

# Quality Assurance Report for 2023 Fingal County Council

**31st May 2024**

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 Code[1](#_bookmark1). 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:
   * 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 2023.

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

1. Expenditure Analysis
   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 193 projects/programmes included in the inventory at a combined value of

€1,677,138,878. Of these, 35 projects/programmes were being considered and 158 projects/programmes were incurring expenditure. Nil projects had recently ended.



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 2023 Annual Financial Statement (Unaudited) in respect of current (revenue) expenditure and from the Capital Programme 2023-2025 and the Council’s Financial Management System for capital expenditure.

* 1. **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 2023 is available on our website at <https://www.fingal.ie/council/service/public-spending-code>

There was **One** procurement in 2023 which exceeded the threshold in this respect.

1. Assessment of Compliance
   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.

* 1. 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 2021, 2022 and 2023 as per the table below:

|  |  |  |
| --- | --- | --- |
| **Year** | **Capital Projects** | **Revenue Programmes** |
| 2021 | 6.1% | 0.0% |
| 2022 | 5.2% | 2.3% |
| 2023 | 6.1% | 7.0% |
| **Rolling Average** | 5.6% | 3.1% |

In 2023, 5.6% of the inventory was subject to in-depth checks in respect of Capital Projects and 7.0% of Revenue Programmes was subject to in-depth checks.

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** |
| Snugborough Road - NAC to Ongar | 14.5m | Expenditure Being Incurred |
| Balbriggan Harbour Dredging | 10.2m | Under Consideration |
| Ballymastone Recreational Hub | 10.0m | Expenditure being Incurred |
| Broadmeadow Way Greenway | 42.0m | Expenditure being Incurred |
| Ardgillan Castle Roof Upgrade | 3.7m | Completed |
| **Total Value of in-depth checks** | 80.4m |  |
| **Total Value of capital inventory** | 1,435m |  |
| **% of Inventory Value Analysed** | 5.6% |  |

The Revenue programme subject to in-depth checks are listed in the following table:

|  |  |  |
| --- | --- | --- |
| **Project name** | **Value €m** | **PSC Status** |
| E11 Operation of the Fire Service | 25.3 | Expenditure being incurred |
| **Total Value of in-depth checks** | 25.3 |  |
| **Total Value of revenue programme** | 361.9 |  |
| **% of revenue programme Analysed** | 7% |  |

3.3.1 Snugborough Road - NAC to Ongar Project Value €14.5m

**PSC Status:** Expenditure Being Incurred

**Project Description:** Snugborough Road - NAC to Ongar

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

**Findings:** This project will provide an upgrade of pedestrian and cycle infrastructure of the Snugborough Road – NAC to Ongar with the intention of encouraging members of the public to use active travel modes such as walking or cycling for short term journeys and to access public transport for medium term journeys.

**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 Balbriggan Harbour Dredging Project Value €10.2

**PSC Status:** Under Consideration

**Project Description:** Fingal County Council has the statutory responsibility (2010) for maintaining the working harbour of Balbriggan and the Operations Department is responsible for the day–to-day oversight and responsibility for the harbour including bye law control (since 2010) and enforcement, health and safety, structural integrity, maintenance of navigational aids, waste disposal, parking and litter control management. Other Council Departments provide key support services including the Planning and Strategic Infrastructure Dept., the Environment and Water Services Depts. (beach, waste and surface water management).

**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:** Having reviewed the documentation in relation to this project, to provide the dredging of Balbriggan Harbour, Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

**Audit Opinion:** It is the opinion of Internal Audit in Fingal County Council that there is substantial assurance that the project was implemented in compliance with the Public Spending Code.

3.3.3 Ballymastone Recreational Hub   Project Value €10m

**PSC Status:** Expenditure Being Incurred

**Project Description:** Development of a multi-code sports and recreational hub to serve the needs of the existing communities in Donabate and Portrane. Development works are planned in 2 phases (Phase 1 - Construction of 2 GAA sized pitches and Phase 2 - Development of new All-weather pitches, play and parking facilities as well as a section of Greenway which will ultimately link these facilities to a Coastal Walkway/Cycleway).

**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 involves the provision of a Recreational Hub and improvement works to an existing area of open space. The development will provide for additional and enhanced recreational infrastructure to serve Donabate.

**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 Broadmeadow Way Greenway Project Value €42.0m

**PSC Status:** Expenditure Being Incurred

**Project Description:** The construction of a new greenway (shared footpath and cycleway) between Malahide Demense and Newbridge Demense via the railway causeway along the Malahide Estuary.

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

**Findings:** This project to provide a new greenway (shared footpath and cycleway) between Malahide Demense and Newbridge Demense via the railway causeway along the Malahide Estuary, will form part of the national sustainable transport network and will ultimately form part of the Fingal Coastal Way.

**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.

3.3.5 Ardgillan Castle Roof Upgrade Project Value €3.7m

**PSC Status:** Works Recently Ended

**Project Description:** To carry out conservation works to windows and doors of Ardgillan Castle in order to protect the structure of this heritage property and to upgrade the roof area.

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

**Findings:** This project to upgrade Ardgillan Castle roof area and carry out conservation works on the windows and doors is an important step in the conservation of the heritage sites of Fingal County Council.

**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.

3.3.6 Operation of the Fire Service (E11) Project Value €25.3m

**PSC Status:** Revenue Expenditure Being Incurred

**Project Description:** The Fingal County Council’s contribution to Dublin City Council for the provision of the Dublin Fire Brigade Service that covers the Fingal County Council administrative area.

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

**Findings:** This project funds the delivery of a vast array of equipment and staffing for the provision of the Dublin Fire Brigade to the whole of the Dublin Region. The costs reviewed are Fingal County Council’s contribution to the shared service based on historic formula.

**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.

1. Next Steps: Addressing Quality Assurance Issues

The compilation of both the Inventory and Checklists for 2023 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.

1. 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 was One procurement in excess of €10m in the year under review. The Council has published a notice on [www.fingal.ie](http://www.fingal.ie/) with summary information for procurements in excess of €10 million for 2023. <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.

