

**Comhairle Contae
Fhine Gall**
Fingal County
Council



Quality Assurance Report for 2021
Fingal County Council

30th May 2022

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 fifth requirement of the QA process for Fingal County Council for 2021.

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 176 projects/programmes included in the inventory at a combined value of €1,145,952,237. Of these, 45 projects/programmes were being considered, 127 projects/programmes were incurring expenditure and 4 projects had recently ended.

2021 Inventory	Cap - Considered	Rev - Considered	Cap - Incurring	Rev - Incurring	Cap - Completed	Total
No. Projects / Programmes	32	13	74	53	4	176
€ Value	€133,842,676	€20,877,900	€618,248,743	€359,714,524	€13,268,394	€1,145,952,237

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

The inventory was compiled using the format recommended in guidance notes issued to the sector by the Finance Committee of the County and City Management Association and the Department of Public Expenditure and Reform's Public Spending Code Quality Assurance Process Guidance Note. The inventory contains relevant services from the Council's 2021 Annual Financial Statement (Unaudited) in respect of current (revenue) expenditure and from the Capital Programme 2021-2023 and the Council's Financial Management System for capital expenditure

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, related to projects in progress or completed in the year under review. A procurement is considered to be a "project in progress" during the year under review if the procurement process is completed and a contract signed. Information for procurements meeting these criteria in 2021 is available on our website at <https://www.fingal.ie/council/service/public-spending-code>

There were **three** procurements in 2021 which exceeded the threshold in this respect.

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.

Checklist 1: General Obligations Not Specific to Individual Projects/Programmes

Checklist 2: Capital Projects or Capital Grant Schemes Being Considered

Checklist 3: Current Expenditure Being Considered

Checklist 4: Capital Expenditure or Capital Grant Schemes Being Incurred

Checklist 5: Current Expenditure Being Incurred

Checklist 6: Capital Expenditure or Capital Grant Schemes Completed

Checklist 7: Current Expenditure Completed

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 substantial 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 substantial levels of compliance.

A substantial level of compliance indicates that there is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.

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 2019, 2020 and 2021 as per the table below:

Year	Capital Projects	Revenue Programmes
2019	6.1%	2.6%
2020	4.5%	2.4%
2021	6.1%	0
Rolling average	5.6%	1.6%

In 2021, 6.1% of the inventory was subject to in-depth checks in respect of Capital Projects. With regard to Revenue as the 1% rolling average requirement has been covered on the three year average percentage there is no Revenue in-depth check this year.

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:

Project name	Value €m	PSC Status
Church Road, Mulhuddart, D.15	5.20	Recently ended.
Cappagh, Phase 3, Liscappagh	18.69	Expenditure being incurred.
Bremore Castle & Regional Park	10.00	Expenditure being incurred.
Development Works at Argillan Castle.	6.10	Expenditure being incurred.
LED Energy Reduction Project	6.80	Expenditure being incurred.
Total Value of in-depth checks.	46.79	
Total Value of capital inventory	765.36	
% of Inventory Value Analysed	6.1%	

3.3.1 Church Road, Mulhuddart, Dublin 15

Project Value €5.2m

PSC Status: Expenditure Recently Ended.

Project Description: Construction of 22 no. houses at Church Road, Mulhuddart, Dublin 15.

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 project provided the opportunity to provide dwellings in accordance with the target delivery set out in the Social Housing Strategy (capital programme) and with the actions identified in the Action Plan for Housing and Homelessness – Rebuilding Ireland. The necessary funding approval and tendering processes for the project were undertaken in compliance with the requirements set out by the Department of Housing Planning and Local Government and the Council’s Procurement Procedures.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

3.3.2 Cappagh Phase 3 Liscappagh

Project Value €18.69m

PSC Status: Expenditure Being Incurred

Project Description: Cappagh Phase 3 Liscappagh social housing project.

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 project provided the opportunity to provide dwellings in accordance with the target delivery set out in the Social Housing Strategy (capital programme) and with the actions identified in the Action Plan for Housing and Homelessness – Rebuilding Ireland. The necessary funding approval and tendering processes for the project were undertaken in compliance with the requirements set out by the Department of Housing Planning and Local Government and the Council’s Procurement Procedures.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

3.3.3 Bremore Castle & Regional Park

Project Value €10m

PSC Status: Expenditure Being Incurred

Project Description: Bremore Castle & Regional Park project.

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 project provides for the development of a New Regional Park for Balbriggan with the restored Bremore Castle as a major feature within the new park. The project is in alignment with Fingal County Development Plan Objectives, the required statutory approval process has been undertaken and procurement checks on expenditure to date show compliance with procurement requirements.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

3.3.4 Development works at Ardgillan Castle

Project Value €6.1m

PSC Status: Expenditure Being Incurred

Project Description: Refurbishment works at Ardgillan Castle to address deficiencies in building fabric primarily related to the roof and services.

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 project provides for the safeguarding of this important heritage property. In doing so, the development works will enhance the overall visitor experience, make greater use of vacant areas and reinforce the position of the castle as a key heritage and tourism driver.

The project will also see the improvement of facilities to provide comfort and improved safety levels within the building for staff and visitors. The need for reactive maintenance within the buildings will be reduced and the planning of facilities management will be improved.

Audit Opinion: Project expenditure is at an early stage and based on the review of documentation on the project to date, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

3.3.5 LED Energy Reduction Project

Project Value €6.8m

PSC Status: Expenditure Being Incurred

Project Description: Replacement of energy inefficient public lighting with advanced LED lights throughout the county public lighting network.

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

Findings: This project to replace Fingal's public lighting to energy efficient LED's is a positive step in reducing the Council's energy demand. The project is nearing completion with 92.8% of all lights switched to LEDs.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

4. Next Steps: Addressing Quality Assurance Issues

The compilation of both the Inventory and Checklists for 2021 built upon the significant work undertaken in regard to previous year's reports. 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. The Quality Assurance Report will be circulated at Management level to maintain a strong awareness of the requirements of the Code

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 three procurements in excess of €10m in the year under review. The Council has published a notice on www.fingal.ie with summary information for procurements in excess of €10 million for 2021. <https://www.fingal.ie/council/service/public-spending-code>

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

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.



