

**Comhairle Contae
Fhine Gall**
Fingal County
Council



Quality Assurance Report for 2019
Fingal County Council

31st August 2020

Submitted to the National Oversight and Audit Commission
in compliance with the Public Spending Code

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1. Introduction

Fingal County Council has completed this Quality Assurance Report as part of its on-going compliance with the Public Spending Code (PSC). The Quality Assurance procedure aims to gauge the extent to which Fingal County Council and its associated agencies are meeting the obligations set out in the Public Spending Code¹. The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. **Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). The inventories include all projects/programmes above €0.5m and cover three stages viz:
 - Expenditure being considered
 - Expenditure being incurred
 - Expenditure that has recently ended.
2. **Publish summary information on website of all procurements in excess of €10m, whether new, in progress or completed.**
3. **Checklists to be completed in respect of the different stages.** These checklists allow the Council and its agencies to self-assess their compliance with the code in respect of the checklists which are provided through the PSC document.
4. **Carry out a more in-depth check on a small number of selected projects/programmes.** A number of projects or programmes are selected for a more in-depth review. This includes a review of all projects from ex-post to ex-ante. At least 5% of the total capital inventory expenditure (or 15% over a three year period) and at least 1% of revenue expenditure (or 3% over a three year period) are subject to in-depth checks.
5. **Complete a 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, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and the Council's proposals to remedy any discovered inadequacies.

This report fulfils the sixth requirement of the QA process for Fingal County Council for 2019.

¹ Public Spending Code, DPER <http://publicspendingcode.per.gov.ie/>

2. Expenditure Analysis

2.1 Inventory of Projects / Programmes

The first step in the process requires an inventory to be compiled in accordance with the guidance on the Quality Assurance process. The inventory lists all of Fingal County Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5m. The inventory is divided between current and capital expenditure and further broken down as follows:

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

In summary, there are **167** projects/programmes included in the inventory at a combined value of **€708,791,656**. Of these, 56 projects/programmes were being considered, 109 projects/programmes were incurring expenditure and 2 projects had recently ended.

The 2019 inventory is summarised in the following table:

Project / Programme Description	Capital Projects	Revenue > €0.5m	Capital Projects	Current Expenditure	Capital Projects	Total Inventory Value
A - Housing & Building	€26,456,000	€1,608,200	€100,460,277	€63,127,111		€191,651,588
B - Road Transportation & Safety	€45,400,000	€729,400	€130,661,000	€28,712,272		€205,502,672
C - Water Services				€19,939,578		€19,939,578
D - Development Management	€19,400,000	€1,088,600	€2,700,000	€20,718,552	€3,164,000	€47,071,152
E - Environmental Services		€1,458,500	€26,692,800	€44,265,542		€72,416,842
F - Recreation & Amenity	€40,650,000	€2,686,000	€46,600,000	€46,554,771	€2,123,000	€138,613,771
H - Miscellaneous	€2,200,000		€11,377,500	€20,018,553		€33,596,053
Total Inventory Value	€134,106,000	€7,570,700	€318,491,577	€243,336,379	€5,287,000	€708,791,656
No. of Projects / Programmes	46	10	60	49	2	167

The full inventory can be found in **Appendix 1** of this report.

2.2 Published Summary of Procurements

The second step in the process is to publish summary information on the Council's website of all procurements in excess of €10m.

There were **no** procurements in 2019 which exceeded the threshold in this respect.

Fingal County Council publishes this information on its website:

<https://www.fingal.ie/council/service/public-spending-code>

3. Assessment of Compliance

3.1 Checklist Completion: Approach taken

The third step in the process involves completing a set of seven self-assessment checklists covering the expenditure set out in the project inventory referred to in 2.1 above. In addition to the self-assessed scoring, answers are accompanied by explanatory comments.

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

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

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

The set of completed checklists are set out in **Appendix 2** of this report.

3.2 Main issues arising from Checklist Assessment

In respect of the Public Spending Code and its application, all relevant staff are aware of their obligations. Guidance was produced for local authorities in respect of the Quality Assurance Process by the County and City Management Association to ensure a consistent approach across the sector. This has been circulated to all relevant staff.

Capital expenditure within the Council is project-based and largely funded through capital grants, development levies, provisions from Revenue Account and borrowing. The checklists for capital expenditure show satisfactory levels of compliance.

Current expenditure can be defined as revenue expenditure or operational expenditure which is formally adopted by Council Members each year as part of the statutory budget process. The checklists for current expenditure show satisfactory levels of compliance.

A satisfactory level of compliance indicates that some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.

3.3 In-Depth Checks

Step 4 of the QA process provides for in-depth checks to be carried out by the Internal Audit Unit of the Council. According to the guidance document issued by DPER in February 2017, the value of the projects selected for in-depth review each year must follow the criteria set out below:

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

Since the revised arrangements which came into effect from 2016, the minimum is an average over a rolling three-year period. Accordingly, the required minimums will be achieved over the three years 2017, 2018 and 2019 as per the table below:

Year:	Capital Projects:	Revenue Programmes:
2017	9.1%	1.2%
2018	5.8%	1.2%
2019	6.1%	2.6%

In 2019, 6.1% of the inventory was subject to in-depth checks in respect of Capital Projects and 2.6% in respect of Revenue Programmes.

The set of completed In-Depth Check Reports are contained in **Appendix 3** of this report.

The Capital Projects subject to in-depth checks are listed in the following table:

Summary of Capital Projects Subject to In-Depth Checks		
Project Name	Value €m	PSC Status
Balbriggan Improvement Scheme	10.0	Considered
Donabate Road	18.0	Incurred
Total Value of In-depth Checks		€28.0m
Total Value of Capital Inventory		€457.884m
% of Inventory Value Analysed		6.12%

The Revenue Programmes subject to an in-depth check is outlined in the table below:

Summary of Revenue Programmes Subject to In-Depth Checks	
Programme	Value €m
E06 – Regional Roads General Maintenance Works	6.50
Total Value of In-depth Checks	€6.50m
Total Value of Revenue Inventory	€250.907m
% of Inventory Value Analysed	2.6%

3.3.1 Balbriggan Improvement Scheme

Project Value €10.0m

PSC Status: Expenditure Being Considered

Project Description: The objective of the proposed scheme is the delivery of a new vision for the town of Balbriggan to connect residents, public services and business in a meaningful way to ensure that the town of Balbriggan will prosper in its community, economic development and public realm.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings:

This project is at a very early stage and there is minimal spend in relation to the Capital Job Code.

The overall expenditure for the total project is €50m (across all service departments), the EETD department's portion of this spend is €10m. Fingal's Capital Programme 2019-2021 listed the expenditure for the project for EETD department at €10m, the following year in the Capital Programme 2020-2022 the expenditure was split out across the four design teams and the total expenditure for the period had risen to €16.321m.

SPEND ALLOCATION

It is noted that expenditure to date is being costed to both a Revenue and a Capital Job code, the Department should consider how it can accurately capture the expenditure related to this project. It is advised that all expenditure should be costed to one job code and consideration should be given to including op codes to reflect this spend against each element of the project.

CAPITAL EXPENDITURE

In 2019 the spend on the Capital Job Code was €6,100 across 2 purchase orders, both purchase orders raised under had been procured in line with Fingal County Council's procurement policy.

REVENUE EXPENDITURE

The total expenditure under the Revenue Job Code was €400,200, this figure includes associated staff costs in the amount of €55,200, leaving €345,000 expenditure that was paid to suppliers. Expenditure incurred to the value of €125,031 was authorised under Regulation 32 due to exceptional and ambitious timelines agreed by the leadership committee. As the project progresses Internal Audit have been advised that this is no longer an issue and all future expenditure will be procured in line with Fingal County Council's procurement policy.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit that the decision to go ahead with the project was soundly based and the project is being well managed. Overall, the project provides Satisfactory Assurance (see Appendix 4) that there is compliance with the Public Spending Code.