## 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: 31st May 2024**

Appendix 1 Inventory of Projects/Programmes above €0.5 million











# 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? | 3 |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | 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. |  |  |
| 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 complied 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**

**Quality Assurance – In Depth Check**

Snugborough Road - NAC to Ongar

**Section A: Introduction**

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

|  |  |
| --- | --- |
| **Programme or Project Information** | |
| **Name** | Snugborough Road - NAC to Ongar |
| **Detail** | Upgrade of pedestrian and cycle infrastructure |
| **Responsible Body** | NTA – Active Travel Funding programme |
| **Current Status** | Expenditure Being Incurred |
| **Start Date** | 30/06/2022 |
| **End Date** | Q1 2028 |
| **Overall Cost** | €14,465,643.00 |

**Project Description**

The scheme forms part of the NTA’s Active Travel Funding Programme and requires a suitable solution to enhance the existing cycling infrastructure between the Ballycoolin Business Park roundabout and Ongar Village, via the National Sport Centre (NSC) and Blanchardstown Centre, improving safety for pedestrians and cyclists. The scheme length is approximately 6.8km.

The route forms part of Route No. 5 & 5B under the National Transport Authority (NTA) Greater Dublin Area Cycle Network Plan. The intention is to encourage members of the public to use active travel modes such as walking or cycling for short term journeys and to access public transport for medium term journeys.

**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 Snugborough Road - NAC to Ongar Project. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](http://publicspendingcode.per.gov.ie/).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Objectives | Inputs | Activities | Outputs | Outcomes |
| To create a pedestrian and cycle scheme as a high-quality pathway to encourage and promote walking and cycling in a safe and controlled environment. | Budget yet to be fully defined -approx. €14,465,643.  FCC Staff numbers approx. 4 no. (Senior Engineer, Senior Executive Engineer, Executive Engineer, Assistant Engineer). | Phase 1 – Scope and Purpose  Phase 2 – Feasibility & Options Report  Phase 3 – Preliminary design  Phase 4 – Non-statutory consultation  Phase 5 – Detailed design and Procurement  Phase 6 – Construction  Phase 7 – Handover and Final Account | Improvement of the road between Snugborough and Ongar to enhance facilities for pedestrians and cyclists, with the inclusion of ‘Dutch Style’ roundabouts. | Improvements to the Economy, Safety, Physical Activity, Environment, Accessibility/Social Inclusion and Integration. |

**Description of Programme Logic Model**

***Objectives:***

Fingal County Council aim to develop this Pedestrian and Cycle Scheme as a high-quality pathway that would encourage and promote walking and cycling in a safe and controlled environment. The provision of infrastructure, such as the proposed scheme, that can encourage physical activity and improve the general health of the population, in terms of both physical and mental well-being, supports this vision in an equitable and sustainable context. All in all, this walking and cycling facility should cater for, and appeal to, commuting, leisure, amenity and users of all abilities. The proposed scheme must not only increase accessibility and permeability within the immediate study area, but also provide enhanced and safer connectivity with other areas and routes. Ultimately the route should be delivered to improve safety, reduced vehicle speeds, reduce journey times, and contribute towards increased numbers of trips being made by bicycle and by foot in the local catchment. The scheme aims to deliver a corridor with improved pedestrian and cyclist facilities to provide high quality linkage to the surrounding catchment.

***Inputs:*** Budget yet to be fully defined, only an approximation of €14,465,643.

FCC Staff numbers approx. 4 no. (Senior Engineer, Senior Executive Engineer, Executive Engineer, Assistant Engineer).

***Activities****:*

Phase 1 – Scope and Purpose

Phase 2 – Feasibility and Options Report

Phase 3 – Preliminary design

Phase 4 – Non-statutory consultation

Phase 5 – Detailed design and Procurement

Phase 6 – Construction

Phase 7 – Handover and Final Account

***Outputs:*** Delivery of:

Link 1 - Ongar Distributor Road (Barnwell RA - Station RA) - Upgrades damaged areas only (footpath and cycle track).

Junction 1 - Station Roundabout - Retain roundabout and introduce a ‘Dutch Style’ roundabout design with one lane entry and exit on the roundabout.

Link 2 - Ongar Distributor Road (Station RA - Allendale RA) – Upgrades damaged areas only (footpath and cycle track).

Junction 2 - Allendale Roundabout - Retain roundabout and introduce a ‘Dutch Style’ roundabout design with one lane entry and exit on the roundabout.

Link 3 - Ongar Distributor Road (Allendale RA - Millennium RA) - Upgrades damaged areas only (footpath and cycle track).

Junction 3 - Clonsilla Link Road Junction - Introduce cyclist protection to the signalised junction. Consider also offering protection to the existing layout with the introduction of bollards as an interim measure.

Junction 4 - Hartstown Link Road Junction - Introduce cyclist protection to the signalised junction. Consider also offering protection to the existing layout with the introduction of bollards as an interim measure.

Junction 5 - Dual junction at Ongar Distributor Road/ Shelerin Road/ Lohunda Road - Close Lohunda Road and have traffic vehicles leave the estate onto Mountview Road, Lohunda Park remains a signalised junction. Introduce a cycle phase to the traffic signals for the crossing of cyclists. Consider also offering protection to the existing layout with the introduction of bollards as an interim measure.

Junction 6 - Millennium Roundabout - Roundabout with Integrated Crossing.

Link 4 - R843 Road - Upgrades damaged areas only (footpath and cycle track).

Junction 7 - Snugborough Road Mini Roundabout - Introduce a ‘Dutch Style’ roundabout.

Link 5 - Snugborough Road – (Mini RA – Blanchardstown Shopping centre RA) - Upgrades damaged areas only.

Junction 8 - Grove Road Junction - Introduce cyclist protection to the signalised junction. Consider also offering protection to the existing layout with the introduction of bollards as an interim measure.

Junction 9 - Blanchardstown Shopping Centre Roundabout - Retain existing roundabout and introduce a Dutch style with one lane entry and exit on the roundabout.

Link 6 - Snugborough Road – (Blanchardstown Shopping centre RA - Snugborough Interchange) - Upgrades damaged areas only (footpath and cycle track).

Link 7 - Snugborough Road - (Snugborough Interchange - Ballycoolin RA) - Segregate existing on road cycle track and upgrade surface where possible, NSC & IDA junctions to be upgraded along link.

