



Wicklow County Council
Comhairle Contae Chill Mhantáin
Public Spending Code
Quality Assurance Report in
respect of the financial year 2022

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



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Certification

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

Signature of Accounting Officer:



Emer O' Gorman

Chief Executive, Wicklow County Council

Date: 30/5/2023

1 Introduction

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

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

The Quality Assurance Process contains five steps:

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

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

The three sections of the inventory are:

- 1) Expenditure being considered
- 2) Expenditure being incurred
- 3) Expenditure that has recently ended for projects/programmes that have been completed or discontinued.

2. ***Publish summary information on website of all procurements in excess of €10m***, whether new, in progress or completed. A new project may become a “project in progress” during the year under review if the procurement process is completed and a contract is signed.
3. ***Checklists to be completed in respect of the different stages***. These checklists allow Wicklow County Council to self-assess our compliance with the code. The checklists are provided in the PSC document. Only one of each checklist is required per Local Authority. Checklists are not required for each project/programme.

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

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 186 projects. 170 projects have expenditure being considered, incurred, completed or discontinued, and comprise of a value of €840,145,517. The remaining 16 Projects are at the Strategic Assessment Stage where no expenditure has occurred to date. The tables below provide a summary of the number of projects under each stage, along with a summary of project costs. Full tables including details of each programme/project are listed in Appendix 1.

For consistency and accuracy these inventories were informed by the Capital Investment Programme 2022-2024 adopted at Council Meeting 7th March 2022 and the Annual Budget 2022, (adopted 28th November 2022), which were carried out as part of the statutory requirements of the Local Government

Act 2001 (as amended); and the Annual Financial Statement 2022 which was noted by Members of Wicklow County Council at their meeting of 8th May 2023, and was prepared in accordance with the Local Authority Accounting in Ireland Code of Practice, Accounting Regulations and the directions of the Minister for the Housing, Local Government and Heritage.

	Projected Lifetime Expenditure/ Final Outturn (Capital Only)
<i>Project/Programme Expenditure Being Considered</i>	€191,864,577
<i>Project/Programme Expenditure Being Incurred</i>	€506,764,112
<i>Project/Programme Expenditure Recently Ended/Discontinued</i>	€127,767,381
Totals	€826,396,070

Figures relevant to 2022				
	Current Expenditure	Capital (Non-Grant) Expenditure	Capital (Grant) Expenditure	
Project Numbers				Totals
<i>Expenditure Being Considered</i>	3	9	27	39
<i>Expenditure Being Incurred</i>	43	19	63	125
<i>Expenditure Recently Completed / Discontinued</i>	0	5	17	22
Totals	46	33	107	186
	Current Expenditure	Capital (Non-Grant) Expenditure	Capital (Grant) Expenditure	
Project Total Values				Totals
<i>Expenditure Being Considered</i>	€2,689,752	€5,595,698	€5,284,804	€13,570,254
<i>Expenditure Being Incurred</i>	€126,511,801	€6,661,119	€70,847,838	€204,020,759
<i>Expenditure Recently Completed / Discontinued</i>	€0	€1,943,729	€45,256,546	€47,200,275
Totals	€129,201,553	€14,200,546	€121,389,189	€264,791,288

2.2 Published Summary of Procurements

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

2.3 Link to Procurement Publications

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

Procurement Over €10 million

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

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

2022

Procurement/Project Process

Procurement contracts over €10 million awarded in 2022



Project Details Individual Contracts over €10m

File type .pdf

Source: www.wicklow.ie

3 Assessment of Compliance

3.1 Checklist Completion: Approach Taken and Results

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

There are seven checklists in total:

- **Checklist 1:** General obligations not specific to individual projects/programmes.
- **Checklist 2:** Capital Expenditure Being Considered – Appraisal and Approval.
- **Checklist 3:** Current Expenditure Being Considered – Appraisal and Approval.
- **Checklist 4:** Incurring Capital Expenditure.
- **Checklist 5:** Incurring Current Expenditure.

- **Checklist 6:** Capital Expenditure recently completed.
- **Checklist 7:** Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued.

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

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

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

3.2 Findings from Checklist Assessment

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

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

3.3 In-Depth Checks

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

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

This minimum is an average over a three-year period.

The in-depth analysis of Wicklow County Council's inventory is detailed below:

Year	Inventory Value	Inventory Value	Inventory Value	Selected Projects Value	Selected Projects Value	% Selected	% Selected
	Total	Capital	Current	Capital	Current	Capital	Current
2020	€1,252,482,494	€1,131,992,719	€120,489,775	€38,700,000	€2,509,250	3.42%	2.08%
2021	€1,245,809,517	1,107,452,527	€138,356,990	€92,383,589	€1,932,953	8.34%	1.40%
2022	€955,597,623	€826,396,070	€129,201,553	€37,550,760	€2,423,854	4.54%	1.88%
3 Years	€3,453,889,634	€3,065,841,316	€388,048,318	€168,634,349	€6,866,057	5.50%	1.77%

Year	Spend	Project	Status
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	Merrymeeing Rathnew Housing Scheme	Expenditure being incurred
2021	Current	Street Cleaning	Expenditure being incurred
	Capital	Southern Cross Bray - CALF Element Only	Expenditure being considered
	Capital	Kilcoole Lott Lane Housing Scheme	Expenditure being incurred
	Capital	Three Trouts Greystones	Expenditure being incurred
	Capital	Ashtown Lane	Expenditure being incurred
	Capital	Merrymeeing Phase II	Expenditure being incurred
2022	Capital	CAS - AHB Tuath Housing Assoc 1-90 Aldborough Manor, Greystones	Expenditure being incurred
	Current	Public Lighting	Expenditure being incurred

Wicklow County Council's Internal Audit Unit was assigned the task of completing the in-depth checks. Projects were selected from the inventory having regard to the various stages of the life cycle and the values of the projects listed.

The selected projects and level of compliance are summarized below in the following table:

Compliance Levels		
	Project Reviewed	Compliance
1	CAS - AHB Tuath Housing Assoc 1-90 Aldborough Manor, Greystones	Substantial Compliance
2	Public Lighting	Satisfactory Compliance

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

4 Next Steps: Addressing Quality Assurance Issues

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

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

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

5 Conclusion

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

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

Wicklow County Council has published on its website of its one procurement contract over €10 million were awarded in 2022.

The checklists completed by Wicklow County Council Departments show a relatively high level of compliance with the Public Spending Code where appropriate. The in-depth checks carried out on a selection of programmes revealed no major issues which would cast doubt on Wicklow County Council's compliance with the Code.

