



Wicklow County Council
Comhairle Contae Chill Mhantáin

Public Spending Code
Quality Assurance Report
in respect of the financial year 2018

*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:



Frank Curran

Chief Executive, Wicklow County Council

Date: 28/5/19

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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 some of the terminology is very specific to that sector. In order to inform the QA exercise for the Local Government Sector, a Guidance Note was developed for the sector to assist in providing interpretations from a Local Government perspective. This guidance note was further updated for the 2015 and 2016 reporting periods and the latest updated guidance note (version 3) has informed the completion of the 2017 and 2018 reports.

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/programmes are selected to be reviewed more intensively.
5. ***Complete a short report for the Department of Public Expenditure and Reform*** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, Wicklow County Council's judgment on the adequacy of processes given the findings from the in-depth checks and Wicklow County Council's proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA Process for Wicklow County Council for 2018, and has been prepared following NOACs review & comments from the 2017 QA report.

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:

Project/Programme Stage		Category/Band
1	<i>Expenditure Being Considered</i>	Capital Projects between €0.5m - €5m
		Capital Projects between €5m - €20m
		Capital Projects over €20m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure – increases over €0.5m
2	<i>Expenditure Being Incurred</i>	Capital Projects greater than €0.5m
		Capital Grant Schemes great than €0.5m
		Current Expenditure greater than €0.5m
3	<i>Expenditure that has recently ended</i>	Capital Projects greater than €0.5m
		Capital Grant Schemes great than €0.5m
		Current Expenditure greater than €0.5m

The Inventory contains 110 projects under the three stages and comprises of a value of €759,620,055. 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 2018-2020 adopted at Council Meeting 5th March 2018 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 2018 which was adopted by Members of Wicklow County Council at meeting of 29th April 2019, 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 Environment, Community and Local Government.

	Current Expenditure	Capital Grant Expenditure	Capital Expenditure	
Project Numbers	>€0.5m	>€0.5m	>€0.5m	Totals
<i>Expenditure Being Considered</i>	0	0	26	26
<i>Expenditure Being Incurred</i>	42	4	35	81
<i>Expenditure Recently Ended</i>	0	0	3	3
Totals	42	4	64	110

	Current Expenditure	Capital Grant Expenditure	Capital Expenditure	
Project Total Values	>€0.5m	>€0.5m	>€0.5m	Totals
<i>Expenditure Being Considered</i>	0	0	€ 122,397,160	€ 122,397,160
<i>Expenditure Being Incurred</i>	€ 95,816,711	€ 10,402,964	€ 528,066,909	€ 634,286,584
<i>Expenditure Recently Ended</i>	0	0	€ 2,936,311	€ 2,936,311
Totals	€ 95,816,711	€ 10,402,964	€ 653,400,380	€ 759,620,055

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 2018. 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.

Link to procurement publications:

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

LIVING IN WICKLOW

Documents / A - Z Services

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SERVICES ▾

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NEWS & EVENTS

Finance

Procurement Over €10 million

Details of procurements in Wicklow County Council worth over €10 million.

Procurements in Wicklow County Council worth over €10 million will be published here, pursuant to the requirements of the Public Spending Code.

2018

No procurement contracts over €10 million were awarded in 2018

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:

- 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 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 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 believe 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 QA 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 2016, 2017 and 2018 to include three 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
2016	610,837,527	521,246,778	89,590,749	46,000,000	7,000,000	8.8%	7.81%
2017	579,079,504	489,418,558	89,660,946	11,263,683	2,169,971	2.3%	2.42%
2018	759,620,055	663,803,344	95,816,711	66,386,529	1,473,113	10.00%	1.53%
3 Yr	1,949,537,086	1,674,468,680	275,068,406	123,650,212	10,643,084	7.38%	3.86%

Year	Spend	Project	Status
2016	Capital	River Dargle Flood Defence Scheme	Expenditure being incurred
	Current	Rental Accommodation Scheme	Expenditure being incurred
2017	Capital	Emoclew Road Housing Scheme	Expenditure being incurred
	Current	Public Lighting	Expenditure being incurred
2018	Capital	Wicklow Port Access & Town Relief Road	Expenditure being incurred
	Capital	Coastal Erosion Protection Works	Expenditure being considered
	Capital	Part V Turnkey Housing	Expenditure recently ended
	Current	Housing Grants	Expenditure being incurred

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 summarised in the following table:

Compliance Levels			
	Project Reviewed	Compliance	Total Recommendations
1	<i>Wicklow Port Access & Town Relief Road</i>	Substantial Assurance	0
2	<i>Coastal Erosion Protection Works</i>	N/A: Too early to rate compliance	0
3	<i>Part V Turnkey Housing</i>	Substantial Assurance	1
4	<i>Housing Grants</i>	Substantial Assurance	1

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. It would be more effective if the local government audit for the year under review was complete due to the inter-reliant nature of audit activity.

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. Ensure that all necessary post project evaluations are undertaken as appropriate.
3. Ensure appropriate procurement practices continue to be followed.
4. 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 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.

Wicklow County Council Inventory of Expenditure

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[illegible]

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 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.
- ❖ 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 3):

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. Housing Aids for the elderly. 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.
-
1. As noted in the general guidance above, there may be questions where the scoring mechanisms or indeed the question itself are not relevant to some or all local authorities. In such cases, it is acceptable to mark the answer N/A and include a commentary, where appropriate.

Wicklow County Council

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

General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	Senior Management, budget holders and project staff are aware of PSC requirements. However, regular training/briefing sessions would be of benefit, particularly due to the high turnover of staff in recent years.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Staff tasked with collating the Quality Assurance aspect have attending briefing sessions in previous years.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	NA	Not applicable for the year in question
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	If and where appropriate
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	If and where appropriate
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	If and where appropriate
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	NA	Not applicable for the year under review

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

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

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	N	No additional or new expenditure exceeding €500k planned
3.2 Are objectives measurable in quantitative terms?	NA	No programmes relevant to PSC in 2018
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	NA	No programmes relevant to PSC in 2018
3.4 Was an appropriate appraisal method used?	NA	No programmes relevant to PSC in 2018
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	NA	No programmes relevant to PSC in 2018
3.6 Did the business case include a section on piloting?	NA	No programmes relevant to PSC in 2018
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	NA	No programmes relevant to PSC in 2018
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	No programmes relevant to PSC in 2018
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	NA	No programmes relevant to PSC in 2018
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	NA	No programmes relevant to PSC in 2018
3.11 Was the required approval granted?	NA	No programmes relevant to PSC in 2018
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	NA	No programmes relevant to PSC in 2018
3.13 If outsourcing was involved were procurement rules complied with?	NA	No programmes relevant to PSC in 2018
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?	NA	No programmes relevant to PSC in 2018
3.15 Have steps been put in place to gather performance indicator data?	NA	No programmes relevant to PSC in 2018

