



Wicklow County Council
Comhairle Contae Chill Mhantáin
Public Spending Code
Quality Assurance Report in
respect of the financial year 2024

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



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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:



Emer O' Gorman

Chief Executive, Wicklow County Council

Date: *27th May 2025*

1 Introduction

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

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

The Quality Assurance Process contains five steps:

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

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

The three sections of the inventory are:

- 1) Expenditure being considered
 - 2) Expenditure being incurred
 - 3) Expenditure that has recently ended for projects/programmes that have been completed or discontinued.
2. ***Publish summary information on website of all procurements in excess of €10m***, whether new, in progress or completed. A new project may become a “project in progress” during the year under review if the procurement process is completed and a contract is signed.
 3. ***Checklists to be completed in respect of the different stages***. These checklists allow Wicklow County Council to self-assess our compliance with the code. The checklists are provided in the PSC document. Only one of each checklist is required per Local Authority. Checklists are not required for each project/programme.
 4. ***Carry out a more in-depth check on a small number of selected projects/programmes***. A number of projects/programmes are selected to be reviewed more intensively.

5. **Complete a short report for the National Oversight and Audit Commission (NOAC)** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, Wicklow County Council's judgment on the adequacy of processes given the findings from the in-depth check

2 Expenditure Analysis

2.1 Inventory of Projects/Programmes

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

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

The Inventory contains 199 projects. 195 projects have expenditure being considered, incurred, completed or discontinued, and comprise of a value of €834,451,477. The remaining 4 Projects are at the Strategic Assessment Stage where no expenditure has occurred in the current year. 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 2024-2026 adopted at Council Meeting on the 8th of April 2024 and the Annual Budget, (adopted 27th of November 2023), which were carried out as part of the statutory requirements of the Local Government Act 2001 (as amended); and the Annual Financial Statement 2024 which was noted by Members of Wicklow County Council at their meeting of 12th of May 2025, and was prepared in accordance with the Local Authority Accounting in Ireland Code of Practice, Accounting Regulations and the directions of the Minister for the Housing, Local Government and Heritage.

	Projected Lifetime Expenditure/ Final Outturn (Capital Only)
Project/Programme Expenditure Being Considered	€234,133,225
Project/Programme Expenditure Being Incurred	€494,929,414
Project/Programme Expenditure Recently Ended/Discontinued	€126,836,054
Totals	€855,898,693

Figures relevant to 2024				
	Current Expenditure	Capital (Non-Grant) Expenditure	Capital (Grant) Expenditure	
Project Numbers				Totals
<i>Expenditure Being Considered</i>	2	5	25	32
<i>Expenditure Being Incurred</i>	48	1	84	133
<i>Expenditure Recently Completed / Discontinued</i>	0	0	34	34
Totals	50	6	143	199
	Current Expenditure	Capital (Non-Grant) Expenditure	Capital (Grant) Expenditure	
Project Total Values				Totals
<i>Expenditure Being Considered</i>	€2,596,907	€13,423,000	€59,252,709	€75,272,616
<i>Expenditure Being Incurred</i>	€166,762,427	€183,915	€52,735,975	€219,682,317
<i>Expenditure Recently Completed / Discontinued</i>	€0	€0	€26,517,029	€26,517,029
Totals	€169,359,334	€13,606,915	€138,505,713	€321,471,962

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. The requirement relates to procurements over €10m rather than total project costs.

2.3 Link to Procurement Publications

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

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.

2024

Procurement/Project Process

Procurement contracts over €10 million awarded in 2024



Project Details Individual Contracts over 10m

File type .pdf

Source: www.wicklow.ie

3 Assessment of Compliance

3.1 Checklist Completion: Approach Taken and Results

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

There are seven checklists in total:

- **Checklist 1:** General obligations not specific to individual projects/programmes.
- **Checklist 2:** Capital Expenditure Being Considered – Appraisal and Approval.
- **Checklist 3:** Current Expenditure Being Considered – Appraisal and Approval.
- **Checklist 4:** Incurring Capital Expenditure.
- **Checklist 5:** Incurring Current Expenditure.
- **Checklist 6:** Capital Expenditure recently completed.
- **Checklist 7:** Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued.

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

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

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

3.2 Findings from Checklist Assessment

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

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

3.3 In-Depth Checks

The following section details the in-depth checks which were carried out in Wicklow County Council as part of the Public Spending Code. The value of the projects selected for in depth review each year must follow the following

Criteria:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory and
- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

This minimum is an average over a three year period.

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
2022	€955,597,623	€826,396,070	€129,201,553	€37,550,760	€2,423,854	4.54%	1.88%
2023	€1,212,634,359	1,052,130,730	€160,503,629	€53,015,641	€5,881,259	5.04%	3.66%
2024	€1,025,258,027	€855,898,693	€169,359,334	€56,841,440	€3,339,280	6.64%	1.97%
3 Years	€3,193,490,009	2,734,425,493	€459,064,516	€147,407,841	€11,644,393	5.39%	2.54%

Year	Spend	Project	Status
2022	Current	Public Lighting	Expenditure being incurred
	Capital	CAS - AHB Tuath Housing Assoc Aldborough Manor, Greystones	Expenditure being incurred
2023	Capital	TINAHASK UPPER ARKLOW HOUSING SCHEME	Expenditure being incurred
	Capital	CALF CLUID HOUSING USHER GLEN ASHFORD	Expenditure being incurred
	Capital	ARD NA GREINE HOUSING SCH RAPID DELIVERY	Expenditure being incurred
	Current	Operation of Library and Archival Service	Expenditure being incurred
2024	Capital	Kilcoole Lott Lane Housing Scheme	Expenditure being incurred
	Capital	Three Trouts Greystones	Expenditure being incurred
	Capital	Merrymeeing Phase II	Expenditure recently completed
	Current	Administration of Homeless Services	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 and level of compliance are summarized below in the following table:

Project Reviewed	Compliance
Kilcoole Lott Lane Housing Scheme	Substantial Compliance
Three Trouts Greystones	Substantial Compliance
Merrymeeing Phase II	Substantial Compliance
Administration of Homeless Services	Satisfactory Compliance

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

4 Next Steps: Addressing Quality Assurance Issues

The compilation of both the inventory and checklists of this Quality Assurance process was a significant co-ordination task in terms of liaising with Directorates across Wicklow County Council.

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

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

5 Conclusion

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

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

Wicklow County Council has published on its website of its procurement contract details over €10 million were awarded in 2024.

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.

6 Appendix 1: Wicklow County Council Inventory of Expenditure

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing & Building							
Purchases/Part V (LA)		€ -	€ -	€ 32,400,000		€ 54,329,188	
Approved Housing Bodies (in partnership)		€ -	€ -	€ 8,160,000		€ 30,432,323	
Social Housing Land		€ -	€ 10,000,000			€ 30,000,000	
Special Projects homeless & Travellers Accommodation Programme		€ -	€ -	€ 3,000,000		€ 6,875,420	
Specials/Pilots/NEW Schemes -		€ -	€ -	€ 1,000,000		€ 2,913,138	
Stock management and conditional survey		€ -	€ -	€ 815,000		€ 7,678,266	
Fabric Upgrade		€ -	€ -	€ 5,100,000		€ 5,929,952	
Affordable Housing Scheme		€ -	€ -	€ 1,000,000		€ 7,038,590	
Maintenance/Improvement of LA Housing	A01	€ 1,586,429	€ -	€ -	Annually	€ -	
RAS and Leasing Programme	A07	€ 1,010,478	€ -	€ -	Annually	€ -	
Roads Transportation and Safety							
N81 Hangmans Bend Realignment Scheme		€ -	€ -	€ 300,000		€ 1,100,000	
Saunders Lane Wicklow		€ -	€ 636,000			€ 636,000	
Tinakilly		€ -	€ 1,300,000			€ 18,600,000	
Non National SIG		€ -	€ -	€ 300,000		€ 500,000	
Brittas Bay Footpath scheme		€ -	€ 300,000			€ 1,300,000	
Special/Park and Ride		€ -	€ -	€ 914,709		€ 2,250,000	
Water Services							
Development Management							
Avondale Business Park, Rathdrum		€ -	€ 200,000		2023-2025	€ 1,000,000	
URDF Call 3 - Vacant Buildings		€ -	€ -	€ 500,000		€ 2,500,000	
RRDF Baltinglass		€ -	€ 500,000	€ 1,500,000		€ 3,566,968	
RRDF Blessington		€ -	€ 200,000	€ 600,000		€ 1,293,380	
Town & Village Scheme		€ -	€ 160,000	€ 1,440,000		€ 1,440,000	
Food Incubation Hub		€ -	€ -	€ 50,000		€ 4,000,000	
Environmental Services							
Fassaroe Landfill capping and remediation		€ -	€ -	€ 100,000		€ 2,100,000	
Other Capital Asset Procurements		€ -	€ -	€ 750,000		€ 750,000	
Recreation and Amenity							
Baltinglass Library		€ -	€ 120,000	€ 280,000		€ 2,500,000	
Blessington Swimming Pool		€ -	€ 7,000	€ 43,000		€ 8,500,000	

