Wicklow County Council
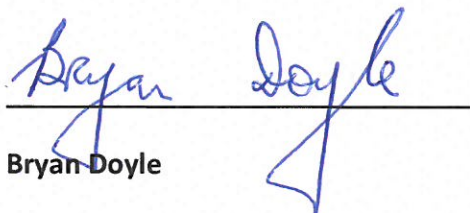## Comhairle Contae Chill Mhantáin

Public Spending Code
Quality Assurance Report
in respect of the financial year 2015

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

Certification

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

Signature of Accounting Officer:

Bryan Doyle

Bryan Doyle

Chief Executive, Wicklow County Council

Date: 31st May 2016

Contents

1   Introduction

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

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

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

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

The Quality Assurance procedure aims to gauge the extent to which Wicklow County Council is meeting the obligations set out in the Public Spending Code[1].   The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. ***Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle*** (appraisal, planning/design, implementation, post implementation) for projects/programmes greater than €0.5m.   The three sections of the inventory are:
   a.   Expenditure being considered
   b.   Expenditure being incurred
   c.   Expenditure that has recently ended
2. ***Publish summary information on website of all procurements in excess of €10m***, whether new, in progress or completed
3. ***Checklists to be completed in respect of the different stages.***   These checklists allow Wicklow County Council to self-assess our compliance with the code.   The checklists are provided through the PSC document
4. ***Carry out a more in-depth check on a small number of selected projects/programmes.***   A number of projects/prgrammes are selected to be reviewed more intensively.
5. ***Complete a short report for the Department of Public Expenditure and Reform*** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, Wicklow County Council's judgment on the adequacy of

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[1] Public Spending Code, DPER, http://publicspendingcode.per.gov.ie/

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 2015. It is important to note that 2014 was the first year in which the QA process applied, and this report has been prepared following NOACs review & comments from the 2014 QA report.

1.1 Application of PSC principles in a local government context[2]

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

a) The Public Spending Code imposes obligations, at all stages of the project/programme life-cycle on organisations that spend public money.
b) The Code applies to both capital and current (revenue) expenditure and sets out to explain what is required of public service managers at different points of the expenditure lifecycle and advises how to fulfill those requirements.
c) Section B06 of the PSC – Section 2 (page 79) provides a distinction between Capital and Current Expenditure. It states that
    a. Capital spending generally involves the creation of an asset where benefits accrue to the public over time e.g. a road, a rail line, a school or a hospital
    b. Current expenditure involves day to day expenditure, e.g. Revenue Expenditure

The application of PSC principles in Local Government are:

o All local government expenditure is funded by public money whether this is by way of grant funding , rates, local property tax or service charges.
o Current expenditure can be defined as Revenue Expenditure which is formally adopted by Council Members each year in the statutory budget process.
o Capital Expenditure is project based and largely funded through capital grants, development levies and borrowing.
o Local Authorities can be both the Sanctioning and Sponsoring Agency under the terms of the PSC.
o Local Authorities will primarily be Sponsoring Agencies but where the local authority allocated grant funding to persons, other bodies, including community groups/facilities at a level that is subject to the requirements of the PSC, they will also assume the responsibilities of a Sanctioning Authority for such payments.
o Capital Expenditure within Local Authorities is project based and applying the principles of the PSC are relatively straightforward in this spending area.
o With regard to current expenditure, the PSC confirms that the appraisal requirements do not apply to routine administrative budgets already in place and the focus of the code will be on

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

new or extending programme expenditure. Therefore only new or extended current expenditure to the value of €0.5m or greater will be subject to the application of the code from the date of implementation of the PSC within Local Authorities.

2   Expenditure Analysis

2.1   Inventory of Projects/Programmes

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

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

Tables 1, 2 and 3 list a summary of Wicklow County Council's compiled inventory. Full tables including details of each programme/project are listed in Appendix 1. For the purposes of clarity and accuracy the inventory was compiled using the template provided by NOAC. Directorates of Wicklow County Council were requested to compile an inventory of their projects and programmes. For consistency and accuracy these inventories were informed by the Capital Investment Progamme 2016-2018 (for consideration at Council Meeting 13th June 2016) and the Annual Budget which were carried out as part of the statutory requirements of the Local Government Act 2001 (as amended); and the Annual Financial Statement 2015 which was prepared in accordance with the Local Authority Accounting in Ireland Code of Practice, Accounting Regulations and the directions of the Minister for the Environment, Community and Local Government.

