones, Co. Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Incurred
Start Date	December 2020 Currently going through tender process
End Date	Estimated Completion Date End 2023
Overall Cost	€14.2 Million

Project Description

This project involves the proposed construction of 41 housing units at Three Trouts, Greystones, Co. Wicklow. The site is located 2.5km to the south-west of Greystones Town Centre and measures 1.39 ha overall. Stage two approval has been received from the Department of Housing, Local Government and Heritage with overall project costs being approved at €14.2 million. The site is land locked and the project will require the construction of vehicular access bridge via Burnaby Court. The proposed development comprises

Number	Description
16	One Bed Units (2 Storey Apartments)
4	Two Bed Units (2 Storey Apartments)
14	Two Bed Units (2 Storey Houses)
7	Three Bed Units (2 Storey Houses)

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, Three Trouts was indicated as High 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

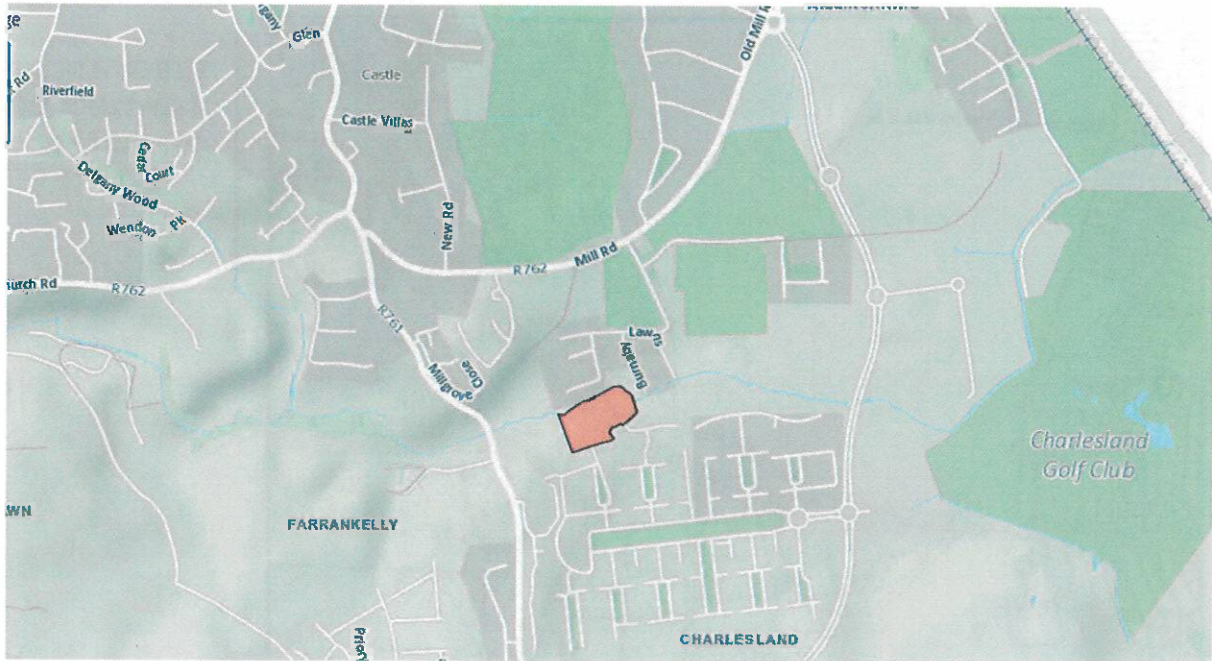
Stage 3: Approve detailed design; review pre-tender cost check