AnnMarie Farrelly

Chief Executive

Date: 30th May 2022

Appendix 1 Inventory of Projects/Programmes above €0.5 million

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Barn Lodge	Refurbishment of Site	€ -	€ -	€ -	31/12/2023	€ 500,000	
Cappaghfinn Phase 2 - 28 Units	Construction of 28 houses at Cappagh Dublin 11	€ -	€ -	€ -	31/12/2026	€ 7,475,000	
Castleknock/Mulhuddart Site	7 unit group housing scheme of Traveller specific accommodation.	€ -	€ -	€ -	31/12/2024	€ 1,432,146	
Donabate	Traveller Specific Accommodation, group housing scheme	€ -	€ -	€ -	31/12/2024	€ 750,000	
Moyné Road	Traveller Specific Accommodation, group housing scheme	€ -	€ -	€ -	31/12/2024	€ 2,000,000	
North Street, Swords	Construction of 8 units at North St, Swords	€ -	€ -	€ -	31/10/2024	€ 3,043,830	
St Brigid's Lawn, Porterstown - Refurbishment	Refurbishment of Site	€ -	€ -	€ -	31/12/2022	€ 600,000	
St Philomena's Court	Refurbishment of Site	€ -	€ -	€ -	31/12/2024	€ 600,000	
St Philomena's Park	Refurbishment of Site	€ -	€ -	€ -	31/12/2024	€ 1,000,000	
Airport Roundabout Design	redesign and upgrade of the Airport roundabout	€ -	€ -	€ -	31/12/2024	€ 600,000	
Airport Western Access design	Upgrades to Airport roundabout	€ -	€ -	€ -	31/12/2024	€ 600,000	
Coastal Public Toilet Refurbishment	Refurbishment/ Rebuilding of 13 public toilets in coastal locations	€ -	€ -	€ -	31/12/2024	€ 2,500,000	
Curchfields Link Road	New road and cycle lanes	€ -	€ -	€ -	31/12/2024	€ 13,000,000	
Damastown to Wellview Link Road	New Cycle routes	€ -	€ -	€ -	31/12/2025	€ 8,000,000	
DDR Phase 2 design	Phase two of the Donabate Distributor Road	€ -	€ -	€ -	31/12/2024	€ 10,000,000	
Flood Remediation Works	Flood Relief Scheme	€ -	€ -	€ -	31/12/2022	€ 750,000	
Nevitt Landfill	Countywide Provision of Roads Signage	€ -	€ -	€ -	31/12/2023	€ 750,000	
R132 junctions design	Upgrade of new junction design roundabouts along route corridor	€ -	€ -	€ -	31/12/2026	€ 8,000,000	
Royal Canal/Grand Canal Loop	New greenway	€ -	€ -	€ -	31/12/2026	€ 10,000,000	
Signals and Toucan Crossings in Urban areas	Provision of Pedestrian Crossings	€ -	€ -	€ -	31/12/2023	€ 600,000	
Swords Cycle Network	New Cycle routes	€ -	€ -	€ -	31/12/2028	€ 15,000,000	
Swords Western Dist. Road	New road	€ -	€ -	€ -	31/12/2028	€ 20,000,000	
Enterprise Centres	Refurbishment and modernisation works at 3 Fingal enterprise centre (Base, Drinan and Beat)	€ -	€ -	€ -	31/12/2024	€ 900,000	
Future land purchase	Provision to facilitate the acquisition of land/sites to meet the needs of the local authority in line with the Development plan.	€ -	€ -	€ -	31/12/2031	€ 8,500,000	
Baldoye Library improvement works (not including 'My Open Library')	Improved layout to create more efficient use of space and an open plan environment. Works will involve removal of a wall and the creation of access to the courtyard area.	€ -	€ -	€ -	31/12/2023	€ 1,141,700	
Community Centre Improvement works	improvement works to Council owned Community Facilities	€ -	€ -	€ -	31/12/2023	€ 2,450,000	
Corduff Sports Centre (AWP)	Project includes major upgrade of All-weather pitch, new public playground, path network and planting requiring statutory planning approval.	€ -	€ -	€ -	31/12/2023	€ 750,000	
Howth Playground Upgrade	improvements to existing playground	€ -	€ -	€ -	31/12/2023	€ 750,000	
Meakstown Community Facility	Community Facility and associated works				31/12/2023	€ 5,000,000	
Porterstown Park Recreational Hub	Major new Recreational Hub incorporating all weather pitches and a full sized all-weather running track				31/12/2022	€ 1,400,000	
The Marketing Suite Baldoye	Community Facility and associated works				31/12/2023	€ 5,000,000	
The Naul Village Park	new park at Seamus Ennis Centre				31/12/2023	€ 750,000	
A06 Support to Housing Capital Prog.	A06 Support to Housing Capital Prog.				31/12/2022	€ 551,600	
A07 RAS Programme	A07 RAS Programme				31/12/2022	€ 8,460,200	
B03 Regional Road - Maintenance and Improvement	B03 Regional Road - Maintenance and Improvement				31/12/2022	€ 751,700	
B04 Local Road - Maintenance and Improvement	B04 Local Road - Maintenance and Improvement				31/12/2022	€ 564,700	
B06 Traffic Management Improvement	B06 Traffic Management Improvement				31/12/2022	€ 653,400	
C01 Water Supply	C01 Water Supply				31/12/2022	€ 510,900	
D02 Development Management	D02 Development Management				31/12/2022	€ 1,128,100	
D05 Tourism Development and Promotion	D05 Tourism Development and Promotion				31/12/2022	€ 723,200	
D09 Economic Development and Promotion	D09 Economic Development and Promotion				31/12/2022	€ 1,681,100	
E02 Recovery & Recycling Facilities Operations	E02 Recovery & Recycling Facilities Operations				31/12/2022	€ 718,100	
E06 Street Cleaning	E06 Street Cleaning				31/12/2022	€ 613,100	
F03 Operation Maintenance and Improvement of Outdoor Leisure Areas	F03 Operation Maintenance and Improvement of Outdoor Leisure Areas				31/12/2022	€ 1,234,900	
F05 Operation of Arts Programme	F05 Operation of Arts Programme				31/12/2022	€ 3,286,900	
						€ 154,720,576	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Central Heating - Estate Management (Annual Programme)	Boiler & Heating system upgrades on council stock		€ 642,548.66		31/12/2021	€ 642,549	€ 642,549	
Rolestown (26 Dwellings)	Construction of 26 units at Rolestown, Co Dublin		€ 43,707.64		31/10/2023	€ 5,697,228	€ 6,063,364	
Capital Advanced Leasing Facility (Annual Programme)	The purchasing of both second hand and turnkey properties by AHB's under the Capital Advanced Leasing Facility scheme.		€ 4,538,063.12		31/12/2021	€ 4,538,063	€ 4,538,063	
Cappagh Phase 3 - 69 units	Construction of 69 houses and apartments at Cappagh Dublin 11		€ 5,516,865.90		31/12/2025	€ 5,818,304	€ 18,690,480	
CAS acquisitions (Annual Programme)	The purchasing of second hand properties by AHB's through the Capital Assistance Scheme under three priority categories (Disability, Homeless & Elderly)		€ 1,810,000.00		31/12/2021	€ 1,810,000	€ 1,810,000	
Church Fields (2B) - 67 units	Construction of 67 houses at Church Fields, Phase 2B at D15		€ 1,536,086.00		31/12/2025	€ 7,728,692	€ 21,090,957	
Church Fields Masterplan	Construction of 1000 houses and apartments at Church Fields, Phase 3-5 at D15		€ 950,122.89		31/12/2029	€ 1,139,220	€ 24,000,000	
Church Road, Lusk. - 5 units	Construction of 5 units at Church Road at Lusk, Co Dublin.		€ 77,197.25		31/12/2024	€ 77,197	€ 1,671,520	
Cluid - 22 College Street	Construction of 4 units at College St Baldoyle		€ 607,550.10		31/12/2023	€ 1,230,472	€ 1,432,146	
Cluid - Church Street Mulhuddart	Construction of 65 units at Mulhuddart, D15		Nil		31/05/2022	€ 3,490,431	€ 3,490,431	
Contract Painting - Estate Management (Annual Programme)	Cyclical scheme painting on council stock		€ 463,210.53		31/12/2021	€ 463,211	€ 463,211	
EERP - Asset Management (Annual Programme)	Energy Efficiency Retrofit Programme		€ 1,938,612.23		31/12/2021	€ 1,938,612	€ 1,938,612	
Leonard's Garage, Lusk - 10 units	Construction of 10 apartments at Barrack Lane Lusk		€ 1,065,938.70		31/12/2025	€ 1,065,939	€ 3,738,123	
Outlands - 11 units	Construction of 11 apartments at Rathbeale Road, Swords		€ 134,960.79		01/10/2025	€ 134,961	€ 3,470,233	
Parkview Castlelands - 24 houses	Construction of 24 units at Castlelands Balbriggan Co Dublin		€ 21,146.66		01/11/2022	€ 5,287,193	€ 5,316,618	
Part V - Various Locations - Social Housing (Annual Programme)	Part V is delivery of 20% of units on private residential sites greater than 9 units.		€ 2,233,250.00		31/12/2021	€ 2,233,250	€ 2,233,250	
Pre-let repairs - Estate Management (Annual Programme)	Returning vacant council stock to productive use		€ 2,595,248.64		31/12/2021	€ 2,595,249	€ 2,595,249	
Private House Purchase (Annual Programme)	The purchasing of second hand properties by the Council		€ 4,094,750.00		31/12/2021	€ 4,094,750	€ 4,094,750	
Racecourse Common Phase 2 - 77 units	Construction of 74 units at Lusk Co Dublin		Nil		31/12/2022	€ 11,321,085	€ 11,881,048	
Rapid Build Houses Avondale, Mulhuddart - 42 units	Construction of 42 units at Avondale, D15		Nil		31/10/2022	€ 7,994,039	€ 8,100,000	
Rapid Build Houses Church Road Mulhuddart - 22 units	Construction of 22 units at Church Road, Ladyswell, Mulhuddart D15.		€ 142,195.69		31/10/2022	€ 5,174,156	€ 5,202,568	
Rathbeale Road Swords -24 units	Construction of 24 units at Rathbeale Road, Swords Co Dublin		€ 91,221.33		31/10/2022	€ 6,469,958	€ 6,421,417	
Rivermeade - 2 units	Construction of 2 units at Rivermeade, Co Dublin		€ 33,361.49		31/10/2022	€ 792,917	€ 726,926	
St Mary's - Refurbishment	Refurbishment of Site		€ 15,285.30		31/12/2023	€ 128,566	€ 920,000	
Stockhole - Group Housing Scheme	Traveller Specific Accommodation, group housing scheme		€ 1,911,481.00		31/12/2022	€ 2,217,642	€ 2,659,573	
Tucketts Lane, Howth - 8 units	Construction of 8 apartments at Howth Co Dublin		€ 112,110.59		01/05/2025	€ 112,111	€ 3,219,936	
Wellview Infill Scheme - 20 units	Construction of 20 Infill units at Wellview Mulhuddart D15		€ 3,052,942.50		31/10/2024	€ 3,734,952	€ 7,097,649	
Works for Disabled Tenants (Annual Programme)	Housing Adaptations at Council Dwellings		€ 601,071.22		31/12/2021	€ 601,071	€ 601,071	
Donabate Green Routes	Various footpath projects around village		€ 70,000.00		31/12/2024	€ 448,000	€ 3,000,000	
Donabate Pedestrian Bridge	New railway bridge		n/a		31/12/2023	€ 17,000	€ 1,000,000	
Donabate Road	New distributor road and railway bridge		€ 417,000.00		31/12/2022	€ 27,361,000	€ 27,361,000	
Fingal Coastal Way	New walking and cycling recreational route		€ 45,000.00		31/12/2025	€ 1,193,000	€ 50,000,000	
Harry Reynolds Road, Balbriggan, Greenway	New cycle route		€ 74,000.00		31/12/2024	€ 299,000	€ 10,000,000	
Hole in the Wall Road, Baldoyle	Lihaf new junction and road improvement scheme		€ 4,367,000.00		31/12/2022	€ 9,237,000	€ 14,000,000	
Kellystown Road, D. 15	New road projects linking new residential lands		€ 21,000.00		31/12/2025	€ 117,000	€ 12,200,000	
LED Energy Reduction Project	Replacement of Public Lighting with LED energy reduction bulbs		€ 399,341.69		31/12/2022	€ 6,417,966	€ 6,800,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
N3 Improvement Scheme	Road upgrade scheme TII		€ 326,000.00		31/12/2026	€ 859,000	€ 55,000,000	
Ongar to Barnhill	New road and bridge over railway line		€ 32,000.00		31/12/2026	€ 2,232,000	€ 18,000,000	
Park Road Upgrade, Rush	Local road upgrade		€ 811,000.00		31/12/2022	€ 2,107,000	€ 2,107,000	
Pedestrian/Cycleway Broadmeadow Way	New bridge over estuary		€ 829,000.00		31/12/2026	€ 2,783,000	€ 12,000,000	
Royal Canal Cycleway - Phase 2&3 including Cycle Network Route 1 (Royal Canal 12th Lock to KCC)	New greenway along canal		€ 210,273.00		31/12/2026	€ 994,764	€ 15,000,000	
Snugborough Interchange	Interchange upgrade on N3 TII project		€ 4,616,000.00		31/12/2026	€ 5,562,000	€ 23,000,000	
Sutton to Malahide Greenway	New greenway walking and cycling route		€ 35,000.00		31/12/2026	€ 419,000	€ 30,000,000	
Balbriggan Improvement Scheme	Variety of projects including public realm and placemaking and redevelopment of underutilized or vacant buildings and sites.		€ 735,000.00		31/12/2027	€ 1,500,000	€ 10,000,000	
Damastown Industrial Estate	Provision to facilitate the ongoing development of Damastown Industrial Estate with a view to retaining and encouraging investment in the area.		€ 95,000.00		31/12/2031	€ 100,000	€ 1,500,000	
SICAP	Sicap is contrapayment scheme funded by the Dept. of Rural & Community Development. Fingal has an administration & oversight role, payment of all funds are made to the SICAP provider on a yearly basis.		€ 1,250,000.00		31/12/2022	€ 230,000	€ 1,400,000	
Balgriffin Cemetery Extension Phase 1	Extension of Balgriffin Cemetery		€ 26,684.85		31/12/2022	€ 3,561,289	€ 3,600,000	
Balleally Landfill Restoration & Development	Specified Engineering Works, Capital Replacement and other Landfill Restoration Works		€ 181,554.00		31/12/2040	€ 15,538,752	€ 17,240,000	
Barnageeragh Historic Landfill	Remediation and regularisation of historic landfill		€ 3,806.00		31/12/2022	€ 159,275	€ 780,000	
Dunsink Landfill Restoration and Development	Specified Engineering Works and Capital Replacement		€ 19,094.00		31/12/2027	€ 10,315,288	€ 14,700,000	
Emergency coastal protection works	Protection of County Coastline		€ -		31/12/2022	€ 187,331	€ 600,000	
Kellystown Cemetery D15 (C/M)	Development of Kellystown Cemetery		€ 95,784.09		31/12/2022	€ 1,958,623	€ 3,500,000	
Nevitt Landfill	Remediation and regularisation of waste body within licensed lands		€ 39,298.00		31/12/2022	€ 10,529,281	€ 14,300,000	
Baleally Landfill - Development of Rogerstown Park	Baleally Landfill - Development of Rogerstown Park		€ 19,000.00		31/12/2023	€ 33,000	€ 3,000,000	
Ballymestone Recreational Hub & Corballis Nature Park	Major new Recreational Hub incorporating all weather pitches and a full sized all-weather running track		€ 17,000.00		31/12/2024	€ 80,000	€ 10,000,000	
Beechpark Gardens	Comprehensive restoration of historically significant gardens		€ 445,000.00		31/12/2022	€ 1,959,000	€ 2,400,000	
Bremore	Development works at Bremore Castle		Nil		31/12/2031	€ 65,499	€ 6,400,000	
Bremore Castle and Regional Park	Regional Park Development		€ 255,000.00		31/12/2025	€ 580,000	€ 10,000,000	
Coastal Defence Works	Coastal Defence Works		€ 325,000.00		31/12/2023	€ 2,019,000	€ 2,050,000	
Development works at Argillan Castle	Development works at Ardgillan Castle		€ 95,416.00		30/06/2023	€ 601,208	€ 6,132,000	
Development Works at Malahide Castle	Development Works at Madlahide Castle		€ 80,741.00		31/12/2022	€ 247,426	€ 950,000	
Development Works at Newbridge House	Development Works at Nedwbridge House		€ 55,928.00		30/06/2023	€ 139,327	€ 2,700,000	
Improvement works to libraries - Balbriggan, Blanchardstown and Malahide	Works to include digital meeting spaces and hubs including the installation of new technology and furniture.		€ 535,162.00		20/06/2022	€ 1,084,236	€ 2,000,000	
Lanesborough Park Meakstown	Major upgrade and redesign of public park.		€ 128,000.00		31/12/2023	€ 137,000	€ 800,000	
Racecourse Park Wetlands	Racecourse Park Wetlands		€ 42,000.00		31/12/2024	€ 201,000	€ 2,450,000	
Rivervalley Park (All weather and recreational hub)	Major new Recreational Hub incorporating all weather pitches and a full sized all-weather running track		€ 116,000.00		31/12/2025	€ 278,000	€ 3,000,000	
Skerries Library Refurbishment	Restoration and extension of Skerries Library including improvement works to outside pavement area.		€ 54,291.00		30/09/2023	€ 986,376	€ 6,700,000	
Skerries Red Barn	Skerdries Red Barn		€ 15,866.00		31/12/2023	€ 62,032	€ 900,000	
St Catherine's Park	Improvement Works in St. Catherine's Park		€ 838,038.40		31/12/2023	€ 2,178,606	€ 3,500,000	
Swords Civic and Cultural Centre	A new public realm, civic space and cultural centre encompassing a County Library and an Arts/performance venue.		€ 1,212,485.00		31/12/2026	€ 4,769,617	€ 40,019,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Swords Cultural Quarter (Swords Castle)	Swords Cultural Quarterd (Swords Castle)		€ 122,447.00		31/12/2023	€ 2,758,524	€ 4,350,000	
Tyrellstown Park	Improvement Works in Tyrellstown Park		€ 135,576.19		31/12/2022	€ 1,809,027	€ 2,000,000	
Corporate Building improvements	Series of improvements Corporate Buildings		€ 1,384,865.00		31/12/2024	€ 2,312,171	€ 6,800,000	
Corporate System Improvements	Replacment telephony system and implementation of ccontact centre system		€ 134,446.00		31/12/2022	€ 529,060	€ 900,000	
A01 Maintenance & Improvement of LA Housing Units	Maintenance & Improvement of LA Housing Units	€ 14,349,156			31/12/2021	€ 14,349,156		
A02 Housing Assessment, Allocation and Transfer	Housing Assessment, Allocation and Transfer	€ 1,694,158			31/12/2021	€ 1,694,158		
A03 Housing Rent and Tenant Purchase Administration	Housing Rent and Tenant Purchase Administration	€ 1,841,464			31/12/2021	€ 1,841,464		
A04 Housing Community Development Support	Housing Community Development Support	€ 2,012,219			31/12/2021	€ 2,012,219		
A05 Administration of Homeless Service	Administration of Homeless Service	€ 3,808,143			31/12/2021	€ 3,808,143		
A06 Support to Housing Capital Prog.	Support to Housing Capital Prog.	€ 8,860,027			31/12/2021	€ 8,860,027		
A07 RAS Programme	RAS Programme	€ 36,788,125			31/12/2021	€ 36,788,125		
A08 Housing Loans	Housing Loans	€ 4,657,843			31/12/2021	€ 4,657,843		
A09 Housing Grants	Housing Grants	€ 3,029,615			31/12/2021	€ 3,029,615		
A11 Agency & Recoupable Services	Agency & Recoupable Services	€ 1,491,741			31/12/2021	€ 1,491,741		
A12 Housing Assistance Programme	Housing Assistance Programme	€ 613,800			31/12/2021	€ 613,800		
B03 Regional Road - Maintenance and Improvement	Regional Road - Maintenance and Improvement	€ 8,159,849			31/12/2021	€ 8,159,849		
B04 Local Road - Maintenance and Improvement	Local Road - Maintenance and Improvement	€ 11,191,282			31/12/2021	€ 11,191,282		
B05 Public Lighting	Public Lighting	€ 4,243,610			31/12/2021	€ 4,243,610		
B06 Traffic Management Improvement	Traffic Management Improvement	€ 3,734,979			31/12/2021	€ 3,734,979		
B08 Road Safety Promotion & Education	Road Safety Promotion & Education	€ 2,766,724			31/12/2021	€ 2,766,724		
B09 Maintenance and Management of Car Parking	Maintenance and Management of Car Parking	€ 809,945			31/12/2021	€ 809,945		
B10 Support to Roads Capital Programmne	Support to Roads Capital Programmne	€ 1,929,095			31/12/2021	€ 1,929,095		
B11 Agency & Recoupable Services	Agency & Recoupable Services	€ 554,676			31/12/2021	€ 554,676		
C01 Operation and Maintenance of Water Supply	Operation and Maintenance of Water Supply	€ 16,222,088			31/12/2021	€ 16,222,088		
C02 Operation and Maintenance of Waste Water Treatment	Operation and Maintenance of Waste Water Treatment	€ 5,816,855			31/12/2021	€ 5,816,855		
C04 Operation and Maintenance of Public Conveniences	Operation and Maintenance of Public Conveniences	€ 534,127			31/12/2021	€ 534,127		
C08 Local Authority Water and Sanitary Services	Local Authority Water and Sanitary Services	€ 1,123,576			31/12/2021	€ 1,123,576		
D01 Forward Planning	Forward Planning	€ 2,924,137			31/12/2021	€ 2,924,137		
D02 Development Management	Development Management	€ 7,538,562			31/12/2021	€ 7,538,562		
D03 Enforcement	Enforcement	€ 693,425			31/12/2021	€ 693,425		
D04 Operation and Maintenance of Industrial and Commercial Facilities	Operation and Maintenance of Industrial and Commercial Facilities	€ 526,268			31/12/2021	€ 526,268		
D06 Community and Enterprise Function	Community and Enterprise Function	€ 1,572,567			31/12/2021	€ 1,572,567		
D08 Building Control	Building Control	€ 1,724,609			31/12/2021	€ 1,724,609		
D09 Economic Development and Promotion	Economic Development and Promotion	€ 7,710,419			31/12/2021	€ 7,710,419		
D10 Property Management	Property Management	€ 1,451,945			31/12/2021	€ 1,451,945		
D11 Heritage and Conservation Services	Heritage and Conservation Services	€ 625,202			31/12/2021	€ 625,202		
E01 Operation, Maintenance and Aftercare of Landfill	Operation, Maintenance and Aftercare of Landfill	€ 3,825,484			31/12/2021	€ 3,825,484		
E02 Operation and Maintenance of Recovery & Recycling Facilities	Operation and Maintenance of Recovery & Recycling Facilities	€ 3,655,234			31/12/2021	€ 3,655,234		
E03 Operation and Maintenance of Waste to Energy Facilities	Operation and Maintenance of Waste to Energy Facilities	€ 1,259,421			31/12/2021	€ 1,259,421		
E05 Litter Management	Litter Management	€ 1,310,425			31/12/2021	€ 1,310,425		
E06 Street Cleaning	Street Cleaning	€ 7,413,099			31/12/2021	€ 7,413,099		
E07 Waste Regulations, Monitoring and Enforcement	Waste Regulations, Monitoring and Enforcement	€ 1,301,909			31/12/2021	€ 1,301,909		