6 Appendix 1: Wicklow County Council Inventory of Expenditure

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing & Building							
LA Housing Schemes (incl. CALF)	Construction of new housing schemes and payment of CALF funds to AHBs for provision of units through CALF Turnkey & Part V.			€0	2022-2024	€18,897,690	
Purchases/Part V (LA)	Purchase of housing units from open market, CPO Process, Tenant in Situ Scheme, Turnkey acquisitions and through part V process.			€0	2022-2024	€2,990,820	
Approved Housing Bodies (in partnership)	CAS Schemes, PPPs etc.			€0	2022-2024	€25,224,266	
Social Housing Land	Acquisition of land for social or affordable housing			€0	2022-2024	€25,659,872	
Special Projects homeless & Travellers Accommodation Programme	Provision of homeless support facilities and future projects under the Traveller Accommodation Programme.			€0	2022-2024	€6,105,970	
Specials/Pilots/NEW Schemes -				€0	2022-2024	€3,000,000	
Stock management works and conditional survey	Works arising from conditional surveys of LA stock and DPG accessibility works in stock			€0	2022-2024	€9,196,689	
Affordable Housing Scheme	Provision of future affordable housing schemes			€0	2022-2024	€4,300,000	
Roads Transportation and Safety							
N81 Hangmans Bend Realignment Scheme				€200,000		€1,050,000	
N81 Tuckmill to Castleruddery Lower				€806,400		€956,400	
Saunders Lane Wicklow			€636,000			€636,000	
Rathnew Inner Relief Road (Phase 3)				€0		€2,147,500	
Kilbride Arklow				€0		€1,600,000	
Marlton Rd			€850,000			€850,000	
Bray Public Transportation Bridge				€1,356,902		€8,141,411	
N81 Bawnogues Roundabout				€0		€950,000	
Blacklion / Delgany / Seagreen Road	A number of schemes involved		€1,334,698			€3,750,212	
Water Services							
N/A							
Development Management							
Avondale Business Park, Rathdrum			€500,000			€1,250,000	
Rathdrum RRDF				€0		€6,278,000	
Food Incubation Hub				€0		€3,000,000	
Development Management	D02	€526,066					
Community and Enterprise Function	D06	€1,441,368					
Climate Change and Flooding	E15	€722,318					
Environmental Services							
Fassaroe Landfill capping and remediation				€200,000	2024-2026	€1,400,000	
Baltinglass Fire Station				€150,000		€1,000,000	
Dunlavin Fire Station				€0		€1,000,000	
Energy Saving Project (Incl. Pathfinder program)				€250,000	ongoing	€13,000,000	part funded SEAI
EV Charge Points				€200,000		€1,200,000	
Recreation and Amenity							
Baltinglass (RRDF) (Library element €1,000,000)				€0		€4,500,000	Due to commence in 2023
Swimming Pool Refurbishment - Wicklow (LSSIF)				€546,502		€1,546,502	Due to commence in 2023 - consultants fees
Town & Village 2022 (96440015) Main Scheme				€0		€600,299	Funding approved, letters of offer going out Apr/May2023
Agriculture, Education, Health and Welfare							
Avoca River (Avoca) Flood Relief Scheme				€200,000		€900,000	
Wicklow Harbour Dredging			€100,000			€1,100,000	
Arklow Harbour Dredging			€50,000			€650,000	
Arklow Harbour URDF				€500,000		€14,064,946	
Bray Harbour URDF			€2,000,000			€9,520,000	
Wicklow Harbour URDF				€500,000		€13,098,000	
Coastal Protection				€200,000		€1,400,000	
Storm Damage Repairs				€300,000		€900,000	
Miscellaneous Services							
Totals							
		€2,689,752	€5,470,698	€5,409,804		€191,864,577	