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

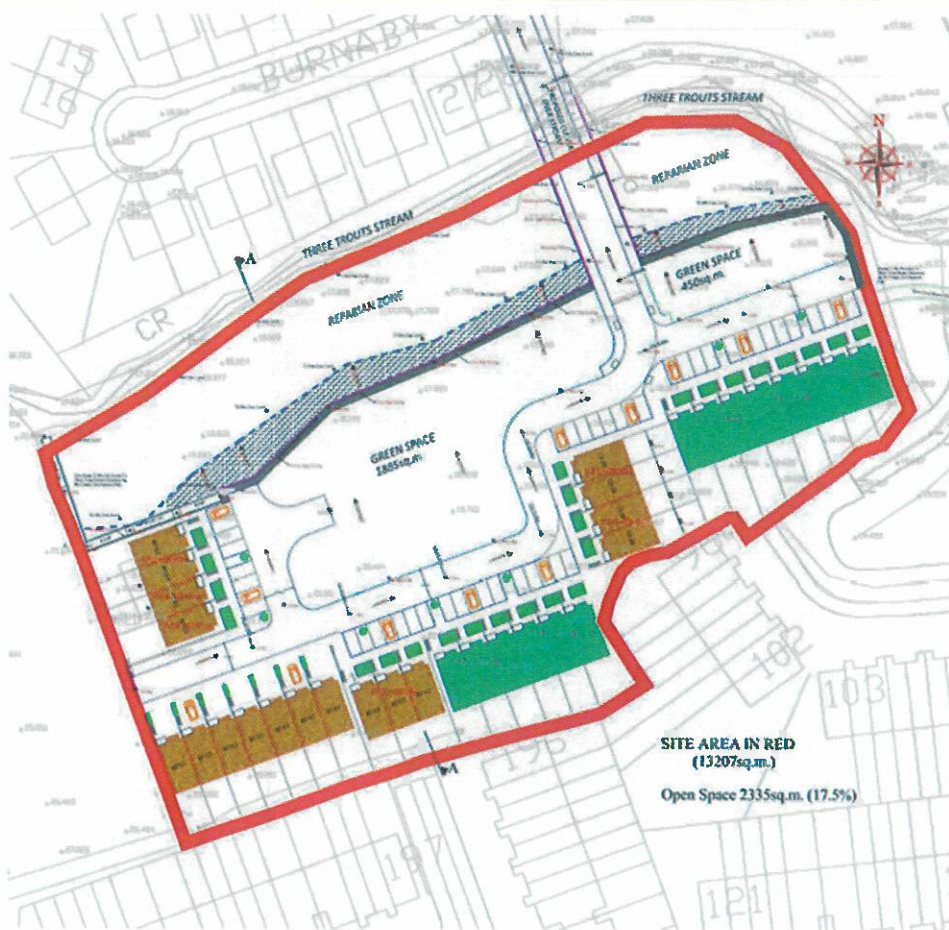
The Stage 2 approval letter dated 31st March 2022 gave budget cost approval in the sum of €14.2 million. The contract will be awarded on the basis of the Most Economically Advantageous Tender (MEAT).

There is high demand for social housing in this area and in particular one and two bed units. This demand is reflected in the breakdown of the 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 Three Trouts Scheme is due to commence shortly after the tender process is completed with a projected completion date of end 2023. 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.