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
E09 Maintenance and upkeep of Burial Grounds	Maintenance and upkeep of Burial Grounds	€ 2,185,123			31/12/2021	€ 2,185,123		
E10 Safety of Structures and Places	Safety of Structures and Places	€ 1,109,170			31/12/2021	€ 1,109,170		
E11 Operation of Fire Service	Operation of Fire Service	€ 22,966,124			31/12/2021	€ 22,966,124		
E13 Water Quality, Air and Noise Pollution	Water Quality, Air and Noise Pollution	€ 2,224,111			31/12/2021	€ 2,224,111		
E15 Climate Change and Flooding	Climate Change and Flooding	€ 1,042,498			31/12/2021	€ 1,042,498		
F01 Operation and Maintenance of Leisure Facilities	Operation and Maintenance of Leisure Facilities	€ 643,786			31/12/2021	€ 643,786		
F02 Operation of Library and Archival Service	Operation of Library and Archival Service	€ 15,713,075			31/12/2021	€ 15,713,075		
F03 Operation Maintenance and Improvement of Outdoor Leisure Areas	Operation Maintenance and Improvement of Outdoor Leisure Areas	€ 20,442,742			31/12/2021	€ 20,442,742		
F04 Community Sport and Recreational Development	Community Sport and Recreational Development	€ 7,301,325			31/12/2021	€ 7,301,325		
F05 Operation of Arts Programme	Operation of Arts Programme	€ 5,741,901			31/12/2021	€ 5,741,901		
G04 Veterinary Service	Veterinary Service	€ 667,713			31/12/2021	€ 667,713		
H03 Administration of Rates	Administration of Rates	€ 94,995,900			31/12/2021	€ 94,995,900		
H04 Franchise Costs	Franchise Costs	€ 524,309			31/12/2021	€ 524,309		
H09 Local Representation / Civic Leadership	Local Representation / Civic Leadership	€ 2,213,897			31/12/2021	€ 2,213,897		
H11 Agency & Recoupable Services	Agency & Recoupable Services	€ 2,177,047			31/12/2021	€ 2,177,047		
		€ 359,714,524	€ 54,940,025			€ 575,203,018	€ 618,248,743	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Pinewood Community Centre/Site Off Pinewood Green - 2 units	Construction of 2 units at Pinewood, Balbriggan, Co Dublin.	€ -	€ -	€ -	30/09/2021	€ 632,394	
Baldoyle - Portmarnock Coastal Walkway	2km Greenway	€ -	€ 147,000	€ -	31/12/2021	€ 3,182,000	
Rathbeale Road Swords	Lihaf road upgrade	€ -	€ 160,000	€ -	31/12/2021	€ 7,711,000	
Malahide Green	Extensive upgrade works at park	€ -	€ 418,000	€ -	31/12/2021	€ 1,743,000	
Totals		€ -	€ 725,000	€ -		€ 13,268,39	

