



Wicklow County Council
Comhairle Contae Chill Mhantáin

Public Spending Code
Quality Assurance Report
in respect of the financial year 2020

*To be 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:



Frank Curran

Chief Executive, Wicklow County Council

1 Introduction

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

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. In order to inform the QA exercise for the Local Government Sector, a Guidance Note was developed for the sector to assist in providing interpretations from a Local Government perspective. This guidance note was further updated for the 2015 and 2016 reporting periods, again for the 2017, 2018 and 2019 reports (Version 3) and again (Version 4) for the 2020 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:

- (i) Strategic Assessment.
- (ii) Preliminary Business Case.
- (iii) Final Business Case (including design, procurement strategy and tendering).
- (iv) Implementation.
- (v) Review.
- (vi) Ex-Post Evaluation.

The three sections of the inventory are:

- a. Expenditure being considered
- b. Expenditure being incurred
- c. Expenditure that has recently ended for projects/programmes that have been completed or discontinued.

2. ***Publish summary information on website of all procurements in excess of €10m***, whether new, in progress or completed.
3. ***Checklists to be completed in respect of the different stages***. These checklists allow Wicklow County Council to self-assess our compliance with the code. The checklists are provided in the PSC document. Note, Capital Investment Checklists 2 and 6 have been updated this year to reflect Public Spending Code: A Guide to Evaluating, Planning and Managing Public Investment, December 2019.

4. **Carry out a more in-depth check on a small number of selected projects/programmes.** A number of projects/programmes are selected to be reviewed more intensively.
5. **Complete a short report for the National Oversight and Audit Commission (NOAC)** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, Wicklow County Council's judgment on the adequacy of processes given the findings from the in-depth checks and Wicklow County Council's proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA Process for Wicklow County Council for 2020, and has been prepared following NOACs review & comments from the 2017, 2018 and 2019 QA reports.

2 Expenditure Analysis

2.1 Inventory of Projects/Programmes

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

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

The Inventory contains 181 projects, of which 154 have expenditure being considered, incurred, completed or discontinued, and comprises a value of €1,252,482,494. 27 Projects are at the Strategic Assessment Stage where no expenditure has occurred to date. This year, for the first time, the Projects/Programmes' Anticipated Timelines or Completion Dates are given along with both the Projected Lifetime Expenditure (Capital only) /Final Outturn Expenditure and the Cumulative Expenditure to date for Projects/Programmes being incurred.

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 2020-2022 adopted at Council Meeting 2nd March 2020 and the Annual Budget, (adopted 23rd November 2020), which were carried out as part of the statutory requirements of the Local Government Act 2001 (as amended); and the Annual Financial Statement 2020 which was noted by Members of Wicklow County Council at their meeting of 10th May 2021, and was prepared in accordance with the Local Authority Accounting in Ireland Code of Practice, Accounting Regulations and the directions of the Minister for the Environment, Community and Local Government.

	Projected Lifetime Expenditure/ Final Outturn (Capital Only)
<i>Project/Programme Expenditure Being Considered</i>	€ 375,804,839
<i>Project/Programme Expenditure Being Incurred</i>	€ 645,558,738
<i>Project/Programme Expenditure Recently Ended/Discontinued</i>	€ 110,629,142
Totals	€ 1,131,992,719

Figures relevant to 2020				
	Current Expenditure	Capital (Non-Grant) Expenditure	Capital (Grant) Expenditure	
Project Numbers				Totals
<i>Expenditure Being Considered</i>	0	23	0	23
<i>Expenditure Being Incurred</i>	43	54	7	104
<i>Expenditure Recently Ended</i>	0	27	0	27
Totals	43	104	7	154
	Current Expenditure	Capital (Non-Grant) Expenditure	Capital (Grant) Expenditure	
Project Total Values				Totals
<i>Expenditure Being Considered</i>	€0	€5,194,250	€0	€5,194,250
<i>Expenditure Being Incurred</i>	€120,489,775	€53,494,288	€5,981,382	€179,965,445
<i>Expenditure Recently Ended</i>	€0	€19,337,124	€0	€19,337,124
Totals	€120,489,775	€78,025,662	€5,981,382	€204,496,819

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, (there is only one). 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.

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.

2020

Procurement contracts over €10 million awarded in 2020



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. As per the above, Capital Investment Checklists 2 and 6 have been updated this year to reflect Public Spending Code: A Guide to Evaluating, Planning and Managing Public Investment, December 2019.

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 vast majority of answers are accompanied by explanatory comments. The results from each Directorate were used to complete the final Wicklow County Council set of checklists. The set of checklists for Wicklow County Council is listed in Appendix 2 of this report.

3.2 Findings from Checklist Assessment

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

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

3.3 In-Depth Checks

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

Year	Inventory Value	Inventory Value	Inventory Value	Selected Projects Value	Selected Projects Value	% Selected	% Selected
	Total	Capital	Current	Capital	Current	Capital	Current
2018	€759,620,055	€663,803,344	€95,816,711	€66,386,529	€1,473,113	10.00%	1.53%
2019	€890,617,723	€797,285,569	€93,332,154	€27,634,774	€1,387,214	3.46%	1.48%
2020	€1,252,482,494	€1,131,992,719	€120,489,775	€38,700,000	€2,509,250	3.42%	2.08%
3 Years	€2,902,720,272	€2,593,081,632	€309,638,640	€132,721,303	€5,369,577	5.12%	1.73%

Year	Spend	Project	Status
2018	Capital	Wicklow Port Access & Town Relief Road	Expenditure being incurred
	Capital	Coastal Erosion Protection Works	Expenditure being considered
	Capital	Part V Turnkey Housing	Expenditure recently ended
	Current	Housing Grants	Expenditure being incurred
2019	Capital	Kilbride Lane Housing Scheme	Expenditure being incurred
	Capital	Baltinglass Fire Station	Expenditure being considered
	Current	Administration of Homeless Service	Expenditure being incurred
	Capital	Turnkey acquisition At Vale Road, Arklow	Expenditure being incurred
2020	Current	Payment & Availability Agreement	Expenditure being incurred
	Capital	Blessington Greenway	Expenditure being incurred
	Capital	Part V 284 ,Bollarney Woods, Wicklow	Expenditure recently ended
	Capital	Merrymeeting Rathnew Housing Scheme	Expenditure being incurred

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

Compliance Levels			
	Project Reviewed	Compliance	Total Recommendations
1	Payment & Availability Agreement	Substantial Compliance	2
2	Blessington Greenway	Substantial Compliance	2
3	Part V 284, Bollarney Woods, Wicklow	Substantial Compliance	2
4	Merrymeeting Rathnew Housing Scheme	Substantial Compliance	2

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

5 Conclusion

This report has set out all the requirements of the Quality Assurance aspect of the Public Spending Code. The inventory outlined in this report clearly lists the Current (Revenue) and Capital Expenditure that is being considered, being incurred, and that has recently been completed/discontinued. It also clearly lists the Projected Lifetime Expenditure being considered and being incurred and the Final Outturn Expenditure for projects/programmes completed and discontinued, as well as Cumulative Expenditure for projects/programmes being incurred. Timelines for projects/programmes, including completion dates, where required are also given. Wicklow County Council has published details of its one procurement contract in excess of €10 million in the year under review on its website. The checklists completed by Wicklow County Council Departments show a relatively high level of compliance with the Public Spending Code where appropriate. The in-depth checks carried out on a selection of programmes revealed no major issues which would cast doubt on Wicklow County Council's compliance with the Code.