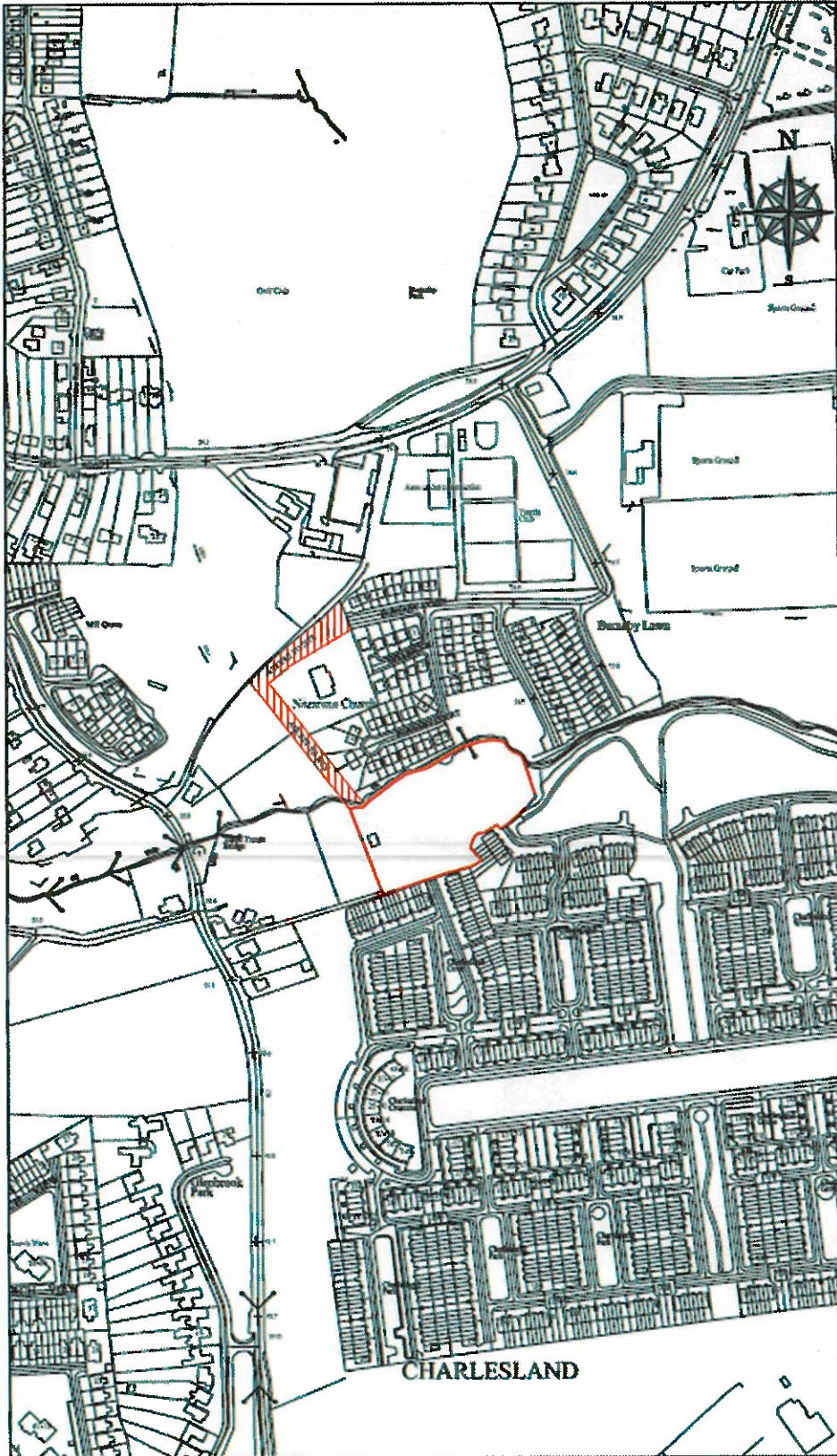


(Site Location Map at Three Trouts)




SITE AREA IN RED
(13207sq.m.)
Open Space 2335sq.m. (17.5%)

(Site Maps of Development)



SITE OUTLINED IN RED
 X (E)= 729102 Y (N)= 710531
 SITE OUTLINED IN RED

(Outline of Location)

REV	DATE	DRN	DESCRIPTION
REVISIONS:			
		WICKLOW COUNTY COUNCIL	
HOUSING CONSTRUCTION		TEL: 0404 - 20130	
COUNTY BUILDINGS		FAX 0404 - 67702	
WICKLOW			
E-MAIL: costec@wlbjwccooje		www.wlbjwccooje	
COUNCIL LANDS AT THREE TROUTS GREYSTONES			
LOCATION & SITE MAP			
SCALE	1:2000	1:5000	DATE June 20
DRAWN	151023/102		DRN E Murphy
SHEET SET	A3		Checked
STATUS			REV

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 Housing Construction at Three Trouts, Greystones. 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 provide modern quality housing for approved applicants on the housing waiting list.	Funding of €14.2 Million	Preparation of costings and design plans as part of funding submission.	Modern, high quality housing units to address housing need.	The provision of good quality social housing
The achievement of quality and value for money	In-house project management and oversight Enabling and temporary works.	Procurement process for Construction and ancillary services		The enhancement of community within an existing residential area
To ensure that the houses under construction meet the housing needs of applicants	Technical fees and salaries. Site investigation. Utilities.	Financial Management of project re payments and recoupments Budgetary Control activities regarding expenditure and variance analysis Project oversight and governance Allocation of Units		Providing people with a home

Description of Programme Logic Model

Objectives: The objective of the Three Trouts, Greystones construction project is to provide 41 social houses which will be utilised to accommodate applicants on the social housing list. The project aims to ensure that value for money is achieved throughout the entirety of the project from inception to completion.