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/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	PSC information is available in a central repository for staff reference. New PSC Information / updates are circulated to all relevant staff by the PSC co-ordinator
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Some training has been provided
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Local Government Sector guidance is in place and has been followed.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	

Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	n/a	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	3	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	

Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	n/a	

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	
Q 3.4	Was an appropriate appraisal method used?	3	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	
Q 3.6	Did the business case include a section on piloting?	n/a	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	n/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
Q 3.11	Was the required approval granted?	3	
Q 3.12	Has a sunset clause been set?	n/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	

Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
Q 4.7	Did budgets have to be adjusted?	3	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	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
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	3	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	3	
Q 5.8	Are other data compiled to monitor performance?	3	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	n/a	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	3	

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

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

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	Church Road, Mulhuddart, Dublin 15.
Detail	Construction of 22 no. houses (20 x 2 storey and 2 x 1 storey)
Responsible Body	Fingal County Council
Current Status	Expenditure recently ended.
Start Date	1/07/2018
End Date	31/01/2022
Overall Cost	€5.2m

Project Description

Construction of 22 housing units at Church Road, Mulhuddart, Dublin 15 consisting of:

4 No. Type "A" 4 Bed – Two storey – End Terrace - with downstairs bedroom and accessible shower – 128.1 m²

2 no. Type "B1" 3 Bed – Two storey – Mid Terrace - 103.8 m²

4 No. Type "B2" 3 Bed – Two Storey – End Terrace - 103.8 m²

10 no. Type "C" 2 bed – Two Storey – Mid Terrace - 96.8 m²

2 No. Type "E" 1 Bed – Single Storey – End Terrace - 49.4 m²

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, The Internal Audit Unit have completed a Programme Logic Model (PLM) for the Church Road, Mulhuddart, Dublin 15 social housing project. 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 22 dwellings to help meet social housing need for the Dublin 15 area.</p> <p>The site on which the scheme is being constructed is in the ownership of Fingal County Council.</p> <p>The site is zoned RS "to provide for residential development and protect and improve residential amenity".</p>	<ul style="list-style-type: none"> • DHLGH funding. • Site in ownership of Fingal County Council. • Associated Staff Administration Costs within the Relevant Departments 	<p>Construction of 22 no. new units and associated site development works.</p>	<p>The site provided the opportunity to provide dwellings in accordance with the target delivery set out in the Social Housing Strategy (capital programme) and with the actions identified in the Action Plan for Housing and Homelessness – Rebuilding Ireland.</p>	<p>Housing provided for 22 applicants from the social housing waiting list.</p>

Description of Programme Logic Model

Objectives: The objectives of the Church Road, Mulhuddart, Dublin 15 project is the provision of 22 no. new housing units consisting of 2 x 1 bedroom units, 10 x 2 bedroom units, 6 x 3 bedroom units and 4 x 4 bedroom units. All of the 2, 3 and 4 bedroom dwellings are two-storey : the 1 bedroom dwellings are single-storey.

The analysis of housing need included in the Capital Appraisal for the project confirmed that a need for housing existed. The site on which the scheme is being constructed is in the ownership of Fingal County Council, zoned RS "to provide for residential development and protect and improve residential amenity".

Inputs: The input to the programme include the capital funding budget approval of €5.2 million for the project, provided for by the Department of Housing, Local Government and Heritage. The inputs also include the associated administration costs for staff within the Architects and Housing Departments and the availability of the zoned site in Council ownership.

Activities: The key activity carried out during the project was the design and construction of 22 housing units comprising 2 x 1 bedroom units, 10 x 2 bedroom units, 6 x 3 bedroom units and 4 x 4 bedroom units.

Outputs: The construction of 22 housing units and associated site development works including the provision of public lighting and signage and other works ancillary to the construction of a new development in accordance with the target delivery set out in the Social Housing Strategy (capital programme) and with the actions identified in the Action Plan for Housing and Homelessness – Rebuilding Ireland.

Outcomes: The envisaged outcome of the project is the provision of housing units to provide accommodation for applicants on the social housing waiting list.

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

The following section tracks the Church Road, Mulhuddart, Dublin 15 social housing project from inception to conclusion in terms of major project/programme milestones

<i>Month - Year:</i>	<i>Description:</i>
May 2017	Stage 1 Approval
July 2017	Part 8 Planning Received
March 2018 - Supplementary request for tenders (mini-competition RFT 132053) issued to the 12 Framework members on the multi-supplier framework for the Provision of Rapid Delivery Housing which was published on eTenders by the Office of Government Procurement with RFT ID no. 108435 (under separate competition).	Call- off contracts under the framework are awarded by running mini-competitions between the framework members.
May 2018	Stage 2 Funding Approval
June 2018	Stage 4 Approval
June 2018	Construction Commenced
December 2019	Construction Complete
December 2019	Formal Property Handover
November 2021	Final Account

There is no stage 3 in the process because the project is a design and build procurement contract.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Church Road, Mulhuddart, Dublin 15 social housing project

Project/Programme Key Documents	
Title	Details
Capital Appraisal	Capital Appraisal prepared in accordance with Relevant Capital Works Management Framework Documents and guidance published by the Department of Environment, Community Local Government (2007).
H1165 -Capital Works Management Framework (CWMF) PR 01 (Stage 1)	Project Review Stage 1 – Initial cost estimate
H1165 - Capital Works Management Framework (CWMF) PR 04 (Stage 2)	Project Review Stage 2 – All in cost details
H1165 - Stage1 Approval	DEHLG Project Sanction
H1165 – Stage 2 Approval	DEHLG Project Sanction
H1165 – Final Capital Appraisal Church Road Submission	Project Business Case Submission.
H1165 – Consultant Tender Report & Recommendation	Tender analysis and award recommendation.
H1165 - Capital Works Management Framework (CWMF) PR 07 (Stage 4)	Project Review Stage 4 – Post Tender all in cost detail.
H1655 - Stage 4 Approval	DEHLG – Final Project Sanction
HAF/743/2018	CE Order Contract Award
CWMF PR7A Form – Final Account application to Dept.	Project Review Final Account Stage
H1165 Final Account Approval	DEHLG – Final Account Project Sanction
Post Project Review	Post Project Review report on all aspects of the project from start to finish.