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

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

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes as part of the annual service plans
5.2 Are outputs well defined?	3	Quantification is carried out through the budgetary process, annual service plans and national KPIs where appropriate
5.3 Are outputs quantified on a regular basis?	3	Yes, through management reports, annual reports and departmental returns
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Through monitoring of annual service delivery plan and budgetary compliance
5.5 Are outcomes well defined?	3	Particularly in areas that include national performance indicators
5.6 Are outcomes quantified on a regular basis?	3	Continued development of annual service plans will also enhance this
5.7 Are unit costings compiled for performance monitoring?	3	Collated through a number of KPIs
5.8 Are other data compiled to monitor performance?	3	Annual service delivery plans, team plans, PMDS, national performance indicators
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Annual service delivery plans, team plans, PMDS, national performance indicators
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	3	Local Government Auditor & Internal Audit

¹ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	NA	Not applicable to the programmes ended
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	NA	Not applicable
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	NA	Not applicable
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	NA	Not applicable
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	NA	Not applicable
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	NA	Not applicable
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	NA	Not applicable
6.8 Were project reviews carried out by staffing resources independent of project implementation?	NA	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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	NA	No programmes relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	NA	No programmes relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	NA	No programmes relevant to PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	NA	No programmes relevant to PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	NA	No programmes relevant to PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	NA	No programmes relevant to PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	NA	No programmes relevant to PSC in 2018

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	Wicklow Port Access and Town Relief Road Scheme
Detail	The design and construction of 4.6km of new single lane carriageway, upgrade of approximately 0.8km of existing regional roads. The provision of Circa 130m span Broadlough estuary bridge, two railway bridges, Ashtown bridge and two major retaining structures and finally the provision high quality footpath and cycle facilities throughout the scheme.
Responsible Body	Wicklow County Council
Current Status	Construction Phase Concluded – Land Acquisition Payments Remaining Due
Start Date	2001
End Date	2011
Overall Cost	€65M

Project Description

The scheme provides two Single Lane Carriageways, one to the Port and the second as a relief road to town traffic. Both carriageways also opened up lands for future developments.

The project consisted of the provision of the following elements:

- The port access road 1.9km consisting of single lane carriageway
- The town relief road consisting of 2.7km of single lane carriageway
- The upgrade of the existing regional road (Rathnew Road) approximately 800m long.
- The provision of six new junctions (including roundabouts and signalised Junction) and tie-in works to the existing road network.
- The provision of high quality two-way cycle tracks on either side of the road.
- The provision of pedestrian facilities on either side of road.
- The provision of structural elements which include the provision and construction of
 - 2 railway bridges
 - 2 estuary/river bridges
 - Various earth retaining structures – gabions, reinforced earth embankments, retaining walls etc.
- The provision of future development accesses.
- Service diversions.
- Upgrade of the Wicklow foul and water main supplies along the road alignment.
- Other miscellaneous activities undertaken included accommodation works, fences, high quality landscaping, safety containment systems, public lighting and drainage.