3.3.2 Donabate Road

Project Value €18.0m

PSC Status: Expenditure Being Incurred

Project Description: The objective of the proposed infrastructure is to provide a 4km of new high-quality road and provide a second bridge crossing over the mainline Dublin- Belfast railway line, thereby bypassing Donabate town centre and alleviating traffic in Donabate village and providing alternative access for Portrane and eastern parts of Donabate. A further objective of the proposed infrastructure is to provide access to Council owned lands resulting with the potential to accommodate 2,200 residential units.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: The appointments of consultants and contractor were carried out in compliance with proper procurement procedures. The contract costs have increased by €4,853,981.93 exclusive of VAT circa 48%, bringing the total cost of the scheme, excluding land costs, to €18,652,269.28 inclusive of VAT. This increase relates to several additional infrastructural works within the confines of the road project which were identified as being necessary to complete the project in a way that best served the future development needs of the urgency of the new housing developments. These included gas pipelines, broadband ducting and two new road junctions to facilitate access to development lands. €2,649,793.05 inclusive of VAT is recoupable by Fingal County Council from third-parties. The increase has been sanctioned by the Department of Housing, Planning and Local Government, and approval for grant funding €10.62m was received.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit that the decision to go ahead with the project was soundly based and the project is being well managed. Overall, the project provides Satisfactory Assurance (see Appendix 4) that there is compliance with the Public Spending Code.

PSC Status: Expenditure Being Incurred

Project Description: The street cleaning works programme includes the provision of the road sweeping schedule, the maintenance and replacement of litter bins and the litter picking service.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: The procurement of services under existing Framework Agreements and Collaborative Procurement Arrangements maximises procurement efficiency and value for the Framework Clients in this case the Council. With regard to requirements for the purchase of supplies, services and works as set out in Procurement Governance CE Order CA/48/16 weakness in the area of monitoring spend on the purchase of white refuse sacks was noted in one instance where the cumulative value of the RFT was not monitored and resulted in an overspend. Given that refuse sacks are widely used in the delivery of the street cleaning service a policy in relation to going to annual tender for such items should be considered rather than the current arrangement of multiple requests for tender (RFT) being sought throughout the year.

Having reviewed the documentation in relation to the expenditure incurred under this programme in 2019, Internal Audit is of the opinion that this programme complies with the standards set out in the Public Spending Code.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit that the decision to go ahead with the project was soundly based and the project was well managed. Overall, the project provides Satisfactory Assurance (see Appendix 4) that there is compliance with the Public Spending Code.

4. Next Steps: Addressing Quality Assurance Issues

The compilation of both the Inventory and Checklists for 2019 built upon the significant work undertaken in regard to last year's report. The experience gained is valuable and will continue to guide future Quality Assurance Process activities.

Fingal County Council is committed to providing ongoing internal training in relation to areas such as procurement etc.

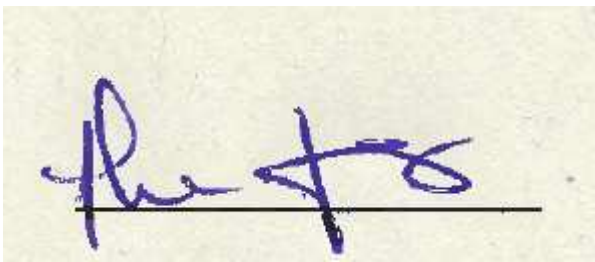
5. Conclusion

The Inventory outlined in this report lists the Capital and Revenue expenditure that is being considered, being incurred and that has recently ended. There were no procurements in excess of €10m in the year under review.

The Checklists completed by the Council and in-depth checks show a satisfactory level of compliance with the Public Spending Code. Additional work is required by all sections within the Council to ensure full and substantial compliance with the Code.

6. Certification

This annual Quality Assurance Report reflects Fingal 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.

A handwritten signature in blue ink, appearing to be 'A. J. O.', is written over a solid horizontal black line. The signature is cursive and somewhat stylized.

Chief Executive

Fingal County Council

Date: 31st August 2020

Appendix 1 Inventory of Projects/Programmes above €0.5 million

Project / Programme Description	Revenue > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects €0.5m - €5m	Capital Projects €5m - €20m	Capital Projects €20m plus	Current Expenditure	Capital Grant Schemes	Capital Projects	Revenue Expenditure	Capital Grant Schemes	Capital Projects	NOTES
Rolestown (20 Dwellings)								4,415,878				
Rapid Build Houses Avondale, Mulhuddart - 42 units								7,694,431				
Central Heating - Estate Management								3,000,000				
Capital Advanced Leasing Facility								1,340,000				
CAS acquisitions								5,677,000				
Contract Painting - Estate Management								1,650,000				
Corduff Additional Works								187,400				
Estate Improvement Works - Travellers								900,000				
Parkview Castlelands - 24 houses								4,405,000				
Part V - Various Locations - Affordable Housing								7,500,000				
Pre-let repairs - Estate Management								8,100,000				
Pre-let repairs - Travellers								900,000				
Private House Purchase								30,772,800				
Racecourse Common Phase 2 - 77 units								11,600,000				
Rathbeale Road Swords -24 units								5,265,200				
Upgrading Works - Window & Door Replacement - Estate Management								1,050,000				
Works for Disabled Tenants								800,000				
Rapid Build Houses Church Road Mulhuddart - 22 units								5,202,568				

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Fingal Coastal Way					30,000,000							
Donabate Pedestrian Bridge			1,600,000									
Park Road Upgrade, Rush			2,000,000									
LED Energy Reduction Project								2,151,000				
Harry Reynolds Road, Balbriggan, Greenway								7,500,000				
Kellystown Road, D. 15								12,200,000				
N3 Improvement Scheme								9,360,000				
Rathbeale Road Swords								6,000,000				
Ongar to Barnhill								15,000,000				
Donabate Road								18,000,000				
Baldoyle - Portmarnock Coastal Walkway								1,750,000				
Hole in the Wall Road, Baldoyle								6,500,000				
Pedestrian/Cycleway Broadmeadow Way								13,000,000				
Royal Canal Cycleway - Phase 2&3 including Cycle Network Route 1 (Royal Canal 12th Lock to KCC)								15,000,000				
Snugborough Interchange								16,000,000				
Sutton to Malahide Greenway								8,200,000				
B03 Regional Road - Maintenance and Improvement	729,400											
B03 Regional Road - Maintenance and Improvement						8,090,197						

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B04 Local Road - Maintenance and Improvement						9,360,484						
B05 Public Lighting						4,627,015						
B06 Traffic Management Improvement						2,768,253						
B08 Road Safety Promotion & Education						1,581,834						
B09 Car Parking						745,943						
B10 Support to Roads Capital Prog						1,538,546						
Water Services												
C01 Water Supply						9,990,778						
C02 Waste Water Treatment						5,864,922						
C06 Support to Water Capital Programme						858,479						
C08 Local Authority Water and Sanitary Services						3,225,399						
Development Management												
Enterprise Centres			900,000									
Balbriggan Improvement Scheme				10,000,000								
Future land purchase				8,500,000								
Damastown Industrial Estate								1,500,000				
SICAP								1,200,000				
Enterprise Centres											3,164,000	

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D02 Development Management	526,400											
D09 Economic Development and Promotion	562,200											
D01 Forward Planning						3,012,303						
D02 Development Management						6,889,991						
D03 Enforcement						530,079						
D04 Industrial and Commercial Facilities						673,592						
D05 Tourism Development and Promotion						1,305,217						
D06 Community and Enterprise Function						1,984,351						
D08 Building Control						2,002,465						
D09 Economic Development and Promotion						3,392,513						
D10 Property Management						928,041						
Environmental Services												
Kelystown Cemetery D15 (C/M)								1,667,000				
Balgriffin Cemetery Extension Phase 1								3,005,800				
Emergency coastal protection works								600,000				
Balleally Landfill Restoration & Development								17,240,000				
Dunsink Landfill Restoration and Development								500,000				
Barnageeragh Historic Landfill								780,000				