Expenditure being incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to date	Projected Lifetime Expenditure (Capital On	Explanatory Notes
Housing & Building								
Maintenance/Improvement of LA Housing	Social Housing Stock Maintenance & Improvement (Planned & Response)	€11,989,394			Annual Programme - indefinite	€11,989,394		
Housing Assessment, Allocation and Transfer	Assessment of housing applications and allocation of units	€862,034			Annual Programme - indefinite	€862,034		
Housing Rent and Tenant Purchase Administration	Administration of Housing Rents & TP Schemes including rent write offs	€1,346,514			Annual Programme - indefinite	€1,346,514		
Administration of Homeless Service	Provision of homeless support services including emergency accommodation	€2,486,744			Annual Programme - indefinite	€2,486,744		
Support to Housing Capital & Affordable Prog	Administrative support to housing capital & affordable programme	€1,867,396			Annual Programme - indefinite	€1,867,396		
RAS Programme	RAS, Long & Short Term Leasing, Enhanced Leasing, P&A payments and administration	€14,056,236			Annual Programme - indefinite	€14,056,236		
Housing Loans	RIHL and LA Loan charges and administration of loans	€1,302,679			Annual Programme - indefinite	€1,302,679		
Housing Grants	Provision of Private DPG (HAGS, MAGS and HOAPs) and administration of schemes	€1,829,937			Annual Programme - indefinite	€1,829,937		
Housing Assistance Programme	Administration of HAP programme	€537,273			Annual Programme - indefinite	€537,273		
PROVISIONAL HSG SCH LUGDUFF TINAHELY				€80,515	2023-2024	€774,124	€5,994,622	
CONSTRUCTION OF 14 UNITS AT CARRAGE EDEN GREYSTONES				€27,673	2023-2024	€69,516	€3,625,400	
2 HOUSES AT 12A & 12B MILL BANK GREYSTONES				€126,356	2023-2024	€139,197	€536,236	
2 HOUSES AT BARN DARRIG UNDER THE TAP				€8,487	2023-2024	€13,388	€572,428	
N27/2/376 MERRYMEETING RATHNEW HSG SCH PHASE 2 (21 UNITS)				€109,521	2023-2024	€525,365	€7,796,721	
CPO NO 12 2021 - 18 DELGANY GLEN				€554,570	2023	€554,570	€620,000	
PROPOSED 8 HOUSES AT MOUNTAIN VIEW BLESSINGTON				€23,663	2023-2024	€23,663	€2,944,953	
PROPOSED HSG SCH SITE AT ROCKBRAE HOUSE BRAY				€35,840	2023-2024	€35,840	€12,000,000	
GREYSTONES - THREE TROUT HOUSING SCHEME				€1,636,042	2023-2024	€5,373,512	€17,661,660	
HOUSING SCHEME AT KNOCKROE DELGANY (2UNITS)				€13,755	2023	€19,167	€570,649	
HOUSING SCH AT FORMER HSE LANDS KILCOOLE (4 UNITS)				€21,521	2023-2024	€179,619	€1,247,420	
N27/2/399 10A MILL ROAD GREYSTONES HOUSING SCHEME				€9,593	2023-2024	€9,593	€579,126	
N27/2/358 ARD NA GREINE HOUSING SCH RAPID DELIVERY				€395,387	2023	€8,818,793	€9,533,847	
N27/2/354 AVONDALE HEIGHTS HOUSING SCHEME PHASE 2				€3,289,370	2023	€4,636,177	€4,956,172	
PROPOSED HOUSING AT CARRIGOONA BRAY				€29,784	2023-2024	€48,153	€5,472,673	
PROVISIONAL HOUSING SCH CEDAR COURT PHASE 2				€2,771,274	2023	€2,815,271	€4,560,569	
AFFORDABLE HOUSING SCHEME GREENHILL ROAD WICKLOW 36 UNITS				€4,402,645	2023	€7,779,915	€8,141,481	
N27/2/351 SHILLELAGH PHASE4 RAPID DELIVERY HOUSING SCHEME				€704,424	2023-2024	€885,774	€7,582,110	
KILCOOLE LOTT LANE HOUSING SCHEME				€88,631	2023-2024	€1,286,746	€29,389,051	
BALLINAHINCH ASHFORD HSG SCHEME PHASE 2 - 20 UNITS				€24,259	2023-2024	€29,545	€6,301,833	
NEW DWELLING AT 10A & 10B CASTLEVILLAS				€56,187	2023	€76,555	€583,676	
CALF AVONDALE GRANGE BALLYGANNON RATHDRUM				€540,649	2023	€1,560,649	€1,642,789	
CALF HEATHERSIDE ARKLOW 88 UNITS 2021.10720				€1,813,837	2023	€1,813,837	€3,796,082	
ACQ PART V - 320 BAWNOGUES BALTINGLASS				€2,214	2023-2024	€2,214	€2,573,625	
REMEDIAL WORKS GLENDING ESTATE			€649,298		2023-2024	€9,716,722	€11,750,000	
ACQ PART V UNITS - KILBRIDE HILL HOUSE HERBERT RD BRAY				€1,212,706	2023	€1,212,706	€1,236,960	
PART V - 339 CHURCHLANDS DELGANY				€89,822	2023	€1,199,800	€2,137,756	
PART V 322 - LA TOUCHE GREYSTONES - OFF-SITE UNITS				€370,369	2023	€372,583	€800,000	
PART V - 263 SEASCAPE KEATINGSTOWN RD WICKLOW				€77,358	2023	€77,358	€784,638	
PART V 271A ACQ 9 UNITS KIRVIN HILL / WAVERLEY DRIVE RATHNEW				€751,292	2023	€1,502,306	€2,253,468	
BALLYERRIN UPPER WICKLOW HOUSING SCH N27/2/407				€23,280	2023-2024	€43,424	€3,732,594	
CAS - AHB TUATH HOUSING ASSOC 1-90 ALDBOROUGH MANOR, GREYSTONES				€36,980,000	2023	€36,980,000	€37,550,760	
AVONDALE HEIGHTS HOUSING SCHEME PHASE 3				€20,140	2023-2024	€35,593	€1,016,761	
JWILS/EXTENSIONS/DPG EXTENSIONS				€1,003,311	Annual Programme	€6,967,501	€8,767,501	
BALLINTESKIN - PART 8 CONSTRUCTION OF 3 UNITS				€289,728	2023	€375,662	€1,102,192	
Roads Transportation and Safety								
Regional Road - Maintenance and improvement		€7,778,919			annually		€7,778,919	
Local Road - Maintenance & Improvement		€14,062,778			annually		€14,062,778	
Public Lighting		€2,423,854			annually		€2,423,854	
Traffic Management Improvement		€978,238			annually		€978,238	
Road Safety Engineering Improvement		€534,933			annually		€534,933	
Maintenance & Management of Car Parking		€1,507,650			annually		€1,507,650	
Support to Roads Capital Prog.		€1,042,503			annually		€1,042,503	
Operation and Maintenance of Water Supply		€3,422,672			annually		€3,422,672	
Operation and Maintenance of Waste Water Treatment		€2,448,308			annually		€2,448,308	
Operation of Fire Services		€5,740,500			annually		€5,740,500	
Profit/Loss Machinery Account		€2,273,719			annually		€2,273,719	
Blessington Inner Relief Road				€131,266		€193,083	€12,600,000	
Sustainable Transport/Active Travel Rural Specific Fund			€500,000			€500,000	€1,000,000	
PUBLIC LIGHTING ENERGY EFFICIENCY PROGRAMME			€618,960			€2,645,673	€7,000,000	
N11 KILMACANOGUE PARALLEL RELIEF ROAD				€28,205		€8,899,829	€10,000,000	
NP NDP N11/M11 JUNCTION 4 TO JUNCTION 14				€784,454		€3,850,640	€9,000,000	
RIVER DARGLE PUBLIC TRANSPORT BRIDGE				€63,977		€604,549	€4,100,000	
DELGANY TO BLACKLION (CHAPEL RD) GREYSTONES PROJECT				€95,514		€358,896	€880,000	
NS KNOCKROE BEND REALIGNMENT SCHEME				€98,650		€6,808,979	€6,880,000	
NTA BRAY DART INTERCHANGE				€46,195		€491,517	€1,000,000	
NTA - N11/M11 UPGRADE SCH INTERIM BUS PRIORITY MEASURES J4 TO J8				€586,358		€1,376,933	€8,500,000	
NTA ACTIVE TRAVEL - WCC/21/0024				€3,182,410		€4,637,132	€6,000,000	
URDF ARKLOW MD HISTORIC TOWN CORE				€2,176,916		€4,007,912	€4,700,000	
TINAKILLY ROAD DEVELOPMENT, RATHNEW			€1,064,536			€1,064,536	€7,300,000	
KILMACANOGUE TO SOUTHERN CROSS PEDESTRIAN & CYCLIST GREENWAY PROJECT				€100,155		€281,796	€3,000,000	
NTA ARKLOW-SHILLELAGH CYCLE ROUTE				€55,828		€188,198	€3,750,000	
NTA WICKLOW TOWN PORT ACCESS ROUTE - STATION PEDESTRIAN ACCESS				€231,144		€447,941	€750,000	
NTA DELGANY VILLAGE TO MILL ROAD - WCC/21/0004				€838,676		€838,777	€1,500,000	
NTA ASHFORD TO NEW DEVELOPMENTS (URBAN) FOOTPATH				€483,286		€483,286	€750,000	
NTA SAFE TO SCHOOLS PROGRAMME				€764,339		€1,071,650	€1,071,650	
NTA RAPID DEPLOYMENT ACTIVE TRAVEL MEASURES				€720,674		€720,674	€784,382	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital On	Explanatory Notes
Water Services								
Admin of Group and Private Installations		€649,257			ongoing operational	€649,257		
GROUP WATER & SEWERAGE GRANTS			€120,680		ongoing	€2,186,093	N/A	ongoing
Development Management								
Forward Planning		€595,675				€595,675		
Development Management		€2,708,179				€2,708,179		
Enforcement		€990,928				€990,928		
Op & Mtce of Industrial Sites & Commercial Facilities		€767,500				€767,500		
Community and Enterprise Function		€6,149,824			Ongoing	€6,149,824		
Economic Development & Promotion		€3,733,257				€3,733,257		
Heritage & Conservation Services		€579,275				€579,275		
ABBNEY GROUNDS WICKLOW			€141,317			€141,317	€1,000,000	
WICKLOW COUNTY CAMPUS			€120,021			€23,224,643	€23,624,643	
ENTERPRISE CENTRES			€4,247			€4,434	€10,000,000	
DEVELOPMENT SCREEN CONTENT ENTERPRISE HUB			€2,390,000			€3,153,317	€3,762,000	
Environmental Services								
Operation , Maintenance & Aftercare of Landfill		€609,411			ongoing operational	€609,411		
Op & Mtce of Recovery & recycling Facilities		€2,256,193			ongoing operational	€2,256,193		
Street Cleaning		€1,914,877			ongoing operational	€1,914,877		
Waste Regulations, Monitoring & Enforcement		€917,114			ongoing operational	€917,114		
Maintenance & Upkeep of Burial Grounds		€685,435			ongoing operational	€685,435		
Water Quality, Air & Noise Pollution		€723,772			ongoing operational	€723,772		
REPAIRS AND REFURBISHMENT TO BALLYMURTAGH LANDFILL			€298,984		2023	€298,984	€500,000	
BRAY RECYCLING CENTRE			€11,791			€1,895,260	€3,000,000	
RECYCLING CENTRES			€288,209			€288,209	€3,000,000	
WHITESTOWN REMEDIATION PROJECT				€1,076,795	2023-2027	€2,499,709	€32,000,000	
AVOCA MINES REMEDIATION WORKS	DECC funded scheme			€223,998	2023-2028	€223,998	€40,000,000	
SUSTAINABLE ENERGY COMMUNITIES				€47,500	ongoing	€62,500	€1,000,000	
BRAY HARBOUR REDEVELOPMENT	URDF Grant Funded			€50,530	2023-2028	€107,403	€8,000,000	
WICKLOW PORT/ HARBOUR IMPROVEMENT WORKS				€42,186	2023-2028	€1,322,112	€1,500,000	
Recreation and Amenity								
Operation of Library and Archival Service		€5,503,483			Ongoing	€5,503,483		
Op, Mtce & Imp of Outdoor Leisure Areas		€3,536,189			Ongoing	€3,536,189		
Community Sport and Recreational Development		€1,365,184			Ongoing	€1,365,184		
Operation of Arts Programme		€1,577,687			Ongoing	€1,577,687		
BALLYWALTRIM LIBRARY EXTENSION			€4,994			€4,994	€2,326,000	Preliminary Design Stage
AUGHHRIM LIBRARY			€5,754			€5,754	€1,200,000	Construction due to start 2023
WICKLOW LIBRARY			€177,542			€5,832,209	€5,832,209	Retention paid April/May 2023
BLESSINGTON GREENWAY				€321,200		€1,226,008	€15,000,000	Currently with ABP
TOWN AND VILLAGE 2018				€39,481	Completion in 2023	€703,965	€703,965	2/3 projects due to be finished shortly
TOWN AND VILLAGE 2020				€385,384	Completion in 2023	€1,012,026	€1,012,026	2/3 projects due to be finished shortly
RRDF BALTINGLASS REGENERATION				€98,784		€597,166	€597,166	Ongoing
OUTDOOR RECREATION INFRASTRUCTURE SCHEME (ORIS)				€80,876		€1,352,218	€1,352,218	Ongoing
PLATFORM 31 ARTS BURSARY				€323,330	2021-2022	€640,298	€640,298	
ONE PER CENT FOR ART COMM AND ENTERPRISE			€9,133		Ongoing	€996,288	€996,288	
GREYSTONES MARINA			€34,110			€8,738,504	€8,738,504	
Agriculture, Education, Health and Welfare								
Operation & Maintenance of Piers & Harbours		€936,755			ongoing operational	€936,755		
Vetinary Services		€529,358			ongoing operational	€529,358		
(ATC) AVOCA RIVER (ARKLOW) FLOOD RELIEF SCHEME	OPW funded flood relief scheme			€185,525	2023-2027	€1,997,165	€40,000,000	
Miscellaneous Services								
Administration of Rates		€6,998,068				€6,998,068		
Local Representation/Civic Leadership		€3,421,999				€3,421,999		
Agency & Recoupable Services		€870,100				€870,100		
FINANCE & ICT PROVISION			€154,865			€574,571	€597,011	
COUNTY BUILDINGS REFURBISHMENT			€66,678			€2,522,143	N/A	
Totals		€126,511,801	€6,661,119	€70,847,838		€323,549,928	€506,764,112	