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Agriculture, Education, Health and Welfare							
Harbour Dredging		€ -	€ -	€ 300,000		€ 4,000,000	
Other Harbour Infrastructure		€ -	€ -	€ 200,000		€ 9,000,000	
Arklow Harbour (URDF)		€ -	€ -	€ -		€ 10,000,000	
Wicklow Harbour (URDF)		€ -	€ -	€ -		€ 10,000,000	
Coastal Protection		€ -	€ -	€ 200,000		€ 3,000,000	
Storm Damage Repairs		€ -	€ -	€ 300,000		€ 900,000	
Miscellaneous Services							
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
Totals		€ 2,596,907	€ 13,423,000	€ 59,252,709	€ -	€ 234,133,225	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing & Building								
URDF ARKLOW MD HISTORIC TOWN CORE	OTHER DEVELOPMENT & PROMOTION			€ 248,296		€ 3,035,665	€ 3,035,665	
PROPOSED HSG SCH SITE AT SHEEPHOUSE ARKLOW	LA Housing Schemes			€ 53,102	2024-2025	€ 186,255	€ 13,000,000	
MERRYMEETING RATHNEW HOUSING SCHEME PHASE 3	LA Housing Schemes			€ 6,700	2024-2025	€ 9,163	€ 2,679,657	
PROPOSED ASHTOWN LANE HOUSING SCH PH 2	LA Housing Schemes			€ 4,176	2024-2025	€ 4,176	€ 20,157,563	
PROVISIONAL HSG SCH LUGDUFF TINAHELY	LA Housing Schemes			€ 4,646,468	2024-2025	€ 6,404,816	€ 7,176,590	
TINAHASK UPPER ARKLOW HOUSING SCHEME	LA Housing Schemes			€ 79,994	2024-2025	€ 104,341	€ 29,680,979	
CPO NO 3 2021 - 108 CHARNWOOD BRAY	Purchases/Part V (LA)			€ 462,058	2024-2025	€ 489,191	€ 591,572	
CPO NO 9 2021 5 PRIORY WAY DELGANY	Purchases/Part V (LA)			€ 2,396	2024-2025	€ 571,363	€ 640,539	
PROPOSED 8 HOUSES AT MOUNTAIN VIEW BLESSINGTON	LA Housing Schemes			€ 28,469	2024-2025	€ 29,737	€ 2,944,953	
PROPOSED HSG SCH SITE AT ROCKBRAE HOUSE BRAY	LA Housing Schemes			€ 70,689	2024-2025	€ 111,998	€ 22,318,410	
GREYSTONES - THREE TROUT HOUSING SCHEME	LA Housing Schemes			€ 2,688,174	2024-2025	€ 14,459,677	€ 17,661,660	
N27/2/399 10A MILL ROAD GREYSTONES HOUSING SCHEME	LA Housing Schemes			€ 5,599	2024-2025	€ 24,109	€ 1,425,771	
PROPOSED HOUSING AT CARRIGOOONA BRAY	LA Housing Schemes			€ 195,608	2024-2025	€ 270,000	€ 6,226,678	
N27/2/351 SHILLELAGH PHASE4 RAPID DELIVERY HOUSING S	LA Housing Schemes			€ 1,575,492	2024-2025	€ 6,784,680	€ 7,582,110	
KILCOOLE LOTT LANE HOUSING SCHEME	LA Housing Schemes			€ 1,211,495	2024-2025	€ 1,903,918	€ 31,383,059	
BALLINAHINCH ASHFORD HSG SCHEME PHASE 2 -20 UNITS	LA Housing Schemes			€ 23,504	2024-2025	€ 67,254	€ 7,832,092	
CPO NO 1 - 2023 36 WHEATFIELD BRAY	Purchases/Part V (LA)			€ 407,320	2024-2025	€ 411,712	€ 550,000	
CPO NO 2 - 2023 27 WOLFE TONE SQUARE SOUTH BRAY	Purchases/Part V (LA)			€ 1,180	2024-2025	€ 1,180	€ 550,000	
N27/2/430 CONSTRUCTION OF 4 UNITS AT 1 MILL ROAD GRE	LA Housing Schemes			€ 25,796	2024-2025	€ 32,002	€ 1,425,771	
ACQUISITION OF SOCIAL HOUSING UNITS 2024	Purchases/Part V (LA)			€ 1,001,966	2024-2025	€ 1,001,966	€ 1,750,000	
ACQ PART V - TINAKILLY PARK, RATHNEW 280	Purchases/Part V (LA)			€ 267,798	2024-2025	€ 267,798	€ 12,276,249	
ACQ PART V - 332 BURKEEN DALES RATHNEW	Purchases/Part V (LA)			€ 532,093	2024-2025	€ 534,307	€ 2,720,950	
AFFORDABLE HOUSING SCHEME BAWN OGUES BALTINGLASS	Affordable Housing			€ 306,141	2024-2025	€ 327,823	€ 1,100,000	
AFFORDABLE HOUSING SCHEME BALLYBEG RATHNEW 44 UN	Affordable Housing			€ 8,877	2024-2025	€ 27,327	€ 2,200,000	
CALF TUATH HOUSING FOGGIE FIELD KILRUDDERY 2024.1334	Approved Housing Bodies (In Partnership)			€ 1,240,888	2024-2025	€ 1,240,888	€ 1,378,765	
CALF TUATH HOUSING FOGGIE FIELD KILRUDDERY PHASE TW	Approved Housing Bodies (In Partnership)			€ 1,377,000	2024-2025	€ 1,377,000	€ 1,530,000	
PART V 260 BELLEVUE HILL DELGANY	Purchases/Part V (LA)			€ 2,143,625	2024-2025	€ 2,143,625	€ 2,941,553	
PART V - 263 SEASCAPE KEATINGSTOWN RD WICKLOW	Purchases/Part V (LA)			€ -	2024-2025	€ 77,358	€ 947,216	
TURNKEY ACQ WEAVERS SQUARE BALTINGLASS	Purchases/Part V (LA)			€ -	2024-2025	€ 49,768	€ 500,000	
TENANT IN SITU HOUSING ACQUISITIONS	Purchases/Part V (LA)			€ 2,693,808	2024-2025	€ 9,244,292	€ 13,000,000	
AVONDALE HEIGHTS HOUSING SCHEME PHASE 3	Special Projects homeless & Travellers Accommodation Programme			€ 726,540	2024-2025	€ 866,869	€ 966,419	
IWILS/EXTENSIONS/DPG EXTENSIONS	Stock Management & Conditional Survey			€ 1,314,162	2024-2025	€ 7,957,888	€ 10,761,199	
ENERGY EFFICIENCY RETROFITTING PROGRAMME 2025	Fabric Upgrade			€ 1,387,137	2024-2025	€ 1,387,137	€ 3,063,400	
Maintenance/Improvement of LA Housing	A01	€ 14,587,153			Annual Programme	€ -	€ -	
Housing Assessment, Allocation and Transfer	A02	€ 880,612			Annual Programme	€ -	€ -	
Housing Rent and Tenant Purchase Administration	A03	€ 1,405,045			Annual Programme	€ -	€ -	
Administration of Homeless Service	A05	€ 3,339,280			Annual Programme	€ -	€ -	
Support to Housing Capital & Affordable Prog.	A06	€ 3,180,287			Annual Programme	€ -	€ -	
RAS Programme	A07	€ 26,132,369			Annual Programme	€ -	€ -	
Housing Loans	A08	€ 2,076,867			Annual Programme	€ -	€ -	
Housing Grants	A09	€ 4,171,253			Annual Programme	€ -	€ -	
Housing Assistance Programme	A12	€ 709,698			Annual Programme	€ -	€ -	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Roads Transportation and Safety								
PUBLIC LIGHTING ENERGY EFFICIENCY PROGRAMME	ROAD UPKEEP			€ 996,757		€ 1,782,736	€ 7,000,000	
DELGANY TO BLACKLION (CHAPEL RD) GREYSTONES PROJECT	ROAD IMPROVEMENT			€ 132,850		€ 558,367	€ 15,840,000	
BLESSINGTON INNER RELIEF ROAD PROJECT	ROAD IMPROVEMENT			€ 33,520		€ 142,813	€ 14,600,000	
NP & NS LA SUPPORT (IMPROVEMENT) WW/13/10244	ROAD IMPROVEMENT		€ 183,915			€ 1,477,973	€ 1,477,943	
KILMACANOGUE TO SOUTHERN CROSS PEDESTRIAN & CYCLE ROUTE	ROAD IMPROVEMENT			-€ 15,575		€ 180,904	€ 1,200,000	
NTA DEVELOPMENT OF STRATEGIC PARK AND RIDE	ROAD IMPROVEMENT			€ 2,667,003		€ 2,667,003	€ 11,000,000	
NP NDP N11/M11 JUNCTION 4 TO JUNCTION 14	ROAD IMPROVEMENT			€ 46,326		€ 2,912,598	€ 3,000,000	
NS N81 THE FOUR STUDIES	ROAD IMPROVEMENT			€ 258,033		€ 457,069	€ 1,680,000	
NS CAPITAL MAINTENANCE PAVEMENT WORKS	ROAD IMPROVEMENT			€ 161,466		€ 1,031,938	€ 1,031,938	
PARK & RIDE AT HOLLYWOOD CROSS ALONG N81	ROAD IMPROVEMENT			€ 85,291		€ 95,702	€ 750,000	
NTA ARKLOW-SHILLELAGH CYCLE ROUTE	ROAD IMPROVEMENT			€ 32,576		€ 221,376	€ 850,000	
NTA BRAY DART INTERCHANGE	ROAD IMPROVEMENT			€ 3,799,549		€ 4,409,226	€ 4,600,000	
NTA WICKLOW TOWN PORT ACCESS ROUTE - STATION PEDESTRIAN	ROAD IMPROVEMENT			€ 1,408,101		€ 1,693,878	€ 2,000,000	
NTA - N11/M11 UPGRADE SCH INTERIM BUS PRIORITY MEASURES	ROAD IMPROVEMENT			€ 1,203,039		€ 2,765,329	€ 6,000,000	
NTA GREYSTONES ACTIVE TRAVEL-PATHFINDER PROJECT-WALKWAY	ROAD IMPROVEMENT			€ 184,595		€ 431,282	€ 1,200,000	
NTA ARKLOW SOUTH CYCLE & PEDESTRIAN IMPROVEMENTS	ROAD IMPROVEMENT			€ 1,106,359		€ 2,324,244	€ 2,400,000	
NTA ACTIVE TRAVEL OFFICE-STAFF COSTS	ROAD TRAFFIC			€ 749,057		€ 1,438,242	€ 1,438,242	
NTA Kilcoole Road Footpath	ROAD IMPROVEMENT			€ 39,357		€ 39,357	€ 1,200,000	
RIVER DARGLE PUBLIC TRANSPORT BRIDGE	ROAD IMPROVEMENT			€ 18,726		€ 536,822	€ 8,500,000	
(BTC) REFURBISHMENT FLORENCE ROAD CAR PARK	ROAD TRAFFIC			€ 5,659		€ 1,031,265	€ 1,031,265	
WEIGHBRIDGES	ROAD TRAFFIC			€ 628		€ 628	€ 600,000	
Regional Road - Maintenance and Improvement	B03	€ 8,257,274			Annual Programme	€ -	€ -	
Local Road - Maintenance and Improvement	B04	€ 16,765,621			Annual Programme	€ -	€ -	
Public Lighting	B05	€ 2,413,915			Annual Programme	€ -	€ -	
Road Safety Engineering Improvement	B07	€ 524,223			Annual Programme	€ -	€ -	
Maintenance & Management of Car Parking	B09	€ 1,469,042			Annual Programme	€ -	€ -	
Support to Roads Capital Prog.	B10	€ 1,523,872			Annual Programme	€ -	€ -	
Water Services								
GROUP WATER & SEWERAGE GRANTS	PRIVATE INSTALLATIONS			€ 199,099		€ 2,394,761	€ 2,394,761	
Operation and Maintenance of Public Conveniences	C04	€ 524,822			Annual Programme	€ -	€ -	
Admin of Group and Private Installations	C05	€ 670,039			Annual Programme	€ -	€ -	
Operation and Maintenance of Water Supply	C01	€ 2,832,780			Annual Programme	€ -	€ -	
Operation and Maintenance of Waste Water Treatment	C02	€ 1,887,068			Annual Programme	€ -	€ -	
Development Management								
WICKLOW COUNTY CAMPUS	INDUSTRIAL DEVELOPMENT			€ 293,301		€ 23,634,575	€ 23,634,575	
GREYSTONES ENTERPRISE CENTRE	PROMOTION OF INTEREST OF LOCAL COMMUNITY			€ 337,899		€ 4,685,452	€ 5,500,000	
CLERMONT BUILDING CONSERVATION	PROMOTION OF INTEREST OF LOCAL COMMUNITY			€ 129,518		€ 129,518	€ 550,000	
Forward Planning	D01	€ 820,330			Annual Programme	€ -	€ -	