Expenditure being considered
Table 1 provides a summary of the inventory of expenditure above €0.5m being considered by Wicklow County Council.

In total there were 39 projects listed as expenditure being considered. The primary area is Housing with 12 projects listed between €0.5m and €5m and 7 projects between €5m and €20m. There are no projects over €20m currently being considered. These projects are listed as part of the Capital Investment Programme 2016-2018 which is being considered by Members of Wicklow County Council at meeting of 13th June 2016, and form part of the Social Housing Strategy 2020. The full breakdown and description of these projects is listed in Appendix 1.

Expenditure being incurred

Table 2 provides a summary of inventory of expenditures above €0.5m being incurred by Wicklow County Council. In total there are 56 projects or programmes which are currently incurring expenditure over €0.5m. Full details of this expenditure is also included in the Annual Financial Statement for 2015 which is being considered by Members of Wicklow County Council at meeting of 13th June 2016. The full breakdown and description of these projects is listed in Appendix 1.

Expenditure Recently Ended

Table 3 provides a summary of the inventory of expenditure above €0.5m recently ended by Wicklow County Council. No projects ended in 2015 which incurred expenditure of over €0.5m.

Table 1: Expenditure Projects Being Considered by Category

Local Authority	Expenditure being considered				
	Current	Capital			
	> €0.5m	Capital Grant Schemes >	Capital Projects		
		€0.5m	€0.5 - €5m	€5 - €20m	€20m plus
Wicklow County Council					
Housing & Building	1	0	12	7	0
Road Transportation and Safety	0	0	2	0	0
Water Services	0	0	0	0	0
Development Management	0	0	6	0	0
Environmental Services	0	0	5	1	0
Recreation and Amenity	2	0	3	0	0
Agriculture, Education, Health and Welfare	0	0	0	0	0
Miscellaneous Services	0	0	0	0	0
Total	**3**	**0**	**28**	**8**	**0**

Table 2 Expenditure being Incurred by Category

Local Authority	Expenditure being incurred		
	> €0.5m		
	Current Expenditure	Capital Grant Schemes	Capital Projects
Wicklow County Council			
Housing & Building	8	0	9
Road Transportation and Safety	7	0	4
Water Services	3	0	0
Development Management	5	0	0
Environmental Services	6	0	3
Recreation and Amenity	4	0	1
Agriculture, Education, Health and Welfare	1	0	0
Miscellaneous Services	5	0	0
Total	39	0	17