Junction 10 - Ashling Heights Junction - Introduce cyclist protection to the signalised junction. Consider also offering protection to the existing layout with the introduction of bollards as an interim measure.

Junction 11 - Waterville Junction - Signalise the junction including for cyclist protection.

Junction 12 - NSC Junction - Introduce cyclist protection to the signalised junction. Consider also offering protection to the existing layout with the introduction of bollards as an interim measure.

Junction 13 - IDA Entrance - Introduce cyclist protection to the signalised junction. Consider also offering protection to the existing layout with the introduction of bollards as an interim measure.

***Outcomes****:* The total preferred option scheme proposes the upgrade of all junctions along the route to segregate pedestrians from cyclists at junctions and protect cyclists at signalised junctions (as per the options given in the Preliminary Design Guidance Booklet for Bus Connects Core Bus Corridors). Improvements to the Economy, Safety, Physical Activity, Environment, Accessibility/Social Inclusion and Integration.

Economy: Improved transport reliability of the proposed facilities to be provided.

Safety: Dedicated cycle priority at the signalised junctions, reduced overall carriageway widths for motorists, increase in width of cycle track and footpaths.

Physical Activity: Improvement in the existing facilities that will encourage mode shift to active modes.

Environment: Improved public realm and opportunity to encourage mode shift to sustainable modes. Improve air quality, noise and vibration and land use character with the addition of landscaping which will help to encourage the use of sustainable modes of transport.

Accessibility/Social Inclusion: Provides infrastructure that is accessible to all population cohorts. Provides better pedestrian and cycling environment on the junctions.

Integration: Provides the opportunity for the best pedestrian facilities and cycle facilities leading to and from employment hubs and from public amenities (e.g., Sports Ireland Campus). Provides a safe environment for pedestrians and cyclists.

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

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

******

|  |  |
| --- | --- |
| APR 2022 | Design Tender competition |
| JUN 2022 | Design Tender Assessment/Appointment of Designer |
| JUL 2022 | Feasibility Study & Options Report - Surveys |
| SEP 2022 | Draft options report and drawings/internal review |
| NOV 2022 | Draft options report and drawings/internal review |
| MAY 2023 | NTA Workshop |
| JUN 2023 | Option report review following NTA Workshop on file |
| SEP 2023 | NTA Gateway 2 report approval |
| JAN 2024 | Draft Preliminary Design (current progress to date) |

**Section B - Step 3: Analysis of Key Documents**

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

|  |  |
| --- | --- |
| **Project/Programme Key Documents** | |
| **Key Document 1** | Option Selection report |
| **Key Document 2** | Preliminary Design Report |
| **Key Document 3** | Design Tender Document |
| **Key Document 4** | Design Tender Document |
| **Key Document 5** | Design Tender Document |
| **Key Document 6** | Award of Contract |
| **Key Document 7** | Project Execution Plan |
| **Key Document 8** | Ballycoolin Business Park to Ongar design brief |
| **Key Document 9** | Consultation Plan |
| **Key Document 10** | Stakeholder Management and Communication Strategy |
| **Key Document 11** | Indicative Procurement Strategy |
| **Key Document 12** | General Financial Analysis |
| **Key Document 13** | Project Appraisal Report |
| **Key Document 14** | Project Appraisal Report Risk Register |
| **Key Document 15** | Gateway 2 Report |
| **Key Document 16** | Signed Letter of Acceptance |
| **Key Document 17** | Tender Recommendation Report - Signed Version |

**Key Document 1:** Option Selection report

This Options Selection Report has been prepared by Clifton Scannell Emerson Associates (CSEA) on behalf of Fingal County Council (FCC), documenting the options development and selection process of several possible option layouts for the provision of pedestrian and cycle infrastructure from Ballycoolin Business Park to Ongar Village and to ensure the strategic alignment of the proposal with government policy. The length of the proposed scheme is approximately 6.8km. The Option Selection Stage is an important step in the project lifecycle in which potential alternatives for an intervention are assessed and a preferred option is identified.

**Key Document 2:** Preliminary Design Report

Clifton Scannell Emerson Associates (CSEA) were commissioned by Fingal County Council (FCC) to carry out consultancy services and PSDP role for the design of approximately 6.8km in length proposed to facilitate pedestrian and cycle connectivity from Ballycoolin Business Park to Ongar Village, situated in the northwest of Dublin City Centre, and to ensure the strategic alignment of the proposal with government policy.

**Key Document 3:** Design Tender Document

The purpose of this document is to procure consultancy services to include:

* Detail plans, procedures, and control processes.
* Project design and implementation, monitoring and reporting progress.
* Define roles and responsibilities of all project participants that everyone understands, accepts and completes their responsibilities.
* Outline mechanism for monitoring, review and feedback by defining reporting and meeting requirements.

**Key Document 4:** Design Tender Document

Tender and schedule for the Provision of Engineering Consultancy Services for Ballycoolin Business Park Roundabout to Ongar Village - Protected Cycle Lane using the Standard Conditions of Engagement for Consultancy Services (Technical).

**Key Document 5:** Design Tender Document

Office of the Government Procurement Engineering Consultancy Services – Ballycoolin Business Park to Ongar Village – Protected Cycle Lane Scheme. Instructions to tenderers for the service using the Restricted Procedure for Consultancy Services for the use with the conditions of engagement for consultancy services where hourly rates are to be tendered.

**Key Document 6:** Award of Contract

CE Order award of Contract to Clifton Scannell Emerson for Engineering Consultancy Services Works.

**Key Document 7:** Project Execution Plan

Basic scheme data, roles/responsibilities, project milestones, phases as outlined below,

* Phase 0 Scope & Application
* Phase 1 Scheme Concept and Options Selection
* Phase 2 Preliminary Design
* Phase 3 Statutory Processes
* Phase 4 Detailed Design & Tender Preparation
* Phase 5 Construction and Implementation
* Phase 6 Closeout and Review

**Key Document 8:** Ballycoolin Business Park to Ongar design brief

Brief for the appointment of a consultant for engineering consultancy services Ballycoolin Business Park to Ongar Village Protected Cycle Lane Scheme.

**Key Document 9:** Consultation Plan

List of Stakeholders along scheme to include individuals, businesses, education providers, sports clubs, residents’ association, elected members and strategic stake holders.