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	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building							
N27/2/354 SHEEHANS COURT (OLD FIRE STATION) HSG SCH RAPID DELIV	Social Housing Scheme			€935,825	Sep-22	€2,154,858	
EMOCLEW HSG SCH DELANEY PK PH 2&3 COMBINED N27-2-319-322	Social Housing Scheme			€1,288,758	Mar-22	€13,083,584	
N27/2/355 ASHTOWN LANE WICKLOW HOUSING SCH RAPID DELIVERY	Social Housing Scheme			€2,148,493	May-22	€13,724,411	
N27/2/356 MOUNTAIN VIEW MONEYCARROLL HSG SCH RAPID DELIVERY	Social Housing Scheme			€794,161	Jul-22	€6,065,573	
CALF SOUTHERN CROSS BRAY REF 2021/10941	CALF Funding for P&A Units (Social Housing)			€4,646,695	Oct-22	€4,646,695	CALF loan approval to part fund acquisition of units by AHB
CALF SOUTHERN CROSS BRAY PHASE 2 REF 2021-11004	CALF Funding for P&A Units (Social Housing)			€10,535,537	Oct-22	€10,535,537	CALF loan approval to part fund acquisition of units by AHB
PART V 336 SIKA WOODS KILGARRON ENNISKERRY	Acquisition for Social Housing Unit			€583,135	Jul-22	€1,189,596	
PART V - 342 EASTMOUNT DELGANY	Acquisition for Social Housing Unit			€1,114,058	May-22	€1,949,674	
PART V 348 - BALLYCRONE MANOR KILCOOLE	Acquisition for Social Housing Unit			€929,217	Jun-22	€947,802	
TURNKEY ACQ 9 UNITS WAVERLEY DRIVE BROOMHALL RATHNEW N27/2	Acquisition for Social Housing Unit			€2,887,463	May-22	€2,962,821	
CALF HAWKINS WOOD & ARCHERS WOOD 2022.11643	CALF Funding for P&A Units (Social Housing)			€4,365,158	Nov-22	€4,420,987	
CALF ALDBOROUGH HALL HAWKINS WOOD GREYSTONES 2022.11719	CALF Funding for P&A Units (Social Housing)			€10,207,500	Nov-22	€10,319,286	
ENERGY EFFICIENCY / RETROFITTING PROG 2021	Energy Efficiency & Fabric Upgrade Works			€1,758,517	Dec-22	€2,223,573	
ENERGY EFFICIENCY UPGRADES & RETROFIT PROGRAMME 2022	Energy Efficiency & Fabric Upgrade Works			€2,554,406	Dec-22	€2,554,406	
PROPOSED HOUSING SCHEME BARNDARRIG 2020	Social Housing Scheme			€0	DISCONTINUED	€13,557	Project is not proceeding
Roads Transportation and Safety							
NTA STRAND ROAD CYCLE TRACK			€467,756			€1,679,336	
EASTMOUNT CHAPEL RD DELGANY			€693,600			€1,488,100	
N81 SAFETY BARRIER				€467,623		€621,279	
L2149 ROAD UPGRADE AMD 2022			€643,672			€643,672	
URDF FITZWILLIAM SQUARE WMD			€133,860			€2,486,236	
BRAY SCHOOLS PPP ROADS CONTRIBUTION			€4,840			€528,508	
Water Services							
N/A							
Development Management							
N/A							
Environmental Services							
N/A							
Recreation and Amenity							
N/A							
Agriculture, Education, Health and Welfare							
(BTC) DARGLE FLOOD DEFENCE				€40,000		€43,527,892	
Miscellaneous Services							
N/A							
Totals		€0	€1,943,729	€45,256,546		€127,767,381	