Development Management	D02	€ 3,244,054			Annual Programme	€ -	€ -	
Enforcement	D03	€ 1,079,577			Annual Programme	€ -	€ -	
Op & Mtce of Industrial Sites & Commercial Facilities	D04	€ 801,777			Annual Programme	€ -	€ -	
Tourism Development and Promotion	D05	€ 777,816			Annual Programme	€ -	€ -	
Community and Enterprise Function	D06	€ 8,021,210			Annual Programme	€ -	€ -	
Economic Development and Promotion	D09	€ 15,226,610			Annual Programme	€ -	€ -	
Heritage and Conservation Services	D11	€ 824,041			Annual Programme	€ -	€ -	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Environmental Services								
RECYCLING CENTRES - CAPITAL WORKS	WASTE DISPOSAL			€ 24,743		€ 24,743	€ 1,700,000	
WHITESTOWN REMEDIATION PROJECT	WASTE DISPOSAL			€ 8,087,293		€ 10,462,771	€ 38,000,000	
WASTE MGMT BALLYNAGRAN COMMUNITY WORKS FUND	WASTE DISPOSAL			€ 4,000		€ 2,563,905	€ 3,457,630	
AVOCA MINES REMEDIATION WORKS	SAFETY OF STRUCTURES & PLACES			€ 202,451		€ 378,537	€ 7,000,000	
COASTAL WALK GREYSTONES TO WICKLOW	SAFETY OF STRUCTURES & PLACES			€ 113,414		€ 381,114	€ 2,270,000	
NEW FIRE STATION BALTINGLAS	FIRE SERVICES			€ 7,015		€ 51,912	€ 2,400,000	
SEAI ENERGY PATHFINDER PROJECTS	ADMINISTRATION & MISCELLANEOUS ENVIRON PROTECTION			€ 991,797		€ 991,797	€ 991,797	
Operation, Maintenance and Aftercare of Landfill	E01	€ 674,072			Annual Programme	€ -	€ -	
Op & Mtce of Recovery & Recycling Facilities	E02	€ 2,285,087			Annual Programme	€ -	€ -	
Litter Management	E05	€ 568,320			Annual Programme	€ -	€ -	
Street Cleaning	E06	€ 2,203,482			Annual Programme	€ -	€ -	
Waste Regulations, Monitoring and Enforcement	E07	€ 940,725			Annual Programme	€ -	€ -	
Maintenance and Upkeep of Burial Grounds	E09	€ 722,231			Annual Programme	€ -	€ -	
Safety of Structures and Places	E10	€ 529,218			Annual Programme	€ -	€ -	
Operation of Fire Service	E11	€ 7,326,173			Annual Programme	€ -	€ -	
Water Quality, Air and Noise Pollution	E13	€ 771,087			Annual Programme	€ -	€ -	
Climate Change and Flooding	E15	€ 2,227,409			Annual Programme	€ -	€ -	
Recreation and Amenity								
LSSIF STREAM 2-WICKLOW SWIMMING POOL	SWIMMING POOLS			€ 174,314		€ 196,212	€ 2,500,000	
BALLYWALTRIM LIBRARY EXTENSION	LIBRARIES			€ 144,154		€ 144,154	€ 9,000,000	
AUGHRIM LIBRARY	LIBRARIES			€ 7,825		€ 12,068	€ 1,300,000	
ABBAY GROUNDS WICKLOW	PARKS & OPEN SPACES			€ 492,798		€ 837,522	€ 1,000,000	
MURROUGH MASTERPLAN PROJECT	PARKS & OPEN SPACES			€ 16,932		€ 16,932	€ 1,000,000	
TOWN AND VILLAGE 2018	OTHER RECREATION & AMENITY			€ 170		€ 669,663	€ 675,000	
TOWN AND VILLAGE 2020	OTHER RECREATION & AMENITY			€ 47,151		€ 728,536	€ 681,385	
OUTDOOR RECREATION INFRASTRUCTURE SCHEME (ORIS) 2	OTHER RECREATION & AMENITY			€ 38,711		€ 38,711	€ 858,780	
OUTDOOR RECREATION INFRASTRUCTURE SCHEME	OTHER RECREATION & AMENITY			€ 470,603		€ 2,228,806	€ 4,620,000	
CREATIVE PLACES - BALTINGLASS	OTHER RECREATION & AMENITY			€ 142,955		€ 296,618	€ 1,000,000	
ONE PER CENT FOR ART COMM AND ENTERPRISE	OTHER RECREATION & AMENITY			€ 138		€ 1,002,295	€ 3,500,000	
GREYSTONES MARINA	OTHER RECREATION & AMENITY			€ 40,719		€ 8,785,566	€ 9,285,566	
Operation of Library and Archival Service	F02	€ 6,018,303			Annual Programme	€ -	€ -	
Op, Mtce & Imp of Outdoor Leisure Areas	F03	€ 3,235,454			Annual Programme	€ -	€ -	
Community Sport and Recreational Development	F04	€ 1,368,088			Annual Programme	€ -	€ -	
Operation of Arts Programme	F05	€ 1,349,024			Annual Programme	€ -	€ -	
Agriculture, Education, Health and Welfare								
(ATC) FLOOD RELIEF	PUBLIC WATER SUPPLY			€ 1,239,621		€ 3,093,466	€ 35,000,000	
WICKLOW HARBOUR	AGRICULTURE			€ 217,170		€ 589,437	€ 3,500,000	
ARKLOW HARBOUR MINOR WORKS	AGRICULTURE			€ 11,319		€ 1,834,294	€ 1,834,294	
WICKLOW PORT/ HARBOUR IMPROVEMENT WORKS	AGRICULTURE			€ 87,177		€ 1,760,199	€ 1,760,199	
Operation and Maintenance of Piers and Harbours	G02	€ 1,510,899				€ -	€ -	
Veterinary Service	G04	€ 729,257				€ -	€ -	
Miscellaneous Services								
MACHINERY AND PLANT	PLANT AND MATERIALS			€ 610,608		€ 5,933,660	€ 5,933,660	
ICT INFRASTRUCTURE AND NON REVENUE EXPENDITURE	FINANCIAL MANAGEMENT			€ 733,813		€ 972,768	€ 1,972,768	
ONE-STOP SHOP BLESSINGTON	ADMINISTRATION & MISCELLANEOUS MISC SERVICES			€ 3,097		€ 1,210,792	€ 1,210,792	
COUNTY BUILDINGS REFURBISHMENT	ADMINISTRATION & MISCELLANEOUS MISC SERVICES			€ 216,302		€ 216,302	€ 1,000,000	
Profit/Loss Machinery Account	H01	€ 1,641,867			Annual Programme	€ -	€ -	
Adminstration of Rates	H03	€ 2,450,618				€ -	€ -	
Local Representation/Civic Leadership	H09	€ 3,718,233			ongoing operational	€ -	€ -	
Motor Taxation	H10	€ 580,053			ongoing operational	€ -	€ -	
Agency & Recoupable Services	H11	€ 1,766,193				€ -	€ -	
		€ -				€ -	€ -	
Totals		€ 166,762,427	€ 183,915	€ 52,735,975	€ -	€ 163,871,123	€ 494,929,414	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building							
N27/2/376 MERRYMEETING RATHNEW HSG SCH PHASE 2 (21 UNITS)	LA Housing Schemes		€ -	€ 1,299,053		€ 7,796,721	
CPO NO 11 2021 - 114 HILLSIDE GREYSTONES	Purchases/Part V (LA)		€ -	€ 9,410		€ 660,391	
HOUSING SCH AT FORMER HSE LANDS KILCOOLE (4 UNITS)	LA Housing Schemes		€ -	€ 370,852		€ 1,026,007	
N27/2/358 ARD NA GREINE HOUSING SCH RAPID DELIVERY	LA Housing Schemes		€ -	€ 73,512		€ 9,625,634	
ACQ.PART-357 STEWARTS HALL RATHDRUM	Purchases/Part V (LA)		€ -	€ 530,142		€ 530,142	
TURNKEY ACQ FAIRFIELD COURT GREYSTONES N27/2/423	Purchases/Part V (LA)		€ -	€ 1,237,625		€ 1,272,377	
TURNKEY ACQ NOS. 20 - 22 THE DRIVE HEATHERSIDE ARKLOW N27/2/336	Purchases/Part V (LA)		€ -	€ 1,278,000		€ 1,278,782	
CALF AVONDALE GRANGE BALLYGANNON RATHDRUM	Approved Housing Bodies (In Partnership)		€ -	€ 520,969		€ 2,836,631	
ACQ.PART V - 369 CHAPEL MANOR DUNLAVIN	Purchases/Part V (LA)		€ -	€ 909,388		€ 927,576	
ACQ.PART V - 277 CLERMONT GROVE RATHNEW	Purchases/Part V (LA)		€ -	€ 937,953		€ 956,712	
REMEDIAL WORKS GLENDING ESTATE	Specials/Pilots/New Schemes		€ -	€ 42,683		€ 9,957,863	
CALF CLUID HOUSING USHER GLEN ASHFORD 2023.12483	Approved Housing Bodies (In Partnership)		€ -	€ 358,106		€ 13,850,553	
CALF TUATH SORREL WOODS BLESSINGTON 2024.13255	Approved Housing Bodies (In Partnership)		€ -	€ 1,918,712		€ 1,918,712	
CALF OAKLEE HOUSING FAIRFIELD COURT 2024.13310	Approved Housing Bodies (In Partnership)		€ -	€ 800,974		€ 800,974	
ACQ.PART V - 355 BURGAGE CASTLE BLESSINGTON	Purchases/Part V (LA)		€ -	€ 2,101,849		€ 2,142,004	
BALLYNERRIN UPPER WICKLOW HOUSING SCH N27/2/407	LA Housing Schemes		€ -	€ 320,311		€ 3,732,594	
CAS - 96 HOLLYBROOK BRAY - ST JOHN OF GODS	Approved Housing Bodies (In Partnership)		€ -	€ 318,815		€ 768,815	
ACQ.PART V - 303 AVONVALE MANOR WICKLOW	Purchases/Part V (LA)		€ -	€ 964,653		€ 966,498	
CAS ACQUISITION - BEECHLAWN, RAHEEN, ARKLOW, CO. WICKLOW	Approved Housing Bodies (In Partnership)		€ -	€ 660,000		€ 660,000	
ENERGY EFFICIENCY RETROFIT PROGRAMME 2024	Fabric Upgrade		€ -	€ 5,650,159		€ 5,650,159	
Roads Transportation and Safety							
SUPPLY & INSTALLATION OF SPEED LIMIT SIGNS AT ALL SCHOOLS IN WICKLOW	ROAD UPKEEP		€ -	€ 588,518		€ 588,518	
OD WICKLOW TOWN PORT RELIEF ROAD AND PORT ACCESS	ROAD IMPROVEMENT		€ -	€ 1,934,451		€ 1,934,451	
NTA SAFE TO SCHOOLS PROGRAMME	ROAD TRAFFIC		€ -	€ 367,411		€ 742,880	
NTA ACTIVE TRAVEL - WCC/21/0024	ROAD TRAFFIC		€ -	€ 62,913		€ 2,788,262	
NTA ASHFORD TO NEW DEVELOPMENTS (URBAN) FOOTPATH	ROAD IMPROVEMENT		€ -	€ 6,680		€ 501,289	
NTA KILCOOLE RD PEDESTRIAN & CYCLE IMPROVEMENTS	ROAD IMPROVEMENT		€ -	€ 37,915		€ 605,826	
N11 KILMACANOGUE PARALLEL RELIEF ROAD	ROAD IMPROVEMENT		€ -	€ 44,158		€ 8,951,304	
SUSTAINABLE TRAVEL ACTIVE TRAVEL RURAL SPECIFIC FUND WMD	ROAD IMPROVEMENT		€ -	€ 76,471		€ 612,268	
SUSTAINABLE TRANSPORT/ACTIVE TRAVEL RURAL SPECIFIC FUND BMD	ROAD IMPROVEMENT		€ -	€ 385,219		€ 609,476	
NTA BALLYGUILMORE FOOTPATH	ROAD IMPROVEMENT		0	859108.64		879483.42	
Water Services							
WICKLOW TOWN SEWERAGE SCHEME SECONDARY TREATMENT	PUBLIC SEWAGE SCHEMES		€ -	€ 383,063		€ 39,079,599	
Development Management							
Environmental Services							
Recreation and Amenity							
RATHDRUM LIBRARY	LIBRARIES		€ -	€ 486,933		€ 781,650	
LSSIF STREAM 2 - CHARLES LAND ATHLETICS TRACK	OTHER RECREATION & AMENITY		€ -	€ 670,608		€ 712,172	
OUTDOOR RECREATION INFRASTRUCTURE SCHEME 2022	OTHER RECREATION & AMENITY		€ -	€ 512,073		€ 689,732	
Agriculture, Education, Health and Welfare							
Miscellaneous Services							
		€ -	€ -	€ -		€ -	
Totals		€ -	€ -	€ 26,517,029	€ -	€ 126,836,054	