Key Document 1 – Capital Appraisal.

Capital appraisal prepared in accordance with requirements and guidance seeking approval in principle from the Department of Housing Planning and Local Government for the provision of 22 no. new units on the site at Church Road, Mulhuddart, Dublin 15.

Key Document 2: CWMF PR 01 (Stage 1)

Project Review Stage 1 – Initial cost estimate in prescribed format submitted to the Department in respect of the project.

Key Document 3: CWMF PR 04 (Stage 2)

Project Review Stage 2 – All in cost details in prescribed format submitted to the Department in respect of the project.

Key Document 4: Stage 1 Approval Letter - DEHLG Project Sanction

Key Document 5: Stage 2 Approval Letter - DEHLG Project Sanction

Key Document 6: Final Capital Appraisal Church Road Submission - Project Business Case Submission.

Key Document 7: Consultant Tender Report & Recommendation - Tender analysis and award recommendation.

Key Document 8: CWMF PR 07 (Stage 4)

Project Review Stage 4 – Post Tender all in cost detail in prescribed format submitted to the Department in respect of the project. There is no stage 3 in the process because the project is a design and build procurement contract.

Key Document 9: Stage 4 Approval - DEHLG – Final Project Sanction.

Key Document 10: HAF/743/2018

C.E. Order awarding the contract to the successful tenderer in respect of the requirements for the design and construction of 22 rapid delivery houses at Church Road, Mulhuddart, Dublin 15.

Key Document 11: CWMF PR7A Form – Final Account

Project Review Final Account Stage. Post-contract revised budget application – social housing scheme all-in-cost details – submission to the Department.

Key Document 12: Final Account Approval.

DEHLG – Final Account Approval from the Department dated 17th November 2021.

Document 13: Post Project Review.

Post Project Review report dated November 2021 on all aspects of the project from start to finish.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Church Road, Mulhuddart, Dublin 15 social housing project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Capital Appraisal and prescribed Stage approval submissions	To confirm that the necessary approvals were sought and obtained for the project.	Available on Project File and provided to Internal Audit in the course of the review.
Evidence that the tendering process was undertaken in accordance with requirements	To confirm that the necessary tendering processes were undertaken.	Yes – On the project file and copies of CE Orders provided to Internal Audit during the course of the review.
Expenditure Report	To show expenditure on project and grant funding received from the DoECLG	MS4 Accounts System
Interim Cost Reports/Certs	To show stage costs incurred in the course of the project and recommendations for payment	Available on Project File MS 4
Correspondence between FCC Housing Department and DHPCLG	Verification of funding to date	Yes – on Project File

Data Availability and Proposed Next Steps

The data audit presented above details the type of information that would be available if this project is selected to undergo a Focused Policy Assessment (FPA) of Value for Money Review (VFM).

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Church Road, Mulhuddart, Dublin 15 social housing project based on the findings from the previous sections of this report.

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

Having reviewed the documentation provided by the Housing Department the necessary funding approval and tendering processes for the project were undertaken in compliance with the requirements set out by the Department of Housing Planning and Local Government and the Council's Procurement Procedures.

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 Housing and Architects Departments 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?

Based on evidence provided Internal Audit does not have any recommendations.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Church Road, Mulhuddart, Dublin 15 social housing project.

Summary of In-Depth Check

PSC Status: Expenditure Recently Ended.

Project Description: Construction of 22 no. houses at Church Road, Mulhuddart, Dublin 15.

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 project provided the opportunity to provide dwellings in accordance with the target delivery set out in the Social Housing Strategy (capital programme) and with the actions identified in the Action Plan for Housing and Homelessness – Rebuilding Ireland. The necessary funding approval and tendering processes for the project were undertaken in compliance with the requirements set out by the Department of Housing Planning and Local Government and the Council's Procurement Procedures.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in 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	Cappagh Phase 3 Liscappagh.
Detail	Construction of 69 Units at Cappaghfinn, Cappagh Road, Finglas, Dublin 11.
Responsible Body	Fingal County Council
Current Status	Expenditure being incurred.
Start Date	17/05/2021
End Date	Currently in Construction
Overall Cost	18.69m

Project Description

Construction of 69 units at Cappaghfinn, Cappagh Road, Finglas, Dublin 11 consisting of 10 x 1 bed units, 26 x 2 bed units, 25 x 3 bed units, 8 x 4 bed units.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, The Internal Audit Unit have completed a Programme Logic Model (PLM) for the Cappagh Phase 3 Liscappagh social housing project. 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 69 dwellings to help meet social housing need for the Dublin 15 area.</p> <p>The site on which the scheme is being constructed is in the ownership of Fingal County Council, zoned RS "to provide for residential development and protect and improve residential amenity".</p>	<ul style="list-style-type: none"> • DHLGH funding. • Site in ownership of Fingal County Council. • Associated Staff Administration Costs within the Relevant Departments 	<p>Construction of 69 no. new units and associated site development works.</p>	<p>The site provided the opportunity to provide dwellings in accordance with the target delivery set out in the Social Housing Strategy (capital programme) and with the actions identified in the Action Plan for Housing and Homelessness – Rebuilding Ireland.</p>	<p>Housing provided for 69 applicants from the social housing waiting list.</p>

Description of Programme Logic Model

Objectives: The objectives of the Cappagh Phase 3 Liscappagh project is the provision of 69 no. new housing units consisting of 10 x 1 bed units, 26 x 2 bed units, 25 x 3 bed units, 8 x 4 bed units to meet the needs of applicants from the social housing waiting list.

The analysis of housing need included in the Capital Appraisal for the project confirmed that a need for housing existed. The site on which the scheme is being constructed is in the ownership of Fingal County Council, zoned RS "to provide for residential development and protect and improve residential amenity".

Inputs: The input to the programme include the capital funding budget approval of €18.69m for the project, provided for by the Department of Housing, Local Government and Heritage. The inputs also include the associated administration costs for staff within the Architects and Housing Departments and the availability of the zoned site in Council ownership.

Activities: The key activity carried out during the project was the design and construction of 69 housing units comprising 10 x 1 bed units, 26 x 2 bed units, 25 x 3 bed units, 8 x 4 bed units to meet the needs of applicants from the social housing waiting list.

Outputs: The construction of 69 housing units and associated site development works including the provision of public lighting and signage and other works ancillary to the construction of a new development in accordance with the target delivery set out in the Social Housing Strategy (capital programme) and with the actions identified in the Action Plan for Housing and Homelessness – Rebuilding Ireland.

Outcomes: The envisaged outcome of the project is the provision of housing units to provide accommodation for applicants on the social housing waiting list.

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

The following section tracks the Cappagh Phase 3 Liscappagh social housing project from inception to conclusion in terms of major project/programme milestones

<i>Month - Year:</i>	<i>Description:</i>
October 2019	Stage 1 Funding Approval
January 2020	Part 8 Planning Received
July 2020	Stage 2 Funding Approval
Tendering process commenced July 2020 with closing date of 5 th October 2020.	Contract notice published on e-Tenders on 26 th July 2020 using the Open Procedure non-OJEU.
December 2020	Stage 4 Funding Approval
May 2021	Construction Commenced
October 2022	Proposed completion date

There is no stage 3 in the process because the Cappagh project is a design and build procurement contract.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Cappagh Phase 3 Liscappagh social housing project

Project/Programme Key Documents	
Title	Details
Capital Appraisal	Capital Appraisal prepared in accordance with Relevant Capital Works Management Framework Documents, Circular 21/2016 and the guidance document "Quality Housing for Sustainable Communities" published by the Department of Environment, Community and Local Government (2007).
CWMF PR 01 (Stage 1)	Project Review Stage 1 – Initial cost estimate
CWMF PR 04 (Stage 2)	Project Review Stage 2 – All in cost details
CWMF PR 07 (Stage 4)	Project Review Stage 4 – Post Tender all in cost detail.
Stage 1 Approval Letter	DEHLG Project Sanction
Stage 2 Approval Letter	DEHLG Project Sanction
Stage 4 Approval Letter	DEHLG Final Project Sanction
HAF.1714.2020	Award of Contract for the Construction of Liscappagh social housing project
CE order HAF-300-2020	Award of contract in respect of the initial contract for Employers representative led integrated design team services for this project and another.
CE Order HAF-816-2021	CE Order for Conciliator Board

Key Document 1 – Capital Appraisal.

Capital appraisal prepared in accordance with requirements and guidance seeking approval in principle from the Department of Housing Planning and Local Government for the provision of 69 no. new units on the site at Cappaghfinn, Cappagh Road, Finglas, Dublin 11.

Key Document 2: CWMF PR 01 (Stage 1)

Project Review Stage 1 – Initial cost estimate in prescribed format submitted to the Department in respect of the project.

Key Document 3: CWMF PR 04 (Stage 2)

Project Review Stage 2 – All in cost details in prescribed format submitted to the Department in respect of the project.

Key Document 4: CWMF PR 07 (Stage 4)

Project Review Stage 4 – Post Tender all in cost detail in prescribed format submitted to the Department in respect of the project. There is no stage 3 in the process because the Cappagh project is a design and build procurement contract.