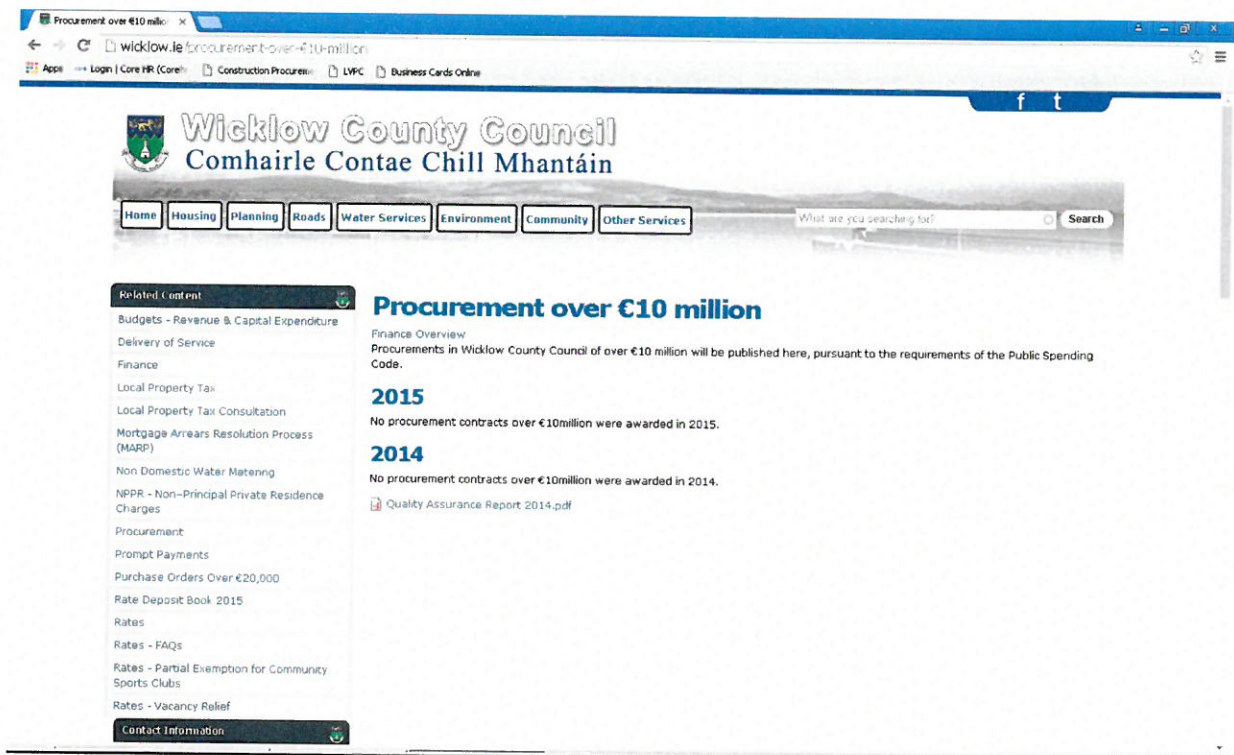## Table 3 Expenditure recently Ended by Category

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

2.2 Published Summary of Procurements

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

Link to procurement publications:

http://www.wicklow.ie/procurement-over-%E2%82%AC10-million

Source: www.wicklow.ie

3   Assessment of Compliance

3.1   Checklist Completion: Approach Taken and Results

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

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

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

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

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

3.2   Main Issues Arising from Checklist Assessment

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

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

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

3.3   In-Depth Checks

The following section details the in-depth checks which were carried out in Wicklow County Council as part of the Public Spending Code. The checks analyses represent over 6.6% of Wicklow County Council's overall inventory (excluding road schemes marked * on appendix 1 – these schemes were completed and opened prior to 2014. Expenditure in 2015 relates to outstanding CPO payments).

3.3.1   Arklow Library

Introduction

Arklow Town is situated on the east coast of County Wicklow and has a population of approximately 14,000. The old library in Arklow had been operating from premises in St Mary's Road, Arklow and was categorised as being unsuitable to cater for the growing population of the town and their requirements of a modern library resource. The lack of disability access was a particular failing. Furthermore the then Arklow Town Council was renting office accommodation locally. The concept of designing an integrated civic development emerged following the acquisition of a site with frontage to Main Street.

In May 2010 Wicklow County Council received confirmation from the Department of the Environment, Community & Local Government of their agreement in principle to the provision of a purpose built library in Arklow.

Objectives

The objective of this project was to provide the town of Arklow and its adjacent surroundings with a civic facility which incorporates all of the features of a modern and state of the art library service. A further objective was to provide the town with purpose built and bespoke Municipal District offices. The objectives for the project were clearly set.

Process

Financial and cost benefit analyses were undertaken, the risks identified and a risk management strategy considered.

Following a tender process Coady Partnership Architects were appointed as Lead Consultants for the Architectural Design and Project Management Services for the project. Regular meetings were held to

monitor building progression and overall budgetary compliance. Regular progress reports were furnished to the lead Department.