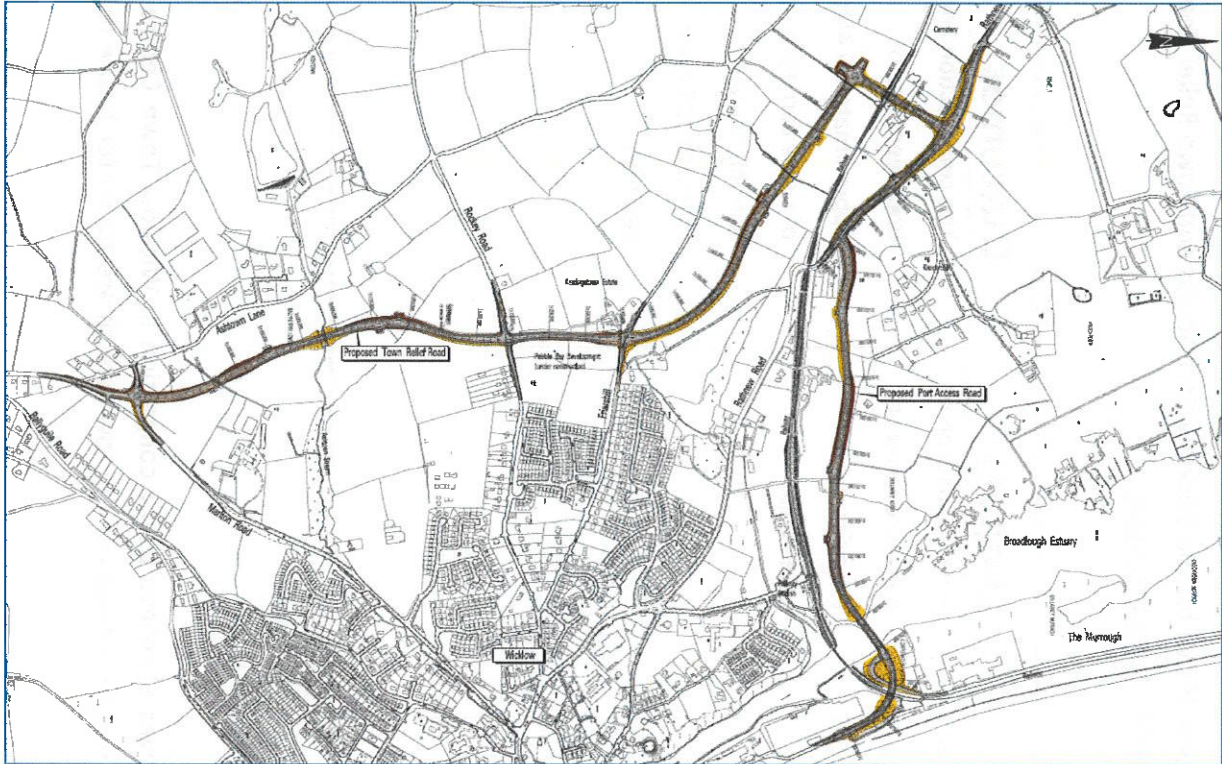


Figure 1: WPATRR Scheme Layout

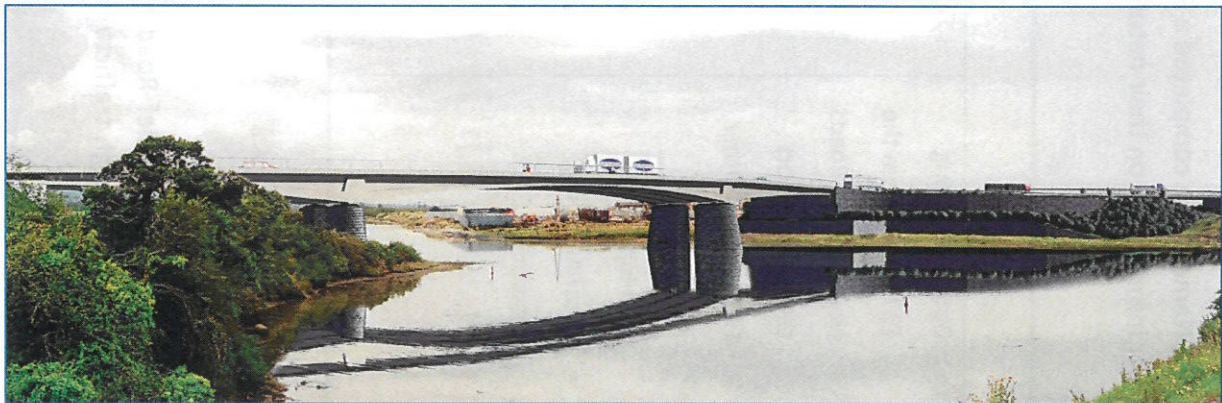


Figure 2: Photomontage of Murrough Estuary Bridge

Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, [Unit Name] have completed a Programme Logic Model (PLM) for the Wicklow Port Access and Town Relief Road. 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
<ul style="list-style-type: none"> To provide relief to traffic congestion in the town of Wicklow To service lands adjoining the road for future development. 	<ul style="list-style-type: none"> DoEHLG funding €27million from the Non National Roads Grant to support Housing and Other related developments. Local Authority resources. 	<ul style="list-style-type: none"> Consulting Engineers Appointment Route Selection ESI/CPO and Planning Approval Detailed Design Tender Documents Scheme Construction Land Acquisitions 	<ul style="list-style-type: none"> Scheme that can be delivered to meet the primary objectives 	<ul style="list-style-type: none"> The construction and improvements of approximately 5.4km of single carriageway with high quality footpath and cycle facilities.

Description of Programme Logic Model

Objectives: The Wicklow Port Access and Town relief Road has two main objectives a) relieve traffic congestion in Wicklow Town Centre by providing alternatives routes for both port traffic and through traffic b) to service the lands on the outskirts of the town which are zoned for future development in the Wicklow Environs Local Area Plan.

Inputs: Financial resources. Breakdown of costs

Design	€ 3,943,000
Land Acquisition	€18,260,000
Construction	€38,310,000
Other Costs	<u>€ 4,862,000</u>
Total	<u>€65,375,000</u>

Activities: The main activities to deliver on the outcome were the route selection, preferred route detailed design, Environmental Impact Statement, Compulsory Purchase Orders and the Planning Approval. Contract tendering and subsequent construction activity in conjunction with the above acquisition of land following the CPO process was also a primary activity.

Outputs: 5.4km of new single carriageway road with ancillary drainage, sewer, telecoms, signalling and watermain infrastructure, including four bridges, four retaining walls and coastal protection in the form of rock armour.

Outcomes: This road project was delivered in line with the objectives in 2010 when it was opened to the public. Since the opening of the road, new development has commenced along the route, including the construction of new housing, schools, a primary medical centre, a nursing home, a vehicle testing centre and other commercial units. Traffic congestion has eased in the town. Health benefits and community gains have also been realised as a result of this project with the cycle route and footpaths being regularly used by walkers, joggers and cyclists. Its construction has also facilitated the planning for enhanced accessible public transport links to the train station.

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

The following section tracks the Wicklow Port Access and Town Relief Road from inception to conclusion in terms of major project/programme milestones



Present	Ongoing resolution of Land Acquisition transactions
June 2011	Completion of Works
April 2010	Road Official Opening
2008	Construction Commencement
December 2007	Tender Award (Construction)
March 2007	Tender Issued (Construction)
	Detailed Design
May 2004	EIS/CPO and Planning Approval (Confirmation Order)
February 2002	Route Selection Report Completed
June 2001	Appointment of Consulting Engineers

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Wicklow Port Access and Town Relief Road.

Project/Programme Key Documents	
Title	Details
Project Appraisal – Route Selection Report	Comprehensive report identifying preferred routes.
Environmental Impact Statement	Comprehensive two volume report
Contract Documents	Detailed contract documents and schedules
Financial Records	Detailed records on the Agresso Financial Management System
Post-Project Review	Final Account Report 2011

Key Document 1:

The Project Appraisal Route Selection Report is a comprehensive document which presents the preferred route for the proposed Wicklow Port Access and Town Relief Road taking consideration of the established objectives and study area. The aims of the route selection study were to identify feasible route alternatives, evaluation of route alternatives and identification of preferred route based on the evaluation of each route alternative.

Key Document 2:

Detailed Environment Impact report which summarised the anticipated environmental impacts arising from the construction and operation of the scheme, including mitigation measures to be implemented to minimise any adverse environmental impacts, and specification of where residual impacts remain after implementation of mitigation measures.

Key Document 3:

Wicklow County Council sought expressions of interest from competent contractors wishing to tender for the construction of this project. The Request for Tender was advertised on the OJEU on 22nd December 2005 using the restricted procedure. Contractors were appointed in December 2007. The contract was governed by the I.E.I. 3rd Edition Conditions of Contract in conjunction with NRA standard "Condoc" documentation, including its Manual of Contract Documents for Roadworks Volumes 1 to 4.

Key Document 4:

Expenditure and income details are available through the Agresso Financial Management System. Detailed analysis can be generated and reported on.