7 Appendix 2: Wicklow County Council Checklists

In completing the checklists, the following approach was applied.

The scoring mechanism for the above checklists is as follows

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

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

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

Local Authority Guidance Notes (Version 4):

Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. 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.

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Senior Management, budget holders & project staff are aware of PSC requirements. Some, but not all, staff have recently participated in training.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Not all
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Where relevant
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Where possible
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Where possible
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Where possible
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where possible

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	Yes, where appropriate
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Yes, in most cases
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where appropriate
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, where appropriate
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, where appropriate
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Yes, in most cases
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where appropriate
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, where appropriate
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes, in most cases
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	2	Not applicable
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, in most cases
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, where appropriate
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	Not applicable

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/ Action Required
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, in most cases.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes, where relevant
Q 3.4	Was an appropriate appraisal method used?	3	Yes, where relevant
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Yes. Budget Approval.
Q 3.6	Did the business case include a section on piloting?	N/A	Not applicable
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	Not applicable
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Not applicable
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes
Q 3.11	Was the required approval granted?	3	Yes. Budget Approval.
Q 3.12	Has a sunset clause been set?	N/A	Not applicable
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes, where relevant
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	Yes, where relevant
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes, where relevant

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	For projects where tender phase is complete, signed contracts are in line with the Approval in Principle.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	In accordance with the contract management agreements particular to each contract/project.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In general
Q 4.7	Did budgets have to be adjusted?	2	Those adjusted were done in a structured and agreed manner.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	In general
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	As appropriate
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	As appropriate
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	As appropriate
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	Yes

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

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

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

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	Not applicable
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not applicable
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not applicable
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not applicable
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not applicable
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	Not applicable
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	Not applicable

8 Appendix 3: Quality Assurance – In Depth Check

8.1 Lott Lane, Kilcoole

Section A: Introduction

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

Programme or Project Information	
Name	Lott Lane, Kilcoole - Social Housing Scheme
Detail	Capital project to construct 75 social housing units at Lott Lane, Kilcoole, Co. Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Incurred
Start Date	July 2021
End Date	June 2026
Overall Cost	€31,383,059

Project Description

This project proposes the construction of 75 social housing units at Lott Lane, Kilcoole, Co. Wicklow. The 5.0-hectare site is located less than 500 metres northeast of Kilcoole Town Centre, within an established mixed-tenure, mixed-income residential area. The overall development is planned to include a balanced mix of social housing (75 units) and affordable housing (72 units - which will be in the next phase of the development), aiming to promote social integration and prevent overconcentration of any single tenure. Additionally, a portion of the site to the west has been designated for community use, in line with the local development plan.

The proposed social housing element of the project includes:

Number	Description
12	One Bed Units
39	Two Bed Units
22	Three Bed Units
2	Four Bed Units

The Capital Appraisal for the project was prepared in accordance with the relevant Capital Works Management Framework Documents, Circular 21/2016 and the guidance document 'Quality Housing for Sustainable Communities' (QHfSC) published by the Department of Environment, Community and Local Government (2007). This scheme will provide a good mix of dwelling types and approximates to the proportion of each dwelling type as recorded on the housing waiting list for the area.

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

The four stage approval process is detailed below.