Outcomes

The recently completed Arklow Civic Library and Municipal Offices building opened to the public in early April 2016. The facility is a significant new development on the Main Street in Arklow and represents a welcome addition to the urban environment. The building is split-level in design with an entrance to the public library on Main Street and entry to the Municipal Offices from a small civic plaza. Internally a series of varying spaces - children's' areas, book stacks, reading rooms, IT zones and offices / meeting rooms are interlinked. Early observations indicate a high level of usage of the new facility with the study areas proving particularly popular with the local school's examination candidates. The former library sustained an average of 2,000 visits per month whilst the new facility experienced in excess of 9,000 in its opening month. It is expected that the new library will average somewhere in the region of 5,000 visits per month in the future. Additionally the new facility is being credited with an observed increase in footfall in the town centre thus contributing positively to improved economic activity in the town.

Assessment / Audit Opinion

The controls in place over the governance of the Arklow Library Project provide Satisfactory Assurance that there is compliance with the Public Spending Code.

The controls upon which reliance can be placed include:

A contract was in place between the Council and the lead consultants on the project following an appropriate tender process

Departmental sanction approving of the scheme and its proposed financial contribution was received

Responsibilities and duties in connection with the management of the project were clearly defined

Competitive tenders were used to select the contractors to carry out the works

Regular project update meetings took place with attendance from key stakeholders

Regular project reporting updates were submitted to the Department of the Environment, Community and Local Government

All payments in respect of the Project were processed through the Council's Agresso Financial Management System. This FMS encompasses all of the regulatory requirements when seeking payment from a Public Body e.g., valid Tax Clearance Certificate, deduction of Professional Services Withholding Tax where payment for professional services arise, reverse charge VAT etc.

Any payments in respect of the project were made in accordance with the Council's financial procedures manual which have been the subject of a recent internal audit review which reported that

"Overall there is an adequate and effective system of governance, risk management and control. While there is some residual risk identified this should not significantly impact on the achievement of objectives. "

Recommendations

This project is recently completed. Wicklow County Council should continue to apply oversight and on-going monitoring to ensure that all necessary post project evaluations are undertaken within the appropriate timeframe.

3.3.2   Housing Pre-letting Repairs

Introduction

Individual housing authorities are responsible for the management of local authority housing stock. The minimum standards to which local authority housing should be maintained are prescribed in the Housing (Miscellaneous Provisions) Act 1992 and Regulations made under this Act. The management of local authority properties which have become vacant has received much attention and comment in recent times in connection with the Homeless crisis currently being experienced.

During 2015 84 properties were returned to Wicklow County Council. The process of refurbishing vacant properties and re-letting them is a subjective and complex process. The level of work required to return a property to the appropriate standard varies enormously and many cases were cited as examples where significant damage had been caused and indeed one where a property required structural remediation.   During 2015 Wicklow County Council expended almost €2 million on refurbishing and re-letting properties.

A number of factors contribute to the time it takes to re-let vacant dwellings. Some of the more recurring issues are

- The varying extent of the repair work necessary
- Budgetary constraints
- Staff resources
- The statutory procurement process
- BER requirements
- Assessing suitable tenants

In Wicklow County Council the number of "re-lets" awaiting refurbishment has fallen from 76 at the start of 2011 to the most recent figure of 27. This has been achieved through management initiative and a targeted and directed policy of improving turnaround times. Wicklow County Council uses a combination of resources to carry out refurbishment works utilising its direct labour crew and contractors to achieve best value for money and optimum turn-around times.

A number of measures are compiled each year for the Service Indicators Reports. Some relevant measures to this review are

Percentage Vacant at 31/12/2014 - Wicklow   1.33%
Average Time Taken to Re-let Vacant Dwellings –   Median   24.48
                                                         Mean   31.78
                                                         Wicklow   20.97

The table below shows the progress recorded in reducing the number of properties waiting to be re-let since 2011. This is attributable in the main to an increased focus on a policy of improving the Council's turnaround times which was initiated and driven by Council Management.

Number of Vacant Properties

Date	Vacancies
January 2011	76
January 2012	34
January 2013	22
January 2014	14
January 2015	21
January 2016	30*
May 2016	**27**

*Includes properties recently acquired by Wicklow County Council that required work before allocation

Current returned vacant properties by Municipal Districts

Arklow Municipal District	6
Baltinglass Municipal District	5
Bray Municipal District	4
Greystones Municipal District	3
Wicklow Municipal District	9
Total	**27**

Objectives

The objective is to identify and minimise the time taken to re-let Council properties whilst providing a high standard of refurbishment to the property for the benefit of our tenants.