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							
A Housing Schemes (incl. CALF)	payment of CALF funds to AHBs for provision of units through CALF Turnkey & Part V.	€	- €	- €	2021 - 2024	€ 173,222,478	
Approved Housing Bodies (in partnership)	CAS Schemes, PPPs etc.	€	- €	- €	2021 - 2024	€ 30,381,203	
Purchases/Part V (LA)	Purchase of housing units from open market and through part V process.	€	- €	- €	2021 - 2024	€ 28,333,286	
Affordable Housing Scheme	Provision of future affordable housing schemes	€	- €	- €	2021-2024	€ 16,200,000	
Remedial Schemes		€	- €	- €		€	-
Reliefs	Estimated pre letting repair costs over remaining lifetime of capital plan.	€	- €	- €	Annual Programme	€ 4,702,217	
Special Projects homeless & Travellers Accommodation Programme	future projects under the Traveller Accommodation Programme.	€	- €	- €	2021 - 2024	€ 3,023,123	
Specials/Pilots/NEW Schemes - Rebuilding Ireland		€	- €	- €	2021 - 2024	€ 2,865,680	
Stock management incl Energy improvement works and conditional survey	Works arising from conditional surveys of LA stock and energy upgrade works.	€	- €	- €	2021 - 2024	€ 1,982,851	
Roads Transportation and Safety							
Dublin / Bray Road Project - Road Widening		€	- €	- €	unknown at present as no funding	€ 15,200,000	
LED upgrade - national programme		€	- €	- €		€ 8,475,000	
Newtown / Rathfriland / Blessington Public Realm		€	- €	- €	to be determined	€ 7,000,000	Subject to grant funding approval
Glendalough Traffic and Parking Scheme		€	- €	400,000 €	2025	€ 4,120,000	Subject to grant funding approval
Baltinglass Public Realm		€	- €	162,000 €	to be determined	€ 3,003,000	Subject to grant funding approval
DELGANY TO BLACKLION (CHAPEL RD) GREYSTONES PROJECT		€	- €	184,227 €		€ 4,000,000	
VTA BRAY FOOTBRIDGES & TIE-INS		€	- €	69,414 €	2022	€ 3,000,000	
VTA WICKLOW TOWN PORT ACCESS ROUTE - STATION		€	- €	10,471 €	2022	€ 3,000,000	
PEDESTRIAN ACCESS		€	- €	3,652 €	2022	€ 2,500,000	
VTA KILLARNEY ROAD CYCLE ROUTE (CN1)		€	- €	7,511 €	2022	€ 2,500,000	
VTA VEVAY ROAD CYCLE ROUTE (CN2)		€	- €	138,278 €	2022	€ 2,000,000	
VTA STRAND ROAD CYCLE TRACK		€	- €	- €	2022	€ 1,778,000	
Lidl / Boghall Road		€	- €	269,052 €	2022	€ 1,400,000	
VTA BRAY DART INTERCHANGE		€	- €	- €	2022	€ 1,326,000	
Ballinahinch / Ashford		€	- €	- €	2022	€ 1,000,000	
Saltinglass Fire Station		€	- €	- €	2023	€ 1,000,000	
Dunlavin Fire Station		€	- €	- €	2022	€ 874,000	
Rathnew / Clermont		€	- €	- €	2022	€ 500,000	
N81 Whitestown Lower (Minor 2016)		€	- €	150,000 €			
Water Services							
V/A		€	- €	- €		€	-

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)	Cumulative Expenditure to date	Projected Lifetime Expenditure (Capital Only)
Explanatory Notes						
Housing & Building						
RAS Programme	Operation of RAS programme including RAS payments to landlords	€ 10,863,056	€ -	€ -	€ 10,863,056	€ -
Maintenance/Improvement of LA Housing	Response maintenance & repairs for LA units. Planned maintenance schemes such as boiler maintenance.	€ 6,001,672	€ -	€ -	€ 6,001,672	€ -
Administration of Homeless Service	Provision of homeless support services & Emergency Accommodation	€ 1,905,669	€ -	€ -	€ 1,905,669	€ -
Support to Housing Capital & Affordable Prog.	Service Support & Administrative support costs for the Housing Capital Programme	€ 1,873,341	€ -	€ -	€ 1,873,341	€ -
Housing Grants	Operation of housing grants programme (MAGs, HAGs, HAOPs) including payment of grants.	€ 1,525,736	€ -	€ -	€ 1,525,736	€ -
Housing Rent and Tenant Purchase Administration	Administration of Housing Rents & Tenant Purchase SS Costs and budget for write offs.	€ 1,344,356	€ -	€ -	€ 1,344,356	€ -
Housing Assistance Programme	Operation of HAP programme	€ 887,058	€ -	€ -	€ 887,058	€ -
Housing Assessment, Allocation and Transfer	Processing of housing applications and transfers - largely SS costs.	€ 690,068	€ -	€ -	€ 690,068	€ -
BTCL KILBRIDE LANE HOUSING SCHEME	Housing Scheme, Kilbride Road, Bray	€ -	€ 3,275,882	€ -	€ 3,275,882	€ 26,000,000
V27/2/355 ASHTOWN LANE WICKLOW HOUSING SCH RAPID DELIVERY	Housing scheme at Ashtown Lane, Wicklow	€ -	€ 1,469,770	€ -	€ 1,469,770	€ 12,347,905
MERRYMEETING RATINEW HOUSING SCH (BROOM EST PARTY LAND)	Housing Scheme at Merrymeeting, Rathnew	€ -	€ 3,906,283	€ -	€ 3,906,283	€ 12,000,000
EMCLEW HSG SCH DELANEY PK PH 2&3 COMBINED N27-2-319-322	Second phase of Delaney Park Housing Scheme, Arklow.	€ -	€ 6,605,445	€ -	€ 7,436,780	€ 10,919,939
REMEDIAL WORKS GLENDING ESTATE	Remedial works to Glending housing estate, Blessington	€ -	€ 1,519,668	€ -	€ 8,203,543	€ 10,000,000
V27/2/358 ARD NA GREINE HOUSING SCH RAPID DELIVERY	Housing Scheme at Ard na Greine, Bray	€ -	€ 1,570,134	€ -	€ 1,659,539	€ 9,264,099
ARNEW HSG SCH (SOLDIERS FIELD) PH4 RAPID DELIVERY N27/2/341	Housing Scheme at Soldiers Field, Coolattin Road, Carnew	€ -	€ 6,919,935	€ -	€ 7,420,419	€ 8,218,151
PROPOSED SCHEME - GREENHILL ROAD WICKLOW	Housing scheme at Greenhill Road, Wicklow	€ -	€ 60,562	€ -	€ 88,758	€ 8,141,181
PURCHASE OF HOUSES 2020	Acquisition & refurbishment of houses from open market and through Housing Agency	€ -	€ 2,775,665	€ -	€ 2,775,665	€ 8,000,000
WILS/EXTENSIONS/DPE EXTENSIONS	Disabled person grant works in social housing stock	€ -	€ 714,894	€ -	€ 4,871,501	€ 6,671,500
PROVISIONAL HSG SCH LUGDUFF TINAHELY	Proposed housing scheme at Lugduff, Tinahely	€ -	€ 15,649	€ -	€ 19,091	€ 6,222,970
RE LETTING REPAIRS HOUSING DIRECT LABOUR	Pre letting repairs to housing stock primarily by direct labour	€ -	€ -	€ 860,842	€ 3,955,629	€ 5,755,629
ACQ & REFURBISH CARNAIG EDEN MARINE MD	Refurbishment of Carnaig Eden, Greystones for supported accommodation	€ -	€ 2,225,099	€ -	€ 4,832,063	€ 5,413,390
RE LETTING REPAIRS - BRAY MD	pre letting repairs to housing stock in Bray MD area	€ -	€ -	€ 893,277	€ 3,589,496	€ 5,389,495
V27/2/351 SHILLELAGH PHASE4 RAPID DELIVERY HOUSING SCHEME	Proposed housing scheme at Shillelagh	€ -	€ 63,225	€ -	€ 102,830	€ 4,921,654
ABRIC UPGRADES - ENERGY WORKS PHASE 2	Energy efficiency upgrade works in housing stock	€ -	€ 203,823	€ -	€ 465,809	€ 4,500,000
V27/2/354 AVONDALE HEIGHTS HOUSING SCHEME PHASE 2	Second phase of Avondale Heights housing scheme, Rathdrum	€ -	€ 57,566	€ -	€ 137,955	€ 4,094,345
PROVISIONAL HOUSING SCH CEDAR COURT, BRAY	Proposed housing scheme at Cedar Court, Bray	€ -	€ 25,692	€ -	€ 25,948	€ 3,534,988
2020-9314 RESPOND CALF RATHCORMAN BAITING GLASS TURNKEY & PARTY	CALF funding with Respond housing for acquisition of turnkey & party units at Rathcorman, Baiting glass	€ -	€ 973,128	€ -	€ 973,128	€ 3,260,387
RE LETTING REPAIRS - WICKLOW MD	pre letting repairs to housing stock in Wicklow MD area	€ -	€ -	€ 1,065,911	€ 1,851,830	€ 3,051,830
RE LETTING REPAIRS - ARKLOW MD	pre letting repairs to housing stock in Arklow MD area	€ -	€ -	€ 529,908	€ 1,536,435	€ 2,736,434
PROPOSED HOUSING SCHEME BARNDRARRIG 2020	Proposed housing scheme at Barnarrig	€ -	€ 9,631	€ -	€ 9,631	€ 2,585,872
RE LETTING REPAIRS - BAITING GLASS MD	pre letting repairs to housing stock in Baiting glass MD area	€ -	€ -	€ 554,105	€ 1,448,613	€ 2,448,613
COUNTY BUILDINGS REFURBISHMENT 2020	Customer care unit and refurbishment of council chamber/foyer	€ -	€ -	€ 1,779,163	€ 1,779,163	€ 2,372,055
PART V - 339 CHURCHLANDS DELGANY	Part Vacquisitions	€ -	€ 2,178	€ -	€ 2,178	€ 2,137,756
CA MURROUGH HOUSING INFILL SCHEME	Housing Scheme Murrough, Wicklow town	€ -	€ 1,351,721	€ -	€ 1,782,504	€ 2,128,556
JRDF FITZ WILLIAM SQUARE WMD	Public Realm works	€ -	€ 1,479,328	€ -	€ 1,498,378	€ 2,062,747
V27/2/354 SHEEHAN COURT (OLD FIRE STATION) HSG SCH RAPID DELIVERY	Housing scheme at Back Street (old fire station site), Arklow	€ -	€ 32,222	€ -	€ 171,396	€ 1,919,671
RE LETTING REPAIRS - GREYSTONES MD	pre letting repairs to housing stock in Greystones MD area	€ -	€ -	€ 298,175	€ 1,039,371	€ 1,639,371