Key Document 5:

These roads opened in 2010 and the construction element of this project pre-dates the Public Spending Code. The Final Account Report 2011 gives comprehensive breakdown of the construction element of the project, including pre-contract preliminaries, the contract, circumstances leading to disputed valuations, conciliation, final account outturn, tender v outturn, apportionment of costs, and concluding remarks, and can therefore be considered to fulfil the post-project review for the construction element.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Wicklow Port Access and Town Relief Road. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Part 8 Report	Confirm proper planning procedure followed	Available from files
Project Appraisal Report including Multi Criteria Analysis	Justification and VFM of the Scheme	Available from files
Construction Contracts	Examine Tender Price against Actual Expenditure	Available from files
Project Expenditure Records	Measure Programme inputs and costs and assessment of budgetary control function	Available from files
Expenditure analysis	Facilitate cost comparisons with future schemes	Available from files

Data Availability and Proposed Next Steps

Sufficient and comprehensive data is readily available to conduct an in-depth evaluation of the Wicklow Port Access and Town Relief Road. A full analysis of the financial transactions is available on the Agresso Financial Management System and other required information is available on file. As construction was completed on this road scheme in 2010, and it was officially opened in 2011, it pre-dates the Public Spending Code. However, formal post-project review has been conducted in the form of a Final Account Report 2011. The construction of the road 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 Wicklow Port Access and Town Relief Road 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)

This scheme commenced in 2001 and was substantially completed in 2011. Only the closing out of some compulsory purchase orders remain outstanding. It is the opinion of Wicklow County Council that the project was carried out in accordance with the standards prevailing at the time.

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

All data and information is available for full evaluation if required.

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

The Wicklow Port Access and Town Relief Road is a number of years post construction at this juncture. However a number of land acquisitions have yet to be finalised and payments are being made as and when settlements are reached and a number remain to be finalised. In terms of the reporting requirements for the Public Spending Code it may be worthy of consideration to view project scenarios such as this as completed at the end of the construction phase rather than persist with the requirement to categorise it under the "Expenditure being Incurred" heading for what may be an indefinite future period.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Wicklow Port Access and Town Relief Road

Summary of In-Depth Check

Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service - Standard Rules & Procedures was issued in September 2013 and notified Government Departments that the Public Spending Code was now in effect as the comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure.

The Public Spending Code sets out the four stages in the life-cycle of a project that are to be considered:

1. Appraisal: assessing the case for a policy intervention
2. Planning/Design: a positive appraisal should lead on to a considered approach to designing how the project/programme will be implemented
3. Implementation: careful management and oversight is required for both capital and current expenditure. Ongoing evaluation should also be a feature of current programmes
4. Post-Project or Post-Implementation Review: checking for delivery of project objectives, and gaining experience for future projects.

The Wicklow Port Access and Town Relief Road was appraised, designed, constructed and in-service before the introduction of the Public Spending Code. In addition a post project review (Final Account) was completed in 2011.

The project followed the set of steps set out in the Public Spending Code notwithstanding the fact that it predated the introduction of the code. The formal practices made mandatory in the code were implemented at each stage of the project life-cycle.

Audit Opinion

The opinion of Internal Audit following this review is that although the completed construction phase of this project predates the introduction of the public spending code, the project was appraised, planned, designed, constructed and post-project reviewed in accordance with the steps required in the code. Accordingly the overall conclusion of the review is that the management and oversight of the construction element of Wicklow Port Access and Town Relief Road is such, so as to provide, substantial assurance (see Appendix 4) 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	Coastal Erosion Protection Works
Detail	Improvement of the sea defences at Arklow North and South Beaches
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Considered
Start Date	N/A – Project under consideration in 2018
End Date	N/A
Overall Cost	€700,000

Project Description

This project is at discussion stage. The proposed works have been considered by Arklow Municipal District Staff, and applications for funding are being considered. The project will require further review in terms of options and constraints before applying for funding.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit Unit, Wicklow County Council, have completed a Programme Logic Model (PLM) for the Coastal Erosion Protection Works. 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
Although not yet fully defined, the likely objective will be to be to “bring current rock armour up to current design standards”	N/A	N/A	N/A	N/A

Description of Programme Logic Model

Objectives: Current objective being considered is to bring current rock armour defenses up to current design standards. However it should be noted that the objectives are as yet under still under consideration and not formally or fully defined.

Inputs: Not yet defined

Activities: Not yet defined

Outputs: Not yet defined

Outcomes: Not yet defined

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

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



2017	Project under consideration - Arklow Municipal District Staff considered an application to the Office of Public Works for funding.
2018	Discussions with the OPW were ongoing. More discussions will be held to further scope and define the project. Project remains under consideration.

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
N/A	N/A

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Coastal Erosion Protection Works. 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

There was no project documentation available at the time of audit 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 Coastal Erosion Protection Works 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?

N/A

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Coastal Erosion Protection Works.

Summary of In-Depth Check

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. Having met with the Project Owner, he is 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	Part V Agreement
Detail	Acquisition of 4 No. Houses under Part V of the Planning & Development Act 2000 - 2010
Responsible Body	Wicklow County Council
Current Status	Expenditure Recently Ended
Start Date	2018
End Date	2018
Overall Cost	€957K

Project Description

Part V of the Planning and Development Act 2000, as amended, is a mechanism, introduced by the Government, through which local authorities can obtain up to 10% of land zoned for housing development at “existing use value” rather than “development value” for the delivery of social land affordable housing.

Part V contains 9 sections and these relate to the development of housing strategies and the provision of social and affordable housing. The **objective** of Part V is to **ensure an adequate supply of housing for all sectors** of the existing and future population.

A Part V agreement refers to the agreement between a developer and the Local Authority outlining how the developer will meet their obligations under Part V. When submitting a planning application, developers must specify the manner in which they intend to comply with their Part V obligations.

Compliance options include

- Transfer of land
- Building and transfer of houses
- Transfer of houses on land off-site
- Grant of a lease of houses on or off-site
- A combination of transfer of land
- A combination of 2 or more of the options under s.96(3)(b)

The development at Thorndale, Delgany, County Wicklow comprises a development of 43 houses containing 5,4 and 3 bedroomed detached and semi-detached houses. Wicklow County Council acquired 4 no. 3 bedroomed semi-detached houses.

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 Housing Grant Schemes in Wicklow County Council. 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 and in accordance with Part V of the planning and development Act	Capital Funding from Department Staff salary and overhead costs. Staff expertise and specialist QS skills	Engagement with Developer. House selection. Obtain independent valuation. Negotiations with Developer throughout. Approval process commenced with Department. Engagement with Legal Advisors re contracts. House Inspections. Submission of recoupment to Department.	Housing units available for Social Housing programme	Families from the Council's housing waiting list housed in modern housing within a sustainable community.