Process

Wicklow County Council uses a combination of its direct labour crew and contractors engaged through framework agreements to carry out necessary repairs and refurbishment to vacated properties. The direct labour crews are generally tasked to properties in the east of the county since it is considered the most efficient use of their time, with contractors being engaged to service the requirements mainly in the west of the county.

The Senior Engineer holds weekly meetings in order to monitor progress and direct resources appropriately. This close monitoring approach is largely credited with the improvement in the number of houses awaiting repairs.

Outcomes

It is apparent from the information in the table that there has been a steady decrease in the number of properties awaiting refurbishment since 2011 although clearly a lot of work remains to be done. It is a recognised difficulty that the turnaround time for the repairs is a function of the condition of the property when it is vacated. Efforts will be maintained to work towards the most efficient application of Council resources through utilising the Council's direct labour team and contractors engaged through the framework agreements.

Assessment / Audit Opinion

The controls in place over the governance of the Pre-letting Repairs scheme provide Satisfactory Assurance that there is compliance with the Public Spending Code.

The controls upon which reliance can be placed include:

Framework agreements are in place following appropriate tender competitions

Clear lines of responsibilities and duties in connection with the management of the scheme are clearly defined

Regular weekly update meetings take place with the Senior Engineer

Regular reporting updates are provided to the Elected Members of Wicklow County Council

All payments in respect of the Project were processed through the Council's Agresso Financial Management System. This FMS encompasses all of the regulatory requirements when seeking payment from a Public Body e.g., valid Tax Clearance Certificate, deduction of Professional Services Withholding Tax where payment for professional services arise, reverse charge VAT etc.

Any payments in respect of the project were made in accordance with the Council's financial procedures manual which have been the subject of a recent internal audit review which found that

"Overall there is an adequate and effective system of governance, risk management and control. While there is some residual risk identified this should not significantly impact on the achievement of objectives. "

Recommendations

The Council should continue its rigorous oversight of this expenditure with continued emphasis on efficiency and effectiveness

The use of IT systems to generate synergies in business practices should be explored

3.3.3   Arklow River Flood Defence Scheme

Introduction

The Avoca River is approximately 35 miles long and is entirely contained within Wicklow County. The Avoca catchment drains the mountains eastward until it reaches the sea at the coastal town of Arklow. Certain areas of the town of Arklow have experienced regular flooding events and this scheme is being designed to protect those areas. This scheme is at feasibility stage as yet.

Objectives

The primary objective of the Avoca River Flood Defence Scheme is to provide the town of Arklow with a modern flood defence scheme. A further objective is to manage the river bed to improve the convergence of water past Arklow.

Process

A feasibility study is currently being undertaken by Byrne Looby Partnership for Wicklow County Council. The feasibility study is being funded by the Office of Public Works.

Outcomes

The feasibility study report and its recommended outcomes are awaited

Assessment / Audit Opinion

The controls in place over the governance of the Avoca River Flood Defence Scheme provide Satisfactory Assurance that there is compliance with the Public Spending Code.

The controls upon which reliance can be placed include:

A contract was in place between the Council and the lead consultants on the project following an appropriate tender process

Departmental sanction approving of the scheme and its proposed financial contribution was received

Responsibilities and duties in connection with the management of the project are clearly defined

Regular project update meetings took place with attendance from key stakeholders

All payments in respect of the Project will be processed through the Council's Agresso Financial Management System. This FMS encompasses all of the regulatory requirements when seeking payment from a Public Body e.g., valid Tax Clearance Certificate, deduction of Professional Services Withholding Tax where payment for professional services arise, reverse charge VAT etc.

Any payments in respect of the project will be made in accordance with the Council's financial procedures manual which have been the subject of a recent internal audit review which reported that

> *"Overall there is an adequate and effective system of governance, risk management and control. While there is some residual risk identified this should not significantly impact on the achievement of objectives. "*

Recommendations
It is recommended that a Procurement Strategy for the construction phase of the scheme be developed.