2ART V - 343 BALLYGANNON RATHDRUM	Part Vacquisitions	€	-	€	2,178	€	2,178	€	1,469,442
2ART V 375 TURKEY ACQ 5 UNITS AT BRAMBLE HILL, TINAHELY	Turnkey acquisition units at Bramble Hill, Tinahealy	€	-	€	471,944	€	471,944	€	1,778,000
2ART V 336 SIKA WOODS KILGARRON ENNISKERRY	Part Vacquisitions	€	-	€	2,214	€	2,214	€	1,166,271
3ALLINTESKIN - PART 8 CONSTRUCTION OF 3 UNITS	Traveller accommodation project at Ballinteskinn	€	-	€	45,041	€	45,041	€	828,806
427/12/356 MOUNTAIN VIEW MONEYCARROLL HSG SCH RAPID DELIVERY	Housing scheme at Moneycarroll, NTKK	€	-	€	93,018	€	149,078	€	566,430
BLACKHILLS GLEENALY HOUSING SCHEME	Proposed housing scheme at Blackhills, Glenealy	€	-	€	4,586	€	9,156	€	529,176
Local Road - Maintenance and Safety		€	13,314,627.01	€	-	€	13,314,627	€	-
Regional Road - Maintenance and Improvement		€	8,061,333.87	€	-	€	8,061,334	€	-
Public Lighting		€	2,528,733.59	€	-	€	2,528,734	€	-
WATERWORKS AND PLANT		€	2,280,136.00	€	-	€	2,280,136	€	-
Maintenance & Management of Car Parking		€	1,479,529.19	€	-	€	1,479,529	€	-
Traffic Management Improvement		€	728,796.67	€	-	€	728,797	€	-
Safety of Structures and Places - Civil Defence & MEM Contributions		€	505,026.79	€	-	€	505,027	€	-
NEW TOWN MOUNT KOY/BALLINABARNY, I.S. WW/07/965		€	-	€	5,702.60	€	192,801,184	€	192,811,184
DD WICKLOW TOWN PORT RELIEF ROAD AND PORT ACCESS		€	-	€	189.00	€	€63,586,041	€	65,000,000
V11 BALLYVABARNY/ARKLOW R.I.S. WW/00/100		€	-	€	94,980.00	€	53,919,314	€	53,929,314
US N81 KNOCKROE BEND REALIGNMENT SCHEME		€	-	€	3,778,152	€	6,392,201	€	7,000,000
IP NDP N11/JUNCTION 4 TO JUNCTION 14		€	-	€	1,272,261	€	2,517,313	€	6,000,000
V11 KILMACANOGUE PARALLEL RELIEF ROAD		€	-	€	3,912,752	€	4,189,837	€	5,000,000
BTC REFURBISHMENT FLORENCE ROAD CAR PARK	TEMPORARY CAR PARKING	€	-	€	6,280	€	1,024,805	€	1,030,000
Water Services		€	3,372,351	€	-	€	3,372,351	€	-
Operation and Maintenance of Water Supply		€	2,359,193	€	-	€	2,359,193	€	-
Operation and Maintenance of Waste Water Treatment		€	-	€	108,966	€	n/a	€	n/a
GROUP WATER & SEWERAGE GRANTS		€	-	€	-	€	-	€	-
Development Management		€	-	€	-	€	-	€	-
Economic Development and Promotion		€	-	€	-	€	-	€	-
Development Management		€	19,864,090	€	-	€	19,864,090	€	-
Op & Mice of Industrial Sites & Commercial Facilities		€	2,404,966	€	-	€	2,404,966	€	-
Tourism Development and Promotion		€	790,577	€	-	€	790,577	€	-
DEVELOPMENT SCREEN CONTENT ENTERPRISE HUB		€	500,523	€	-	€	500,523	€	-
Screen Industry Hub		€	-	€	194,133	€	209,317	€	3,210,000
Environmental Services		€	-	€	-	€	-	€	-
Operation of Fire Service		€	5,345,595	€	-	€	5,345,595	€	-
Op & Mice of Recovery & Recycling Facilities		€	1,921,045	€	-	€	1,921,045	€	-
Street Cleaning		€	1,819,077	€	-	€	1,819,077	€	-
Enforcement		€	1,052,224	€	-	€	1,052,224	€	-
Waste Regulations, Monitoring and Enforcement		€	1,012,576	€	-	€	1,012,576	€	-
Operation and Maintenance of Piers and Harbours		€	874,031	€	-	€	874,031	€	-
Water Quality, Air and Noise Pollution		€	709,071	€	-	€	709,071	€	-
Operation, Maintenance and Altercare of Landfill		€	702,212	€	-	€	702,212	€	-
Maintenance and Upkeep of Burial Grounds		€	630,576	€	-	€	630,576	€	-
Climate Change and Flooding		€	581,958	€	-	€	581,958	€	-
Litter Management		€	513,993	€	-	€	513,993	€	-
BTO DARGLE FLOOD DEFENCE		€	-	€	33,175	€	43,487,892	€	43,500,000
WHITESTOWN REMEDIATION PROJECT		€	-	€	991,598	€	1,465,145	€	30,000,000
ATO FLOOD RELIEF		€	-	€	167,377	€	1,486,205	€	13,500,000
3RAY HARBOUR REDEVELOPMENT		€	-	€	12,078	€	20,134	€	7,500,000
ARKLOW HARBOUR MINOR WORKS		€	-	€	147,184	€	1,599,438	€	2,000,000
WICKLOW PORT/HARBOUR IMPROVEMENT WORKS		€	-	€	158,047	€	1,146,427	€	2,000,000
WICKLOW CO COMMUNITIES BEC 947		€	-	€	87,982	€	956,621	€	n/a
BREYNTON'S MARINA		€	-	€	35,829	€	8,651,482	€	N/A