7 Appendix 2: Wicklow County Council Checklists

In completing the checklists, the following approach was applied.

The scoring mechanism for the above checklists is as follows

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

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

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

Local Authority Guidance Notes (Version 4):

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Quality Assurance – In Depth Check

Section A: Introduction

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

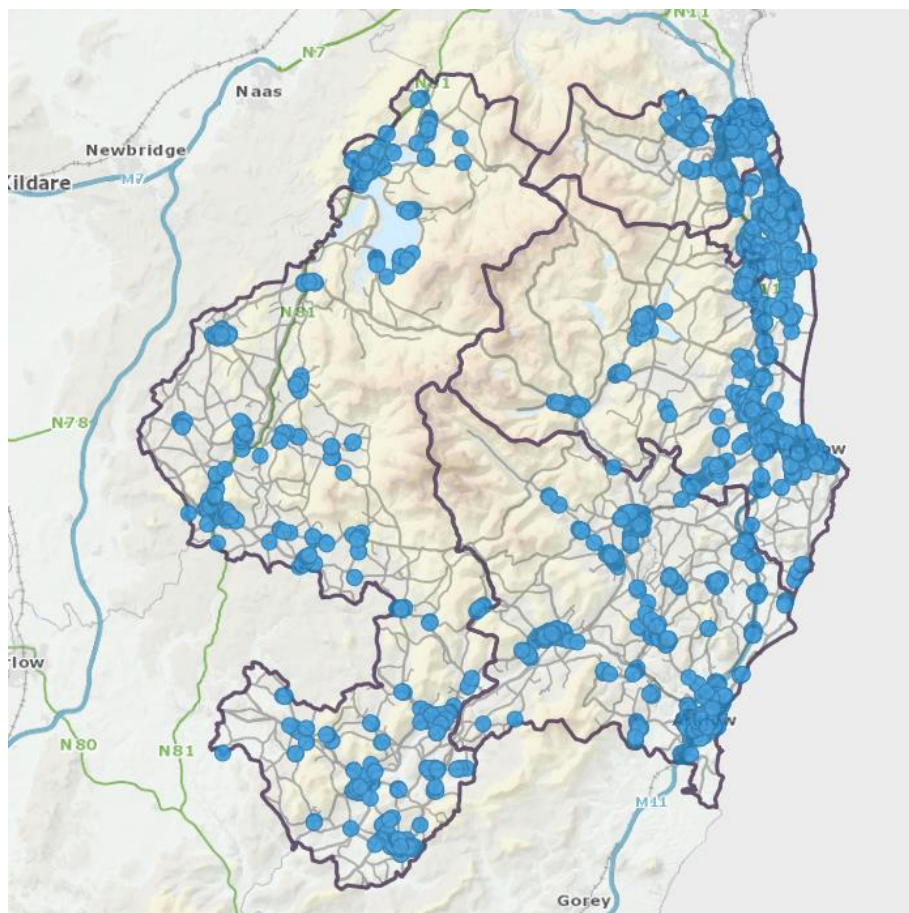
Programme or Project Information	
Name	Public Lighting Maintenance
Detail	Wicklow County Council's Revenue Budget for 2022 made provision for expenditure of €2,174,061. Actual outturn was €2,423,854.
Responsible Body	Wicklow County Council
Current Status	Current Revenue Expenditure – Being Incurred
Start Date	January 2022
End Date	December 2022
Overall Cost	€2,423,854

Service Description

There are circa 15,243 public lights throughout County Wicklow covering a geographical area of just over 2018 square kilometres. Public lighting is concentrated mainly in urban areas throughout the county with the majority of the lighting focused in the major urban centres such as Arklow, Bray Greystones and Wicklow. The breakdown of public lighting by Municipal District is as follows:

Municipal District	Number of Lanterns	Percentage of Overall Number
Arklow	2,988	19.6%
Baltinglass	2,420	15.9%
Bray	3,344	21.9%
Greystones	2,804	18.4%
Wicklow	3,687	24.2%
TOTAL	15,243	100.0%

Public lighting is mainly located on the 2350km road network comprising of residential roads, urban and rural traffic routes, certain national routes and regional roads. Public lighting is also located some on designated cycleways and pedestrian routes (green routes).