**Key Document 10:** Stakeholder Management and Communication Strategy

The Active Travel Unit of Fingal County Council proposes to upgrade the existing cycling infrastructure between the Ongar Village and Ballycoolin Business Park roundabout in Dublin 15. The intention is to encourage members of the public to use active travel modes such as walking or cycling for short term journeys and to facilitate access to public transport for medium term journeys. The document elaborates the Communication Strategy for non-statutory stakeholder engagement in relation to the project, as part of an overall vision and strategy for the development of an integrated network of active travel schemes. This Communications Strategy has been prepared taking account of:

* Fingal Development Plan (2023 - 2029)
* The Fingal Citizens Charter
* Department of Communications, Climate Action and Environments (DCCAE) Guidance for Staff on Stakeholder Engagement which has been acknowledged as a model of good practice in stakeholder consultation.

The Fingal Development Plan 2023 - 2029 covers the scheme area and sets out the Council’s proposed policies and objectives for the development of the County over the Plan period. The Development Plan seeks to develop and improve, in a sustainable manner, the social, economic, environmental and cultural assets of the County.

**Key Document 11:** Indicative Procurement Strategy

The scheme proceeds towards detailed design and preparation of contract documents. The various options for the procurement strategy will be decided upon to deliver the scheme. It may be appropriate to establish a Framework of Contractors for Active Travel Projects within Fingal County Council or existing Frameworks may be in place that can be used. A Quality / Price ratio of 70 / 30, and calculation of a Most Economically Advantageous Tenderer would be recommended.

**Key Document 12:** General Financial Analysis

Breakdown of Financial Analysis of the operational life and stages of the project.

**Key Document 13:** Project Appraisal Report

Consideration of alternatives and options, preferred option and to summarise the appraisal deliverables (Project Brief, Transport Modelling Report, Cost Benefit Analysis and Project Appraisal Balance Sheet) for the proposed Ballycoolin Business Park to Ongar Village Protected Cycle Lane Scheme, which is classified as a Minor Project (€5m to €20m).

**Key Document 14:** Project Appraisal Report Risk Register

Risk register for the project, outlining risk rank, risk ID, date identified, risk owner, category, risk/opportunity, technical discipline, risk description, response, exposure, construction risk value, status, register review date and comments.

**Key Document 15:** Gateway 2 Report

Project execution plan, project brief, option selection report, stakeholder management and communication strategy, Indictive procurement strategy and project appraisal report.

**Key Document 16:** Signed Letter of Acceptance

Signed by the Director of Services confirming contract amount/sum.

**Key Document 17:** Tender Recommendation Report - Signed Version

Awarding CSEA (designer) the contract including Executive Summary, Tender Overview, Framework, tenders received, evaluation and recommendations.

**Section B - Step 4: Data Audit**

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

|  |  |  |
| --- | --- | --- |
| **Data Required** | **Use** | **Availability** |
| 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 | Environment, Climate Action, Active Travel and Sports Dept.  Fingal Co. Council |
| Chief Executive Orders | To confirm necessary expenditure approvals are in place | Environment, Climate Action, Active Travel and Sports Dept.  Fingal Co. Council |
| Expenditure report run in Agresso under the capital code | To facilitate examination of expenditure to date and review the procurement processes for compliance with guidelines | Environment, Climate Action, Active Travel and Sports Dept.  Fingal Co. Council |

**Data Availability and Proposed Next Steps**

Data in relation to the project was available and made available to the Internal Audit Unit.

The project which entails Snugborough Road - NAC to Ongar is due to be completed Q4, 2028.

**Section B - Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for the 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 project files held and they 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 Snugborough Road – NAC to Ongar project.

**Summary of In-Depth Check**

**PSC Status:** Expenditure Being Incurred

**Project Description:** Snugborough Road - NAC to Ongar

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

**Findings:** This project will provide an upgrade of pedestrian and cycle infrastructure of the Snugborough Road – NAC to Ongar with the intention of encouraging members of the public to use active travel modes such as walking or cycling for short term journeys and to access public transport for medium term journeys.

**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** | Balbriggan Harbour Dredging of Harbour |
| **Detail** | The dredging of Balbriggan Harbour and an assessment and works if required to the harbour walls |
| **Responsible Body** | Fingal County Council |
| **Current Status** | Under Consideration |
| **Start Date** | 18 / 09 / 2023 |
| **End Date** | 17 / 09 / 2026 |
| **Overall Cost** | €10,200,000.00 |

**Project Description**

The project involves the dredging of Balbriggan Harbour and an assessment and works if required to the harbour walls.

**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 Dredging of Balbriggan Harbour. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](http://publicspendingcode.per.gov.ie/).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Objectives** | **Inputs** | **Activities** | **Outputs** | **Outcomes** |
| * Ensure the structural stability of the harbour. * Improve the navigational channels in the harbour for the working fishing and recreational craft. * Ensure the harbour does not impact on the bathing water quality at the designated adjoining beach. * Improve the overall quality of the harbour and its surrounds as a visitor attraction. | Key staffing inputs will be from the Harbour Engineer (Executive Engineer) the Senior Executive Engineer for the Area in the management of consultants appointed to progress the project.  The DOS for Operations and the Senior Executive Officer for the Area in terms of ensuring that project milestones are met and managing the interface with Councillors. | * Stage 1 was the appointment of Consultant Engineers Byrne Looby from the Single Party Framework set up to manage the project from its inception through to the procurement of contractors and final sign off. * Stage 2 was the preparation of a Gap analysis report by Byrne Looby with an outline set out in Page 1 of the report. * Stage 3 (the current stage of the project) is the preparation of a Dredging Assessment Report with recommendations. * Stage 4 referred to the recommendations in the Dredging Assessment Report allied to the Structural Assessment Report which guide what statutory consents are required from a planning and environmental perspective. | The harbour will be dredged, and the structural integrity harbour walls will be protected into the future. | * Environmental benefit will be a reduction in risk to water quality in the adjoining designated beach from the harbour. * Allied to the Public Realm Project to be undertaken in Quay Street car park in Balbriggan and improvement to the tourist offering in the town. * Enhance the quality of vessels using the harbour from a fishing and recreational craft perspective. |

**Description of Programme Logic Model**

***Objectives:***

* To Improve the overall quality of the harbour and its surrounds as a visitor attraction.
* To ensure the structural stability of the harbour.
* To improve the navigational channels in the harbour for the working fishing and recreational craft.
* To ensure the harbour does not impact on the bathing water quality at the designated adjoining beach.