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Lusk Integrated Facility (DOES)			1,200,000									
The Marketing Suite Baldoyle			500,000									
Meakstown Community Facility			2,200,000									
Ardgillan Castle			950,000									
Development works at Newbridge House INSTEAD OF Newbridge House - Roof Repair			1,500,000									
Development Works at Malahide Castle			800,000									
Skerries Red Barn			500,000									
Bremore				6,400,000								
Bremore Castle and Regional Park				10,000,000								
Porterstown Park Recreational Hub			1,050,000									
Lanesborough Park, Meakstown			800,000									
Ballymastone Recreational Hub & Corballis Nature Park			3,000,000									
Corduff Sports Centre (AWP)			800,000									
Racecourse Park Wetlands			2,450,000									
Rivervalley Park (All weather and recreational hub)			4,000,000									
Baleally Landfill - Development of Rogerstown Park			3,300,000									
Kellystown/Porterstown School Site (DOES)								1,600,000				
Malahide Casino / Fry Model								2,400,000				

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Project / Programme Description	Revenue > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects €0.5m - €5m	Capital Projects €5m - €20m	Capital Projects €20m plus	Current Expenditure	Capital Grant Schemes	Capital Projects	Revenue Expenditure	Capital Grant Schemes	Capital Projects	NOTES
Improvement Works to Libraries								1,000,000				
Swords Cultural Quarter (excl. Swords Castle)								20,000,000				
Coastal Defence Works								1,600,000				
Malahide Green								1,400,000				
Becchpark Gardens (Shackletons Gardens)								600,000				
Pathway Upgrading Howth								750,000				
Swords Cultural Quarter (Swords Castle)								4,350,000				
Skerries Library Refurbishment								6,000,000				
St Catherine's Park								1,000,000				
Tyrellstown Park								700,000				
Newbridge Demesne (Upgrade Visitor Facilities)			-								2,123,000	
F02 Operation of Library and Archival Service	566,500											
F03 Outdoor Leisure Areas Operations	859,700											
F04 Community Sport and Recreational Development	1,259,800											
F01 Leisure Facilities Operations						781,183						
F02 Operation of Library and Archival Service						14,256,248						
F03 Outdoor Leisure Areas Operations						19,169,809						
F04 Community Sport and Recreational Development						7,137,603						

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F05 Operation of Arts Programme						5,209,928						
H03 Administration of Rates						10,813,436						
H04 Franchise Costs						958,239						
H09 Local Representation & Civic Leadership						2,387,530						
H11 Agency & Recoupable Services						5,859,348						
Miscellaneous Services												
County Hall Floor Refurbishment			1,200,000									
Energy Improvement works(Medium term)			1,000,000									
Atrium Grove Road								750,000				
County Hall Canteen refurbishment								500,000				
Balbriggan Town Hall Purchase								8,500,000				
Core IT Data Network Replacement								602,500				
Refurbishment of County Hall								1,025,000				

Appendix 2 Self- Assessment Checklists

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

General Obligations not specific to individual projects/ programme	Self- Assessed Compliance Rating: 1-3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Some training has been provided which directly relates to the PSC. FCC is committed to providing ongoing training in relation to areas such as procurement, etc.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Local Government Sector guidance is in place and has been followed.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Findings issued within and followed up
1.6 Have recommendations from previous QA reports been acted upon?	3	Recommendations have been followed up
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews?	1	FCC proposes to develop a process for selecting and reviewing completed projects. Reviews are currently taking place on an ad-hoc basis.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been	1	One formal post project review

issued promptly to the relevant stakeholders / published in a timely manner?		was completed in 2019.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Recommendations from previous in-depth checks are recorded and tracked. Future recommendations resulting from Post Project Reviews will be included on this tracker.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	1	No formal post projects reviews have been undertaken.

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

Capital Expenditure being Considered – Appraisal and Approval	Self- Assessed Compliance Rating: 1-3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	
2.7 Were the NDFA consulted for projects costing more than €20m?	1	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	3	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	
2.14 Have steps been put in place to gather performance indicator data?	2	

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

Current Expenditure being Considered – Appraisal and Approval	Self- Assessed Compliance Rating: 1-3	Comment/Action Required
3.1 Were objectives clearly set out?	3	
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	
3.11 Was the required approval granted?	3	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	3	
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?	3	
3.15 Have steps been put in place to gather performance indicator data?	3	

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

Incurring Capital Expenditure	Self- Assessed Compliance Rating: 1-3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
4.7 Did budgets have to be adjusted?	3	
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	
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?	N/A	

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

Incurring Current Expenditure	Self- Assessed Compliance Rating: 1-3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	
5.2 Are outputs well defined?	3	
5.3 Are outputs quantified on a regular basis?	3	
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	
5.5 Are outcomes well defined?	3	
5.6 Are outcomes quantified on a regular basis?	3	
5.7 Are unit costings compiled for performance monitoring?	3	
5.8 Are other data compiled to monitor performance?	3	
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	

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

Capital Expenditure Recently Completed	Self- Assessed Compliance Rating: 1-3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	1	
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	2	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	3	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Notes:

(a) The scoring mechanism for the above tables is set out below:

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

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

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

Appendix 3 In-Depth Check 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	Balbriggan Improvement Scheme – Our Balbriggan 2019 – 2025 Rejuvenation Plan
Detail	Delivery of a new vision for the town of Balbriggan to connect residents, public services and business in a meaningful way to ensure that the town of Balbriggan will prosper in its community, economic development and public realm.
Responsible Body	Fingal County Council
Current Status	Expenditure Being Considered
Start Date	2018
End Date	2025
Overall Cost	€10 million

Project Description

The Balbriggan Improvement scheme was established in early 2018 to deliver an ambitious new vision for the town of Balbriggan. The purpose of the plan is to connect residents, public services and business in a meaningful way to ensure that the town of Balbriggan will prosper in its community, economic development and public realm.

The Rejuvenation Plan's Vision:

"Building on its rich history and its diverse and growing talent base, Balbriggan will be an ambitious, inclusive and prosperous community, harnessing its economic and physical advantages and enabling an excellent quality of life for all its people."

A number of workshops and consultations with various stakeholders & residents of the town of Balbriggan were undertaken by the Council in 2018 and 2019, as part of the project.

The Leadership Group which represents the public, private and community partners was established in May 2018 and is chaired by Professor Brian MacCraith. The Leadership Group provides collaborative leadership, oversight and stewardship for the plan's implementation.

The leadership group met monthly from May to October 2018 and bi-monthly thereafter. Four pillar groups were established each group representing a particular theme.

The 4 Pillar themes are:

- Public Realm & Placemaking - To create a place associated with an attractive environment and good quality of life for all it's people.
- Economy & Enterprise - To create a strong, vibrant, prosperous local economy
- Community Affairs & Integration - To create an ambitious, confident and inclusive community where all people can realise their full potential
- Employment, Education & Training - To create a place with excellent Education, Training & Employment opportunities.

The members of the four pillar groups include participants from business, public bodies and local community groups, as well as expertise from numerous Council Department to include Architects, Planning & Environment who are governed by the Leadership Group, made up of the four pillar chairs and Professor Brian MacCraith, President DCU who chairs the Balbriggan Leadership group.

The four pillar groups over the summer months of 2018 brought together 65 participants from business, public bodies and community groups. The groups examined the town's strengths and weaknesses, where it was in the present, its past, its current position and the potential challenges and opportunities ahead.

A final workshop was held in February 2019, with stakeholders from all four pillars. This event helped define the plan's higher-level objectives and actions. As a result of these engagements, the Our Balbriggan Socio- Economic Strategy was developed, and a total of 93 actions were identified across the four pillar groups under the governance of the Leadership Group.

In 2019 the scheme changed its name to Our Balbriggan 2019 – 2025 Rejuvenation Plan and the plan itself was published in May 2019.

Four design teams will be established to progress the actions contained in the plan.