Key Document 5: Stage 1 Approval Letter

DEHLG Project Sanction

Key Document 6: Stage 2 Approval Letter

DEHLG Project Sanction

Key Document 7: Stage 4 Approval Letter

DEHLG Final Project Sanction

Key Document 8: HAF.1714.2020

Award of Contract for the Construction of Liscappagh social housing project

Key Document 9: CE order HAF-300-2020

Award of contract in respect of the initial contract for Employers representative led integrated design team services for this project and another.

Key Document 10: CE Order HAF-816-2021

CE Order for Conciliator Board

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Cappagh Phase 3 Liscappagh social housing project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Capital Appraisal and prescribed Stage approval submissions	To confirm that the necessary approvals were sought and obtained for the project.	Available on Project File and provided to Internal Audit in the course of the review.
Evidence that the tendering process was undertaken in accordance with requirements	To confirm that the necessary tendering processes were undertaken.	Yes – On the project file and copies of CE Orders provided to Internal Audit during the course of the review.
Expenditure Report	To show expenditure on project and grant funding received from the DoECLG	MS4 Accounts System
Interim Cost Reports/Certs	To show stage costs incurred in the course of the project and recommendations for payment	Available on Project File MS 4
Correspondence between FCC Housing Department and DHPCLG	Verification of funding to date	Yes – on Project File

Data Availability and Proposed Next Steps

The data audit presented above details the type of information that would be available if this project is selected to undergo a Focused Policy Assessment (FPA) of Value for Money Review (VFM).

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Cappagh Phase 3 Liscappagh social housing project based on the findings from the previous sections of this report.

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

Having reviewed the documentation provided by the Housing Department the necessary funding approval and tendering processes for the project were undertaken in compliance with the requirements set out by the Department of Housing Planning and Local Government and the Council's Procurement Procedures.

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 Housing and Architects Departments 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?

Based on evidence provided Internal Audit does not have any recommendations.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Cappagh Phase 3 Liscappagh social housing project.

Summary of In-Depth Check

PSC Status: Expenditure Being Incurred

Project Description: Cappagh Phase 3 Liscappagh social housing project.

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 project provided the opportunity to provide dwellings in accordance with the target delivery set out in the Social Housing Strategy (capital programme) and with the actions identified in the Action Plan for Housing and Homelessness – Rebuilding Ireland. The necessary funding approval and tendering processes for the project were undertaken in compliance with the requirements set out by the Department of Housing Planning and Local Government and the Council's Procurement Procedures.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in 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	Bremore Castle & Regional Park
Detail	Park Development project for Bremore Regional Park.
Responsible Body	Fingal County Council
Current Status	Being incurred.
Start Date	30/10/2019 (Regional Park)
End Date	2026
Overall Cost	€10m

Project Description

Development of a New Regional Park for Balbriggan with the restored Bremore Castle as a major feature within the new park.

Part VIII of the Planning and Development Regulations 2001 (as amended) outlines the requirements in respect of certain classes of Local Authority Developments. These regulations apply to the Park Development Project for Bremore Regional Park.

Following consultation with local community groups, representatives and national and local sporting bodies during 2019 and 2020, Fingal County Council's Parks & Green Infrastructure Division prepared a Park Development Project for Bremore Regional Park.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, [Unit Name] have completed a Programme Logic Model (PLM) for the Bremore Castle & Regional Park project. 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 project is in alignment with the following Fingal County Development Plan Objectives: Objective BALBRIGGAN 4: Develop Bremore Regional Park incorporating an Active Recreational Hub including integrated sports facilities to serve Balbriggan and the surrounding area, including plans to facilitate the restoration and use of Bremore Castle, Bells Cottage, Boat House and the Martello Tower as community facilities, with a maritime museum/museum and civic facility to serve the town.</p>	<ul style="list-style-type: none"> • Funding provision in the Council's Capital Programme 2022-2024 • Report pursuant to part XI of the Planning & Development Act 2000 (as amended) and Part VIII of the Local Government Planning & Development Regulations 2001 (as amended) Proposed Park Development Project for Bremore Regional Park. Approved at Full Council Meeting 14th June 2021 • Plan for Reuse of Bremore Castle is in preparation and will be subject to 	<ul style="list-style-type: none"> • Proposals for the Bremore Park Development Project grouped as follows - The Balbriggan Sports & Recreational Hub, The Central Zone and The Coastal Park. • Reuse of the Restored Bremore Castle and associated Heritage Buildings. • Completion of necessary planning and consultation processes. • Undertaking the necessary procurement for services. • Management of the project. 	<ul style="list-style-type: none"> • 1st Phase of Recreational Hub in development following a procurement process. • Boundary improvements along Bells Lane completed in early 2022 following procurement process 	<ul style="list-style-type: none"> • The completed project will result in the development of a significant Recreational and Tourism Amenity for Balbriggan Town

	<p>statutory Planning Approval</p> <ul style="list-style-type: none">• Administrative costs for staff within the Parks & Green Infrastructure Division.			
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Description of Programme Logic Model

Objectives: The project involves the development of Bremore Regional Park incorporating an Active Recreational Hub including integrated sports facilities to serve Balbriggan and the surrounding area. Also included are plans to facilitate the restoration and use of Bremore Castle, Bells Cottage, Boat House and the Martello Tower as community facilities, with a maritime museum/museum and civic facility to serve the town.

Inputs: Following a consultation process with local community groups, representatives and national and local sporting bodies during 2019 and 2020, Fingal County Council's Parks & Green Infrastructure Division prepared a Park Development Project for Bremore Regional Park. The proposal was placed on public display from the 16th March to 30th April 2021 – a total of 339 submissions were received within the consultation period. In accordance with relevant Planning legislation the resulting report on the project was approved at Full Council Meeting 14th June 2021. Funding provision for the project is included in the Council's Capital Programme 2022-2024.

Plan for Reuse of Bremore Castle is in preparation and will be subject to statutory Planning Approval.

Activities: The planning and consultation phase of the Bremore Park Development project has been completed. Activities to advance the project include the undertaking of the necessary procurement for elements of the project, ongoing management of the project and preparation of the plan for Reuse of Bremore Castle which will be subject to statutory Planning Approval.

Outputs: 1st Phase of Recreational Hub in development following a procurement process. Boundary improvements along Bells Lane completed in early 2022 following procurement process.

Outcomes: The completed project will result in the development of a significant Recreational and Tourism Amenity for Balbriggan Town incorporating:

The Balbriggan Sports & Recreational Hub with extensive sporting facilities, bleacher seating structures, sports enclosure fencing, changing/ toilet building (341 sqm) and associated parking and vehicle access facilities.

The Central Zone, to include natural play elements, outdoor gym equipment and other park furniture elements and

The Coastal Park, to include basketball half court, skate bowl and amenity planting and grass mounds, terraced steps/seating, bicycle parking and landscaped Car Park and Associated Car Parking and boundary treatment.

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

The following section tracks the Bremore Castle & Regional Park project from inception to conclusion in terms of major project/programme milestones

<i>Month - Year:</i>	<i>Description:</i>
January 2019	Appointment of Landscape consultants to prepare Bremore Park Development Plan
July 2019	Commencement of Public Consultation on Draft Bremore Regional Park Development Project – Additional Online Consultation Facilitated
March 2020	Commencement of Internal & External Consultation on Draft Bremore Regional Park Development Project with local community groups, representatives and national and local Sporting bodies.
16 th March 2021 – 30 th April 2021	Statutory Consultation Process on Bremore Regional Park Development Project
14 th June 2021	Statutory Approval of Bremore Regional Park Development Project
Autumn 2021	Procurement of Wall & Railing Project at Bells Lane in Bremore Regional Park
November 2021	Tender for First Phase of Bremore Regional Park Recreational Hub
March 2022	Commencement of Works on 1 st phase of Bremore Park Recreational Hub

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Bremore Castle & Regional Park project.

Project/Programme Key Documents	
Title	Details
Part 8 Public Consultation Documentation for Bremore Regional Park Development Project	https://consult.fingal.ie/en/consultation/proposed-bre-more-regional-park-development-project
Statutory Approval of Bremore Regional Park Development Project at County Council meeting dated 14 th June 2021	Approval of Item 31 on County Council meeting agenda 14 th June 2021.
Design and Construction of Stub Wall & Fitting of Railings & Gates at Bells Lane, Bremore Castle, Balbriggan, Co. Dublin.	Tender for the provision of Boundary works along Bells Lane
Client Brief for Construction of natural GAA Pitch facility and associated ancillary works at Bremore Regional Park Recreational Hub, Balbriggan Co. Dublin.	Tender for development of First Phase of Bremore Regional Park Recreational Hub -
Capital Code Expenditure Report from MS4 Accounts system.	Breakdown of Expenditure on Project

Key Document 1: Part 8 Public Consultation Documentation for Bremore Regional Park Development Project

Engagement in consultation process pursuant to part XI of the Planning & Development Act 2000 (as amended) and Part VIII of the Local Government Planning & Development Regulations 2001 (as amended). Consultation process advertised in press and link available for the viewing of documentation relating to the project. Period of consultation 16/03/2021 to 30/04/2021. Documentation comprehensive.

Key Document 2: Statutory Approval of Bremore Regional Park Development Project at County Council meeting dated 14th June 2021

Item listed as Item 31 on the council agenda – full and comprehensive report provided. A total of 339 submissions were received and all submissions received were considered in the preparation of the report.

Key Document 3: Design and Construction of Stub Wall & Fitting of Railings & Gates at Bells Lane, Bremore Castle, Balbriggan, Co. Dublin.

Tender specification documentation in the tendering process. Tender process managed by the Central Procurement Unit and contract details available on the contracts register.