***Inputs:***

* Key staffing inputs for the programme will be from the Harbour Engineer (Executive Engineer) the Senior Executive Engineer for the Area in the management of consultants appointed to progress the project.
* The Director of Services for the Operations Department and the Senior Executive Officer for the Area in terms of ensuring that project milestones are met and managing the interface with Councillors.

***Activities****:* The key activities for the project are as follows:

* Stage 1 was the appointment of Consultant Engineers Byrne Looby from the Single Party Framework set up to manage the project from its inception through the procurement of contractors and final sign off.
* Stage 2 was the preparation of a Gap analysis report by Byrne Looby with an outline set out in Page 1 of the report.
* Stage 3 (the current stage of the project) is the preparation of a Dredging Assessment Report with recommendations.
* Stage 4 referred to the recommendations in the Dredging Assessment Report allied to the Structural Assessment Report which guide what statutory consents are required from a planning and environmental perspective.

***Outputs:***

* Delivery of harbour dredging, and the structural integrity harbour walls being protected into the future.

***Outcomes****:* The envisaged outcome is as follows:

* The environmental benefit resulting in a reduction in risk to water quality in the adjoining designated beach from the harbour.
* The project being allied to the Public Realm Project to be undertaken in Quay Street car park in Balbriggan and improvement to the tourist offering in the town.
* The enhancing of the quality of vessels using the harbour from a fishing and recreational craft perspective

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

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

******

|  |  |
| --- | --- |
| February 2023 | Strategic Assessment |
| March 2023 | Preliminary Business Case |
| April 2023 | Project Brief and Procurement Strategy |
| June 2023 | Tender Documentation |
| August 2023 | CE order appointing Consultants from Single Party Framework |
| November 2023 | Gap Analysis Report Completed |
| December 2023 | Extension of CE Order for additional sampling |
| April 2024 | Draft Sampling Report presented – Structural Assessment Completed |

**Section B - Step 3: Analysis of Key Documents**

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

|  |  |
| --- | --- |
| **Project/Programme Key Documents** | |
| **Key Document 1** | Main Report the Assessment of the Marine, Tourism Product and Market Development Potential for Balbriggan, Skerries, Rush and Loughshinny Harbour |
| **Key Document 2** | Award of Contract in respect of Engineering Consultancy Service |
| **Key Document 3** | Modification of Contract in respect of Engineering Consultancy Services |
| **Key Document 4** | Balbriggan Harbour Dredging Gap Analysis Report |
| **Key Document 5** | Draft Dredging Assessment Report |

**Key Document 1:** Volume 1 – Main Report the Assessment of the Marine, Tourism Product and Market Development Potential for Balbriggan, Skerries, Rush and Loughshinny Harbour.

Detailed assessment of the four harbours in Fingal from an engineering, tourist and development potential prepared by Malachy Walsh and Partners in association with Raymond Burke Consulting.

**Key Document 2:** Award of Contract in respect of Engineering Consultancy Service CE Order

Award of Contract to Byrne Looby and Partners Ltd. in respect of Engineering Consultancy Service for Dredging of Balbriggan Harbour, for a period of 36 months at the tendered sum of €287,130.00 (excl. VAT).

**Key Document 3:** Modification of Contract in respect of Engineering Consultancy Services

Modification of Contract with Ayesa (formerly Byrne Looby & Partners Ltd.) in respect of Engineering Consultancy Services for Dredging of Balbriggan Harbour for additional services in the sum of €34,758.75 (excl. VAT) to a revised sum of €321.888.75 (excl. VAT).

**Key Document 4:**  Balbriggan Harbour Dredging Gap Analysis Report

Balbriggan Harbour Dredging Gap Analysis Report prepared by Byrne Looby

**Key Document 5:**  Draft Dredging Assessment Report

Ayesa Draft Dredging Assessment Report. Investigation into the feasibility of dredging Balbriggan Harbour and remediating the existing quay walls where necessary to facilitate the proposed design dredge.

**Section B - Step 4: Data Audit**

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

|  |  |  |
| --- | --- | --- |
| **Data Required** | **Use** | **Availability** |
| 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 in the Operations Department and provided to Internal Audit in the course of the review. |
| Chief Executive Orders | To confirm necessary expenditure approvals are in place | Available in the Operations Department and provided to Internal Audit in the course of the review. |
| Expenditure report run in Agresso under the capital code | 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 Agresso accounts system. |

**Data Availability and Proposed Next Steps**

Data in relation to the project was available and made available to the Internal Audit Unit.

The project which entails €10,200,000 is due to be completed Q3, 2026.

**Section B - Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for the 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 project files held and they 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 dredging of Balbriggan Harbour.

**Summary of In-Depth Check**

**PSC Status:** Under Consideration

**Project Description:** Fingal County Council has the statutory responsibility (2010) for maintaining the working harbour of Balbriggan and the Operations Department is responsible for the day–to-day oversight and responsibility for the harbour including bye law control (since 2010) and enforcement, health and safety, structural integrity, maintenance of navigational aids, waste disposal, parking and litter control management. Other Council Departments provide key support services including the Planning and Strategic Infrastructure Dept., the Environment and Water Services Depts. (beach, waste and surface water management).

**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:** Having reviewed the documentation in relation to this project, to provide the dredging of Balbriggan Harbour, Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

**Audit Opinion:** It is the opinion of Internal Audit in Fingal County Council that there is substantial assurance that the project was implemented in compliance with the Public Spending Code.

**Quality Assurance – In Depth Check**

**Section A: Introduction**

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

|  |  |
| --- | --- |
| **Programme or Project Information** | |
| **Name** | Ballymastone Recreational Hub. |
| **Detail** | Development of Recreational Hub in 2 Phases to facilitate management of sports activities during the development of the Hub. |
| **Responsible Body** | Fingal County Council. |
| **Current Status** | Expenditure Being Incurred. |
| **Start Date** | 01/ 07/ 2021 |
| **End Date** | 31 / 10 / 2026 |
| **Overall Cost** | €10,000,000 |

**Project Description**

Development of a multi-code sports and recreational hub to serve the needs of the existing communities in Donabate and Portrane. Development works are planned in 2 phases (Phase 1 - Construction of 2 GAA sized pitches and Phase 2 - Development of new all-weather pitches, play and parking facilities as well as a section of Greenway which will ultimately link these facilities to a Coastal Walkway/Cycleway).