- **Design Team 1:** Dublin Street Improvement scheme, Railway Street, Station Rejuvenation and Bracken River Corridor.
- **Design Team 2:** Harbour Rejuvenation.
- **Design Team 3:** Quay Street.
- **Design Team 4:** Promenade and Coastal Improvements.

The CE convenes a bi- monthly internal meeting to monitor the programmes progress across departments. The Oversight Committee is chaired by the CEO and all relevant Directors and Project Teams report to the committee.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Economic Development Department have completed a Programme Logic Model (PLM) for the Balbriggan Improvement Scheme. 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"> • Deliver a new vision for the town of Balbriggan. • 6 Objectives relating to the Public Realm Pillar. • 8 Objectives relating to Local Economy Pillar. • 6 Objectives relating to Community Affairs & Integration Pillar. • 3 Objectives relating to Education, Training & Employment Pillar. 	<ul style="list-style-type: none"> • Associated Staff Administration Costs within the Relevant Departments. • Our Balbriggan Hub Opening. • Capital Spend 2019 was €6.099 • Revenue Spend 2019 was €400,234 	<ul style="list-style-type: none"> • To facilitate and support the 4 pillar groups chairs and their members progress. • Implement plans and actions. of the pillar group, through liaising with Project Managers and internal stakeholders. • Implementation, management, co-ordination and oversight of projects initiatives & programmes. • To continually engage with stakeholders, public bodies, local community groups and residents of Balbriggan. 	<ul style="list-style-type: none"> • Provide list of 20 things to do in 12 months (details listed below). • Public Realm Project Management Sheet. • Local Economy Project Management Sheet. • Local Community & Integration Pillar Project sheet. • Employment, Education, & Training Project Management Sheet. 	<ul style="list-style-type: none"> • We will be known as a place associated with an attractive environment and good quality of life for all its people. • We will further develop and grow excellent education, training & employment opportunities. • We will secure a strong, vibrant, prosperous local economy. • We will be seen and experienced as an ambitious, confident and inclusive Community where all people

		<ul style="list-style-type: none"> • To facilitate and provide admin support for all pillar group meetings and leadership group meetings. • Compile and update project management information across 93 actions for the Leadership Group and CE oversight group. • To manage a programme of communications, promotions, events and engagement with public across of a number of social network platforms. • Publish the Our Balbriggan Plan. 		<p>can realise their full potential.</p> <ul style="list-style-type: none"> • 5 Main Projects to be completed: <ul style="list-style-type: none"> (a) Dublin Street Improvement Scheme, Railway Street, Station Rejuvenation & Bracken River Corridor (b) Harbour Rejuvenation (c) Quay Street (d) Promenade & Coastal Cycleway (e) Castle to Castle Coastal Cycleway
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Description of Programme Logic Model

Objectives: The objective of the proposed scheme is to undertake an urban renewal strategy for the town of Balbriggan to connect residents, public services and business in a meaningful way to ensure that the town of Balbriggan will prosper in its community, economic development and public realm.

Inputs: The inputs include the associated administration costs for staff within the Economic and Development Department.

The Our Balbriggan Hub is due to open in Q2 of 2020 in Balbriggan. The hub will act as an important link between the Council and Community. It will help to develop more links/relationships with the people of Balbriggan.

Activities: Key activities carried out through consideration of the project included public consultations and workshops, publishing a report on these public engagements and the publishing of the Our Balbriggan Plan.

Outputs: To provide new and upgraded amenities for the town of Balbriggan. Each of the four pillars have a detailed project management sheet, which details outputs achieved and work ongoing which are continually updated to reflect the current position.

In Year 1 of the implementation the Council is committed to deliver 20 things in 12 months as outlined below. To date 3 items have been completed and a timeline for completion of the remaining 17 has been set out in the project management spreadsheet provided.

1. Establish a place-making and social innovation fund
2. Develop an annual Education, Training & Skills festival
3. Increase the number of quality public festivals and events **(Completed)**
4. Establish Ireland's first Grassroots Early Years Arts Festival (0-6) years **(Completed)**
5. Establish an "Our Balbriggan" town centre shop front with staff responsible for the delivery of the actions in the plan.
6. Consult and publish a final masterplan for the development of Bremore Regional & Amenities Park
7. Improve George's town square
8. Improve the number of public play and exercise facilities in the town **(Completed)**
9. Progress the process of acquisitions of derelict or vacant lands, buildings or dwellings in the town centre area
10. Start refurbishing the RNLI Boat house
11. Install lighting inside the town's historic viaduct bridge
12. Secure inward investment and jobs into Stephenstown Industrial lands
13. Establish an "Our Balbriggan" operations team with responsibility for general upkeep including cleaner and greener environmental initiatives.
14. Publish provisional design options for the Ardgillian to Bremore section of the Fingal Coastal Greenway
15. Improve the harbour area
16. Consult on a biodiversity plan for Balbriggan as a model of excellence

17. Subject to planning permission the tender for the construction of cycle routes on the Harry Reynolds Road to be completed, the beginning of an improved sustainable transport network across the town.
18. Increase the number of commissioned public art installations.
19. Upgrade Balbriggan Library, with a particular focus on digital technology and improved meeting spaces.
20. Publish an “Our Balbriggan” directory of services.

Outcomes:

Project outcomes will be delivery of the objectives/actions listed in the plan. Progression and outcomes will be reported on the conclusion of Year 1 of implementation.

A Red C poll was carried out county wide by Fingal County Council in 2017 and 2020 whereby questions were asked in respect of residential satisfaction. The Our Balbriggan office extracted comparison figures for the town of Balbriggan, and it was noted that resident satisfaction has increased.

Ambitious objectives and actions have been set to be achieved by 2025. A set of indicators will be developed that will be used to measure progress on a periodic basis. Below are indicative examples:

Outcome 1:

We will secure a strong, vibrant, prosperous local economy

- Indicative indicator – number of jobs
- Indicative indicator – vacancy rates

Outcome 2:

We will be seen and experienced as an ambitious, confident and inclusive Community where all people can realise their full potential.

- Indicative indicator - % sentiment as a place to live
- Indicative indicator - % sentiment as an inclusive/integrated community

Outcome 3:

We will further develop and grow excellent education, training & employment opportunities.

- Indicative indicator – numbers progressing to further Education/3rd level
- Indicative indicator – Number of traineeships/apprenticeships

Outcome 4:

We will be known as a place associated with an attractive environment and good quality of life for all its people.

- Indicative indicator - % sentiment as a place to visit
- Indicative indicator - % sentiment safety and wellbeing

Projects to be undertaken include the upgrading and provision of local amenities including, Dublin Street Improvement Scheme, Railway Street, Station Rejuvenation & Bracken River Corridor, Harbour Rejuvenation, Quay Street, Promenade & Coastal Improvements and Castle to Castle Coastal Cycleway.

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

The following section tracks the Balbriggan Improvement Scheme from inception to conclusion in terms of major project/programme milestones



Month - Year:	Description:
March 2018	Programme Manager assignment made
May 2018	Leadership Group Inaugural meeting chaired by Prof. Brian MacCraith
June 2018	4 Pillar Group Inaugural meetings
September 2018	URDF application first call – phase 1
November 2018	Development & Launch of the Our Balbriggan Website
November & December 2018	Public Engagement Launched which included World Café Events Consultation Events and leafleting /pop up and on-line surveys
February 2019	Final workshop was held with stakeholders from all four pillars. This event helped define the plans higher level objectives and actions.
May 2019	Our Balbriggan 2019 – 2025 Rejuvenation Strategy launched CE oversight established 20 things in 12 months – actions/events to be met 4 pillar implementation groups established which meet bi-monthly
March 2020	7 project brief's – e-tenders
May 2020	12 months since launch - 20 things in 12 months etc



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Balbriggan Improvement Scheme.