Inputs: An overall budget of €14.2 million has been allocated to the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are adhered to.

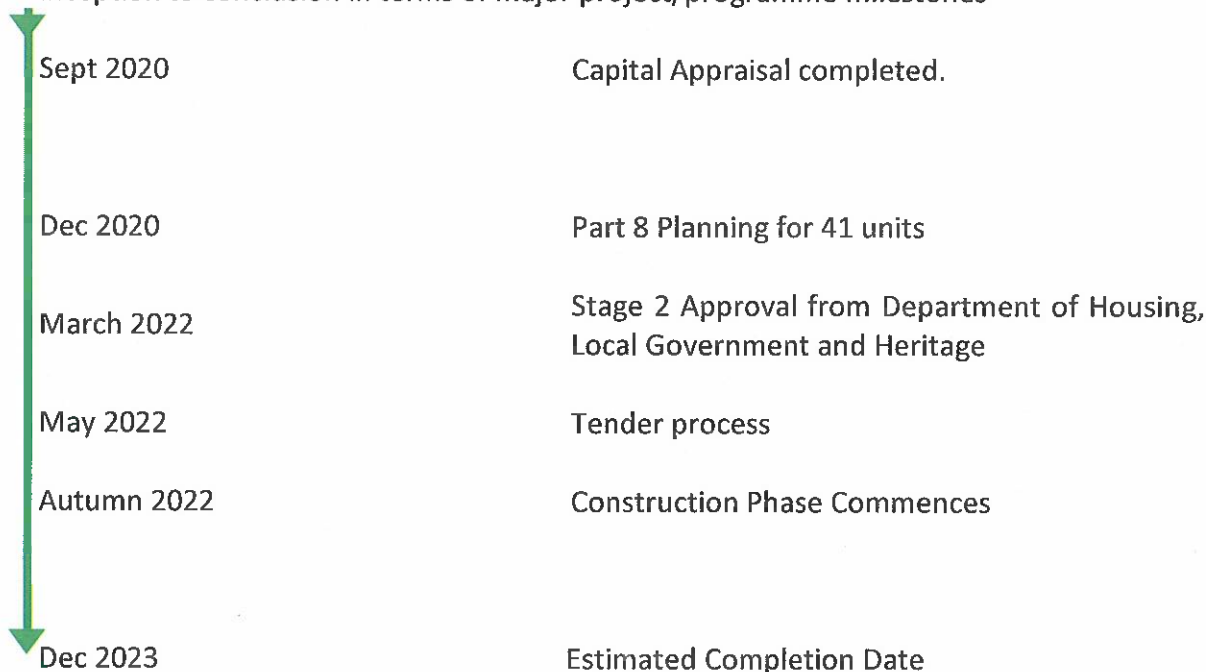
Activities: Preparation of design and costings plan. Liaison with the Department of Housing, Local Government & Heritage on application for funding and Capital Works management Framework process. Procurement and tendering processes. Project implementation and oversight activities. Ongoing monitoring of expenditure and budgetary control. Recoupment of expenditure from the Department. Allocation of completed units.

Outputs: The construction of 41 modern, high quality homes to meet the needs of people on the social housing list

Outcomes: The provision of homes. The enhancement of the local community. Organisational achievement in fulfilling its objectives and responsibilities.

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

The following section tracks the Housing Construction at Three Trouts, Greystones from inception to conclusion in terms of major project/programme milestones



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Housing Construction at Three Trouts, Greystones.

Project/Programme Key Documents	
Title	Details
Capital Appraisal	Project Capital Appraisal analysis was conducted having regard to the assessment of housing need in the Greystones area.
Chief Executives Report	Detailed analysis and overview of the scheme.
Agresso Financial Management System	Financial Reports. Expenditure and supplier details are recorded and maintained in the Financial Management System.