Key Document 4: Client Brief for Construction of natural GAA Pitch facility and associated ancillary works at Bremeore Regional Park Recreational Hub, Balbriggan Co. Dublin.

Tender for development of First Phase of Bremeore Regional Park Recreational Hub - Tender process managed by the Central Procurement Unit and contract details available on the contracts register.

Key Document 5: Capital Code Expenditure Report.

Expenditure data on project available on Agresso MS4 system under the capital code.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Bremore Castle & Regional Park project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Project approval process data	To confirm that the necessary approvals were sought and obtained for the project.	Available on Project File and provided to Internal Audit in the course of the review.
Evidence that the tendering processes were undertaken in accordance with procurement requirements	To confirm that the necessary tendering processes were undertaken in accordance with procurement guidelines.	Yes – Data On the project file and copies of CE Orders provided to Internal Audit during the course of the review.
Expenditure Report run in Agresso under the capital code including the PROCRef	To facilitate examination of expenditure to date and review the procurement processes for compliance with guidelines.	Available on the Internal Audit in-depth check file and MS4 Accounts System.

Data Availability and Proposed Next Steps

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.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Bremore Castle & Regional Park project based on the findings from the previous sections of this report.

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

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

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

The necessary 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?

On the basis of the outcome of the in-depth check no recommendations arise at this time.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Bremore Castle & Regional Park project.

Summary of In-Depth Check

PSC Status: Expenditure Being Incurred

Project Description: Bremore Castle & Regional Park project.

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 project provides for the development of a New Regional Park for Balbriggan with the restored Bremore Castle as a major feature within the new park. The project is in alignment with Fingal County Development Plan Objectives, the required statutory approval process has been undertaken and procurement checks on expenditure to date show compliance with procurement requirements.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in 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	Development works at Ardgillan Castle
Detail	Refurbishment works at Ardgillan Castle to address deficiencies in building fabric primarily related to the roof and services
Responsible Body	Fingal County Council
Current Status	Expenditure being incurred.
Start Date	February 2017
End Date	On-going
Overall Cost	€6.1m

Project Description

The project involves upgrade works at Ardgillan Castle to refurbish building and facilitate improved opportunities for heritage tourism and use.

Ardgillan Castle building has not had any significant investment or enhancement since original refurbishment works were completed by the Council 30 years ago and significant works needed to address defects, particularly roof replacement, electrical services and fire safety, improvements to visitor services and general improvements to the public areas and café facilities on site.

During the course of the project development emergency works, specifically works to address fire safety and heating failures, required immediate action.

During the duration of the project the scope was increased to address the finding of various reports and cost plans on the building.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, The Internal Audit Unit have completed a Programme Logic Model (PLM) for the Development works at Ardgillan Castle project. 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"> • Provision of appropriate upgrades and refurbishment to Ardgillan Castle buildings which will allow for improved facilities for the public and enhance the heritage tourism offering of the Castle. • Completion of development works to an appropriate heritage standard. • Provide records of work and surveys to benefit long term facilities management and maintenance of the buildings. 	<ul style="list-style-type: none"> • Capital funding of €6.1m allocated in the Fingal Capital Plan 2022-2024. • Management and administrative costs incurred by the Economic Enterprise, Tourism and Cultural Dev. Department. • Services from Internal FCC professional staff. • Services from external consultant design team members, external contractors (works contractors/electrical contractors and specialists) and services from surveyors appointed by the Council. 	<ul style="list-style-type: none"> • Development and agreement of an appropriate phased approach to implementation to allow Ardgillan Castle to remain open and operate as normally as possible during the refurbishment programme. • Procurement activities. • Financial Management of budget and cost control. 	<ul style="list-style-type: none"> • An improved refurbished castle building which will benefit from reduced reactive repairs, lower maintenance costs and less energy use. • An improved Castle building which is capable of accommodating multiple uses and activities and more inhabited spaces. • An improved experience for those working and visiting the buildings. • Improved information on the building to allow for improved facilities management. 	<ul style="list-style-type: none"> • Improvements to the facility requiring less reactive maintenance and better planning of facilities management. • Improvements to visitor experience and facilities. • Improvements to comfort and safety levels for staff and visitors. • Reinforcement of the position of the castle as a key heritage and tourism driver. • Facilitating increased use of underused or vacant spaces within the castle.

Description of Programme Logic Model

Objectives: Ardgillan Castle is an important heritage structure in Fingal and the project proposes to provide the appropriate upgrades and refurbishment allowing for improved facilities for the public and enhance the heritage tourism offering of the castle.

Inputs: The inputs to the programme include Capital Funding of €6.1m which has been allocated in the Fingal Capital Plan 2022 – 2024. Other inputs include:

- The associated management and administrative costs incurred by the Economic, Enterprise, Tourism and Cultural Development Department.
- Internal FCC professionals (Architects, Quantity Surveyors, Clerk of Works)
- Surveyors appointed to the Council
- External consultant design team members
- External contractors

Activities: One of the key activities carried out during the programme of works was the development and agreement of an appropriate phased approach to implementation to allow Ardgillan Castle remain open and to operate as normally as possible during the refurbishment programme.

Other key activities include procurement of services including Surveying Services and Works Contractors and the inspections and project management of all consultant services and contractors.

Outputs: The improved refurbished Castle buildings will provide for a reduction in reactive repairs, lower maintenance costs/ less energy use within the buildings and improved information on the building including safety file information to allow for further refined facilities management. It will also result in buildings capable of accommodating multiple uses and activities and more inhabited spaces which will enhance visitor experience and the environment for those working in the buildings.

Specific project deliverables for the project include the following;

- Upgrade works to address fire safety deficiencies including fire protection of escape routes and provision of an emergency lighting system
- Condition reporting for reroofing works, conservation repairs to windows and doors and essential conservation works
- Specialist surveys necessary to inform contract documentation including asbestos and lead paint surveys
- Repairs, refurbishment and redecoration to original external joinery (windows and doors) to extend life and improve weather resistance, energy efficiency and extend lifetime of elements
- Replacement of roof over Castle, repairs to chimneys and including extensive lead valley replacement to address water ingress and protect the property all in line with best conservation practice
- Redecoration of the main public spaces within the Castle
- Heating system upgrade to provide comfort and allow for energy control and monitoring
- Improved catering and café facilities for visitors including improvements to standards of hygiene in facility
- Measured survey for the standalone Gardeners Cottage building at the Castle

Outcomes: The outcomes of the project will see vast improvements to the fabric of Ardgillan Castle buildings, enhancing the visitor experience and reinforcing the position of the Castle as a key heritage tourism driver.

Improvements to the facility will increase comfort and safety levels within the building for staff and visitors and will lead to less reactive maintenance and better planning facilities management.

It is envisaged that the outcomes of the project will allow for more extensive use of underused or vacant spaces within the Castle.

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

The following section tracks the Ardgillan Castle project from inception to conclusion in terms of major project/programme milestones.

May 2015	Condition Survey Report
December 2016	Fingal Heritage Properties Review
February 2017	Contract awarded for emergency fire upgrade works
March 2019	Appointment of new catering operator
July 2019	Improvements to café & catering facilities by new catering operator
September 2019	Tender for measured survey of Gardener's Cottage
December 2019	Award of contract for emergency heating system replacement works
June 2020	Appointment of consultant conservation led design team – condition reporting, design & project management of conservations works on roof, external envelope & joinery
March 2021	Appointment of consultant quantity surveyor for works related to roof, external envelope and joinery
August 2021	Appointment of works contractor for internal redecoration works to public spaces within the building
April – May 2022 planned	Tender issue and evaluation for construction works related to roof and external envelope
July – March 2023 planned	Construction phase related to roof and external envelope

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Ardgillan Castle project.

Project/Programme Key Documents	
Title	Details
Condition Survey Report - May 2015	Condition survey of the roof, walls and internal fabric of Ardgillan Castle including outbuildings in adjoining and adjacent courtyards
Fingal Heritage Properties Review – December 2016	Extracts related to Ardgillan Castle Ltd.
Ardgillan Castle, Gardens & Demense Feasibility Study: Interim Report and Recommendations – March 2018	Tourism Development International (commissioned by Ardgillan Castle Ltd.)
Brief for appointment / scope of service for integrated Design Team.	July 2019 including outline programme
Condition reports by lead integrated design team consultant on - <ul style="list-style-type: none">• Roof repairs,• Photographic Record• Windows	June 2020 June 2020 July 2020
Brief for appointment / scope of service for quantity surveyor.	November 2020

Key Document 1 – Condition Survey Report – May 2015

Condition Survey Report of May 2015 - summarises the main defects to the Castle and outbuildings and provides a record of the condition of the assessment and repair recommendations.

Key Document 2: Fingal Heritage Properties Review – December 2016

The report centres around a financial and operational review and tourism product development strategies of Fingal Heritage Properties including Ardgillan Castle.

Key Document 3: Feasibility Study – Interim Report & Recommendations – March 2018

Tourism Development International (TDI) carried out a feasibility study on the development and animation of Ardgillan Castle and Demesne in March 2018.

Key Document 4: Brief for the appointment / scope of service for integrated Design Team – July 2019

Brief for appointment and scope of service for an integrated architectural design team for the conservation works at Ardgillan Castle which includes an outline of the programme of works.

Key Document 5: Condition Report relating to Roof Repairs, Photographic Record and Windows

Mechanical and Electrical services condition survey report regarding the roof refurbishment carried out in July 2020. A window condition survey report was also carried out and a photographic record report of the damage to the interior of Ardgillan Castle building.