Project/Programme Key Documents	
Title	Details

Our Balbriggan 2019 – 2025 Rejuvenation Strategy	Strategy document which outlines the background, objectives and actions for the urban renewal for the town of Balbriggan
Executive Summary	Summary document of the Our Balbriggan Strategy
Identification of Key Sectors for Balbriggan and Stephenstown	Report to identify future development initiatives
Balbriggan Today; A Summary Socio-Economic Profile	Socio-Economic profile summary of Balbriggan incl. residents survey results
Our Balbriggan Website	Access to on-line version of Rejuvenation Strategy, Executive Summary, Blog, Relevant facts & figures, survey results etc
Public Realm Project Management Sheet	Provides updates/progress on all objectives and pillar actions
Local Economy Project Management Sheet	Provides updates/progress on all objectives and pillar actions
Employment, Education, & Training Project Management Sheet	Provides updates/progress on all objectives and pillar actions
Local Community & Integration Pillar Project	Provides updates/progress on all objectives and pillar actions
20 things in 12 months worksheet	Provides updates/progress on actions/events from May 2019 to date
Social Media Network Platforms	Programme of communication, promotions, events and to engage with the public
Our Balbriggan draft communications & events calender 2020	Provides details of all upcoming events, festivals etc
Chief Executive Orders	None to date provided

Key Document 1: Our Balbriggan 2019 – 2025 Rejuvenation Strategy

Strategy document which outlines the background, objectives and actions for the urban renewal for the town of Balbriggan

Key Document 2: Executive Summary

Summary document of the Our Balbriggan Strategy.

Key Document 3: Identification of Key Sectors for Balbriggan and Stephenstown

FCC appointed OCO Global to identify ways of enhancing FDI opportunities for Balbriggan, in order to accelerate the investment process and focus for Balbriggan.

Key Document 4: Balbriggan Today; A Summary Socio-Economic Profile

Document detailing population, employment and education figures for Balbriggan.

Key Document 5: Our Balbriggan Website

Access to on-line version of Rejuvenation Strategy, Executive Summary, Blog, Relevant facts & figures, survey results etc was provided.

Key Document 6: Public Realm Project Management Sheet

The spreadsheet provided contained the headings:

- (a) Higher Level Objective
- (b) Action
- (c) Lead
- (d) Partners
- (e) Notes

Each objective of the pillar is listed and the action required to meet each objective. Under the notes column updates are provided on the implementation of each objective, the requirements met and items still to be undertaken.

Key Document 7: Local Economy Project Management Sheet

The spreadsheet provided contained the headings:

- (a) Higher Level Objective
- (b) Action
- (c) Lead
- (d) Partners
- (e) Notes

Each objective of the pillar is listed and the action required to meet each objective. Under the notes column updates are provided on the implementation of each objective, the requirements met and items still to be undertaken.

Key Document 8: Employment, Education, & Training Project Management Sheet

The spreadsheet provided contained the headings:

- (a) Higher Level Objective
- (b) Action
- (c) Lead
- (d) Partners
- (e) Notes

Each objective of the pillar is listed and the action required to meet each objective. Under the notes column updates are provided on the implementation of each objective, the requirements met and items still to be undertaken.

Key Document 9: Local Community & Integration Pillar Project

The spreadsheet provided contained the headings:

- (f) Higher Level Objective
- (g) Action
- (h) Lead
- (i) Partners
- (j) Notes

Each objective of the pillar is listed and the action required to meet each objective. Under the notes column updates are provided on the implementation of each objective, the requirements met and items still to be undertaken.

Key Document 10: 20 things in 12 months worksheet

A detailed worksheet listing all 20 items was provided. Three items had been marked completed and all others were in the planned stage and each one had a scheduled completion date between March 2020 and May 2020. No items were listed as at risk of non-completion.

Key Document 11: Social Media Network Platforms

These platforms assist/aid programme of communication, promotions, events and to engage with the public throughout the course of the project, they are intertwined within each pillar's objectives and actions.

Key Document 12: Our Balbriggan draft communications & events calendar 2020

A spreadsheet was provided detailing all events, festivals etc scheduled to be held in 2020.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Expenditure to Date	Monitoring Expenditure	MS4
Meetings with Stakeholders	Project update meetings	Available on Project File
Actions to be completed across the 4 Pillars	Management of Activities to ensure completion of the Plan	Available on Project File

Data Availability and Proposed Next Steps

The data available is consistent with a scheme at consideration phase.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Balbriggan Improvement Scheme 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)

As the project progresses Internal Audit have been advised that all future expenditure will be procured in line with Fingal County Council's procurement policy.

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

The project is in progress, to date the necessary documentation is available from the Economic and Development Department's project files for evaluation.

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

As this project is in its infancy, no recommendations are being made to enhance future processes and management.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Balbriggan Improvement Scheme.

Summary of In-Depth Check

PSC Status: Expenditure Being Considered

Project Description: The objective of the proposed scheme is the delivery of a new vision for the town of Balbriggan to connect residents, public services and business in a meaningful way to ensure that the town of Balbriggan will prosper in its community, economic development and public realm.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings:

This project is at a very early stage and there is minimal spend in relation to the Capital Job Code.

The overall expenditure for the total project is €50m (across all service departments), the EETD department's portion of this spend is €10m. Fingal's Capital Programme 2019-2021 listed the

expenditure for the project for EETD department at €10m, the following year in the Capital Programme 2020-2022 the expenditure was split out across the four design teams and the total expenditure for the period had risen to €16.321m.

SPEND ALLOCATION

It is noted that expenditure to date is being costed to both a Revenue and a Capital Job code, the Department should consider how it can accurately capture the expenditure related to this project. It is advised that all expenditure should be costed to one job code and consideration should be given to including op codes to reflect this spend against each element of the project.

CAPITAL EXPENDITURE

In 2019 the spend on the Capital Job Code was €6,100 across 2 purchase orders, both purchase orders raised under had been procured in line with Fingal County Council's procurement policy.

REVENUE EXPENDITURE

The total expenditure under the Revenue Job Code was €400,200, this figure includes associated staff costs in the amount of €55,200, leaving €345,000 expenditure that was paid to suppliers. Expenditure incurred to the value of €125,031 was authorised under Regulation 32 due to exceptional and ambitious timelines agreed by the leadership committee. As the project progresses Internal Audit have been advised that this is no longer an issue and all future expenditure will be procured in line with Fingal County Council's procurement policy.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit that the decision to go ahead with the project was soundly based and the project is being well managed. Overall, the project provides Satisfactory 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	Donabate Distributor Road
Detail	Construction of a 4Km of new high-quality road, which upon delivery will open up land for housing
Responsible Body	Fingal County Council
Current Status	Expenditure Being Incurred
Start Date	Contract signed Dec 2017
End Date	March 2020
Overall Cost	€18 million

Project Description

It is Fingal County Council's first project constructed under the Rebuilding Ireland's Local Infrastructure Housing Activation Fund (LIHAF) to be completed.

The Donabate Distributor road runs an easterly direction from the R126 Hearse Road on the south-west of Donabate village, across the Dublin-Belfast railway line, before heading in a northerly direction to reconnect with the R126 on the Portrane road.

The project involved the construction of 4km of new high-quality road that will service significant amounts of new residential development around Donabate and provide a second bridge crossing over the mainline Dublin-Belfast railway line. As well as alleviating traffic at Donabate village, it will provide an alternative access to Portrane and the eastern parts of Donabate. It will also improve access to the strategically important National Forensic Mental Hospital on Portrane when this national facility becomes operational.