4   Next Steps: Addressing Quality Assurance Issues

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

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

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

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

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

3. Appropriate procurement practices are followed.

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

5   Conclusion

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

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

Wicklow County Council Inventory of Expenditure

Local Authority: Wicklow County Council

Housing & Building	Expenditure being considered — Current >€0.5m	Capital Grant Schemes >€0.5m	Capital Projects €0.5-€5m	Capital Projects €5-€20m	Capital Projects €20m plus	Expenditure being incurred — Current Expenditure >€0.5m	Capital Grant Schemes >€0.5m	Capital Projects	Expenditure recently ended — Current Expenditure >€0.5m	Capital Grant Schemes >€0.5m	Capital Projects
Enhancement of Rental Accommodation Scheme	929,912										
Housing Construction - Murphs Site Bray				15,000,000							
Housing Construction - Brewery Bends, Rathdrum			3,200,000								
Housing Construction - Dunlavin			5,000,000								
Housing Construction - Carrigoona, Bray			5,000,000								
Housing Construction - Sutton Villas			900,000								
Housing Construction - Whitehall Baltinglass				8,500,000							
Housing Construction - Farrenkelly, Greystones			2,700,000								
Housing Construction - Ballinahinch, Ashford			2,800,000								
Housing Construction - Three Trouts Greystones			4,000,000								
Housing Construction - Emoclew Road Arklow			3,400,000								
Housing Construction - Lott Lane, Kilcoole				9,200,000							
Housing Construction - Convent Lands Wicklow				13,600,000							
Purchases/Part V				15,600,000							
Remedial Schemes				15,750,000							
Special Projects			1,500,000								
Energy Efficiency Insulation Measures			2,600,000								
Relets			3,900,000								
Approved Housing Bodies (in partnership)/CAS				6,000,000							
Grants for Private Housing			3,300,000								
Maintenance / Improvement of LA Housing						5,425,405					
Housing Assessment, Allocation & Transfer						560,890					
Housing Rent & Tenant Purchase Administration						1,001,371					
Administration of Homeless Service						615,231					
Support to Housing Capital & Affordable Programme						1,824,283					
RAS Scheme						6,604,161					
Housing Loans						1,280,079					
Housing Grants						889,625					
Remedial Works Glending								4,950,000			
Purchases AIB & BOI NAMA Properties								1,571,397			
Purchases AIB & BOI NON NAMA Properties								2,012,611			
Purchase of RAS Properties								967,978			

Item			
Tuath Housing Association (CAS)			7,305,465
IWILS/Extensions/DPG Extensions			785,782
Pre-letting repairs			1,835,852
Oldcourt Energy Efficient Works (Ph2)			1,218,367
Energy Efficiency Fabric Upgrade Works			750,000
Road Transportation and Safety			
National Primary RARIS	2,300,000		
Knockroe Bend Reallignment	3,600,000		
NS Road - Maintenance & Improvement		712,332	
Regional Road - Maintenance & Improvement		5,431,128	
Local Road - Maintenance & Improvement		8,937,221	
Public Lighting		2,148,053	
Traffic Management Improvement		1,910,950	
Maintenance & Management of Carparking		1,308,905	
Support to Roads Capital Programme		522,198	
Newtownmountkennedy/Ballinabarny RIS*			192,286,935*
N11 Balinabarny/Arklow RIS*			54,401,509*
Wicklow Port Access & Town Relief Road*			65,000,000*
Kilcoole East Distributor Road			676,185
Water Services			
Operation & Maintenance of Water Supply		3,312,357	
Operation & Maintenance of Waste Water Treatment		2,165,715	
Agency & Recoupable Services		537,785	
Development Management			
Development Management		1,980,090	
Enforcement		1,250,464	
Op & Mtce of Industrial Sites & Commercial Facilities		570,324	
Community & Enterprise Function		1,992,449	
Economic Development & Promotion		1,801,711	
Avondale Business Park, Rathdrum	2,500,000		
Dunlavin Industial Park	1,000,000		
Baltinglass Industrial Park	1,000,000		
Blessington Lands	1,000,000		
Kish Lands Arklow	2,000,000		
Wicklow County Campus	3,300,000		
Environmental Services			
Arklow Flood Defense Scheme	14,400,000		
Wicklow Port	1,000,000		
Coastal Protection	1,000,000		
Storm Damage	2,500,000		
Ballyanagran Environmental Fund	710,000		
Arklow Harbour	2,400,000		
Operation Maintenenace & Aftercare of Landfill		708,318	
Op & Mtce of Recovery & Recycling Facilities		1,404,285	
Street Cleaning		1,544,893	
Waste Regulations, Monitoring & Enforcement		1,019,162	
Maintenance & Upkeep of Burial Grounds		657,109	
Operation of Fire Service		4,513,637	
River Dargle Flood Defence Scheme			46,000,000
Landfill Levy			6,347,244
Arklow Harbour Dredging Project			805,544