**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 Ballymastone Recreational Hub Project. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](http://publicspendingcode.per.gov.ie/).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Objectives** | **Inputs** | **Activities** | **Outputs** | **Outcomes** |
| Fulfil the Council’s objectives in line with the approved Donabate Local Area Plan adopted in 2016 which provided for the development of a Shared Community and Education Campus at Ballymastone adjoining extensive Residential zoned lands. | In-house Staff of 6 in the Planning and Strategic Infrastructure Department – Parks and Green Infrastructure Division directly responsible for the delivery of the €10m Capital Project.  Significant inputs from Director of Services, Senior Area Planner, Transportation Planning Section, In-house Quantity Surveyor.  Specialist inputs form Consultant Landscape Architects and Sports Turf Consultants for Planning and Procurement Documentation preparation. | * Detailed Site Survey. * Non-statutory and Statutory Consultation. * Preparation of Part 8 Documentation. * Engineering design for accommodation works. * Procurement of works Contractor through Multi-Party Framework. | The outputs of the project when completed will include:   * 8 x 400 m lane Athletics Tracks, * 1 x Grass Pitch, * 1 x All-weather pitch, * 1 x Skatepark and Playground Facility, * 1 x Car Park, * 1 x Couch Park, Bicycle Parking (300 bikes), * 3 x Bleacher seating structures, Fencing, Road access. | The project involves the provision of a Recreational Hub and improvement works to an existing area of open space.  The development will provide for additional and enhanced recreational infrastructure to serve Donabate.  The development will benefit the town having regard to the population expansion that has occurred in recent years and will actively support the achievement of FDP Objective SS17. |

**Description of Programme Logic Model**

***Objectives:*** To fulfil the Council’s objectives in line with the approved Donabate Local Area Plan adopted in 2016 which provided for the development of a Shared Community and Education Campus at Ballymastone adjoining extensive Residential zoned lands.

The project is also in alignment with the following County Development Objectives; DONABATE 3 and DONABATE 13 which seeks to provide for a skatepark and improved recreational facilities in the town.

***Inputs:*** In-house Staff of 6 in the Planning and Strategic Infrastructure Department – Parks and Green Infrastructure Division directly responsible for the delivery of the €10m Capital Project. (Senior Parks and Landscape Officer, Senior Executive Parks and Landscape Officer, Executive Parks and Landscape Officer, Assistant Parks and Landscape Officer/Clerk of Works, Executive Land Surveyor, Technician Grade 1). Significant inputs from Director of Services, Senior Area Planner, Transportation Planning Section, In-house Quantity Surveyor). Specialist inputs form Consultant Landscape Architects and Sports Turf Consultants for Planning and Procurement Documentation preparation.

***Activities****:* Detailed Site Survey, Non-statutory and Statutory Consultation (Internal and External to the Council – significant focussed consultation with end-user groups and especially 3 local sports clubs). Preparation of Part 8 Documentation, engineering design for accommodation works and procurement of works contractor through Multi-Party Framework.

***Outputs:*** The outputs of the project when completed will include the following:

* 1 No. 8 Lane 400m Athletics Track (All weather surface)
* 1 No. Grass Sports Pitch (100m x 64m)
* One No. All-weather Pitch (1GAA/2Soccer) (150m x 106m)
* Combined Public Skatepark and Playground Facility
* Car Park (191 No. Spaces including 20 No. Universally Accessible Spaces)
* Coach Park (6 Spaces)
* Bicycle Parking: 300 No. Bicycle Parking Spaces
* 3 No. Bleacher seating structures
* Sports Hub enclosure fencing (1.8 m high Security Fencing)
* 6 m wide Vehicular Access Road through site from cycle protected junction on Donabate Distributor Road
* Extensive dedicated walking and cycling infrastructure linking to adjoining networks
* Associated foul/fresh water and ESB Connections and fibre optic communications connections.
* Recreational Hub Lighting including:
  + Public lighting of primary circulation/road network
  + Public lighting of car park - 8 No. floodlights around all-weather sports pitches
  + 8 No. floodlights around athletics track and grass sports pitch
* Extensive landscape planting using predominately native tree and shrub species
* Extensive earthen berms to incorporate excavated soil and to enclose and screen the facility from surrounding areas
* Sustainable urban drainage infrastructure (SuDS) to ensure surface water is attenuated within the site
* All ancillary site works

***Outcomes****:* The project involves the provision of a Recreational Hub and improvement works to an existing area of open space. The development will provide for additional and enhanced recreational infrastructure to serve Donabate. Donabate is defined as a Self-Sustaining Growth Town characterised by a young and expanding population. The development will benefit the town having regard to the population expansion that has occurred in recent years and will actively support the achievement of FDP Objective SS17 which seeks to ‘Manage the development and growth of Donabate in a planned manner linked to the capacity of local infrastructure to support new development of the area and taking account of the ecological sensitivity of qualifying features of nearby European Sites’ and Objective DONABATE 3 and DONABATE 13 which seeks to provide for a skatepark and improved recreational facilities in the town. The project will provide for a sports and recreational hub on land which is specifically identified for this purpose within the Fingal Development Plan through the Green Infrastructure Mapped Objective GIM1 in addition to specific objectives within the Donabate Local Area Plan identifying Ballymastone as the location for a recreational and educational hub. The design of the recreational hub, specifically the potential for shared car parking, drop off and ease off access from the site to the lands to the north, will facilitate sharing of facilities with future educational uses. The layout of the project fulfils the recreational requirements of the planned development of the area, while also ensuring planned residential development can easily use, integrate with and benefit from these sporting facilities. Furthermore, the ease of access to the recreational campus via the DDR will ensure that active travel uses are encouraged. In this respect, the project is consistent with the Fingal Development Plan objectives and the Donabate Local Area Plan Objectives which seek to enhance the provision of open space and recreation in tandem with other development.