Description of Programme Logic Model

Objectives:

The main objective of this agreement was the acquisition of properties for Social Housing to house applicants on the Council's Housing waiting list. 4 no. Properties were acquired in 2018 with the direct effect of reducing the Council's waiting list.

Inputs:

Financial Inputs:

The primary input to the process was capital funding of €957,000 provided by the Department of Housing, Community & Local Government

Staff Resources:

From a review of the relevant files it is evident that a significant input in terms of staff resources is required throughout the process from inception to completion. There is significant time committed from both the administrative and technical staffs. Specialist professional skills such as quantity surveying or experienced negotiating skills are a distinct advantage. 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 Part V 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) Compile information pack

- (vi) Interaction with legal advisers regarding contracts and conveyance
- (vii) Preparation of accounts for payment
- (viii) Instigating and overseeing the recoupment process

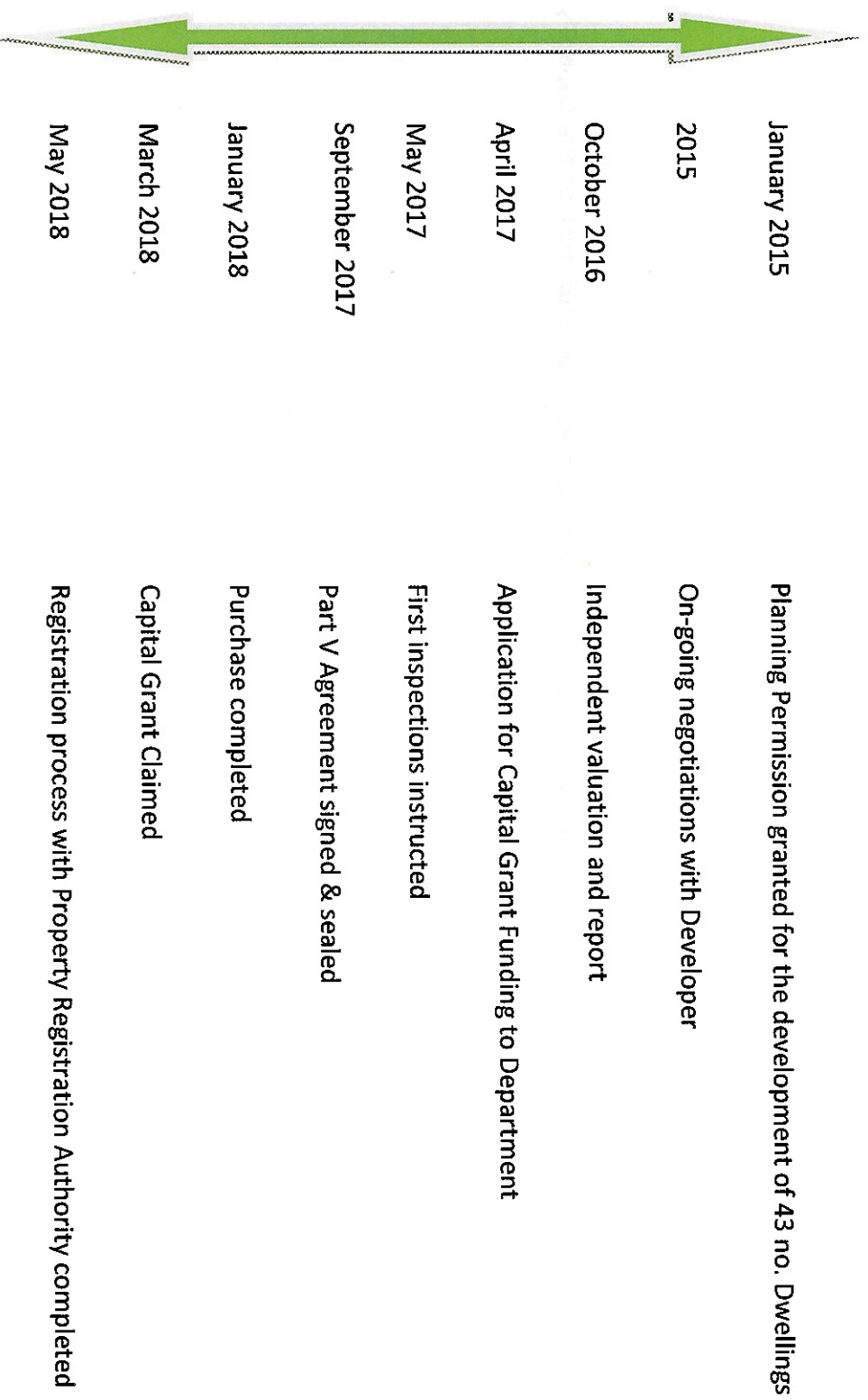
Outputs:

Housing units purchased during 2018

Outcomes:

The outcome of the process was the acquisition of 4 no. houses and their being made available for allocation to applicants on the Council's housing list.

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



Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Planning Permission	The permission from the Planning Authority to proceed with the development
Independent Valuation Report	Professional and independent report supporting the valuations
Correspondences, descriptions, calculations	Reports, emails and assorted papers giving detailed information at the various stages of the process
Capital Grant Application	Formal application to the Department for funding
Completed Claim Form & Notification of Payment	Detailed form to claim recoupment monies and notification of receipt
Agresso Financial Management System	Financial Reports. Expenditure and Income details are recorded and maintained in the Financial Management System

Key Document 1:

The Planning Permission grants the approval to proceed with the development. This comprehensive document sets out twenty-seven conditions to be adhered to in the course of the development.

Key Document 2:

Detailed report on the properties to be delivered by the developer in compliance with Part V of the Planning & Development Act. The report includes descriptive details of the location, an analysis of the units, the existing use value and overall valuation.

Key Document 3:

The file is well maintained and includes copies of various reports and correspondences between the Housing Directorate and the developer. These include details of costings, quantity surveyor reports, emails, copies of contracts and other relevant material. These chart the progress of the acquisition in detail and they assist in establishing and understanding the chronology of the Part V agreement from inception to completion.

Key Document 4:

Formal Letter of application to the Department seeking approval for the Part V acquisition. This correspondence sets out the criteria used and the background to the proposal and was accompanied on submission by the independent valuation, quantity surveyors report, the planning permission and conditions, the Part V contract, site location and details of the specific units to be acquired.

Key Document 5:

Completed Department of Housing, Communities & Local Government form HCA 4 being the Capital Grant Claim Form to draw down and recoup the capital costs associated with the delivery of the project.