Stage 1: Confirm approval for design expenditure

Stage 2: Assess project prior to statutory approval

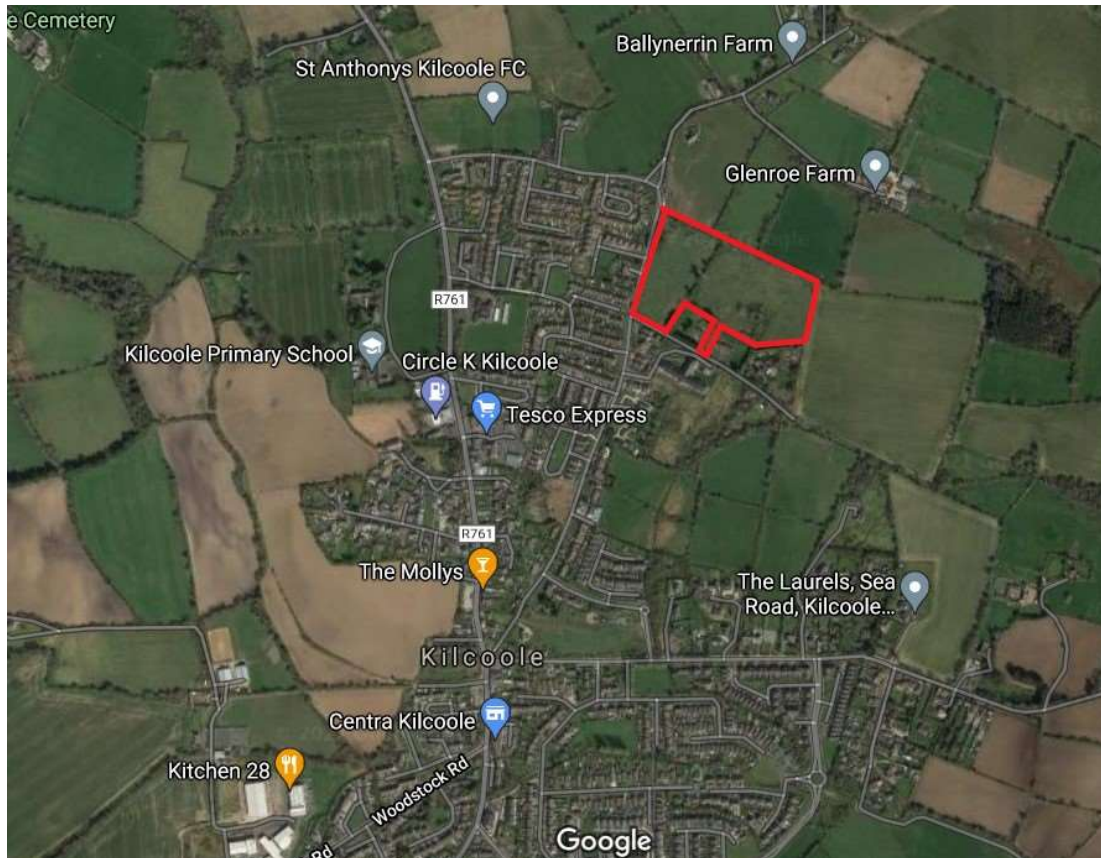
Stage 3: Approve detailed design; review pre-tender cost check

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

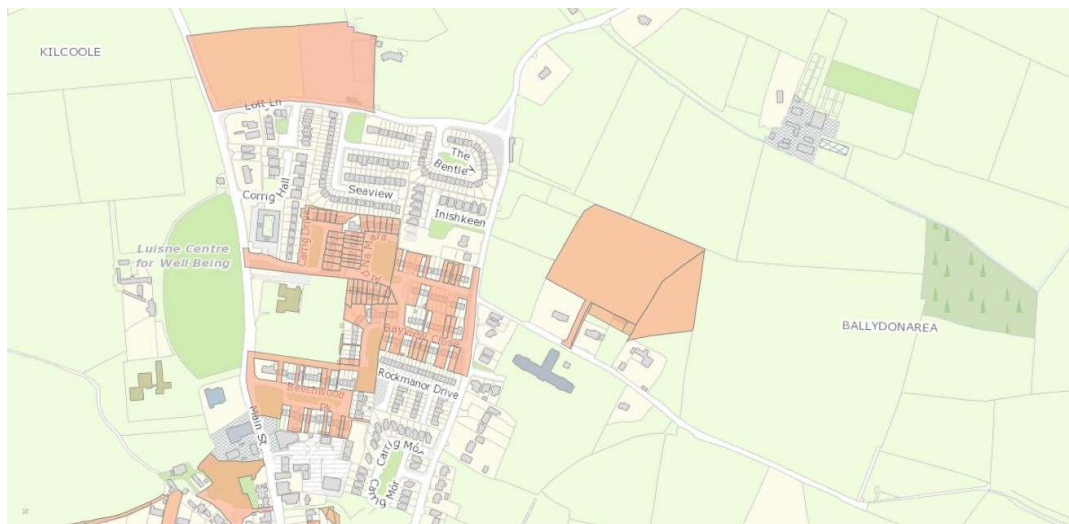
The construction contract will be awarded on the basis of the Most Economically Advantageous Tender (MEAT).

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

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



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



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

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the Housing Construction at Lott Lane, Kilcoole. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To provide modern quality housing for approved applicants on the housing waiting list.</p> <p>The achievement of quality and value for money</p> <p>To ensure that the houses under construction meet the housing needs of applicants</p>	<p>Funding of €31.3 Million</p> <p>In-house project management and oversight</p> <p>Enabling and temporary works.</p> <p>Technical fees and salaries.</p> <p>Site investigation.</p> <p>Utilities.</p>	<p>Preparation of costings and design plans as part of funding submission.</p> <p>Procurement process for Construction and ancillary services</p> <p>Financial Management of project re payments and recoupments</p> <p>Budgetary Control activities regarding expenditure and variance analysis</p> <p>Project oversight and governance</p> <p>Allocation of Units</p>	<p>Modern, high quality housing units to address housing need.</p>	<p>The provision of good quality social housing</p> <p>The enhancement of community within an existing residential area</p> <p>Providing people with a home</p>

Description of Programme Logic Model

Objectives:

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

Inputs:

An overall budget of €31.3 million has been sought for the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are adhered to.

Activities:

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

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

Outputs:

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

Outcomes:

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

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

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



Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Housing for All – A New Housing Plan for Ireland	Housing for All – a new Housing plan for Ireland is the government’s plan to 2030
Social Housing Delivery targets	Letter received from the DHLGH setting out the Social Housing Delivery Targets under the Housing for All Plan. The Councils target for 2024 were 231
Letter of funding approval from DHLGH	Letter of funding approval was received from the DHLGH in August 2021 for the proposed project subject to compliance with the conditions set out and the budget notes
Capital Appraisal	Project Capital Appraisal analysis was conducted having regard to the assessment of housing need in the Kilcoole area.
Invoices from Developer	The Developer ABM Contractors Ltd commenced the development in August 2024 and submitted invoices for payment since commencement on works to date
Agresso Financial Management System	Financial Reports. Expenditure and supplier details are recorded and maintained in the Financial Management System.

Key Document 1: Housing for All

Housing for All – a New Housing Plan for Ireland is the governments housing plan to 2030. It is a multi-annual, multi-billion-euro plan which will improve Ireland’s housing system and deliver more homes of all types for people with different housing needs.

The governments’ overall objective is that every citizen in Ireland should have access to good quality homes:

- To purchase or rent at an affordable price
- Built to a high standard and in the right place
- Offering a high quality of life

The policy has four pathways to achieving housing for all:

- Supporting home ownership and increasing affordability
- Eradicating homelessness, increasing social housing delivery and supporting social inclusion.
- Increasing new housing supply
- Addressing vacancies and efficient use of existing stock

The pathways contain actions to be taken by government departments, local authorities, state agencies and others. The pathways are supported by actions to enable a sustainable housing system.

Key Document 2: Social Housing delivery targets 2024

Letter received from the DHLGH setting out the Social Housing Delivery Targets under the Housing for All Plan. The Councils target for 2026 is 253 and the 75 Houses in Lott Lane are due to be completed in 2026 and make up part of meeting this target.

Key Document 3: Letter of funding approval from DHLGH

Letter of funding approval was received from the DHLGH in August 2021 for the proposed project for an all-in budget including technical, legal and project management fees subject to compliance with the conditions set out and the budget notes.

Key Document 4: Capital Appraisal

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

Key document 5: Invoices from the Developer

The Developer ABM Contractors Ltd commenced the development in August 2024 and submitted invoices for payment since commencement. The Council processed payments for works completed and certified to date.

Key Document 6: Financial Recording and Reporting - Agresso Financial Management System

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

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Agresso Financial Management System – Financial Reports	Expenditure and Income details for the project	Available
Relevant Housing legislation	To check compliance by the council	Available
Planning permission	To review planning conditions associated with the development	Available
Independent Valuation reports	To ensure the development does not exceed the market value for the properties	Available
Capital Appraisal Report	Detailed appraisal of the scheme including site and construction considerations and proposed project management	Available
Capital Works Management Framework (CWMF) Stage approval documents	Record of stage approval process prior to commencing work onsite. Stages 1- 4 approval.	Available

Data Availability and Proposed Next Steps

The primary goal of this project is to deliver modern, high-quality housing for individuals on the housing list. This objective will be realised upon completion of the construction and the allocation of tenancies. While the social value of providing such housing can be difficult to quantify—due to the many intangible benefits involved; it plays a vital role in achieving broader societal goals. Traditional financial assessments, such as cost-benefit analyses, may not fully capture the inherent and meaningful contributions this scheme makes to society as a whole.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Construction at Lott Lane, Kilcoole based on the findings from the previous sections of this report.

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

Following a review of the documentation, Internal Audit concludes that the management of this project is in compliance with the standards outlined in the Public Spending Code. The detailed examination confirms that the core principles and requirements of the Code are being upheld throughout the ongoing management and implementation of the scheme. Furthermore, the scheme is being overseen, managed, and supervised in line with appropriate governance practices.

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

It is considered that the necessary data and information required to conduct a comprehensive evaluation of the scheme are readily available. Wicklow County Council's Financial Management System (FMS) serves as the central repository for key financial records, including invoices, supplier information, and taxation details. Additionally, any related payroll expenses can be accessed through both the FMS and CorePay systems.