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

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

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|  |  |
| --- | --- |
| Jan 2021 | Non-statutory Consultation |
| Feb 2021 | Non-statutory Consultation |
| Mar 2021 | Non-statutory Consultation |
| Apr 2021 | Internal Consultation |
| May 2021 | Finalising Design and Planning Pack |
| Jul 2021 | Part 8 for proposed Recreational Hub goes on Public Display |
| Aug 2021 | Part 8 for proposed Recreational Hub on Public Display |
| Sep 2021 | Project approved at Full Council Meeting on 13th September |
| March 2022 | Detailed Design |
| May 2022 | Site Investigations |
| Sep 2022 | Design of accommodation works including undergrounding of ESB Services |
| Dec 2022 | Agreement with sports clubs re accommodation works |
| May 2023 | Agreement with ESB re accommodation works including undergrounding of electricity lines |
| Jun 2023 | Project Engineering services procured to assist with works specifications |
| Sep 2023 | PO issued for Undergrounding works |
| Oct 2023 | Undergrounding Works |
| Nov 2023 | Undergrounding Works and Tender Published for establishment of Multi-Party Framework Agreement for Construction of New Sports Facilities |
| Dec 2023 | Undergrounding Works |
| Mar 2024 | Approval of CE Order for establishment of Multi-Party Framework Agreement for Construction of New Sports Facilities |
| Apr 2024 | Tender due to issue for works on Recreational hub using the Multi-Party Framework Agreement. |

**Section B - Step 3: Analysis of Key Documents**

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

|  |  |
| --- | --- |
| **Project/Programme Key Documents** | |
| **Key Document 1** | Ballymastone Recreational Hub Development Project Part 8 Planning Application July 2021 |
| **Key Document 2** | CE order in respect of undergrounding works required for the Recreational Hub |
| **Key Document 3** | CE Order for undergrounding works at Ballymastone Recreational Hub |
| **Key Document 4** | CE Order for Multi-Party Framework for Sports Pitch Construction |

**Key Document 1:** Ballymastone Recreational Hub Development Project Part 8 Planning Application July 2021.

Document used to inform the Part 8 process for planning approval for the project to include Site Location and Description, Main Features of the Recreational Hub, National and Regional Planning Policy Context, Local Planning Policy Context: Fingal Development Plan 2017-2023 2.2 Local Planning Policy Context: Donabate Local Area Plan (LAP) 2016, Planning Assessment, Compliance with Development Plan/Local Area Plan, Visual and Residential Amenity, Landscape, Transportation, Water and Drainage, Archaeology, Conservation, Appropriate Assessment (AA) Screening, Environmental Impact Assessment (EIA) Screening.

**Key Document 2:** PG/0077/2023 CE Order for ESB in respect of undergrounding works required for the Recreational Hub.

Contribution to ESB Networks in respect of requirements to alter ESB Networks overhead powerlines at Ballymastone Recreational Hub, Donabate, Co. Dublin.

**Key Document 3:** PG/0127/2023 Contractors CE Order for Undergrounding works at Recreational Hub.

Award of Contract to Larry Kiernan Plant Hire Ltd., for Supply and execution of ESB approved civil works to enable the undergrounding of existing 10/20kv overhead network at Ballymastone Recreational Hub.

**Key Document 4:** PG/0033/2024CE Order for Multi-Party Framework for Sports Pitch Construction.

Order for the establishment of a multi-party framework from which specialist sports construction contractors will be procured to undertake the construction of the sports facilities. Decision to establish a tenderers list in respect of a Multi-Party Framework Agreement for the Construction of New Sports Facilities and refurbishment/upgrades and maintenance of existing facilities within Fingal County Councils Administrative Area.

**Section B - Step 4: Data Audit**

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

|  |  |  |
| --- | --- | --- |
| **Data Required** | **Use** | **Availability** |
| 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 | Planning & Strategic Infrastructure Department |
| Chief Executive Orders | To confirm necessary expenditure approvals are in place | Planning & Strategic Infrastructure Department |
| Expenditure report run in Agresso under the capital code | To facilitate examination of expenditure to date and review the procurement processes for compliance with guidelines | Planning & Strategic Infrastructure Department |

**Data Availability and Proposed Next Steps**

Data in relation to the project was available and made available to the Internal Audit Unit. The project which entails Ballymastone Recreational Hub is due to be completed Q4, 2026.

**Section B - Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for the 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 project files held and they 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 Ballymastone Recreational Hub project.

**Summary of In-Depth Check**

**PSC Status:** Expenditure Being Incurred

**Project Description:** Development of a multi-code sports and recreational hub to serve the needs of the existing communities in Donabate and Portrane. Development works are planned in 2 phases (Phase 1 - Construction of 2 GAA sized pitches and Phase 2 - Development of new all-weather pitches, play and parking facilities as well as a section of Greenway which will ultimately link these facilities to a Coastal Walkway/Cycleway).

**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 involves the provision of a Recreational Hub and improvement works to an existing area of open space. The development will provide for additional and enhanced recreational infrastructure to serve Donabate.

**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** | Broadmeadow Way Greenway |
| **Detail** | Construction of greenway (c. 6km) from Malahide Castle to Newbridge House |
| **Responsible Body** | Fingal County Council |
| **Current Status** | Under Consideration |
| **Start Date** | 2012 |
| **End Date** | 2026 |
| **Overall Cost** | €42m |

**Project Description**

Fingal County Council proposes to develop the Broadmeadow Way, a new greenway (shared footpath and cycleway) between Malahide Demense and Newbridge Demense via the railway causeway along the Malahide Estuary. This proposed greenway would be c. 6km in length and is a long-standing objective of Fingal County Council. It was granted planning permission in 2020 and detailed design, land acquisition and advanced works contracts are ongoing on this extremely unique and challenging project.

**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 Broadmeadow Way Greenway. A PLM is a

standard evaluation tool and further information on their nature is available in the [Public Spending Code](http://publicspendingcode.per.gov.ie/).