Public Lighting Locations in Co. Wicklow.

Of the 15,243 public lights that Wicklow County Council is responsible for, 941 lights are Transport Infrastructure Ireland (TII) owned. However;

- Wicklow County Council pays the energy for these lights.
- Wicklow County Council maintains 141 lights.
- TII (through the MMarC contract) maintains 800 lights.
- Works on formally transferring ownership to TII is still ongoing.

The principal public lighting activities undertaken can be broken into a number of sections:

- Maintenance of existing public lighting assets,
- The payment of energy costs associated with the public lighting assets,
- Installation and improvement of public lighting assets, from Councillor discretionary funding to LED upgrade programmes etc.

Maintenance

Typically, 3,000 lighting units are repaired (or lantern replaced with LED fittings) each year and in 2022 c. 2,974 lighting units were repaired. A number of existing fittings are no longer available on the market, and it was decided to replace these types of old lanterns with energy efficient LEDs as part of on-going maintenance. Of the 2,974 repairs undertaken c. 1,490 involved the replacement of the lantern with a LED.

Energy

Public lighting energy consumption for 2022 was 5,183Mwh. The supply of energy for public lighting is supplied by Energia that were successful in two competitive tender processes conducted by the OGP for the supply of energy for both the “Unmetered” and “Metered” public lighting.

Unmetered public lighting accounts for the majority of all public lighting in the county (14288 or 93.7% of all public lights). Unmetered public lighting is where ESB UMR (unmetered register) estimates the energy usage for any given lantern type for any period based on lamp wattage and burning hours. Metered energy only applies to 955 public lights on 29 separate metered accounts.

Installation/Improvement Works

Public lighting maintenance does not have a budget for the installation of new public lighting works, and these are generally undertaken as part of other roads projects (e.g. NTA schemes) or via MD discretionary funding.

As detailed above, public lighting maintenance upgrades the existing stock of some lanterns when undertaking repairs, and the level of energy efficient LEDs in the network at the end of 2022 is 8,174.

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 Public Lighting service. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spend Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • To maintain public lighting in a timely and efficient manner. • To provide a public lighting programme, countywide, in an energy and cost-efficient manner. 	<ul style="list-style-type: none"> • Energy costs • Maintenance & Improvement costs • LED Replacement Scheme – Capital provision. • Staffing resources both on the ground and support staff • Plant & Machinery 	<ul style="list-style-type: none"> • Provision of Public Lighting. • Maintenance of Public Lighting. • LED Replacement Scheme. 	<ul style="list-style-type: none"> • Provision of a Public Lighting Service to the community. 	<ul style="list-style-type: none"> • Supply of public lighting service in County Wicklow. • The improvement of road and pedestrian safety. • Reduction in energy and carbon. • Maximise public dividend.

Description of Programme Logic Model

Objectives:

Each Local Authority is responsible for the maintenance and provision (where applicable) of public lighting within their administrative area. This responsibility extends to the general operation and maintenance of the service including the associated electricity costs. The overarching objective is the provision of a reliable, cost & energy efficient public lighting system.

Inputs:

An overall financial provision of €2,175,442 in revenue expenditure was provided for in the adopted budget for 2022. The total provision comprises operating costs and service support costs. The service support costs take account of the costs associated with administration of the public lighting network.

Activities:

The operation and ongoing maintenance of the public lighting system in County Wicklow.

Outputs:

An effective and efficient public lighting system within County Wicklow.

Outcomes:

The anticipated outcome of the programme is to provide public lighting in the most cost and energy efficient manner in County Wicklow to the maximum public dividend possible having regard to the resources available.

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

The following section tracks the Public Lighting from inception to conclusion in terms of major programme milestones.

There is no set timeline for the public lighting programme as the majority of the work to maintain the public lighting asset is reactive maintenance. Typically, it is the intention to repair most of the faults within 20 working days. Any improvement works typically are undertaken circa 16 to 20 weeks of commitment to undertake such works as there is significant lead in times for the delivery and supply of the lanterns.

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Annual Budget 2022	Statutory Process as set out in the Local Government Acts and the Financial Procedures & Audit Regulations 2014. Budget 2022 adopted by Wicklow County Council in November 2021
Chief Executive Orders	Chief Executive Orders which authorise the expenditure on public lighting energy and maintenance costs
Financial Reports	Extracts from the Financial Management System detailing expenditure incurred.
Expenditure Trend Analysis Graphs	Trend analysis graphs detailing comparative year on year expenditure. Analysis by expenditure heading.

Key Document 1: Annual Budget 2022

The budget for 2022 was adopted by the members of Wicklow County Council on the 28th of November 2022. The Local Government Acts 2001 & 2014 (section 102 as amended) and the Local Government (Financial and Audit Procedures) Regulations 2014, Statutory Instrument No. 226 of 2014, set out the statutory requirements of the budget process. The budget adopted by the members of Wicklow County Council included the provision of €2,175,442 for the public lighting programme. This document is published on the Council's website.

Key Document 2: The Chief Executives Orders authorising expenditure on the programmes are available. They are set out in the general accepted format of executive orders and contain all of the salient details.

Key Document 3: Financial Reports

Key Document 4: Expenditure Trend Analysis Graphs

A series of expenditure trend analysis graphs are a key reference document for the programme. These detail individual month by month expenditure and graphically represent cumulative monthly expenditure on a multi-annual basis. An individual data set is available for overall expenditure, energy costs, maintenance costs, metered energy, unmetered energy and service support costs.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Chief Executive Orders	Ensures compliance with procurement regulations and procedures	Available
Financial Management Expenditure Reports	<ul style="list-style-type: none"> • To monitor expenditure against budget • To review spend on energy. • To confirm grant fund received 	Available
Data on public lighting supply, faults reported and repaired	To monitor performance including: <ul style="list-style-type: none"> • Type of faults logged and closure of repair requests. • Turnaround times on faults and progress on maintenance. 	Available on DeadSure
Upgrades to the network	To monitor performance on energy management	Available on DeadSure

Data Availability and Proposed Next Steps

The above sources of information and expenditure data are available for inspection and review. Monthly monitoring of invoices and expenditure is conducted at Executive Engineering level. Energy usage and cost along with maintenance expenditure are closely monitored on an ongoing basis.