Key Document 1:

The Housing Needs for the Greystones Area were assessed. The units to be provided were calculated on land available at location (1.39 ha) and the identified housing need. The Capital Appraisal contains detailed information on, *inter alia*, the analysis of housing need, the design brief & proposal, the site constraints, the construction programme and project management arrangements and the costs and value for money considerations.

Key Document 2: Chief Executive's Report

The Chief Executive's Report is a detailed document and describes the nature and extent of the proposed development along with the principal features. It evaluates whether the development is consistent with the proper planning and sustainable development of the area.

Key Document 3: Financial Recording and Reporting - Agresso Financial Management System

Expenditure and income details are available through the Agresso Financial Management System. Detailed analysis can be generated and reported on. This functionality is of particular value to the management accounting function for monthly management reporting and variance analysis. It is also a central requirement to any recoupment process. The processing of the invoices was in accordance with Wicklow County Councils financial procedures.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Housing Construction at Three Trouts, Greystones. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Agresso Financial Management System – Financial Reports	Expenditure and Income details for the project	Available
Capital Appraisal Report	Detailed appraisal of the scheme including site and construction considerations and proposed project management	Available
Chief Executives Report	Detailed analysis and overview of the scheme.	Available
Capital Works Management Framework (CWMF) Stage approval documents	Record of stage approval process prior to commencing work onsite. Currently at Stage 2.	Available

Data Availability and Proposed Next Steps

The primary and overarching objective of this project is to provide modern and good quality housing for people on the housing list. This objective will be attained on completion of the works and the allocation of tenancies. The social dividend of the provision of social housing may be difficult to quantify as there are many intangible aspects to be considered. The provision of good quality social housing supports the achievement of many objectives and benefits across society and a financial analysis such as a cost benefit analysis may not capture or reflect the inherent and tangible values of the scheme in terms of its wider societal contribution.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Construction at Three Trouts, Greystones 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)

Having reviewed the documentation Internal Audit is of the opinion that the management of this project complies with the standards set out in the Public Spending Code. The in-depth check confirms that the principles and tenets of the Public Spending Code are being adhered to in the on-going management and implementation of the scheme. The oversight, management and supervision of the scheme are in accordance with appropriate scheme governance.

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 and information that would be required to conduct a full evaluation of the scheme is available for any such undertaking. Further project documentation will be available over the course of the project. Wicklow County Council's Financial

Management system is the repository for the supporting financial data such as invoices pertinent to the scheme, supplier details and related taxation matters. Additionally any associated payroll expenses may be ascertained through the FMS and CorePay systems.

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

This is an ongoing project at an early stage of development. Housing Construction projects under capital funding operate within controlled parameters set by the Sanctioning Authority. Appointment of external design consultants and contractors also operate under the relevant public procurement directives and CWMF contracts. It is recommended that the Housing Directorate continue its rigorous and detailed oversight of the project. Having regard to the increased mobility of staff it is recommended that the principles and tenets of the Public Spending Code be re-emphasised to those staff dealing with projects and the importance of compliance with the Public Spending Code at every stage of the project life cycle be re-stated.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Housing Construction at Three Trouts, Greystones.

Summary of In-Depth Check

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

Project Description: The provision of 41 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.

9 Appendix 4: Audit Assurance Categories and Criteria

Assurance Category	Assurance Criteria
<p style="text-align: center;">Substantial</p>	<p>Evaluation Opinion:</p> <p>There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.</p>
	<p>Testing Opinion:</p> <p>The Controls are being consistently applied.</p>
<p style="text-align: center;">Satisfactory</p>	<p>Evaluation Opinion:</p> <p>There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.</p>
	<p>Testing Opinion:</p> <p>There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.</p>
<p style="text-align: center;">Limited</p>	<p>Evaluation Opinion:</p> <p>There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.</p>
	<p>Testing Opinion:</p> <p>The level of non-compliance put the system objectives at risk.</p>
<p style="text-align: center;">Unacceptable</p>	<p>Evaluation Opinion:</p> <p>The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.</p>
	<p>Testing Opinion:</p> <p>Significant non-compliance with the basic controls leaves the system open to error or abuse.</p>