Key Document 6:

Detailed financial accounts recording the various transactions throughout the process supported by the appropriate documentation. This demonstrates that a robust audit trail is in place.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Independent Valuation	Independently assess the market value of the properties	Available on file
Contract Documents	Assessment of nature of agreement and compliance with best practice	Available on file
Supporting Records	Measure inputs costs and assess financial control environment	Available on file and on Agresso Financial Management System
Application to Department for Funding	To assess compliance with the terms of the schemes. Maintenance of Audit Trail	Yes – Files maintained
Agresso Financial Management System – Financial Reports	Expenditure and Income details for the relevant cost centres	Yes – Reports and records available
Recoupment process documentation and evidence of receipt	To determine the accuracy and timing of the recoupment process and to confirm Bank Reconciliation records.	Available on file and on Agresso Financial Management System

Data Availability and Proposed Next Steps

Sufficient and comprehensive data is readily available to conduct an in-depth evaluation of the acquisition of 4 no. houses at Thorndale, Delgany. A full analysis of the financial transactions is available on the Agresso Financial Management System and other required information is available on file. A formal post-project review has not been conducted. The merits of such a review, given the relative scale of the project, would need to

be carefully considered before commissioning. The relatively modest expenditure and the clearly demonstrable audit trail, with the assurances that that provides would militate against the commitment of further valuable resources to achieve such confirmation.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Thorndale, Delgany Part V agreement based on the findings from the previous sections of this report.

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

The in-depth check concludes that the Part V agreement at Thorndale, Delgany complies substantially with the standards set out in the Public Spending Code.

At the appraisal stage appropriate assessments and valuations were conducted

At the implementation stage on-going contact and discussions were maintained to ensure the realisation of the process

As previously indicated no post project review has been conducted and whilst the merits of any such review is not in question it is unclear from an examination of the available data whether any such review would be necessary or effective from a cost / benefit perspective.

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 on the Part V acquisition at Thorndale, Delgany, is available which could 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 the process where issues arose and further discussion around these matters might inform future approaches and methodologies. However, having regard to the fact that the Part V process is, in effect, a policy instrument defined and directed at governmental level, any review might be most profitably conducted at Departmental level.

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

The file presented a clear audit trail documenting the progression of the project from its inception to its completion. Whilst the project followed a general generic process it is acknowledged that each Part V process represents a unique undertaking and will have particular issues that are bespoke to that particular project. It is therefore of invaluable assistance to have staff resources who are familiar with, and who have experience of, previous similar projects. Particular professional skill sets, e.g., quantity surveying, confer significant capabilities and improve the capacity of the local authority in any such undertakings. Accordingly it is recommended that staff retention in this area be of particular priority. However where this is not feasible, succession planning should be employed at an early juncture to attain and retain best capability and advantage. It is further recommended that a set of standard operating procedures be drawn up as a guide to the process.

Section: In-Depth Check Summary
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The following section presents a summary of the findings of this In-Depth Check on the Housing Grant Schemes

Summary of In-Depth Check

This in-depth check reviewed the file and financial transactions on this Part V agreement. As previously stated there is a clear audit trail and each project milestone can be discerned. The project is in compliance with the process for Part V acquisitions and appropriate departmental approval was sought and given. Sufficient and comprehensive data is readily available to conduct an in-depth evaluation of the acquisition. This scheme operated within a strong control environment. Appropriate management oversight and control is evident from the file and all income and expenditure records associated with the process are held within the Agresso Financial Management System which itself adheres to the accounting code of practice and the standard operating and control procedures for the purchase to pay cycle.

Audit Opinion

The opinion of Internal Audit following this review is that this project was conducted in compliance with the criteria set down by the Department of Housing, Planning, Community & Local Government for Part V acquisitions. Accordingly the overall conclusion of the review is that the management and oversight of the Part V agreement at Thorndale, Delgany is such, so as to provide, substantial assurance (see Appendix 4) 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	Housing Grants Scheme
Detail	Housing Grant Schemes to assist in the adaptation of properties to accommodate the needs of disabled and older persons, including grant aid in respect of identified mobility needs.
Responsible Body	Wicklow County Council
Current Status	Revenue Expenditure Being Incurred
Start Date	Scope of Review - 2018 Housing Grants
End Date	Ongoing Scheme – Annual Revenue Expenditure
Overall Cost	€1.2 M

Project Description

The Revenue Expenditure programme selected for in depth check for Wicklow County Council's Public Spending Code report for fiscal 2018 is the expenditure on Housing Grant Schemes. Wicklow County Council administers three types of Housing Grant Schemes

- Housing Adaption Grant Scheme for People with a disability
- Housing Aid for Older People Scheme
- Mobility Aids Grant Scheme

The schemes are provided for by statutory regulations. The terms and conditions governing the schemes are set out in Statutory Instruments S.I. No. 670 of 2007 – Housing (Adaptation Grants for Older People with a Disability) and S.I. No. 104 of 2014 – Amendment Regulations. The Department of Housing, Planning, Community & Local Government have also issued comprehensive guidance material, for the benefit of Local Authorities, on the administration of the schemes.

The schemes vary very slightly in nature however they have similar requirements in terms of the eligibility criteria specified. In each case supporting documentation is required and these include, inter alia,

- Medical opinion on applicant(s)
- Evidence of Income
- Tax compliance certificates for both the applicant and contractor
- Evidence of compliance with the Local Property Tax
- Submission of quotations
- Certification of completed works to the required standard

Wicklow County Council requires a report and recommendation from an Occupational Therapist (OT) for applications under the Housing Adaptation Grants for Disabled Persons and the Mobility Aids Grant Scheme. An occupational therapists report and recommendation is now only available through the engagement of a private practitioner following the withdrawal of the HSE Community OT service from participating in the assessment process due to resource constraints.

On completion the works are inspected by an Engineer from the Housing Directorate. The work is assessed to ascertain its compliance or otherwise with the standards required under the schemes.

The value of the grants issued in 2018 was as follows

Scheme	HAG's	MAG's	HOP's
No. Of Grants	40	70	31
Total Expenditure (€)	€705,934.64	€328,777.65	€169,124.99

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 Housing Grant Schemes in Wicklow County Council. 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 efficiently administer the three Housing Adaptation Grant Schemes.	Wicklow County Council annual revenue budget provision. Departmental funding. Staff salary and overhead costs. Housing Directorate IT System "ihouse" for monitoring and grant tracking.	Assessing grant application forms Data entry to database Client history check Referrals to relevant engineer Referrals to Occupational Therapist	Number of grants assessed, processed and paid by Wicklow County Council in the year.	The schemes assist people to maintain independent living in their own homes. There is widespread acknowledgement of the therapeutic benefits for people in remaining in their communities and these schemes support the objective of care in the community. The schemes offer a lower cost solution than a formal and perhaps institutional setting. The investment can represent good value for money in upgrading the housing stock.