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							
15 HOUSES AT PARKNASILL LOGUE ENNISERRY N27/2/243	Remedial works at Parknasillogue, Enniskerry	€ -	€ 24,702	€ -	2020	€ 13,000,000	
BTCL ODCOURT ENERGY EFFICIENCY WORKS	Energy efficiency upgrade & refurbishment at Oldcourt estate, Bray	€ -	€ 72,318	€ -	2020	€ 11,787,352	
2ART V 284 BOLLARNEY WOODS WICKLOW	Acquisition of turnkey units at Bollarny Woods, Wicklow	€ -	€ 3,278,150	€ -	2020	€ 11,707,500	
DUNKEY ACQ AT VALE ROAD ARKLOW	Acquisition by WCC of turnkey housing units at Heatherside, Vale Road, Arklow	€ -	€ 511,200	€ -	2020	€ 9,598,200	
MODULAR HOUSING SCHEME WHITEHALL BALTINGLASS	Housing scheme at Whitehall, Baltinglass	€ -	€ 1,388,008	€ -	2020	€ 7,750,369	
1A 2019 - PURCHASE OF HOUSES	Purchase & refurbishment of housing units on open market and through Housing Agency	€ -	€ 388,669	€ -	2020	€ 6,764,714	
1A 2018 - PURCHASE OF HOUSES	Purchase & refurbishment of housing units on open market and through Housing Agency	€ -	€ 2,986	€ -	2020	€ 6,216,969	
2UGARLOW VIEW KILMACANOGUE HOUSING SCHEME 20 UNIT	Jameson Heights Housing Scheme, Kilmacanogue	€ -	€ 3,057,350	€ -	2020	€ 5,764,095	
2ARRANKELLY GREYSTONES HSG SCH PHASE 2 - 24 UNITS	Farrankelly Housing Scheme Phase 2, Greystones	€ -	€ 1,276,524	€ -	2020	€ 5,615,812	
2MOCLEW ROAD ARKLOW HOUSING SCHEME PHASE 1	Delaney Park Housing Scheme, Arklow Phase 1	€ -	€ 36,203	€ -	2020	€ 4,334,099	
2WONDALLE HTS (BREWERY STRAIGHT HT) PHASE 1 (20 HOUSES)	Avondale Heights Housing Scheme, Rathdrum, Phase 1	€ -	€ 56,646	€ -	2020	€ 4,326,193	
1A 2017 - PURCHASE OF HOUSES	Purchase & refurbishment of housing units on open market and through Housing Agency	€ -	€ 87,413	€ -	2020	€ 3,594,698	
2ART V & TURKNEY ACC CARRIG BEAG HAWKSTOWN RD WICKLOW	Acquisition of part V units at Carrig Beag, Wicklow	€ -	€ 1,826,240	€ -	2020	€ 1,847,213	
2ACQUISITION & REFURBISHMENT OF SAN REMO BRAY	Acquisition & refurbishment of San Remo, Bray for homeless accommodation	€ -	€ 1,833,468	€ -	2020	€ 1,893,468	
2ALF HEATHERSIDE ARKLOW	CALF loan funding for Tuath Housing for turnkey acquisition units at Heatherside, Vale Road, Arklow	€ -	€ 1,558,864	€ -	2020	€ 1,639,108	
2LD LIBRARY SITE ARKLOW HSG SCH 7 UNITS	Housing scheme in old library building, St. Mary's Road, Arklow	€ -	€ 58,705	€ -	2020	€ 1,335,282	
2ILMANTIN PLACE BRAY HSG SCH 4 UNITS	Kilmartin Place Housing scheme, Bray	€ -	€ 721,802	€ -	2020	€ 1,104,257	
2ART V 234A - SEAGREEN GREYSTONES (42 UNITS)	Acquisition of part V units at Seagreen, Greystones	€ -	€ 501,593	€ -	2020	€ 1,013,460	
2AS CARRIGBRAE FRIARY ROAD BRAY	Capital assistance funding to AHB for acquisition of Carrigbrae, Friary Road, Bray	€ -	€ 840,853	€ -	2020	€ 853,244	
2BTCL HOUSING AT BRIGHTON TERRACE UNDER PART V	Historic title rectification of part V Brighton Tce, Bray	€ -	€ 1,628	€ -	2020	€ 779,442	
2ART V 271A ACQ 3 UNITS KIRVIN HILL RATHNEW	Acquisition of part V units at Kirvin Hill, Rathnew	€ -	€ 751,014	€ -	2020	€ 751,014	
2NO. TURNKEY UNITS MERRYMEETINGS RATHNEW	Acquisition by WCC of 2 x turnkey units at Merrymeeting, Rathnew	€ -	€ 300	€ -	2020	€ 684,316	
2ART V 117B - WICKLOW HILLS NEWTOWNMTKD/ (45 UNITS)	Acquisition of part V units at Wicklow Hills, NTMK	€ -	€ 601	€ -	2020	€ 672,807	
2ART V 211 - VIEWMOUNT RATHDRUM	Acquisition of part V units at Viewmount, Rathdrum	€ -	€ 630,000	€ -	2020	€ 632,460	
2ART V BALLINAHINCH ASHFORD - ARDSTONE	CALF loan funding for Cluid Housing for units at Ballinahinch, Ashford	€ -	€ 320,114	€ -	2020	€ 630,876	
2CAPITAL ASSISTANCE SCH 31 CHERRY GLADE	Capital assistance funding to AHB for acquisition of 31 Cherry Glade, Arklow	€ -	€ 9,884	€ -	2020	€ 503,557	
Roads Transportation and Safety							
V/A		€ -	€ -	€ -		€ -	
Water Services							
V/A		€ -	€ -	€ -		€ -	
Development Management							
V/A		€ -	€ -	€ -		€ -	
Environmental Services							
V/A		€ -	€ -	€ -		€ -	

Appendix 2

Wicklow County Council Checklists

In completing the checklists, the following approach was applied:

The scoring mechanism for the above checklists is as follows:

- Scope for significant improvements = a score of 1
- Compliant but with some improvement necessary = a score of 2
- Broadly compliant = a score of 3
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

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

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. Training for all staff and refresher training for all current staff would be advantageous.
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?	N/A	Not applicable
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	If and 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	If and where possible
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	If and 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?	3	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?	3	Yes, where appropriate
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
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, where appropriate
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where appropriate
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	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?	3	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	Not applicable
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, where appropriate
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?	2	For future projects/programmes
Q 3.2	Are objectives measurable in quantitative terms?	2	For future projects/programmes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	For future projects/programmes
Q 3.4	Was an appropriate appraisal method used?	2	For future projects/programmes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Not applicable
Q 3.6	Did the business case include a section on piloting?	N/A	Not applicable
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	Not applicable
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Not applicable
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	For future projects/programmes
Q 3.11	Was the required approval granted?	3	For future projects/programmes
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	For future projects/programmes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	Not applicable
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	Not applicable

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

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

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	As per Annual Service Plans
Q 5.2	Are outputs well defined?	3	Yes, through budgetary process, Annual Service Plans and national KPIs where appropriate
Q 5.3	Are outputs quantified on a regular basis?	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 Auditor 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?	2	Where appropriate/possible
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Not applicable
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Not applicable
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Not applicable
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?	N/A	Not applicable
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Yes, for those completed.
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

Appendix 3

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Payment & Availability Agreement Capital Advance Leasing Facility (Reported on Inventory as Part of RAS & Leasing Programme)
Detail	Social Housing Provision through Approved Housing Body
Responsible Body	Wicklow County Council
Current Status	Current Expenditure Being Incurred
Start Date	1 st January 2020
End Date	31 st December 2020
Overall Cost	€2,509,250 (Reported on Inventory under RAS & Leasing Programme)

Project Description

Capital Advanced Leasing Facility (CALF) is a loan facility which is exclusively available to Approved Housing Bodies (AHBs) to assist them in financing the purchase, construction or refurbishment of units that will be made available for social housing units.

The facility works by providing AHBs with a small capital advance in the form of a loan that is made available by the Department of Housing, Local Government & Heritage through Local Authorities. The maximum loan amount is 30% of the value of the acquisition, construction or refurbishment. The balance must be raised privately by the AHB.

If approved, the AHB and the Local Authority enter into two separate agreements:

1. A Capital Advance Agreement (CA Agreement) – which outlines the terms and conditions of the loan
2. A Payment & Availability Agreement (P&A Agreement) – which covers the conditions under which the property will be made available for the term of the agreement, between 10 and 30 years.

At end of term or P&A Agreement the outstanding capital amount plus the interest accrued are owed to the housing authority.

Other relevant features of the facility are

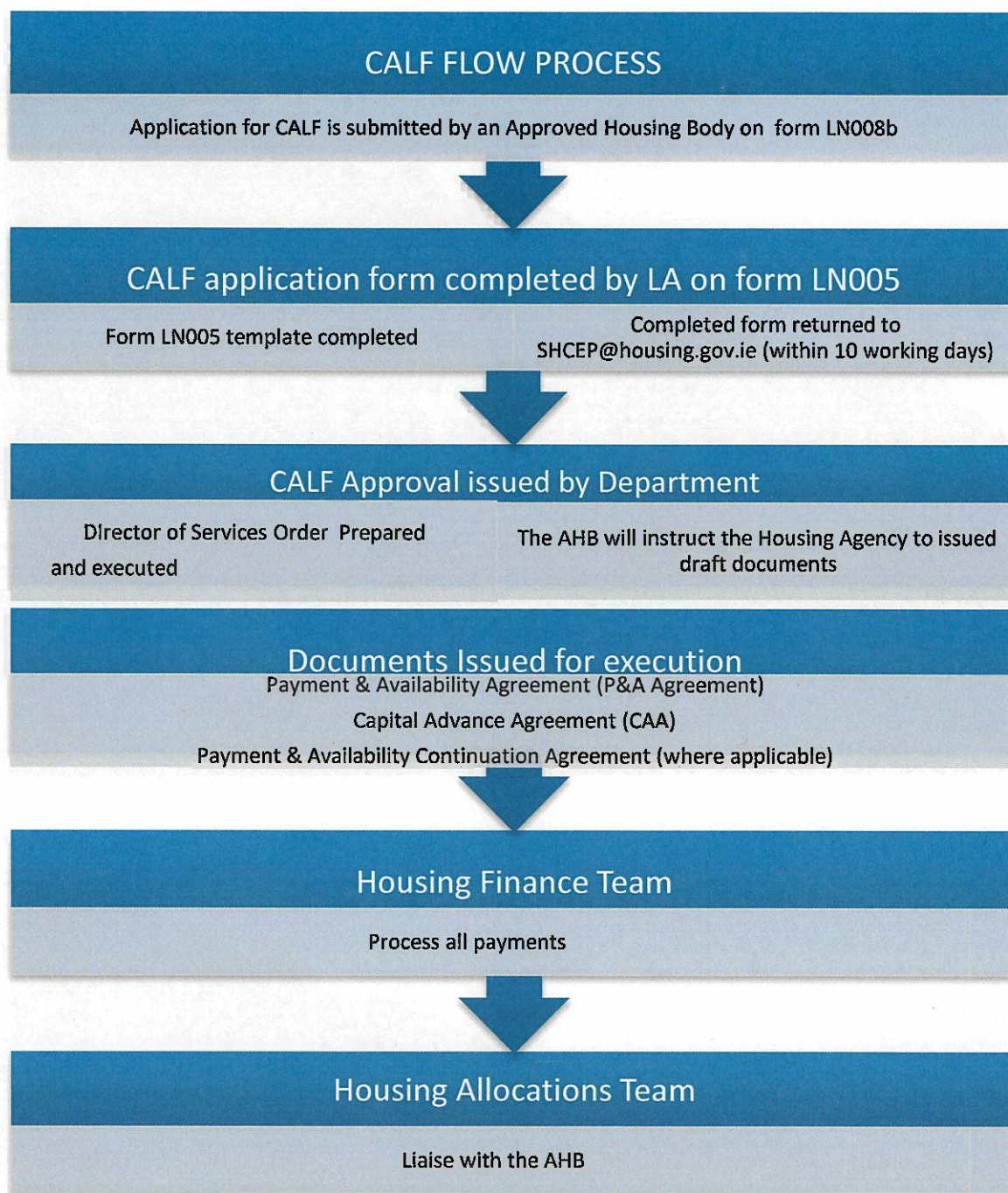
- The Local Authority retains full nomination rights.
- The tenant pays rent to the AHB in accordance with the relevant Local Authority's differential rent scheme.
- The Local Authority pays a monthly lease payment to the AHB.
- The maintenance of the units are the responsibility of the AHB.

The scheme is designed, fundamentally, to help approved housing bodies to access finance from financial institutions and the Housing Finance Agency, which can then be used to buy or build homes for social housing purposes under the leasing initiative.

Construction site at Hazelbrook, Rathnew



The flow chart below graphically represents the critical stages in the CALF process.