Recreation and Amenity			
SICAP	972,584		
Leader	1,000,000		
Wicklow Library		5,000,000	
Rathdrum Library		500,000	
Aughrim Library		500,000	
Arklow Library			5,800,000
Operation of Library & Archival Service			2,923,834
Op, Mtce & Improvement of Outdoor Leisure Facilities			1,971,101
Community Sport & Recreational Development			526,848
Operation of Arts Programme			758,483
Agriculture, Education, Health and Welfare			
Veterinary Service			590,999
Miscellaneous Services			
Profit / Loss Machinery Account			3,011,006
Administration of Rates			6,623,927
Local Representation / Civic Leadership			2,184,196
Motor Taxation			853,015
Agency & Recoupable Services			1,489,656

These schemes were completed and opened prior to 2014.   Expenditure in 2015 relates to outstanding CPO payments

Appendix 2

Wicklow County Council Checklists

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	Further training would be of benefit
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	1	Although it was requested nationally through the Heads of Finance Group, this training is only commencing
Has internal training on the Public Spending Code been provided to relevant staff?	2	Those staff tasked with collating the Quality Assurance aspect have attended briefing sessions. Further training is required for all budget holders.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Heads of Finance Working Group developed guidelines for Local Authorities based on the Quality Assurance Aspect of the PSC. These guidelines have been updated following NOACs review of the 2014 QA Reports submitted.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	NA	Not applicable for the year in question as no funding over €0.5m was granted to bodies in WCC role as

		Sanctioning Authority
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Yes – NOACs report has been circulated
Have recommendations from previous Quality Assurance exercises been acted upon?	3	Yes – Current Expenditure under consideration has been included
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Sample of approx. 6.6 %
Has the Chief Executive signed off on the information to be published to the website?	3	Signed by the Chief Executive

Checklist 2: – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Preliminary appraisals are carried out in accordance with the Sanctioning Authorities guidelines
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Appropriate appraisal methods have been applied to projects/schemes in accordance with the Sanctioning Authorities guidelines

Was a CBA/CEA completed for all projects exceeding €20m?	NA	No projects or programmes exceeding €20m are under consideration
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Preliminary appraisals are carried out in accordance with the Sanctioning Authorities guidelines where appropriate
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Approval for funding was granted by Sanctioning Authorities where appropriate
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	NA	NA
Were the NDFA Consulted for projects costing more than €20m?	NA	No projects for over €20m under consideration
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Projects under consideration for the year under review have not yet gone to tender However, those projects that have reached prepration for tender stage are in line with the approval in principle
Was approval granted to proceed to tender?	3	Where appropriate, approval to proceed to tender has been granted or has been requested
Were Procurement Rules complied with?	3	Where appropriate, procurement rules have been complied with

Were State Aid rules checked for all supports?	NA	NA
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	NA	Projects are under consideration; tender process has not yet been completed
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	3	Standard performance indicators are included in contracts where appropriate.
Have steps been put in place to gather Performance Indicator data?	3	Procedures are in place to monitor and assess performance indicators where appropriate.