Description of Programme Logic Model

Objectives:

Wicklow County Council operates the Housing Grant Schemes to address the following objectives

- (i) To assist in the carrying out of works which are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability who has an enduring physical, sensory, mental health or intellectual impairment
- (ii) To address mobility problems, primarily, but not exclusively, associated with ageing
- (iii) To assist older persons living in poor housing conditions to make necessary repairs or effect improvements to those conditions

The three schemes are administered by Local Authorities nationally and are provided for in legislation by the Housing (Adaptation Grants for Older People and People with a Disability) Regulations 2007, as amended in 2014.

Inputs:

Financial Inputs: The primary source of funding for the programmes is the Department of Housing, Planning, Community & Local Government. The schemes are part funded from the Local Authorities own resources. A letter of allocation issues annually from the Department setting out the total allocation for the schemes for the year in question and the amount to be “self-funded”. It is a matter for the Local Authority to decide how the total allocation under the suite of grants is to be apportioned between the three grant schemes and it is “*de rigueur*” that the total allocation not be exceeded. The total allocation for Wicklow County Council in 2018 was €1,536,252 of which €307,251 was to be funded from own resources. On a national basis the allocation was €66.25 million with €13.25 million of this to be made available by the Local Authorities.

Staff Resources: The housing grants are administered by a Staff Officer and a Clerical Officer with technical expertise being provided by an experienced Executive Engineer.

System Inputs: There is a written set of procedures on the administration of the grants. An in-house system for logging and tracking grants is also used. All payments are recorded on and processed through the Agresso Financial Management System.

Activities: A number of key activities are carried out as part of the grant administration process

- (i) Assessment of application forms on receipt
- (ii) Recording of applications and cross referencing for previous applications
- (iii) Referral for Occupational Therapist's assessment and report
- (iv) Referral to Executive Engineer for assessment of property and proposed works
- (v) Request for quotations for proposed works
- (vi) Calculation of grant assistance
- (vii) Formal recommendation for grant approval
- (viii) Issue of approval / rejection letter
- (ix) Certification of compliance
- (x) Processing of grant payment
- (xi) Quarterly recoupment of funds due from the Department

Outputs:

The number of grants processed in 2018 under each category was:

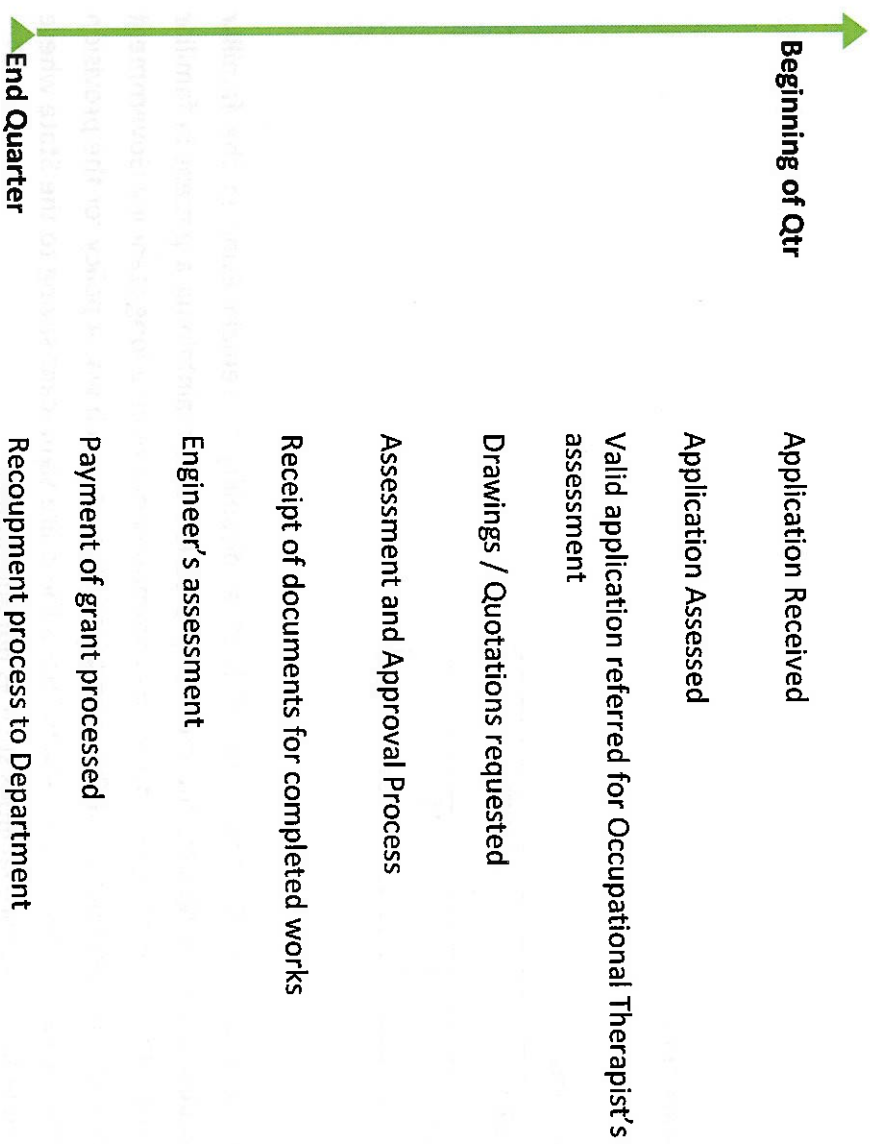
Scheme	HAG's	MAG's	HOP's
No. Of Grants	40	70	31

Outcomes:

The grant schemes play a pivotal role in assisting people with a physical, sensory or intellectual disability to remain living in the familiar surroundings of their own homes and communities. It is widely acknowledged by the medical profession that maintaining a patient in familiar surroundings accrues significant health benefits on many levels. The move towards care in the community has been a long standing Government policy and perhaps most explicitly stated as far back as 1985 with the introduction of *Planning for the Future* which was a policy for the provision of psychiatric care in the community and which has been recently re-affirmed. On a national basis there are significant savings to the State where a patient can be maintained at home as opposed to admission to long stay care facilities such as nursing homes.