Key Document 6: Brief for the appointment / scope of service for Quantity Surveyor – November 2020

A brief for the appointment / scope of service Quantity Surveyor consultancy services in relation to heritage works at Ardgillan Castle was established in November 2020 which includes an outline of the programme of works.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Condition Survey Report	To establish project inception	Available in the EETCD Department and provided to Internal Audit in the course of the review.
Ardgillan Castle, Gardens & Demense Feasibility Study: Interim Report and Recommendations – March 2018	To evaluate the feasibility of the project	Available in the EETCD Department and provided to Internal Audit in the course of the review.
Brief for appointment / scope of service for integrated Design Team dated July 2019	To show procurement / tendering process	Available in the EETCD Department and provided to Internal Audit in the course of the review.
Brief for appointment / scope of service for quantity surveyor dated November 2020	To show procurement / tendering process	Available in the EETCD Department and provided to Internal Audit in the course of the review.
CE Orders	Appointment of consultants and contractors	Available in the EETCD Department and provided to Internal Audit in the course of the review.

Data Availability and Proposed Next Steps

All data for the development works at Ardgillan Castle are available in the Economic, Enterprise, Tourism and Cultural Development Department and were made available to the Internal Audit Unit.

The Internal Audit Unit also reviewed the expenditure reports relating to the project.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Ardgillan Castle Project 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)

An in-depth check of the documentation provided by the Economic, Enterprise, Tourism and Cultural Development Department to include details of inception, feasibility study and the review of the expenditure at this early stage of the project finds that the delivery of the project, to date, complies with the standards set out in the Public Spending Code.

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

The project is in progress, the necessary documentation to date is available from the Economic, Enterprise, Tourism and Cultural Development Department for an evaluation at a later date.

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

Based on evidence provided Internal Audit does not have any recommendations.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Ardgillan Castle project.

Summary of In-Depth Check

PSC Status: Expenditure Being Incurred

Project Description: Refurbishment works at Ardgillan Castle to address deficiencies in building fabric primarily related to the roof and services.

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 project provides for the safeguarding of this important heritage property. In doing so, the development works will enhance the overall visitor experience, make greater use of vacant areas and reinforce the position of the castle as a key heritage and tourism driver.

The project will also see the improvement of facilities to provide comfort and improved safety levels within the building for staff and visitors. The need for reactive maintenance within the buildings will be reduced and the planning of facilities management will be improved.

Audit Opinion: Project expenditure is at an early stage, and based on the review of documentation on the project to date, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in 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	LED Energy Reduction Project
Detail	The replacement of energy inefficient public lighting with newer LED (Light Emitting Diode) lights throughout the county public lighting network.
Responsible Body	Fingal County Council
Current Status	Expenditure being incurred
Start Date	12/12/2015
End Date	31/12/2023
Overall Cost	€6.8m

Project Description

The replacement of energy inefficient public lighting with newer LED lights throughout the county public lighting network of 32,400 public lights over the geographical area of 452 sq.km, spanning rural, urban and suburban communities and several key elements of national and regional infrastructure, including the M1, M2 and N3 national primary roads.

At the outset of this project, except for a small number of newer housing estates, most of the existing public lights were older energy inefficient Sodium Lights and the replacement programme aimed at replacing c2,000 existing lights with LED lights on an annual basis linked to the annual maintenance contract.

Following an assessment report in 2018 the light replacement programme was accelerated with increased funding provided as part of the Capital Programme to achieve maximum cost savings using the Dublin Authorities Framework for the purchase of LED lanterns providing for increased annual replacement targets with the aim of meeting 2020 national energy reduction targets.

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 LED Energy Reduction Project. 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"> • The phased retrofitting of LED lanterns with the aim of meeting the 2020 National Energy Reduction target • Energy Reduction of 30% - 50% depending on the wattage of the 32,400 lighting units. • Reductions of 30% could be expected from the 55–90watt lights. • Reductions of 50% could be expected from 100watt and above. • Most of the lighting units in Fingal County Council fall into the 55-90 range. 	<ul style="list-style-type: none"> • Provisions in Capital Programme for 2014 – 2017 which was extended to 2023 to allow for completion of project objectives. • Administrative costs for staff within the Operations Department. 	<ul style="list-style-type: none"> • Tendering process for public lighting maintenance services. • Tendering process for the supply of functional LED street lighting luminaires within the Dublin Authorities Framework for the purchase of LED lanterns. • Replacement of Sodium lighting units by appointed contractor. • Programme planning and monitoring of the process. • Supervision of works. • Review of annual energy reductions and comparisons with expected outcomes. 	<ul style="list-style-type: none"> • Reduction in costs due to the reduction in energy demand. • Energy demand and savings monitoring. 	<ul style="list-style-type: none"> • Reduction of an average billable watts hours from 90.8 watts in 2016 to 46.6 watts in the first quarter of 2022. • 92.8% of all lights switched to LEDS (May 2022).

Description of Programme Logic Model

Objectives: The replacement of energy inefficient public lighting with newer LED (Light Emitting Diode) lights throughout the county public lighting network of 32,400 public lights over the geographical area of 452 sq.km with the aim of meeting the 2020 National Energy Reduction target. The 32,400 lighting units can be broken down into two basic energy demand profiles, 55-90 watts and 100 watt and above. Reductions of 30% could be expected from the 55-90 watt grouping while 50% reduction could be expected on larger units. Most of the lighting units in Fingal County Council fall into the 55-90 range.

Inputs: The County Council meeting of 3rd November 2015 adopted an annual provision in the Capital Programme for 2014-2017 of €500,000. This programme has been extended to 2023 to allow completion of the project objectives. The inputs also include the associated administration costs for staff within the Operations Department.

Activities: The activities required for the project include a tendering process incorporating the evaluation of the tender and awarding of tender for a contractor to carry-out the lighting replacement works. Replacement of the Sodium lighting units undertaken by the appointed contractor. A separate procurement process was undertaken for the supply and delivery of functional LED street lighting luminaires within the Dublin Authorities Framework for the purchase of LED Lanterns.


Further activities encompass the programme planning and monitoring of the process, supervision of works and a review of the annual energy reductions and comparisons with expected outcomes.

Outputs: The outputs of the project include reduction in costs due to the reduction in energy demand. The demands and savings are monitored through a software system called Deadsure which provides statistical data on energy use etc. As an example, the first three months of 2022 had a reduction of 22.12% in the energy demand from that of 2021.

Outcomes: The project has seen an average billable watts hours drop from 90.8 watts in 2016 to 46.6 watts in the first quarter of 2022 with 92.8% of all lights switched to LEDS.

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

The following section tracks the LED Energy Reduction Project from inception to conclusion in terms of major project/programme milestones.



2015	Tender for maintenance of public lighting
2017	Tender awarded for maintenance of public lighting
2018	Replacement works commenced
2018 to date	Replacement works ongoing
2019	Multiparty framework agreement for supply of LED street lighting luminaires
2023	Expected completion date

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the LED Energy Reduction Project.

Project/Programme Key Documents	
Title	Details
Public Lighting in Ireland - Review of Public Lighting Services	Report commissioned by Waterford City Council on behalf of the City and County Managers Association (CCMA) on public lighting in the Republic of Ireland and on how public lighting services can be delivered more efficiently and effectively in regard to cost and quality.
Operations Department Report on Public Lighting Energy Saving Proposal 14 th September 2018	FCC internal report on public lighting energy saving
Chief Executive Orders	CE Orders authorising expenditure on maintenance contract and authorising expenditure on supply of luminaires
Financial reports – capital funding - monitoring	MS4 – expenditure reports

Key Document 1: Public Lighting in Ireland - Review of Public Lighting Services

This document is a study of public lighting services across Ireland which considered how public lighting services can be delivered more efficiently and effectively in regard to cost and quality.

Key Document 2: Operations Department Report on Public Lighting Energy Saving Proposal 14th September 2018

The Public Lighting Section in the Operations Department produced a report on public lighting energy saving. This outlines Ireland's commitment to energy saving targets within the public sector and proposes energy savings and costs associated with an accelerated lantern replacement programme within FCC.

Key Document 4: Chief Executive Orders

The Chief Executive Orders authorising this expenditure are available from the Operations Department and the Central Procurement Unit.

Key Document 5: Financial reports – capital funding / monitoring

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

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Report on Public Lighting Energy Saving Proposal 14 th September.	To establish cost and energy saving projections.	Available on project file in Operations and provided to Internal Audit in the course of this review.
Evidence that the tendering processes were undertaken in accordance with procurement guidelines.	To confirm that the necessary tendering processes were undertaken in accordance with procurement guidelines.	Available on project file in Operations Department and provided to Internal Audit in the course of this review.
Chief Executive Orders	To confirm necessary expenditure approval are in place.	Available on project file in Operations Department and provided to Internal Audit in the course of this review
Expenditure report run in Agresso under the capital code including the ProcRef.	To facilitate examination of expenditure to date and review the procurement processes for compliance with guideline.	Available on the Internal Audit in-depth check file and MS4 Accounts system.

Data Availability and Proposed Next Steps

Data in relation to the LED Energy Reduction project is available from the Operations Department and made available to the Internal Audit Unit.

Section B - Step 5: Key Evaluation Questions

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

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

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

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

The necessary documentation to date is available from the Operations Department for evaluation at a later date.

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

During the course of the review it was noted that the Service Provider changed name in early 2022 – Internal Audit recommends that Operations should consider noting the company name change in an addendum to the contract.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the LED Energy Reduction project.

Summary of In-Depth Check

PSC Status: Expenditure Being Incurred

Project Description: Replacement of energy inefficient public lighting with advanced LED lights throughout the county public lighting network.

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

Findings: This project to replace Fingal's public lighting to energy efficient LED's is a positive step in reducing the Council's energy demand. The project is nearing completion with 92.8% of all lights switched to LEDs.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

Appendix 4 Audit Assurance Categories and Criteria

5#/ 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.