A trend analysis of overall expenditure illustrates the costs incurred as follows:

	2019	2020	2021	2022
	(000)	(000)	(000)	(000)
January	179	44	27	218
February	139	263	355	291
March	145	150	354	153
April	121	530	238	304
May	89	215	188	262
June	699	358	278	102
July	144	24	190	99
August	129	217	169	113
September	187	290	153	142
October	96	136	131	144
November	282	194	165	432
December	255	391	327	217
Total	2,465	2,812	2,575	2,477

Works are ongoing within Wicklow County Council to verify the public lighting assets and match the records to the ESB Network database to improve accuracy of energy usage and energy costs.

With the phasing out of older lanterns it is intended to continue the replacement of these lanterns with LED lanterns thus saving energy and maintenance costs. Wicklow County Council are part the Public Lighting Energy Efficiency Project (PLEEP) Eastern Region, which aims to replace all lanterns with energy efficient LEDs across 9 local authorities (with Kilkenny Co. Co. as the lead authority). The project contracts have been signed and Kildare Lighting Services have appointed a contractor to survey, design and install LEDs. A CE order (CE732.2002) has been signed approving a budget of c. €6.2million for the works.

Section B - Step 5: Key Evaluation Questions

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

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

Having reviewed the documentation in relation to the expenditure incurred under this scheme Internal Audit are of the opinion that this scheme complies with the standards set out in the Public Spending Code

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

The necessary data and information is available to facilitate a full evaluation on the scheme. The Councils Agresso Financial Management System (FMS) is a source of information regarding income and expenditure pertinent to the scheme and provides the financial management reports necessary for oversight, control and management decision making. This information can be made available for any future evaluation.

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

The scheme operates within a strongly control environment. Scheme oversight is directly monitored at Executive Engineer level and significant expertise and experience has accrued over time. Accordingly, It is recommended that a set of operational procedures be drafted by way of a user manual to ensure continuity of approach in situations of staff re-assignment.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on Public Lighting Energy Supply & Maintenance 2022.

Public Spending Code Status: Revenue expenditure being incurred on an annual basis.

Project Description: The supply and maintenance of the public lighting service over the network consisting of 15,243 lighting units in the Wicklow County Council administrative area covering a geographical area of 2,018 square kilometres. The administrative area includes rural and urban communities and significant elements of national infrastructure such as the N11 and N81 national primary roads.

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:

The scheme is closely monitored by an Executive Engineer who has extensive knowledge of the operation of the scheme. All relevant documentation was made available. Following the review, Internal Audit is of the opinion that the scheme complies with the standards set out in the Public Spending Code.

Audit Opinion:

The opinion of Internal Audit following the review is that this scheme is closely and well monitored and managed. Accordingly, the overall conclusion of the review is that management and oversight of the Public Lighting scheme is such, so as to provide, satisfactory assurance (see Appendix 3) 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	Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow
Detail	CAS project – AHB Túath Housing Association. Acquisition of 90 units 1-90 Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow
Responsible Body	Wicklow County Council
Current Status	Capital Expenditure being incurred
Start Date	commencement notice on planning
End Date	November 2022
Overall Cost	€36,980,000 plus associated costs of €443,760 for legal fees and €127,000 development fees

Project Description

The provision of social housing is a key element and objective of the Programme for Government. An inherent component of this objective is to provide accommodation to applicants on Wicklow County Council waiting list requiring age-friendly units, mobility issues and for singles and small families who are homeless or at risk of Homelessness.

The project involved the turnkey development of properties for social housing as part of the targets set out by the Department of Housing, Planning and Local Government (DHPLG) in the Social Housing Targets 2022 – 2026 under the Housing for All targets 2022. The target set out for Wicklow County Council for social housing builds, acquisitions and leasing in 2022 was 390 units and the build target for 2023 is 226 units

Cairn Homes built 90 housing units at Block 1, 1-90 Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow. They approached Tuath Housing (an approved voluntary housing body) with the view of leasing them for social housing. In July 2022, Cairn Homes contacted Tuath AHB and indicated that they were considering changing strategy from leasing and offered Tuath Housing the opportunity to purchase the units. Tuath Housing submitted an expression of interest to Wicklow County Council to purchase the block of apartments for €36,980,000 plus associated costs.

This development consists of one-, two- and three-bedroom apartments. This development represents a welcome opportunity to address approximately 7.5% of the social housing demand in the Greystones area. The building commenced on site in April 2021 and was purchased in November 2022.

The residential units are comprised as follows:

No.	Description
16	1 bed apartment
67	2 bed apartments
7	3 bed apartments
90	

The development of Hawkins Wood, Greystones is part of a strategic Housing Development. The site is located in the Charlesland area on the southern side of Greystones, approximately 3 km south of the town centre and approximately 1 km west of the coastline. It is accessed via the R774/L1121, southern access route to Greystones from the N11, which is a dual carriageway at this location.

The County Development Plan 2022 - 2028 identifies key housing principles for sustainable communities. It states that the environment in which we live in has a significant impact on our health and well-being. This development will ensure that its residents will have a high quality place to live in terms of amenity, safety and convenience along with other essential attributes such as access to public transport and community and support facilities. Moreover the development promotes the efficient use of land and energy to minimise greenhouse gas emissions

Location of Development



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council’s Internal Audit Unit has completed a Programme Logic Model (PLM) for Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Acquire housing to meet the social housing needs in County Wicklow in accordance with national policy. • Reduce the number of approved applicants on the Council’s housing list. 	<ul style="list-style-type: none"> • Capital Funding from Department of €36,980,000 plus associated costs. • Circular 29/2019 - Payment of Development Allowance for Capital Assistance Scheme Projects. • Circular 15/2019 - Social Housing Investment Programme - Acquisition of properties for Social Housing use • Staff salary and overhead costs. • Technical and administration staff support • Agresso and iHouse 	<ul style="list-style-type: none"> • Expression of interest to provide Social Housing • Engagement with Developer. • Obtain independent valuation. • Funding approval received from DHPLG • Engagement with Legal Advisors re contracts. • Certification of completed works by consulting engineer. • House Inspections. • Allocation of Units. • Submission of recoupment claims to parent Department. • Transfer of ownership of the development to Tuath Housing. 	<ul style="list-style-type: none"> • Housing units available for Social Housing programme • All units are A rated BER 	<ul style="list-style-type: none"> • Families/singles from the Council’s housing waiting list to be accommodated in modern housing within a sustainable community. • Families/singles removed from the housing list.

Description of Programme Logic Model

Objectives:

The main objective of the project was to acquire properties in a turnkey development for social housing in a cost-effective manner, in order to house applicants on Wicklow County Council's housing list and reduce the number of approved applicants on the Council's housing list.

Inputs:

The primary input to the programme was the capital funding of €36,980,000 plus associated costs (legal, survey, valuation development fees of €443,760) which was provided by the sanctioning authority, the DHPLG.