Checklist 3: - New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Where appropriate
Are objectives measurable in quantitative terms?	3	Where appropriate
Was an appropriate appraisal method used?	3	Where appropriate
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	3	Spending increases / new programmes were in accordance with the Statutory Budgetary Process
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	Spending increases / new programmes were in accordance with the Statutory

		Budgetary Process
Was the required approval granted?	3	Approved by the Members of WCC as part of the Statutory Budgetary Process
Has a sunset clause been set?	NA	NA
Has a date been set for the pilot and its evaluation?	NA	NA
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	NA
If outsourcing was involved were Procurement Rules complied with?	NA	NA
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	3	Where appropriate
Have steps been put in place to gather Performance Indicator data?	3	Where appropriate

Checklist 4: - Complete if your authority had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Signed contracts are in line with the approval in principle where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Meetings took place in accordance with contract management as appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Programme co-ordinators were appointed where appropriate

Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Project Managers are appointed at a suitable senior level where appropriate and in accordance with the scale of the projects
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Reports were prepared
Did the project keep within its financial budget and its time schedule?	3	In general
Did budgets have to be adjusted?	3	Any adjustments carried out were done in a structured manner
Were decisions on changes to budgets / time schedules made promptly?	3	In general
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	3	In circumstances where funding was an issue, projects were re-scoped
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	3	Re-scoping and revised feasibility studys were conducted
If costs increased, was approval received from the Sanctioning Authority?	3	Where appropriate
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	NA	No projects were terminated
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	NA	NA

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes objectives are clearly defined

Are outputs well defined?	3	Outputs are generally well defined
Are outputs quantified on a regular basis?	3	Yes outputs are quantified on a regular basis where appropriate
Is there a method for monitoring efficiency on an ongoing basis?	3	There are performance indicators for measuring efficiency where appropriate
Are outcomes well defined?	3	Outcomes are generally well defined
Are outcomes quantified on a regular basis?	3	Outcomes are quantified on a regular basis, particularly in cases where National Performance Indicators are set
Are unit costings compiled for performance monitoring?	3	Where appropriate
Is there a method for monitoring effectiveness on an ongoing basis?	3	Effectiveness is quantified on a regular basis, particularly in cases where National Performance Indicators are set
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	NA	Revenue (current) expenditure is subject to an audit by the Local Government Auditor. The Audit of the Annual Financial Statement for 2015 is not yet complete
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	NA	Revenue (current) expenditure is subject to an audit by the Local Government Auditor. The Audit of the Annual Financial Statement for 2015 is not yet complete
Have all VFMs/FPAs been published in a timely manner?	NA	Revenue (current) expenditure is subject to an audit by the Local Government Auditor. The Audit of the Annual Financial Statement for 2015 is not yet complete
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	Yes	Recommendations by the Auditor are taken into consideration
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	NA	Revenue (current) expenditure is subject to an audit by the Local Government

		Auditor. The Audit of the Annual Financial Statement for 2015 is not yet complete

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	NA	No capital projects or grant schemes matured or were discontinued in 2015
Was a post project review completed for all projects/ programmes exceeding €20m?	NA	No capital projects or grant schemes matured or were discontinued in 2015
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	NA	No capital projects or grant schemes matured or were discontinued in 2015
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	NA	No capital projects or grant schemes matured or were discontinued in 2015
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	NA	No capital projects or grant schemes matured or were discontinued in 2015
Were project reviews carried out by staffing resources independent of project implementation?	NA	No capital projects or grant schemes matured or were discontinued in 2015

Checklist 7: - to be completed if current expenditure programmes 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
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	NA	No current expenditure programmes ended or were discontinued in 2015
Did those reviews reach conclusions on whether the programmes were effective?	NA	No current expenditure programmes ended or were discontinued in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	NA	No current expenditure programmes ended or were discontinued in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	NA	No current expenditure programmes ended or were discontinued in 2015
Were any programmes discontinued following a review of a current expenditure programme?	NA	No current expenditure programmes ended or were discontinued in 2015
Was the review commenced and completed within a period of 6 months?	NA	No current expenditure programmes ended or were discontinued in 2015

Notes:

(a) The scoring mechanism for the above tables is set out below:
   I.   Scope for significant improvements = a score of 1
   II.   Compliant but with some improvement necessary = a score of 2
   III. Broadly compliant = a score of 3

(b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

(c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.