This quality assurance check reviews the operation of the Payment and Availability Agreement in relation to the following areas

- Hazelbrook, Rathnew (88 properties)
- Hazelbrook, Rathnew, Phase II (56 properties)

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
The provision of social housing to eligible applicants.	Wicklow County Council annual Revenue Budget provision.	Assessment of AHB proposals.	Allocation of social housing.	Creation of sustainable communities.
To contribute to the achievement of public social housing policy goals.	Departmental funding.	Payment and Availability Agreements entered into.	Meeting housing need.	Achieving the four key elements of good housing, i.e., Security, Quality, Affordability, and Appropriateness.
Achievement of the Housing objectives of the Housing Strategy.	Staff salary and overhead costs.	Assessment of applications for allocation.	Management of social housing.	
		Timely processing of payments to the AHB in accordance with the agreement.		

Description of Programme Logic Model

Objectives: The primary objective of the Payment & Availability Agreement is to ultimately ensure the provision of appropriate social housing to eligible applicants.

Inputs: Significant funding resources are required to provide and maintain the service. The expenditure in the period under review amounts to €2.5 million. Furthermore staff and overhead costs are incurred across the organisation to ensure compliance with the terms of the agreement and the timely payment of funds due.


Activities: Liaison with and assessment of AHB CALF proposals. Preparation of legal contracts which form the basis for the Payment and Availability agreement. Assessment of applications on which the allocations process will be based. The quarterly processing of payments through the Council's Financial Management System with the appropriate authorisations and control processes.

Outputs: The primary output from this service is, in the first instance, the alleviation of the need for accommodation. Further outputs include meeting and fulfilling social housing need. The improved management of social housing is also a recognized output of such an arrangement and is testament to the effectiveness in this area of Approved Housing Bodies.

Outcomes: Good housing is central to achieving sustainable communities. Good housing has four key features— security, quality, affordability, appropriateness. Security allows households to plan for their future. The quality of accommodation determines how safe and comfortable people are in their homes. Affordability affects household choices and has wider economic implications and impacts. The housing stock needs to be appropriate – in size, accessibility and location

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

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

- 
- 2019 Departmental Approval, 88 Units Received
 - 2019 P&A Agreement 88 Units signed and executed
 - 2019 Allocation of Tenancies
 - 2019 Departmental Approval, 56 Units Received
 - 2019 P&A Agreement 56 Units signed and executed
 - 2019 Allocation of Tenancies

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Payment & Availability Agreement – Co-Operative Housing.

Project/Programme Key Documents	
Title	Details
Departmental Approval for CAA & P&A Agreements	Terms and conditions on which sanction has been granted
Chief Executives Orders	Authorisation to enter into agreement and payment terms
Payment and Availability Agreement	Legal agreements entered into

Key Document 1: Letters of Sanction from the Department

These letters of sanction provide detailed information and instruction on the terms and conditions of the agreement to be entered into. These approvals include, inter alia, details on the Accelerated Capital Advance Payment. If required, the Drawdown Schedule, the Availability Arrangements and the Per Unit Cost. The approvals are effective for a period of 12 months from date of issue.

Key Document 2: Chief Executive's Orders

These documents detail the number and type of units covered by the agreement and give authorisation to implement the Departmental sanction to proceed with the agreement.

Key Document 3: Payment and Availability Agreements

These documents are comprehensive legal agreements and include, inter alia, the following key elements.

- a. Identify the properties on which the agreement is based
- b. Specify the payment amount and frequency
- c. Identify the periodic payment review period
- d. Specify the property and occupancy requirements
- e. Detail the management service requirements
- f. Set out how vacancies are to be filled
- g. Stipulate the reporting requirements

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Payment & Availability Agreement – Co-Operative Housing. 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	Yes
Departmental Approvals	Evidence of Departmental Sanction and Terms and Conditions of Approval	Yes
Chief Executives Orders	Authorisation for Housing Section to proceed with facility	Yes
Payment & Availability Agreements	Legal Contract / Agreements	Yes
Payment and Recoupment Claims Documentation	Verification of agreed amounts and audit trail	Yes

Data Availability and Proposed Next Steps

Sufficient data is readily available to conduct an evaluation of the Payment & Availability Agreement – Co-Operative Housing agreement. The payment, recoupment and 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 the Payment & Availability Agreement – Co-Operative Housing 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)

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

Yes. Comprehensive data and information and backup files are available which would provide the basis for any future evaluation or review. The detailed financial and contextual information available could be used to identify particular areas or aspects of needs, or emerging needs, which might inform future initiatives.

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

Policy Level

Having reviewed the operation of the scheme it is concluded that Wicklow County Council is in step with national policy in this area. The formulation of Housing Policy is a complex area and requires consideration of many high level variables and must have regard to, inter alia, the political environment, the national macro-economic position, the domestic economy and the pressures arising therein and ultimately the needs of the end user. The dynamics of the market ensure that further developments in the area of Social Housing Policy are inevitable. Wicklow County Council will continue to respond positively to these developments and the concomitant challenges that arise. There are justifiable expectations of improvements in housing delivery and this process plays a significant role in ensuring the achievement of that objective. Accordingly, no direct recommendations are made other than to continue on the current trajectory.

Implementation Level

It is recognised that Housing is the top priority at Government level. It is clear that the management and staff of the Housing Directorate have developed an in-depth skill set across the spectrum of knowledge, expertise and experiences required in this area. Accordingly it is recommended that staffing levels be reviewed and in particular the issue of succession planning and knowledge transfer be prioritised where appropriate.

Administrative Level

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

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Payment & Availability Agreement – Co-Operative Housing.

Summary of In-Depth Check

The requirement for the provision of social housing is an enduring societal need and has been identified by Government as being a top priority. A number of Payment & Availability Agreements have been entered into by Wicklow County Council with Approved Housing Bodies.

All payments sampled were in keeping with procedures. The Payment & Availability Scheme operates within a strong administrative control environment. Scheme oversight is enhanced at Administrative Officer level and significant expertise and experience has been accrued over time.

Audit Opinion

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

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Blessington Greenway
Detail	Development of a 42.4 Km Walking and Cycling Trail
Responsible Body	Wicklow County Council
Current Status	Capital Expenditure Being Incurred
Start Date	June 2020
End Date	June 2023
Overall Cost	€15 Million

Project Description

The Blessington Greenway is a 42.4 km loop walking and cycling trail along the shores of Blessington Lake. On completion, the Blessington Greenway will be Ireland's first Greenway with sustainable energy electric bike and car charging facilities at the trailheads. The Greenway will also tie in with Ireland's Ancient East visitor experience, and in addition to having a positive economic impact for Wicklow, it is anticipated that it will add value to existing venues in neighbouring counties.

There are seven key objectives to be achieved from the development

- Enhanced health, social interaction and mental wellbeing.
- Strengthened local economy through increased tourism spend and growth in bed-nights and tourism-related job creation.
- Integrated activity and tourism resources, the centre-piece for tourism itineraries.
- Connected communities: increased social interaction and sustainable transport.
- Reduced tourism pressure on East Wicklow.
- A gateway for Dublin residents into a safe, scenic cycle and walking wilderness.
- Increased recreation value and pride for the host community.

Funding approval in the sum of €15 million has been secured from the Department of Transport.

AECOM Consultant Engineers were appointed by Wicklow County Council to bring the project through all the stages from design to construction and several site walkovers for the entire route have been conducted.

The project is about to be submitted to An Bord Pleanála. The following key documents have been prepared as part of the planning process

- Ecological Impact Assessment
- Appropriate Assessment Screening
- Natura Impact Statement
- Archaeological Impact Assessment
- Outline Construction Environmental Management Plan
- Environment Impact Assessment Screening

Wicklow County Council is confident that this scheme is robust with all of the environmental issues and planning concerns addressed. It is a high quality and deliverable project, which is ultimately the overall objective of Wicklow County Council. During 2021, the council will further engage with the public, local community groups and all stakeholders on the progression of this project.