Wicklow County Council had to adhere to the provisions of Circular 29/2019 - Payment of Development Allowance for Capital Assistance Scheme Projects and Circular 15/2019 - Social Housing Investment Programme - Acquisition of properties for Social Housing use. Letters from the DHPLG outlining the Social Housing Targets for 2022 under the Housing for All Plan.

From a review of the relevant file it is evident that a significant input in terms of staff resources is required throughout the process. There is significant time committed from both the administrative and technical staffs. 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.

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) Expression of interest to provide Social Housing
- (ii) Engagement with Developer.
- (iii) Obtain independent valuation.
- (iv) Funding approval received from DHPLG
- (v) Engagement with Legal Advisors re contracts.
- (vi) Certification of completed works by consulting engineer.
- (vii) Submission of recoupment claims to parent Department House Inspections.
- (viii) Preparation of accounts for payment
- (ix) Transfer of ownership of the development to Wicklow County Council/AHB
- (x) Instigating and overseeing the recoupment process
- (xi) Allocation of Units.

Outputs:

Wicklow County Council facilitated the purchase of ninety apartments in November 2022 by Tuath AHB.

Outcomes: There are a number of outcomes from the project including:

Provision for ninety social housing units for ninety families/individuals on the housing list in a relatively short timeframe.

The housing list was reduced.

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

The following section tracks Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow from inception to conclusion in terms of major project/programme milestones



August 2022 – AHB contacts Wicklow County Council to ascertain if Council will support.

August 2022 - AHB submits Application to WCC

September 2022 - Letter of offer sent to AHB for acceptance.

October 2022 – Request funding for the acquisition costs of €36,980,000

November 2022 – Re-coup of funds from DHPLG

March 2023 – Request balance of funding for the legal costs

April 2023 - Re-coup balance of funds from DHPLG

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow.

Project/Programme Key Documents	
Title	Details
Planning Permission	Grant of Planning Permission by An Bord Pleanála for Strategic Housing Development
Independent Valuation Report	An independent valuation report was obtained for the 90 housing units at Aldborough Manor
Capital Appraisal forms and submission to DHPLG for turnkey units	Capital appraisal forms prepared and submitted to the DHPLG outlining the rationale for choosing this turnkey project to provide ninety housing units at a fixed price of €36,890,000.
Sustainable Communities Report for the three Phases of the development	Sets out the details of the scheme and describes the detail and rationale for the scheme.
Department of Housing, Local Government & Heritage Letters of Approval for the CAS funding	Conveys the Departmental approval and sets out the terms and conditions on which it is based.
Letter of confirmation from DHPLG regarding recoupment of monies	Letters received from DHPLG confirming recoupment of monies for payments made by Wicklow County Council for turnkey development of ninety housing units at Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow

Key Document 1:

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

Key Document 2:

An independent valuation report was obtained for the turnkey acquisition of ninety apartments at Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow. Valuation considerations on sale of similar properties in the areas were taken place.

Key Document 3:

Capital Appraisal reports were prepared and submitted to the DHPLG outlining the rationale for choosing the turnkey projects to provide ninety units at a fixed price of €36,980,000.

Key Document 4:

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

Key Document 5:

Letters of approval were received from the DHPLG for the proposed project subject to compliance with building regulations, planning permission, procurement requirements and appraisal of alternative proposals received.

Key Document 6:

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

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Relevant Housing legislation	To check compliance by the Council	Available
Housing Need Assessment	To identify the need and scale of the housing requirement in the area.	Available
Independent Valuation Reports	To ensure the acquisition does not exceed the market value for the properties	Available
Capital Appraisal Reports	Capital Appraisal reports completed in compliance with Circular 29/2019 - Payment of Development Allowance for Capital Assistance Scheme Projects and Circular 15/2019 - Social Housing Investment Programme - Acquisition of properties for Social Housing use	Available
Housing Section Reports	To ensure ongoing oversight of the project.	Available
Departmental Correspondences and Approvals	Ensure compliance with the strict criteria governing the CAS process.	Available
Financial data from Agresso	To check payments were made to the solicitors of Wicklow County Council. To confirm the recoupment of monies were received by the Council at the time of review.	Available

Data Availability and Proposed Next Steps

The in-depth check involved reviewing the project file and records held by the Housing department in relation to this turnkey housing project. Records are maintained in hard copy files and most data is recorded electronically. All housing data is available on iHouse, the housing management system and database. The housing needs analysis was available. All financial records are available on Agresso, the financial management system including payments made to the Council's solicitors, receipts from the DHPLG. Meetings were held with the Executive Engineer, and the Administrative Officer in the Housing department. Sufficient data and records are available to conduct a review of the project.

Internal Audit is satisfied that appropriate data is available for the future evaluation of the project and assurance is provided that the project was undertaken in line with Public Spending Code guidelines.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow based on the findings from the previous sections of this report.

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

Having reviewed the documentation Internal Audit is of the opinion that the delivery of the programme and management of this project complies with the standards set out in the Public Spending Code. The project involved the acquisition on ninety units for social housing as part of the Housing for All Plan in 2022.

The in-depth check confirms that the principles and tenets of the Public Spending Code are being adhered to in the concept, design and overview of the project. The oversight, management and supervision of the scheme are in accordance with appropriate scheme governance.

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

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

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

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

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow

Summary of In-Depth Check

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

It is of the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of this project acquiring ninety units for social housing under the Housing for All plan 2022. The main objective of this project was the acquisition of social housing units in a cost-effective manner, to contribute to the targets set out and to reduce the number of approved applicants on the Council's housing list.

The council complied with Circular 29/2019 Payment of Development Allowance for Capital Assistance Scheme Projects and Circular 15/2019 Social Housing Investment Programme - Acquisition of properties for Social Housing use and there is a clear audit trail on file.

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 in line with Department guidelines and regulations provides substantial assurance that there is compliance with the Public Spending Code.

9 Appendix 4: Audit Assurance Categories and Criteria

Assurance Category	Assurance Criteria
<p style="text-align: center;">Substantial</p>	<p>Evaluation Opinion: There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.</p>
	<p>Testing Opinion: The Controls are being consistently applied.</p>
<p style="text-align: center;">Satisfactory</p>	<p>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.</p>
	<p>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.</p>
<p style="text-align: center;">Limited</p>	<p>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.</p>
	<p>Testing Opinion: The level of non-compliance put the system objectives at risk.</p>
<p style="text-align: center;">Unacceptable</p>	<p>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.</p>
	<p>Testing Opinion: Significant non-compliance with the basic controls leaves the system open to error or abuse.</p>