Footpaths and off-road cycle facilities are included along the length of the road. There are also plans for the development of commercial and recreational facilities including the Donabate Education and Recreational Hub, the Broadmeadow Greenway and the Corballis Nature Park.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the Donabate Distributor Road. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Construction of a 4km new road which upon delivery will open up land for housing circa 2,200 units • Provide for existing and future traffic demands • Provide pedestrian and cyclist measures and increase safety • Improve connectivity/ access to Portrane, Balcarrick and Corbalis • Improve access to the strategically important National Forensic Mental 	<ul style="list-style-type: none"> •Associated Staff Administration Costs within the Relevant Departments •Consultancy/Professional Fees •Third Party Utility Liaison •Landowner Consultation/Liaison 	<ul style="list-style-type: none"> • Appointment of a PSDP • Preliminary Design • Detailed Design • Environmental Impact Statement • Application for LIHAF Funding • Planning permission granted by An Bord Pleanala 	<ul style="list-style-type: none"> • Provide a new high-quality 4km road • Provide a second bridge crossing over the mainline Dublin-Belfast railway line. • Provide access to Council owned land to allow development • Provide new high-quality pedestrian 	<ul style="list-style-type: none"> • Improve traffic movements in the area • Improve road safety • Improve traffic managing during peak traffic periods • Reduce the impact of noise and local air pollution on residents of Donabate • The provision to construct new

<p>Hospital</p>		<ul style="list-style-type: none"> • Approval of Funding • Appointment of Engineering Consultants • Preparation of tender documents • Tender Process and Award • Awarding of Contract • Construction Phase • Appointment of Contractor 	<p>facilities</p> <ul style="list-style-type: none"> • Provide new high-quality cycle facilities 	<p>housing units</p> <ul style="list-style-type: none"> • Improve access to the strategically important National Forensic Mental Hospital
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Description of Programme Logic Model

Objectives: The objective of the proposed infrastructure is to provide a 4km of new high-quality road and provide a second bridge crossing over the mainline Dublin- Belfast railway line, thereby bypassing Donabate town centre and alleviating traffic in Donabate village and providing alternative access for Portrane and eastern parts of Donabate. A further objective of the proposed infrastructure is to provide access to Council owned lands resulting with the potential to accommodate 2,200 residential units.

Inputs: The project is partly funded by the Local Infrastructure Housing Activation Fund Grant €10.62m, and the remaining by Fingal County Council. The inputs also include the associated administration costs for staff within Planning and strategic Infrastructure Department.

Activities: There were several key activities carried out through the project including approval of LIHAF grant funding. Appointment of a PSDP (Project Supervisor at Design Process) and preliminary Design. The project was granted planning permission by An Bord Pleanala in July 2011. Tender request for the construction of the Donabate Distributor Road and the awarding of the contract.

Outputs: To provide a high-quality 4km road, provide a second bridge crossing over the mainline Dublin-Belfast railway line and provide footpaths and off-road cycle facilities the length of the road.

Outcomes: The outcomes of the project are:

- Improve traffic movements in the area
- Improve road safety
- Improved pedestrian and cyclist facilities.
- Provide a second bridge crossing over the mainline Dublin-Belfast railway line
- Improve traffic managing during peak traffic periods
- The provision to construct new housing units
- Improve access to the strategically important National Forensic Mental Hospital

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

The following section tracks the Donabate Distributor Road from inception to conclusion in terms of major project/programme milestones

Month - Year:	Description:
2005	Fingal Development Plan – indicative route for DDR shown
2006	Donabate LAP
Jan 2008	Preliminary Design
July 2011	Granted planning permission by An Bord Pleanala
24/3/2017	Stage 1 of Restricted Procedure – Tender Return date
April 2017	Suitability Assessment
18/09/2017	Stage 2 of Restricted Procedure – Tender Return date
October 2017	Tender Assessment
November 2017	Submission of Tender Assessment Report to DHPLG seeking LIHAF Funding
22/11/2017	LIHAF Funding approved by DEHLG
19/12/2017	Award of Works Contract to MEIC Ltd
Jan 2018	Construction Commenced (18 month duration)
6/3/2020	Certificate of Substantial Completion issued to MEIC Ltd. and road opened

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Donabate Distributor Road.

Project/Programme Key Documents	
Title	Details
Project Brief	Brief for the Engagement of Consulting Engineers
Case References 06F.KA0018/06F.HA0031 – July 2011	An Bord Pleanala: Planning Approval
Project Appraisal Report 2017	Appraisal Report – Identification of need, Project objectives, Description of preferred option, Alternatives considered, Cost Quantification, Appraisal of proposed option, Risk Analysis, Conclusion/Recommendation.
Letter from DHPLG Tender Report Stage Review - Nov 2017	Letter from DHPLG dated 22 nd Nov 2017 confirming grant amount post tender and pre-award of works contract

Chief Executive Orders	Managers Order appointing RPS Civil Engineering the provision of consultancy services associated with the preliminary stage of the project
	CE Order approving fees to RPS Civil Engineering to continue with the provision of consultancy services associated with the construction stage of the project
	CE Order for Award of Contract to MEIC as Contractor for the works
	CE Order approving payment of monies to CIE to allow FCC to enter onto lands owned by CIE/IR to facilitate the construction of new bridge over the Dublin Belfast Railway line at Donabate
	CE Order approving the payment of additional fees to MEIC Ltd. based on the Settlement Agreement dated 18th Oct 2019
	CE Order approving payment of fees to RPS Consulting Engineers in administrating change orders providing expertise on commercial aspects of the project dated 27 th Sept 2019
Formal Bridge Agreement – Sept 2018	Agreement between Irish Rail, CIE and FCC to allow FCC to enter onto lands owned by CIE/IR to facilitate the construction of new bridge over the Dublin Belfast Railway line at Donabate
Standing Conciliators Report – Oct 2019	Standing Conciliators Report dated 17 th October 2019
Settlement Agreement – Oct 2019	Settlement Agreement between FCC and MEIC Ltd. dated 18 th October 2019
Memo to DHPLG – Dec 2019	Memo to DHPLG dated 19 th December 2019 seeking additional LIHAF funding in respect of project cost increases
Letter from DHPLG – Apr 2020	Letter from DHPLG dated 29 th April 2020 in respect of funding support for project cost increases

Key Document 1: Project Brief

Brief for the Engagement of Consulting Engineers. The brief clearly identifies the aims and scope of the project which included the desire to create a pleasant urban feel to the proposed distributor road which passes through the residential zoned lands, yet which is safe and environmentally acceptable and effective in catering for projected levels of traffic.

Key Document 2: Case References

An Bord Pleanala granting Planning Approval to Fingal County Council for the construction of the Donabate Distributor Road. It is worth noting that planning permission was granted for a dual carriageway, so the underground utilities, drainage infrastructure, surface water

attenuation ponds, junction alignments, bridge structures and land acquisition were all implemented as part of the current works to accommodate dual-carriageway standard road, thereby minimising the level of works required in the future when the upgrade works are required.

Key Document 3: Project Appraisal Report

Appraisal Report – Identification of need, Project objectives, Description of preferred option, Alternatives considered, Cost Quantification, Appraisal of proposed option, Risk Analysis, Conclusion/Recommendation.

Key Document 4: LIHAF Agreement

Grant agreement received between the Minister for Housing, Planning and Local Government and Fingal County Council relating to the construction of Donabate Distributor Road and associated infrastructure, Swords, Co Dublin. The grant amount agreed is €10.62m (75%), with the remaining 25% to be funded by Fingal County Council.

Key Document 5: CE Orders

- Managers Order appointing RPS Civil Engineering the provision of consultancy services associated with the preliminary stage of the project.
- CE Order approving fees to RPS Civil Engineering to continue with the provision of consultancy services associated with the construction stage of the project
- CE Order for Award of Contract to MEIC as Contractor for the works. A Contract Notice was published on eTenders – non-OJEU on the 23rd February 2017 using the Restricted Procedure. The competition is recorded on eTenders with RTF ID No.114646 and is recorded on the Councils Procurement Activity Management System under reference number FCC/025/17.
- CE Order approving payment of monies to CIE to allow FCC to enter onto lands owned by CIE/IR to facilitate the construction of new bridge over the Dublin Belfast Railway line at Donabate
- CE Order approving the payment of additional fees to MEIC Ltd. based on the Settlement Agreement dated 18th Oct 2019.
- CE Order approving payment of fees to RPS Consulting Engineers in administrating change orders providing expertise on commercial aspects of the project dated 27th Sept 2019

Key Document 6: Formal Bridge Agreement

Agreement between Irish Rail, CIE and FCC to allow FCC to enter onto lands owned by CIE/IR to facilitate the construction of new bridge over the Dublin Belfast Railway line at Donabate.