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

The following section tracks the grant application process from initiation on receipt of the application to its conclusion in terms of major programme milestones. Each application has an average 6- 8 week turnaround. A pro-forma outline is shown below



Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Comprehensive guidance documents from Department on administration of schemes	These documents provide comprehensive information on the terms and conditions of the schemes
Application Forms	Comprehensive application forms are available for each of the 3 grant schemes
Procedure Manual	A procedure manual is in use
Recoupment Forms	Recoupment claims to the Department
Agresso Financial Management System	Financial Reports. Expenditure and Income details are recorded and maintained in the FMS

Key Document 1:

The information leaflet is issued as part of the application pack. It is a standard document issued by the Department and used across the Local Authority sector. The information leaflets detail the terms of the scheme, the eligibility criteria, the purpose and available levels of the grant, tax requirements and any appeals procedures should they be necessary. The leaflets are comprehensive and informative. They are easy to access and use clear and precise language and are appropriately suited to their objective.

Key Document 2:

The application form is a standard template issued by the Department for use nationally across the Local Authority sector. The form includes sections on medical certification, tax compliance and a declaration by the applicant. The forms are pertinent and an appropriate means of gathering initial information.

Key Document 3:

The procedure manual was reviewed. The manual includes a step-by-step guide for staff on the grant process.

Key Document 4:

Again the Recoupment Form is a standard form issued by the Department for use nationally across the Local Authority Sector. The Recoupment Form is perfectly adequate and appropriate for the purpose for which it was designed.

Key Document 5:

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 recoupment process.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Housing Grants Schemes. 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 relevant cost centres	Yes
Applications Received	Estimate demand / trend analysis by grant type / cost inflation analysis	Yes – files maintained by Housing Directorate
Number of grants processed and paid	Capacity planning	Yes – Agresso FMS
The key documents generated by the process ,e.g., Application Forms, Medical Certification, Tax Compliance Certificates.	To assess compliance with the terms of the schemes	Yes – files maintained by Housing Directorate
Completed Recoupment Claims	To assess compliance with the terms of the schemes. Maintenance of Audit Trail	Yes – Files maintained
Reconciliation Process	To reconcile the payments made and recoupments claimed	Partial availability. Efforts are being made to improve this process

Data Availability and Proposed Next Steps

Sufficient data is readily available to conduct an evaluation of the Housing Grant Schemes. The reconciliation process could be adjudged to be as yet under evolved however this could be strongly correlated to a pattern of regular administrative staff turnover in this area. Management are actively addressing this issue.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Grants Schemes 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)

Housing Adaption Grant Schemes were introduced by Government in 2007 and Local Authorities administer and manage the schemes in their administrative areas. This review examined a sample set of files and found them to be in order with the criteria set out under the schemes. The required documentation, in the form of application forms, medical testimonies, occupational therapists reports, tax compliance certification were found to be present in all cases.

The appraisal stage is comprehensively complied with for each application. Each application is assessed for compliance with the schemes and the appropriate reports and recommendations obtained. In appropriate circumstances applicants have had the benefit of additional engineering advice where they may not have considered certain factors which may be technically evident and which would future proof the proposed works.

The implementation stage may be viewed as the construction/installation phase and this is undertaken by previously approved contractors who meet the required standards.

The post –implementation stage may be considered to be the post construction/installation inspection where the works are inspected and reviewed for compliance before the payment of the grant.

Having regard to the above it is considered that the programme 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 on the housing Grant Schemes is 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 future policy direction. However, given that this is a national scheme, this would be most profitably conducted at Departmental level.

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

Policy Level

Having reviewed the operation of the schemes it is concluded that consideration should be given to amalgamating the schemes from three to two. The amalgamation of the Mobility Aids Grant Scheme with the Housing Adaption Grant Scheme, with which it would appear to have a natural relationship, would streamline the system and simplify it from the potential applicant's perspective. It would also have the synergistic effect of reducing the logistical overhead through only having two distinct schemes to administer.

Implementation Level

At implementation level consideration should be given to the greater publication and promotion of the schemes. A local initiative conducted during 2018 would appear to have been productive in alerting potential applicants to the scheme who may not have been otherwise aware of it. This may lead to a greater distribution of grant scheme expenditure throughout the administrative area. In addition consideration should be given to the potential re-use of appropriate equipment such as stair-lifts should they subsequently become available.

Administrative Level

A formal reconciliation of grant expenditure and income and the recoupment claims should be instituted. This is an important document in the audit trail and should be completed quarterly along with the recoupment procedure. It is noted that efforts to implement this control were commenced however due to consistent turnover of staff its commencement has been hampered. It should also be noted that this has no impact on the otherwise effective operation or implementation of the scheme from the service user's perspective. It is further recommended that the procedure manual be reviewed and updated as appropriate to ensure continuity of approach in situations of staff re-assignment.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Housing Grant Schemes

Summary of In-Depth Check

Housing Adaption Grants were introduced by the Department of Housing, Planning, Community & Local Government in 2007 and Local Authorities administer the scheme nationally on their behalf. This review ascertained that written procedures were in place and that the criteria attached to each of the schemes are being assiduously adhered to. All required forms and documentary evidence were available on the files sampled.

The Housing Grant Schemes operates within a strong control environment. Scheme oversight is enhanced at Executive Engineer level and significant expertise and experience has been accrued over time.

From an administrative perspective the reconciliation between expenditure, income and the general ledger should be prioritised.

Audit Opinion

The opinion of Internal Audit following this review is that this scheme is operating in compliance with the criteria set down by the Department of Housing, Planning, Community & Local Government for their operation. Accordingly the overall conclusion of the review is that management and oversight of the Housing Grant Schemes is such, so as to provide, substantial assurance (see Appendix 4) that there is compliance with the Public Spending Code.

Appendix 4

Audit Assurance Categories and Criteria

Assurance Category	Assurance Criteria
Substantial	Evaluation Opinion: There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
	Testing Opinion: The Controls are being consistently applied.
Satisfactory	Evaluation Opinion: 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.
	Testing Opinion: There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
Limited	Evaluation Opinion: 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.
	Testing Opinion: The level of non-compliance put the system objectives at risk.
Unacceptable	Evaluation Opinion: 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.
	Testing Opinion: Significant non-compliance with the basic controls leaves the system open to error or abuse.