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

This is an ongoing project currently at an advanced stage of construction. Housing construction projects funded through capital programmes are delivered within the controlled parameters set by the Sanctioning Authority. The engagement of external design consultants and contractors is carried out in accordance with relevant public procurement directives and Capital Works Management Framework (CWMF) contracts.

It is recommended that the Housing Directorate maintain its rigorous and detailed oversight of the project. In light of increased staff mobility, it is also recommended that the principles and requirements of the Public Spending Code be re-emphasised to all staff involved in project delivery, and that the importance of full compliance at every stage of the project life cycle be clearly reinforced.

Section C: In-Depth Check Summary

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

Summary of In-Depth Check

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

Project Description: The provision of 75 social housing units to meet the demand for social housing in the area.

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

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

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

Quality Assurance – In Depth Check

8.2 Three Trouts, Greystones

Section A: Introduction

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

Programme or Project Information	
Name	Three Trouts, Greystones - Social Housing Scheme
Detail	Capital project to construct 41 housing units at Three Trouts, Greystones, Co. Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Incurred
Start Date	December 2020
End Date	May 2025
Overall Cost	€17,661,660

Project Description

This project involves the proposed construction of 41 housing units at Three Trouts, Greystones, Co. Wicklow. The site is located 2.5km to the south-west of Greystones Town Centre and measures 1.39 ha overall. Stage four approval has been received from the Department of Housing, Local Government and Heritage with overall project costs being approved at €17.7 million. The site is land locked and the project will require the construction of a vehicular access bridge via Burnaby Court. The proposed development comprises

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

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

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

Stage 1: Confirm approval for design expenditure

Stage 2: Assess project prior to statutory approval

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

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

The Stage 4 approval letter dated 12th August 2022 gave budget cost approval in the sum of €17.7 million. The contract will be awarded on the basis of the Most Economically Advantageous Tender (MEAT).

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

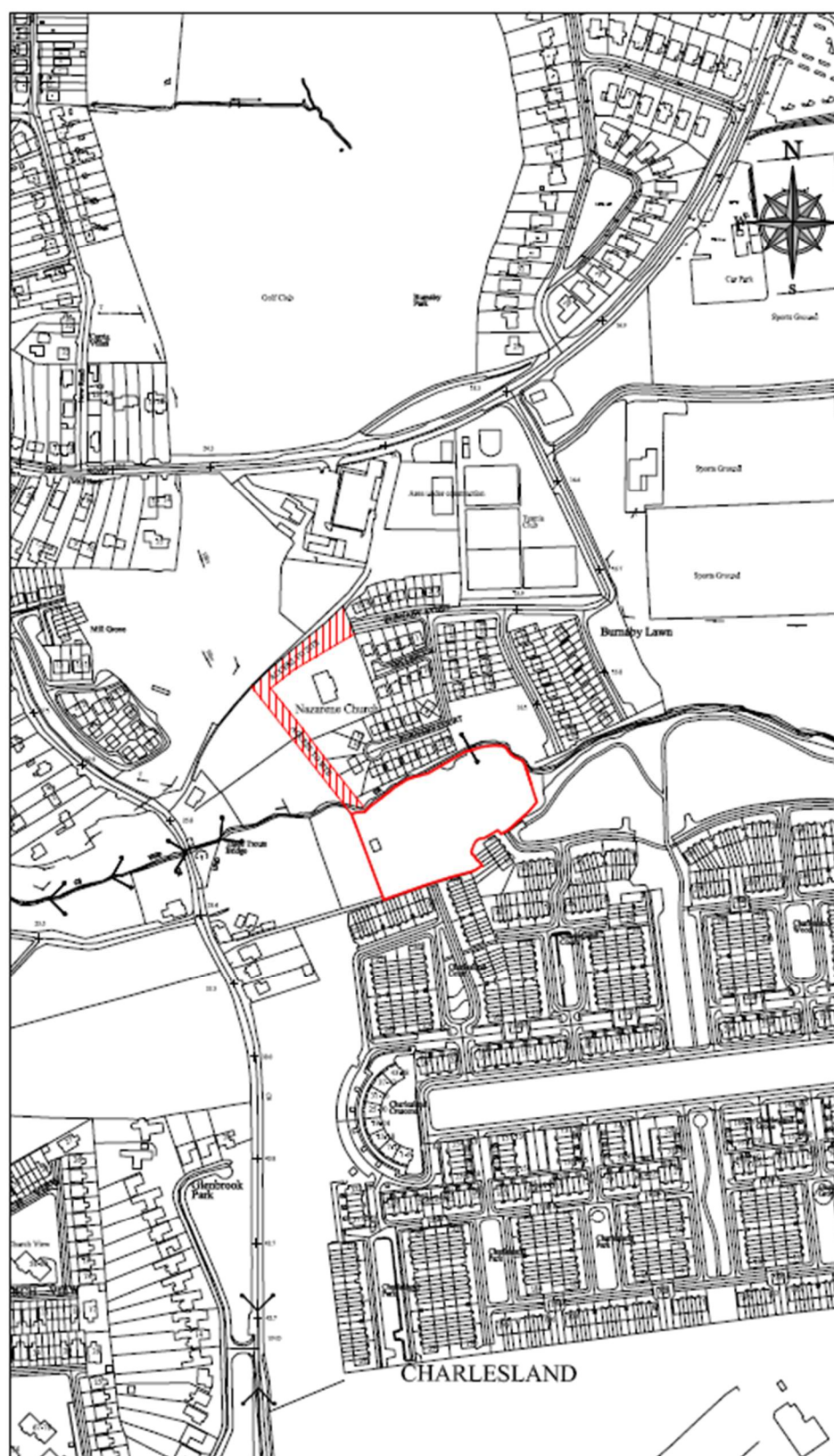
The Three Trouts Scheme has a projected completion date May 2025. Significant experience has been gained by staff directing and overseeing this project. It is clear that the oversight, management and overall governance of the project are being conducted within a strong control environment.



(Site Location Map at Three Trouts)




(Site Maps of Development)



(Outline of Location)

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

REV	DATE	DRN BY	DESCRIPTION
REVISIONS:			
		WICKLOW COUNTY COUNCIL	
HOUSING CONSTRUCTION		TEL: 0404 - 20100	
COUNTY BUILDINGS		FAX: 0404 - 67782	
WICKLOW			
E-MAIL: cosec@wcklowcc.ie		www.wcklow.ie	
COUNCIL LANDS AT THREE TROUTS GREYSTONES			
LOCATION & SITE MAP			
SCALE	1:2000 1:5000	Date	June 20
PROJ NO	1510231102	Drawn	E Murphy
SHEET SIZE	A3	Checked	
STATUS		Rev	

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the Housing Construction at Three Trouts, Greystones. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To provide modern quality housing for approved applicants on the housing waiting list.</p> <p>The achievement of quality and value for money</p> <p>To ensure that the houses under construction meet the housing needs of applicants</p>	<p>Funding of €17.7 Million</p> <p>In-house project management and oversight</p> <p>Enabling and temporary works.</p> <p>Technical fees and salaries.</p> <p>Site investigation.</p> <p>Utilities.</p>	<p>Preparation of costings and design plans as part of funding submission.</p> <p>Procurement process for Construction and ancillary services</p> <p>Financial Management of project re payments and recoupments</p> <p>Budgetary Control activities regarding expenditure and variance analysis</p> <p>Project oversight and governance</p> <p>Allocation of Units</p> <p>Final Account</p>	<p>Modern, high quality housing units to address housing need.</p>	<p>The provision of good quality social housing</p> <p>The enhancement of community within an existing residential area</p> <p>Providing people with a home</p>

Description of Programme Logic Model

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

Inputs: An overall budget of €17.7 million has been allocated to the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are adhered to.


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

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

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

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

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



Sept 2020	Capital Appraisal completed.
Dec 2020	Part 8 Planning for 41 units
August 2022	Stage 4 Approval from Department of Housing, Local Government and Heritage
May 2022	Tender process
Autumn 2022	Construction Phase Commences
May 2025	Date of Completion

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Housing for All – A New Housing Plan for Ireland	Housing for All – a new Housing plan for Ireland is the government’s plan to 2030
Letter of funding approval from DHLGH	Letter of funding approval was received from the DHLGH in August 2022 for the proposed project subject to compliance with the conditions set out and the budget notes
Capital Appraisal	Project Capital Appraisal analysis was conducted having regard to the assessment of housing need in the Greystones area.
Chief Executives Report	Detailed analysis and overview of the scheme.
Agresso Financial Management System	Financial Reports. Expenditure and supplier details are recorded and maintained in the Financial Management System.

Key Document 1: Housing for All

Housing for All – a New Housing Plan for Ireland is the governments housing plan to 2030. It is a multi-annual, multi-billion-euro plan which will improve Ireland’s housing system and deliver more homes of all types for people with different housing needs.

The governments’ overall objective is that every citizen in Ireland should have access to good quality homes:

- To purchase or rent at an affordable price
- Built to a high standard and in the right place
- Offering a high quality of life

The policy has four pathways to achieving housing for all:

- Supporting home ownership and increasing affordability
- Eradicating homelessness, increasing social housing delivery and supporting social inclusion.
- Increasing new housing supply
- Addressing vacancies and efficient use of existing stock

The pathways contain actions to be taken by government departments, local authorities, state agencies and others. The pathways are supported by actions to enable a sustainable housing system.

Key Document 2: Letter of funding approval from DHLGH

Letter of funding approval was received from the DHLGH in August 2022 for the proposed project for an all-in budget of €17.7 million including technical, legal and project management fees subject to compliance with the conditions set out and the budget notes.