The construction phase of the project is estimated to be eighteen months and therefore the proposed completion date is in quarter two of 2023.



(Outline overview of Blessington Greenway)

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council's Internal Audit Unit has completed a Programme Logic Model (PLM) for the Blessington Greenway. 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
Enhanced health, social interaction and mental wellbeing.	Financial Resources.	Development of concept	42.4 kilometres of cycle and walking trails	Enhanced health, social interaction and mental wellbeing.
Strengthened local economy.	Staff time and expertise.	Research and design	Increased tourist footfall	A strengthened local economy.
Integrated activity and tourism resources.	External consultant advice.	Development of business plan	World class visitor experience	Integrated activity and tourism resources.
Connected communities.		Secure funding		Connected communities.
New tourism destination.		Retention of consultants		New tourism destination.
Provide a safe, scenic cycle and walking wilderness.		Application to An Bord Pleanála		Provide a safe, scenic cycle and walking wilderness.
Increased recreation value for the area.		Construction & build		Increased recreation value for the area.
		Commissioning of new amenity		

Description of Programme Logic Model

Objectives: The objective of the Blessington Greenway project is to provide a looped 42.4 km cycling and walking trail along the shores of Blessington Lake. There a number of objectives to this project which encompass a broad range of topics in societal development. These include the promotion of healthier lifestyles through promoting and providing the venue for more outdoor activity. Other significant areas include economic development through the creation of greater tourist footfall and significantly, the backward linkages into the local economy this creates through their spending power.

Inputs: Overall funding of €15 million has been secured for the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are strictly adhered to.

Activities: Commissioning of business plan and preparation and submission of funding application. Liaison with the Department of Transport, Tourism & Sport. Future Procurement and tendering processes. Project implementation and oversight activities. Ongoing monitoring of expenditure and budgetary control. Recoupment of expenditure from the Department.

Outputs: The provision of a world class cycle and walking trail and the first Greenway in the country.

Outcomes: The achievement of the original objectives of the project and the fulfilment of organisational objectives in the delivery of the project in the first instance whilst ensuring the proper management, oversight and governance throughout.

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

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



2010	Recreation Feasibility Study
2017	Proposed Blessington E- Greenway
2018	Blessington Greenway Business Plan
2018	Funding Application to Department of Transport, Tourism & Sport
2020	Approval for funding of €15 Million received
2021	Submission of application to An Bord Pleanála
2022	Proposed construction commencement
2023	End Q2 – Estimated completion date

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Proposed Blessington Greenway – Part VII Report No. 17/307	Detailed Part VIII Report
Blessington Greenway Business Plan	Comprehensive Report from original concept to final outcomes
Funding Application under the National & Regional Greenway Fund	Comprehensive and detailed funding submission document

Key Document 1: Proposed Blessington Greenway – Part VII Report No. 17/307

This is a detailed document providing information on the scale and scope of the project in addition to the main issues arising.

Key Document 2: Blessington Greenway Business Plan

This comprehensive report sets out the background to the scheme and furthermore envisages the likely economic impact of the completed undertaking. Comparisons with like projects, both nationally and internationally are made. Issues such as target market and market segmentation are expounded.

Key Document 3: Funding Application under the National & Regional Greenway Fund

The funding application is a very detailed 58 page document and gives a comprehensive overview of the project. It provides insight to the concept, design and proposed implementation of the scheme.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Proposed Blessington Greenway – Part VII Report No. 17/307	Seminal document setting out background & objectives	Available
Blessington Greenway Business Plan	Comprehensive document encompassing the spectrum of the project	Available
Funding Application under the National & Regional Greenway Fund	Detailed application with comprehensive responses to a broad range of questions	Available
Agresso Financial Management System – Financial Reports	Expenditure and Income details for the project	Available
Progress Reports	Details of progress on the project	Available

Data Availability and Proposed Next Steps

There are many worthy and laudable objectives of this project and there is little doubt as to the wider societal benefit to be achieved. These objectives will be attained on completion of the Blessington Greenway project. Acknowledging the unparalleled attraction of like projects elsewhere in the country, and, having regard to the landscape in which this project is set, one can only conclude that it has a high probability of success. The social dividend of the provision of projects such as this may be difficult to quantify as there are many intangible aspects to be considered however the wider benefits must be acknowledged.

Sufficient data is available to conduct a full review of the project. The submission to An Bord Pleanála is imminent. It would be proposed to proceed to construction should that process be successful.

Section B - Step 5: Key Evaluation Questions

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

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

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

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

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

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

This is an ongoing project at a pre-construction phase. This project has received approval for funding of €15 million from the Department of Transport, Tourism & Sport and as such will be conducted within the control parameters set by the Sanctioning Authority. It is recommended that the Community, Cultural & Social Directorate (CCSD) 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 Blessington Greenway

Summary of In-Depth Check

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

Project Description: Development of a 42.4 Km Walking and Cycling Trail and associated infrastructure

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

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

Recommendation: It is recommended that a post project review be conducted.

Audit Opinion: The opinion of Internal Audit following the review is that this scheme is satisfactorily monitored and managed. The processes and procedures employed on the scheme satisfy the requirements set out for the management of public expenditure. Accordingly this review concludes that the manner in which the scheme is being implemented provides substantial assurance (see Appendix 4) that there is compliance with the Public Spending Code.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Part V 284, Bollarney Woods, Wicklow
Detail	Acquisition of 36 Houses
Responsible Body	Wicklow County Council
Current Status	Capital Expenditure Completed
Start Date	2019
End Date	2020
Overall Cost	€11.7 Million

Project Description

Wicklow County Council is mandated to deliver 1,327 housing units by end 2021. The strategy to achieving this target comprises a range of measures including direct Local Authority construction, turnkey acquisitions from developers, and partnerships with Approved Housing Bodies (AHB).

Wicklow County Council's Social Housing Delivery Programme anticipates that 13% (164 units) would be delivered by turnkey acquisition.

The Capital Appraisal for the development identified the housing need in the area, at that time, as being in excess of 975 units, over 600 of which identified demand for 2 and 3 bed houses. Significant difficulties are consistently encountered by the Housing Directorate in meeting the housing need in this area. Development in the area is ongoing however the Capital Appraisal identified that the combined yield from Local Authority developments and the Part V units from private developments that were under construction would only be in the order of 80 units in total.

The development at Bollarney Woods, Wicklow was originally proposed as a Capital Asset Leasing Finance (CALF) in partnership with an Approved Housing Body however due to a number of issues including uncertainty with design and timing issues, the AHB was not in a position to proceed.

The original proposal was to acquire 3 x 1 bed houses, 23 x 3 bed houses and 7 x 4 bed houses, giving 33 in total. This was approved by the Department of Housing, Local Government & Heritage in April 2019 with an approved total all in cost of €10.64 million. Subsequently a further 3 housing units (2 x 3 bed and 1 x 4 bed) were offered as part of the overall acquisitions. The acquisition of these additional units was further approved by the Department in at a total all in cost of €1.09 million bringing the total approved budget to €11.7 million.

The scheme satisfies all the conditions set out by the Department in their letters of approval and furthermore is consistent with the Sustainable Community Principles.

This project has proven to be a much needed addition to providing social housing in the Wicklow area where demand is exceptionally high.