Key Document 7: Standing Conciliators Report

Subsequent to MEIC Ltd commencing work on site, a number of additional and unforeseen infrastructural works such as water mains, wastewater sewers, gas pipeline, broadband ducting and new road junctions, were identified as been necessary to complete the project in a way that best served the future development needs of the Donabate area.

For each element of additional work, the Employers Representative, RPS Consulting Engineers, directed MEIC Ltd to make proposals for a proposed instruction in accordance with clause 10.4 of the contract.

Discussion aimed at resolving the difference between the valuation proved unsuccessful. Therefore, the appointment of a Standing Conciliator, in accordance with clause 13.2 of the contract was required in order to assist both parties in achieving a fair and reasonable outcome.

Key Document 7: Settlement Agreement

Following negotiations, the parties reached an overall Settlement Agreement that the Contract Sum would increase by €4,853,981.93 exclusive of VAT which would constitute a full and final settlement for all additional works and claims arising under the contract. For clarity, this will result in a final adjusted overall Contract Sum of €14,800,000 exclusive of VAT. It should be noted this figure is for the cost of construction only.

The Conciliator prepared a report which assessed the validity of MEIC Ltd.'s claims and estimated the maximum and minimum adjusted contract sums liable to be paid by Fingal County Council to MEIC should the two parties fail to settle the dispute. The minimum sum was estimated at €14,417,428 with the maximum sum estimated at €15,404,673 (both figures exclusive of VAT). The Conciliator concluded that the final adjusted Contract Sum of €14,800,000 exclusive of VAT constituted a fair and reasonable resolution to the dispute and that independent opinion, provided by an experienced conciliator after significant investigation into the details of the contractual claims, constituted a robust basis on which the Settlement Agreement was accepted by Fingal County Council.

As stated, the above figures relate to the cost of construction only. When consultancy fees, survey costs, utility diversion costs, legal fees, etc. are included, and contingency sums which no longer apply are excluded, the total cost of the scheme comes to €18,652,269.28 inclusive of VAT

Key Document 8: Memo to DHPLG

Request to the Department of Housing, Planning and Local Government to increase grant funding in the overall costs of the project from €9,946,018 to €14,800,000. It should be noted this figure is for the cost of construction only.

Key Document 9: Letter from DHPLG

The Department was satisfied the increase in costs over and above the originally agreed tender sum. However, with reference to current budgetary limitations, this overall funding provision is subject to the originally agreed cap of €10.62m Exchequer funding. Whilst the Department notes the request for increased funding received from Fingal County Council, given current constraints they were not in a position to accede at this time.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Expenditure to Date	Monitoring Expenditure	MS4
LIHAF	LIHAF required reports	Copies on Project File
Preliminary Projected Cost Analysis	Estimated cost analysis breakdown for the full project	Copies on Project File
Standing Conciliators Report	Standing Conciliators Report dated 17 th October 2019	Copies on Project File
Settlement Agreement	Settlement Agreement between FCC and MEIC Ltd. dated 18 th October 2019	Copies on Project File

Data Availability and Proposed Next Steps

The construction phase completion date and formal opening of the Donabate Distributor Road took place in March 2020. The data audit presented above details the type of information that would be available if this project is selected to undergo a of Value for Money Review (VFM).

Section B - Step 5: Key Evaluation Questions

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

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

Planning Permission was granted by An Bord Pleanála in July 2011. The expenditure incurred to date is substantial, as the project is substantially complete.

RPS consulting engineers were originally appointed by Fingal County Council to undertake the design services for the Donabate Distributor Road in 2006 based on a competitively tendered 2005 Framework Agreement for design and planning services.

Tender documents for the Framework Agreement confirm that the Framework Agreement included for direct appointment based on agreed percentage fees provided within the original framework tenders, for different stages. The appointments of RPS for Stage 1 preliminary design and planning, and Stage 2 detailed design, were in line with the Framework Agreement. Appointments for all stages are certified by Chief Executive Order.

Appointment of contractor was carried out in compliance with proper procurement procedures – advertised on e-tenders - OJEU on 23rd February 2017 using the Restricted Procedure. The competition is recorded on eTenders with RFT ID No. 114644 and is recorded on the Council's Tender Register under reference number FCC/025/17. Following reviews of the tender applications, the contractor was appointed by way of Chief Executive Order.

Having reviewed the expenditure, the initial tender cost for construction of €9.9m increased to €14.8m.

The tender was entered into on the understanding that there were further requirements likely to arise during the construction phase, that were not sufficiently developed to allow their inclusion in the initial design at tender stage. For example, significant Irish Water requirements were not sufficiently designed or agreed at the time of contractor appointment. Alongside those requirements, subsequent to commencing work on site, a number of additional infrastructural works within the confines of the road project were identified as being necessary to complete the project in a way that best served the future development needs of the new housing developments. These included gas pipelines, broadband ducting and two new road junctions to facilitate access to development lands.

Similarly, protracted negotiations were required with CIE Group to obtain a Railway Agreement allowing the construction of the road bridge over the Dublin-Belfast railway.

Alongside the direct costs associated with the changes outlined above, the contractor submitted a significant claim for delay and disruption due to the quantum of changes being instructed over the course of the contract. The total amount of additional compensation sought by MEIC Ltd for the additional works, delays and disruption was €8,807,915.88, but

the comparable figure determined by Fingal County Council was €2,320,461.64, i.e. a difference of €6,487,454.24 (all figures exclusive of VAT).

As Fingal County Council and MEIC Ltd disagreed on the proposed additional costs a dispute resolution procedure was initiated under the provisions of the Contract which included the appointment of an independent Conciliator.

Following negotiations, the parties reached an overall Settlement Agreement that the Contract Sum would increase by €4,853,981.93 exclusive of VAT which would constitute a full and final settlement for all additional works and claims arising under the contract. For clarity, this will result in a final adjusted overall Contract Sum of €14,800,000 exclusive of VAT. It should be noted this figure is for the cost of construction only.

The Conciliator prepared a report which assessed the validity of MEIC Ltd.'s claims and estimated the maximum and minimum adjusted contract sums liable to be paid by Fingal County Council to MEIC should the two parties fail to settle the dispute. The minimum sum was estimated at €14,417,428 with the maximum sum estimated at €15,404,673 (both figures exclusive of VAT). The Conciliator concluded that the final adjusted Contract Sum of €14,800,000 exclusive of VAT constituted a fair and reasonable resolution to the dispute and that independent opinion, provided by an experienced conciliator after significant investigation into the details of the contractual claims, constituted a robust basis on which the Settlement Agreement was accepted by Fingal County Council.

As stated, the above figures relate to the cost of construction only. When consultancy fees, survey costs, utility diversion costs, legal fees, etc. are included, and contingency sums which no longer apply are excluded, the total cost of the scheme comes to €18,652,269.28 inclusive of VAT.

A proportion of the additional costs on this project have arisen as a result of third-party works being facilitated through the road contract, all of which have been provided in tandem with the road contract to support and facilitate future housing delivery. The costs which are recoupable by Fingal County Council, amount to €2,300,563.88 exclusive of VAT (€2,649,793.05 inclusive of VAT).

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 documentation is available from the Planning and Strategic Infrastructure Department's project files to allow for an evaluation of the project at a later date.

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

It is recommended that third-party agreements be finalised prior to going to tender and not to enter contracts without formal bridge agreements being in place. This recommendation has been actioned and it is current practice not to proceed with projects prior to third party agreements being in place.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Donabate Distributor Road.