Key Document 3: Capital Appraisal

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

Key Document 4: Chief Executive's Report

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

Key Document 5: Financial Recording and Reporting - Agresso Financial Management System

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

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Agresso Financial Management System – Financial Reports	Expenditure and Income details for the project	Available
Relevant Housing legislation	To check compliance by the council	Available
Planning permission	To review planning conditions associated with the development	Available
Capital Appraisal Report	Detailed appraisal of the scheme including site and construction considerations and proposed project management	Available
Chief Executives Report	Detailed analysis and overview of the scheme.	Available
Capital Works Management Framework (CWMF) Stage approval documents	Record of stage approval process prior to commencing work onsite.	Available

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Construction at Three Trouts, Greystones based on the findings from the previous sections of this report.

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

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

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

It is considered that the necessary data and information that would be required to conduct a full evaluation of the scheme is available for any such undertaking. Further project documentation will be available over the course of the project. Wicklow County Council's Financial Management system is the repository for the supporting financial data such as invoices pertinent to the scheme, supplier details and related taxation matters. Additionally any associated payroll expenses may be ascertained through the FMS and CorePay systems.

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

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

Section: In-Depth Check Summary

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

Summary of In-Depth Check

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

Project Description: The provision of 41 social housing units to meet the demand for social housing in the area.

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

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

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

Quality Assurance – In Depth Check

8.3 Merrymeeting Rathnew – Phase II

Section A: Introduction

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

Programme or Project Information	
Name	Merrymeeting Rathnew – Phase II – Social Housing Scheme
Detail	Capital project to construct 21 housing units at Merrymeeting, Rathnew, Co. Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure recently completed
Start Date	Jan 2023 (Construction Commenced On Site)
End Date	July 2024
Overall Cost	€7,796,721

Project Description

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

Number	Description
5	Three Bed Units
16	Two Bed Units

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

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

Stage 1: Confirm approval for design expenditure

Stage 2: Assess project prior to statutory approval

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

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

The Stage 4 approval letter dated 2nd March 2022 gave budget cost approval in the sum of €7.5 million.

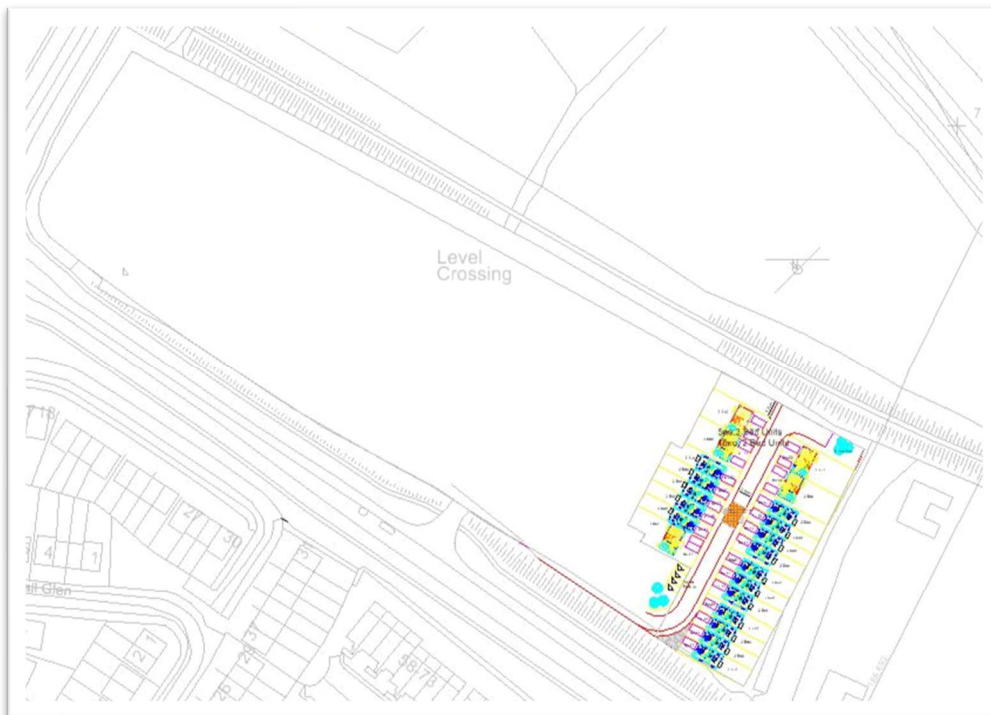
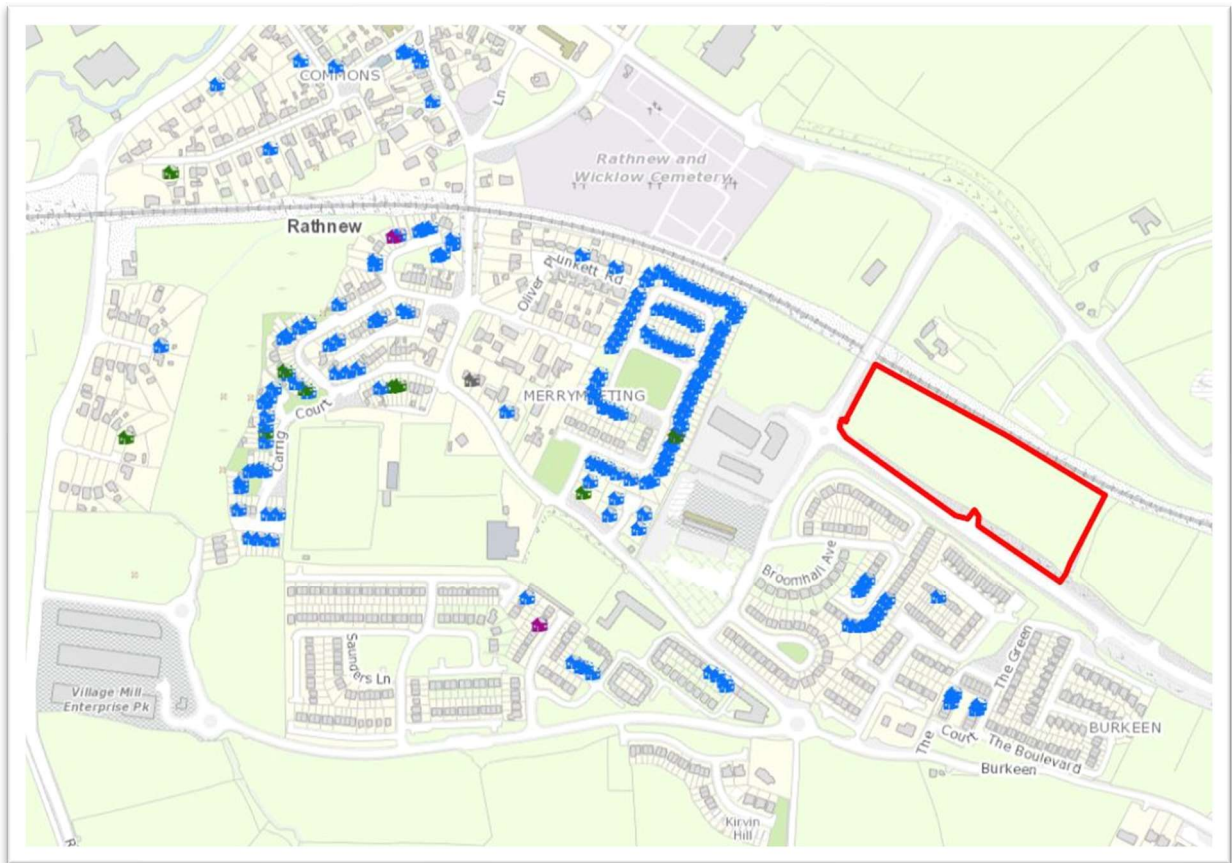
The contract was awarded to Cleary & Doyle on the basis of the Most Economically Advantageous Tender (MEAT).

The overall site is 2.8 ha. of which Phase II is 0.65 ha and is located to the south-east of Rathnew.

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

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

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



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the Housing Construction at Merrymeeting Phase II, Rathnew. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To provide modern quality housing for approved applicants on the hosing waiting list.</p> <p>The achievement of quality and value for money</p> <p>To ensure that the houses under construction meet the housing needs of applicants</p>	<p>Funding of €7.8 Million</p> <p>In-house project management and oversight</p> <p>Enabling and temporary works.</p> <p>Technical fees and salaries.</p> <p>Site investigation.</p> <p>Utilities.</p>	<p>Preparation of costings and design plans as part of funding submission.</p> <p>Procurement process for Construction and ancillary services</p> <p>Financial Management of project re payments and recoupments</p> <p>Budgetary Control activities regarding expenditure and variance analysis</p> <p>Project oversight and governance</p> <p>Allocation of Units</p>	<p>Modern, high quality housing units to address housing need.</p>	<p>The provision of good quality social housing</p> <p>The enhancement of community within an existing residential area</p> <p>Providing people with a home</p>

Description of Programme Logic Model

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

Inputs: An overall budget of €7.8 million has been allocated to the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are adhered to.


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

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

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

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

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



Dec 2021	Phase I Completion Date
Jan 2023	Construction of Phase II Commences
July 2024	Completion Date

Section B - Step 3: Analysis of Key Documents

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

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

Key Document 1:

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

Key Document 2: Monthly Project Progress Reports

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

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

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

Section B - Step 4: Data Audit

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

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

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Construction at Merrymee Phase II, Rathnew based on the findings from the previous sections of this report.

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

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

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

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

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

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

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

Section: In-Depth Check Summary

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

Summary of In-Depth Check

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

Project Description: The provision of 21 social housing units to meet the demand for social housing in the area.

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

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

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

Quality Assurance – In Depth Check

8.4 Administration of Homeless Service

Section A: Introduction

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

Programme or Project Information	
Name	Administration of Homeless Service
Detail	Prevention of Homelessness and reduce the need for emergency homeless accommodation
Responsible Body	Wicklow County Council
Current Status	Current Expenditure Being Incurred
Start Date	1 st January 2024
End Date	31 st December 2024
Overall Cost	€3,339,280

Project Description

The following Programme Description provides context on where the programme sits in Wicklow County Council's wider policy response to the issue of Homelessness.