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
Acquire houses for social housing in accordance with national policy.	Capital Funding from Department	Engagement with Developer. Obtain independent valuation.	Housing units available for Social Housing programme	Families from the Council's housing waiting list housed in modern housing within a sustainable community.
Achieve the objectives in the Housing Strategy	Staff salary and overhead costs. Staff expertise and specialist QS skills	Negotiations with Developer throughout. Approval process commenced with Department. Engagement with Legal Advisors re contracts. House Inspections. Allocation of Units. Submission of recoupment claims to parent Department.		

Description of Programme Logic Model

Objectives:

The main objective of this agreement was the acquisition of 36 housing units to house applicants on the Council's waiting list.

Inputs:

Financial Inputs:

The primary input to the process was capital funding of €11.7 million provided by the Department of Housing, Local Government & Heritage

Staff Resources:

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

System Inputs:

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

Activities:

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

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

Outputs:

Housing units acquired during 2020

Outcomes:

The outcome of the process was the acquisition of 36 No. houses and their being made available for allocation to applicants on the Council's housing list.

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



May 2018	Negotiations with Development Company
August 2018	Capital Appraisal Report
September 2018	Approved Budget Funding from Department (34 Units)
September 2018	Chief Executive's Order Approving Scheme
April 2019	DoS Recommendation to acquire a further 3 Units
July 2019	Approved Budget Funding from Department (3 Units)
December 2020	Construction Completed and Units Delivered

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Turnkey Acquisition at Bollarney Woods, Wicklow.

Project/Programme Key Documents	
Title	Details
Capital Appraisal Report	Detailed document analysing the scheme
Capital Grant Approval Correspondence	Formal approvals from the Department for funding. Sets out conditions on which approval granted.
Correspondences, descriptions, calculations	Reports, emails and assorted papers giving detailed information at the various stages of the process
Completed Claim Forms & Notification of Payment	Detailed form to claim recoupment monies and notification of receipts.
Agresso Financial Management System	Financial Reports. Expenditure and Income details are recorded and maintained in the Financial Management System

Key Document 1:

The Capital Appraisal Report comprises 10 different headings and gives a detailed examination of the proposal. The scheme is examined in the context of the following areas.

- 1) Analysis of Housing Need
- 2) Alternative means to meet Need
- 3) Recommendation
- 4) Design Brief
- 5) Sustainable Community Proofing
- 6) Site Constraints/Abnormals & Optimisation
- 7) Programme
- 8) Project management Arrangements
- 9) Cost & Value for Money
- 10) Conclusion

Key Document 2:

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

Key Document 3:

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

Key Document 4:

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

Key Document 5:

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

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Turnkey Acquisition at Bollarney Woods, Wicklow. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

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

Data Availability and Proposed Next Steps

Sufficient and comprehensive data is readily available to conduct an in-depth evaluation of the acquisition of 36 No. houses at Bollarney Woods, Wicklow. A full analysis of the financial transactions is available on the Agresso Financial Management System and other required information is available on file.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Turnkey Acquisition at Bollarney Woods, Wicklow based on the findings from the previous sections of this report.

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

The in-depth check concludes that the Turnkey Acquisition at Bollarney Woods, Wicklow complies substantially with the standards set out in the Public Spending Code.

At the appraisal stage appropriate assessments and valuations were conducted

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

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 Turnkey Acquisition at Bollarney Woods, Wicklow is available which could provide the basis for any future evaluation or review. The detailed financial and contextual information available could be used to identify particular areas or aspects of the process where issues arose and further discussion around these matters might inform future approaches and methodologies.

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

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

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Turnkey Acquisition at Bollarney Woods, Wicklow.

Summary of In-Depth Check

This in-depth check reviewed the file and financial transactions on this agreement. As previously stated there is a clear audit trail and each project milestone can be clearly discerned. The appropriate Departmental approval was sought and obtained and the project is in compliance with the conditions set out as part of that process. Sufficient and comprehensive data is readily available to conduct an in-depth evaluation of the development. This scheme operates within a strong control environment. Appropriate management oversight and control is evident from the file and all income and expenditure records associated with the process are held within the Agresso Financial Management System which itself adheres to the accounting code of practice and within the standard

operating and control procedures for the purchase to pay cycle and Wicklow County Council's overall control environment.

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

Project Description: The provision of 36 social housing units to meet the exceptionally high demand for social housing in the area.

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

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

Recommendation: It is recommended that a post project review be conducted.

Audit Opinion: The opinion of Internal Audit following the review is that this scheme is satisfactorily monitored and managed. The processes and procedures employed on the scheme satisfy the requirements set out for the management of public expenditure. Accordingly this review concludes that the manner in which the scheme is being implemented provides substantial assurance (see Appendix 4) that there is compliance with the Public Spending Code.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Merrymeeeting Rathnew Housing Scheme
Detail	Capital project to construct 46 housing units at Merrymeeeting View, Rathnew, Co. Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Incurred
Start Date	May 2019
End Date	Currently in Construction Completion date Q2 2021
Overall Cost	€12 Million

Project Description

This project involves the construction of 46 housing units at Merrymeeting View, Rathnew, Co. Wicklow. The site is. The project is currently under construction with an anticipated completion date of June 2021. The units being constructed are designated as follows

Number	Description
16	Three Bed Units
30	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 17/04/2019 gave budget cost approval in the sum of €11.816 million and the developer took possession of the site in May 2019.

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

The overall site IS 2.8ha.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.

The Merrymeeting Scheme is rapidly coming to a conclusion with an estimated completion and handover date of June 2021. Recent Project Reports indicate that progress is improving and the updated programme confirms the completion date at the end of the year.

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 View, Rathnew, Co Wicklow)

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 Merrymount, Rathnew. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
To provide modern quality housing for approved applicants on the housing waiting list.	Funding of €12 Million	Preparation of costings and design plans as part of funding submission.	46 modern, high quality housing units to address housing need.	The provision of good quality social housing
The achievement of quality and value for money	In-house project management and oversight	Procurement process for Construction and ancillary services		The enhancement of community within an existing residential area
To ensure that the houses under construction meet the housing needs of applicants	Enabling and temporary works.	Financial Management of project re payments and recoupments		Providing people with a home
	Technical fees and salaries.	Budgetary Control activities regarding expenditure and variance analysis		
	Site investigation.	Project oversight and governance		
	Utilities.	Allocation of Units		

Description of Programme Logic Model

Objectives: The objective of the Merrymeeting, Rathnew construction project is to provide 46 social houses which will be utilised to accommodate applicants on the social housing list. The project aims to ensure that value for money is achieved throughout the entirety of the project from inception to completion.

Inputs: An overall budget of €12 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 46 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, Rathnew from inception to conclusion in terms of major project/programme milestones



October 2018	Part 8 Planning Passed
April 2019	Departmental Funding Approval
May 2019	Possession of Site
May 2019	Construction Commences
June 2021	Projected 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, 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) 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. A sample of invoices were reviewed. 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 Merrymeeting View, Rathnew. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

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

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Construction at Merrymeeting, 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 FMS and CorePay systems.

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

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

Section: In-Depth Check Summary

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

Summary of In-Depth Check

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

Project Description: The provision of 46 social housing units to meet the demand for social housing in the area.

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

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

Recommendation: It is recommended that a post project review be conducted.

Audit Opinion: The opinion of Internal Audit following the review is that this scheme is satisfactorily monitored and managed. The processes and procedures employed on the scheme satisfy the requirements set out for the management of public expenditure. Accordingly this

review concludes that the manner in which the scheme is being implemented provides substantial assurance (see Appendix 4) that there is compliance with the Public Spending Code.

Appendix4

Audit Assurance Categories and Criteria

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