Summary of In-Depth Check

PSC Status: Expenditure Being Incurred

Project Description: The objective of the proposed infrastructure is to provide a 4km of new high-quality road and provide a second bridge crossing over the mainline Dublin- Belfast railway line, thereby bypassing Donabate town centre and alleviating traffic in Donabate village and providing alternative access for Portrane and eastern parts of Donabate. A further objective of the proposed infrastructure is to provide access to Council owned lands resulting with the potential to accommodate 2,200 residential units.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: The appointments of consultants and contractor were carried out in compliance with proper procurement procedures. The contract costs have increased by €4,853,981.93 exclusive of VAT circa 48%, bringing the total cost of the scheme, excluding land costs, to €18,652,269.28 inclusive of VAT. This increase relates to several additional infrastructural works within the confines of the road project which were identified as being necessary to complete the project in a way that best served the future development needs of the urgency of the new housing developments. These included gas pipelines, broadband ducting and two new road junctions to facilitate access to development lands. €2,649,793.05 inclusive of VAT is recoupable by Fingal County Council from third-parties. The increase has been sanctioned by the Department of Housing, Planning and Local Government, and approval for grant funding €10.62m was received.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit that the decision to go ahead with the project was soundly based and the project is being well managed. Overall, the project provides Satisfactory 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	E06 Street Cleaning
Detail	Provision of Street Cleaning Service and Litter Bin Service throughout the county.
Responsible Body	Fingal County Council
Current Status	Current Expenditure – Revenue Programme
Start Date	January 2019
End Date	Ongoing
Overall Cost	€6.5m

Project Description

The provision of a high-quality Street Cleaning Service and Litter Bin Service throughout the County.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for Street Cleaning. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>The provision of a high-quality Street Cleaning & Litter Bin Service</p> <ul style="list-style-type: none"> (a) Adequate and sustainable cleaning schedules (b) Adequate and sustainable road sweeping schedules. (c) Regular servicing of litter bins (d) Rollout of Solar bins. 	<ul style="list-style-type: none"> • Admin/Direct Labour • Materials • Hire (Ext) – Plant/Transport/Machinery & Equipment • Minor Contracts – Trade Services • Ongoing assessment of schedules to ensure adequacy of service • Solar bins contract • Other Expenses (Energy/Utilities, Leasing etc) 	<ul style="list-style-type: none"> • Procurement of Contractors (VFM) • Agree Schedules • Agree Budget • Agree Performance Indicators • Issue Payments • Agree Timelines • Ongoing Inspection • Review Works Programme 	<ul style="list-style-type: none"> • The provision of street cleaning service within the Fingal area. (a) Remove litter from public environs. (b) Improve streetscape. (c) Continue general maintenance of litter bins. 	<ul style="list-style-type: none"> • Regular Street Cleaning Schedules. • Regular Road Sweeping schedules. • Maintenance and upkeep of existing litter bins. • Rollout of solar bins.

Description of Programme Logic Model

Objectives: The objective of the project is the provision of a high-quality street cleaning and litter bin service throughout the county.

Inputs: At Fingal County Council's meeting of 6th November 2018 the Annual Budget for 2019 was adopted which included the provision of a budget of €6,530,000 (Including €1,469,600 Service Support Costs) to implement the Street Cleaning Programme of works during the course of 2019. The inputs also include the associated administration costs for staff within the Operations Department.

Activities: The Street Cleaning Programme includes the following activities:


- Provision of street cleaning schedule
- Litter picking.
- Road Sweeping.
- Maintenance and replacement of litter bins.

Outputs: Having carried out the identified activities using the inputs, the outputs are the removal of litter from public environs, improvement of streetscape, and continued general maintenance of litter bins.

Outcomes: The envisaged outcomes of the programme are to provide adequate and sustainable street cleaning and litter bin services within the Fingal area.

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

The following section tracks the Street Cleaning Works Programme from inception to conclusion in terms of major project/programme milestones



Jan – Dec 2019	Ongoing Street Cleaning
Jan – Dec 2019	Ongoing Road Sweeping
Jan – Dec 2019	Ongoing maintenance and upkeep of litter bins
Sept. to Dec. 2019	Rollout of solar bins in Howth, Portmarnock and Malahide.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Street Cleaning Works Programme.

Project/Programme Key Documents	
Title	Details
Cleaning schedules	Details of cleaning schedules for the Balbriggan Swords, Castleknock Mulhuddart and Howth Malahide areas.
Financial Reports	MS4 – Expenditure reports.
Annual Budget 2019	Approved by County Council, 6 th Nov. 2018
Chief Executive Orders	CE orders authorising the expenditure on works under the maintenance programme
Solar bins report	Record of number of lifts of Solar Bins since installation.

Key Document 1: Cleaning schedules for each of the three operational areas includes:

- a) The Cleaning schedules includes;
- b) Shift Supervisor details
- c) Bin Routes
- d) Shifts – small sweepers
- e) Litter Crews
- f) Bin Sweeping Schedules.

Key Document 2: Financial Reports

Reports can be extracted from MS4 showing expenditure and income in relation to this programme.

Key Document 3: Annual Budget 2019

The County Council at the budget meeting of 6th November, 2018 approved the provision of a budget of €6,530,000 (Including €1,469,600 Service Support Costs) to implement the

Street Cleaning Works Programme during the course of 2019. This budget was reviewed during the course of 2019 and the operational budget estimate was revised and increased from €5,060,400 to €5,367,499. The outturn for 2019 for operational spend was €5,537,012.

Key Document 4: Chief Executive Orders

The Chief Executive Orders authorising this expenditure are available from the department and MS4.

Key Document 5: Solar bins report.

Providing a record of bin lifts for the months of Sept. to Dec. 2019.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
CE Orders	To ensure compliance with procurement procedures	Yes
MS4 Expenditure Reports	To monitor expenditure	Yes

Data Availability and Proposed Next Steps

The above data is available for inspection. Ongoing monitoring of expenditure is carried out by the Operations Section.

Expenditure will be reviewed in the context of Budget 2020.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Street Cleaning Works Programme 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 elements of procurement spend in the road sweeping budget relating to plant hire, minor contracts and materials were reviewed in relation to the expenditure incurred under this programme. Collaborative Procurement Arrangements are in place for Plant Hire Services, a framework contract for the supply of Personal Protective Equipment (PPE) and Workwear is in place and requirements for the purchase of supplies, services and works is set out in Procurement Governance order CA/48/16.

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

Details of the expenditure are retained on MS4 and within the Operations Department.

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

A recommendation is being made that all relevant staff should be made aware of all Frameworks in place for procuring goods/services.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Street Cleaning Works programme.

Summary of In-Depth Check

The following section presents a summary of the findings of this In-Depth Check on the Street Cleaning Works programme.

PSC Status: Expenditure Being Incurred

Project Description: The street cleaning works programme includes the provision of the road sweeping schedule, the maintenance and replacement of litter bins and the litter picking service.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: The procurement of services under existing Framework Agreements and Collaborative Procurement Arrangements maximises procurement efficiency and value for

the Framework Clients in this case the Council. With regard to requirements for the purchase of supplies, services and works as set out in Procurement Governance order CA/48/16 weakness in the area of monitoring spend on the purchase of white refuse sacks was noted in one instance where the cumulative value of the RFT was not monitored and resulted in an overspend. Given that refuse sacks are widely used in the delivery of the street cleaning service a policy in relation to going to annual tender for such items should be considered rather than the current arrangement of multiple requests for tender (RFT) being sought throughout the year.

Having reviewed the documentation in relation to the expenditure incurred under this programme in 2019, Internal Audit is of the opinion that this programme complies with the standards set out in the Public Spending Code.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit that the decision to go ahead with the project was soundly based and the project was well managed. Overall, the project provides Satisfactory Assurance (see Appendix 4) that there is compliance with the Public Spending Code.

Appendix 4 Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
SUBSTANTIAL	Evaluation Opinion:	There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
	Testing Opinion:	The controls are being consistently applied
SATISFACTORY	Evaluation Opinion:	There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.
	Testing Opinion:	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
LIMITED	Evaluation Opinion:	There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	The level of non-compliance puts 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.