Homelessness among vulnerable individuals has remained an enduring societal problem despite the enormous resources deployed and the enlightened policy initiatives developed and implemented. Studies have shown that Homelessness is a complex phenomenon which is usually the result of a number of contemporaneous and intricately interrelated issues, including mental health issues, addictions, anti social behaviour and family breakdown.

Tackling this type of homelessness requires an interagency response in order to provide a holistic response and ensure a successful outcome. The region meets 4 times per year to ensure up to date information is shared. Additional resources in our Homeless Team have placed greater emphasis on homeless prevention and the Tenant Sustainment Officers work closely with the Homeless Team.

Wicklow County Council's response to homelessness is contained in its Action Plan for Homelessness for the Mid East Region 2024 - 2026.

Whilst the overarching objective is to move from emergency accommodation to housing led, long term accommodation solutions, it is not possible to prevent homelessness in all cases and consequently the provision of emergency accommodation becomes a necessary intervention.

Significant challenges are being faced by Wicklow County Council in dealing with the increasing numbers of people and families presenting as homeless. The impact of this demand for services, coupled with the lack of housing supply and high rents, and the withdrawal of many properties from RAS and HAP by landlords, has led to many people and families finding themselves in a homeless situation.

The following tables highlight the number of emergency accommodation placements at two comparative points in time.

Number of Emergency Homeless Accommodation Placements & Duration at 31st December 2024

Description	No of Presentations	No of Adults	No of Children	< 3 Months	3 – 6 Months	6 – 9 Months	9 – 12 Months	>12 Months
Household Breakdown	22	23	22	6	6	3	2	4

Number of Emergency Homeless Accommodation Placements & Duration at 31st December 2023

Description	No of Presentations	No of Adults	No of Children	< 3 Months	3 – 6 Months	6 – 9 Months	9 – 12 Months	>12 Months
Household Breakdown	22	27	21	4	10	5	4	3

Supported accommodation is widely recognised as best practice within the sector for addressing homelessness. Wicklow County Council has actively built strong partnerships with homeless service providers in the region, and this collaboration has played a vital role in responding to the complex and evolving challenges in this area.

To strengthen this approach, the Council has entered into Service Level Agreements with Approved Housing Bodies, enabling a coordinated and collaborative provision of both emergency and long-term supported accommodation. This structured and pragmatic model has proven effective in shifting from a shelter-based response to a more sustainable, housing-led solution to homelessness.

Addressing long-term homelessness clearly demands a multi-faceted strategy and close inter-agency cooperation. This is the model that Wicklow County Council has embraced, with a continued commitment to adapt and enhance its approach over time.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council have completed a Programme Logic Model (PLM) for the Administration of Homeless Service. 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
<p>To prevent homelessness by providing appropriate supports.</p> <p>To reduce the requirement for emergency accommodation and provide long term housing solutions.</p>	<p>Wicklow County Council annual revenue budget provision.</p> <p>Departmental funding.</p> <p>Staff salary and overhead costs.</p> <p>Interagency recording of homeless through PASS system</p>	<p>Service Level Agreements.</p> <p>Implement the regional approach to the provision of homeless services.</p> <p>Comprehensive Client Assessment, Coordinated Referrals, and Holistic Advocacy.</p> <p>Manage the provision of emergency accommodation through Dublin Simon and Five Loaves Homeless Services.</p> <p>Implement early intervention to homeless prevention service to reduce the need for emergency solutions.</p>	<p>Alleviation of immediate crisis need for accommodation.</p> <p>Initiation of client based service supports.</p> <p>Appropriate availability of emergency accommodation consistent with need.</p>	<p>Move from emergency accommodation to housing-led, long term accommodation solutions.</p> <p>Inter-agency referral and support around health and welfare services.</p> <p>Secure permanent accommodation and independent living.</p>

Description of Programme Logic Model

Objectives: The primary objective of the Homeless service is to prevent homelessness by early intervention, providing temporary emergency accommodation, delivering long-term housing solutions and providing appropriate supports.

Inputs: Significant funding resources are required to provide and maintain the service. In addition, specialist staff resources are required to engage with the client base who are presenting with varying degrees of issues, some of which are more complex than others.

Activities: In order to maintain stability of supply and access to emergency accommodation a number of service level agreements have been entered into. This provides a degree of certainty in terms of the availability of emergency accommodation which is crucial in attempting to assist those in need. Monitoring budgets and recoupment of funds. Working with other agencies through the Homeless team to provide a structured solution to each homeless case. After care services provided to help tenant sustainment.

Outputs: The primary outputs from this service are the alleviation of the immediate crisis need for accommodation. Furthermore, this can result in the initiation of client based service supports focused on the broader spectrum of identified needs and supports in the wider treatment situation. The central and intended output from this programme is the appropriate availability of emergency accommodation consistent with need at the appropriate point in time.

Outcomes: The envisaged outcome of this programme is to help enable the service user to migrate to a situation where they can evolve from emergency accommodation to housing-led, long term accommodation solutions.

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

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



Initial Client Contact with Service

Meeting Arranged / Assessment of Need

Further Information Sought

Determination of Case

Risk Analysis Conducted

Liaison with other Agencies

Appropriate Accommodation Arranged

Ongoing Client Advocacy / Management

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Mid-East Region Homeless Action Plan	Each Housing Authority must prepare an Action Plan to address homelessness. The Plan must specify the measures proposed to be undertaken to address homelessness in the administrative area(s) concerned by the Housing Authorities, the Health Service Executive and other bodies providing services to address homelessness.
Wicklow County Council – Addressing Homelessness in Individuals Policy Context	Policy / Procedure document setting out objectives and planned approach to addressing housing needs in Wicklow.
Agresso Financial Management System	Financial Reports. Expenditure and supplier details are recorded and maintained in the Financial Management System.

Key Document 1: Mid-East Region Homeless Action Plan

Each Housing Authority must prepare an Action Plan to address homelessness. The Plan must specify the measures proposed to be undertaken to address homelessness in the administrative area concerned by the Housing Authorities, the Health Service Executive and other bodies providing services to address homelessness. The Plan must include the following objectives:

- The prevention of homelessness
- The reduction of homelessness in its extent or duration
- The provision of services, including accommodation, to address the needs of homeless households
- The provision of assistance under Section 10(b)(i), as necessary, to persons who were formerly homeless
- The promotion of effective co-ordination of activities proposed to be undertaken by the bodies referred to in this subsection for the purposes of addressing homelessness in the administrative area or areas concerned

Key Document 2: Wicklow County Council – Addressing Homelessness in Individuals - Policy Context

Wicklow County Council's response to homelessness, contained in its Action Plan for Homelessness for the Mid East Region, is informed primarily by:

- Housing First National Implementation Plan 2022-2026
- Housing for All – A new Housing Plan for Ireland 2021.
- Youth Homeless strategy 2022
- Lisbon Declaration 2021

- Policy and Procedural Guidance for Housing Authorities in relation to Assisting Victims of Domestic Violence with Emergency and Long Term Accommodation Needs
- Prisoner Release Protocol
- Hospital Discharge Protocol

The document outlines several key priority actions and emphasises the critical need for a coordinated, interagency response. Such collaboration is essential to delivering a more holistic service to clients and achieving positive, sustainable outcomes. It also highlights the ongoing need to expand and strengthen supported accommodation. To this end, Service Level Agreements have been established with Approved Housing Bodies, fostering a collaborative approach to the provision of both emergency and long-term supported accommodation.

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

Expenditure and income details are available through the Agresso Financial Management System. Detailed analysis can be generated and reported on. This functionality is of particular value to the management accounting function for monthly management reporting and variance analysis. It is also a central requirement to any recoupment process.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Administration of Homeless Services. 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 centre	Available
Applications Received / Number of Clients Assisted under Scheme	Estimate demand / trend analysis / cost inflation analysis	Available
Completed Recoupment Claims	To assess compliance with the terms of the scheme. Maintenance of Audit Trail	Available
Reconciliation Process	To reconcile the payments made and recoupments claimed	Available

Data Availability and Proposed Next Steps

Sufficient data is readily available to conduct an evaluation of the Administration of Homeless Services. The reconciliation process is identified as operating in a strong control environment with timely reporting and oversight activity.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Housing of the Homeless 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 Administration of Homeless Services broadly complies with the standards set out in the Public Spending Code. The service is administered and managed within the Housing Directorate. There are policy and procedures in place regarding assessing homeless presentations and the provision of emergency accommodation. The homeless team hold regular meetings to monitor their performance. Regional meetings take place with the Regional Management group in relation to policy.

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 Homeless Services 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.

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

Wicklow County Council offer a comprehensive homeless service in line with national and regional policies. A greater emphasis is now placed on prevention and intervention of homelessness and the formation of a Homeless Team including a Homeless HAP Officer has been key driver of this change. The lack of affordable housing supply is a challenge facing homeless services.

Homeless services should continue to review its staffing structure. There are growing number of complex homeless cases where addiction and mental health are major factors. The council should ensure that staff have the training and skills to deal with these complex cases.

The Service Level Agreements are not all up to date on all our properties and this should be reviewed.

Section: In-Depth Check Summary

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

Summary of In-Depth Check

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

Wicklow County Council adopted a regional approach to the provision of homeless services through the Eastern Regional Homeless Forum. A greater emphasis is now placed on prevention and intervention of homelessness and the formation of a Homeless Team has been a key driver of this change.

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

I recommend that the SLA's for our properties be reviewed and updated.

Opinion: The opinion of Internal Audit following the review is that this scheme is satisfactorily monitored and managed. Accordingly, this review concludes that the manner in which the scheme is being implemented provides satisfactory assurance that there is compliance with the Public Spending Code.

9 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 a 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.