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Objectives** | | **Inputs** | | **Activities** | **Outputs** | **Outcomes** |
| The project objective is to provide a greenway (shared footpath and cycleway) that links Malahide Castle and Newbridge House. | Budget is € 42m.  Staff: Senior Executive Engineer, Executive Engineer | | The project comprises all construction activities required to deliver a continuous track, suitable for cycling and walking, from Malahide Castle to Newbridge House. The project can be divided into six sections as follows:   * Malahide Demesne * R106 Dublin Road, Malahide * R106 Dublin Road to Bisset’s Strand * Bisset’s Strand to the North Shore of Malahide Estuary * North Shore of Malahide Estuary to R126 Hearse Road * Newbridge Demesne | | The following outputs are expected:   * Provision of greenway * Reduction in car trips * Increase in cycling and walking | The following outcomes are expected:   * Better health * More opportunities for tourism * More opportunities for active travel |

**Description of Programme Logic Model**

***Objectives:*** The main objectives of this scheme are to:

• Provide an attractive first-class pedestrian and cycle route.

• Encourage a larger modal shift (from private to public transport) and promote physical activity among local communities.

• Increase pedestrian and cycle activity in Malahide and Donabate villages.

• Provide access to scenic areas normally inaccessible to mobility impaired users.

• Improve access within the Malahide and Donabate area and the Broadmeadow Estuary locally.

• Provide a recreational amenity that can be recognised locally, nationally and internationally as a first-rate tourist attraction.

• Improve the co-operation between Malahide Castle and Newbridge Demesne in terms of accessibility, signage and advertisement

for both demesnes.

The proposed greenway will allow the two demesnes to act together in advertising their individual attractions and the link between the two public parks will allow for future joint development of enhanced accessibility proposals.

***Inputs:*** Budget is €42m. Staff: Senior Executive Engineer, Executive Engineer.

***Activities****:* The key activities for the project are to engage all construction activities required to deliver a continuous track, suitable for cycling and walking, from Malahide Castle to Newbridge House. The project can be divided into six sections as follows:

* Malahide Demesne
* R106 Dublin Road, Malahide
* R106 Dublin Road to Bisset’s Strand
* Bisset’s Strand to the North Shore of Malahide Estuary
* North Shore of Malahide Estuary to R126 Hearse Road
* Newbridge Demesne

***Outputs:*** Delivery of a Greenway from Malahide Castle to Newbridge House that would result in the reduction of car trips and the increase in the number of cyclists and pedestrians in the area.

***Outcomes****:* The expected outcomes include better health, more tourism opportunities and more active travel opportunities.

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

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

******

|  |  |
| --- | --- |
| October 2012 | Feasibility Report received |
| October 2013 | Design Constraints and Route Options Identification Report received |
| January 2014 | Non-Statutory Public Consultation held |
| October 2014 | Non-Statutory Public Consultation Report received |
| October 2015 | Environmental Route Options Report (draft) received |
| April 2016 | Environmental Impact Statement received |
| October 2016 | Economic Feasibility Report (draft) received |
| January 2019 | Planning Report received |
| May 2019 | Planning application submitted |
| May 2020 | Planning Approval granted |
| June 2020 | Preliminary Cost Estimate |
| November 2020 | Project Appraisal Report |
| September 2021 | Contract Strategy Presentation |
| September 2023 | Tender for Footbridge Construction advertised |
| November 2023 | Construction Procurement Strategy |
| November 2023 | Preliminary Cost Estimate submitted to the NTA in November 2023 |
| December 2023 | Closing date for tenders |

**Section B - Step 3: Analysis of Key Documents**

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

|  |  |
| --- | --- |
| **Project/Programme Key Documents** | |
| **Key Report 1** | Feasibility Report |
| **Key Report 2** | Design Constraints and Route Options Identification Report |
| **Key Report 3** | Non-Statutory Public Consultation Report |
| **Key Report 4** | Environmental Route Options Report (Draft) |
| **Key Report 5** | Environmental Impact Statement |
| **Key Report 6** | Economic Feasibility Report (Draft) |
| **Key Report 7** | Planning Report |
| **Key Report 8** | Planning Submission |
| **Key Report 9** | Planning Approval |
| **Key Report 10** | Tender Documentation |
| **Key Report 11** | Construction Procurement Strategy |
| **Key Report 12** | Preliminary Cost Estimate Template |
| **Key Report 13** | Project Appraisal Report |
| **Key Report 14** | Approval to undertake environmental analysis of the Broadmeadow Way Greenway |
| **Key Report 15** | Engagement of contractor for design and consulting services |
| **Key Report 16** | Engagement of Irish Rail for detailed design and construction of Malahide Estuary Bridge Deck |
| **Key Report 17** | Award of contract for Engineering Consultancy Services |
| **Key Report 18** | Cost Estimate |

**Key Document 1:** Feasibility Report - Clifton Scannell Emerson Associates (CSEA)/2012

**Key Document 2:** Design Constraints and Route Options Identification Report - Clifton Scannell Emerson Associates (CSEA)/2013

**Key Document 3:** Non-Statutory Public Consultation Report - Clifton Scannell Emerson Associates (CSEA)/2014

**Key Document 4:** Environmental Route Options Report (Draft) - Creagh House Environmental (CHE)/2016

**Key Document 5:** Environmental Impact Statement - Creagh House Environmental (CHE)/2016

**Key Document 6:** Economic Feasibility Report (Draft) - Fitzpatrick Associates/2016

**Key Document 7:** Planning Report - FCC Planning Department/2019

**Key Document 8:** Environmental Impact Assessment Report - (EIAR) Natura Impact Statement (NIS) Planning Submission

**Key Document 9**: Planning Approval - An Bord Pleanála Inspectors Report/2020

**Key Document 10:** Tender Documentation - Signed Contract/2023

**Key Document 11:** Construction Procurement Strategy **-** RPS GROUP - MDT0915-RPS-00-XX-RP-Z-RP0009

**Key Document 12:** Preliminary Cost Estimate Template - National Transport Authority

**Key Document 13:** Project Appraisal Report **-** DT0915-RPS-00-XX-RP-ZRP0004 - National Transport Authority

**Key Document 14:** Approval to undertake environmental analysis of the Broadmeadow Way Greenway - Approval of payment to Creagh House (Environmental) Ltd. to undertake environmental analysis of the Broadmeadow Way Greenway. The length of the proposed trail of the Broadmeadow Way Greenway was significantly extended and a wider range of route options were examined. As a result, further desktop studies and environmental works had to be carried out resulting in further costs. CE Order P.Trans.13.2013.

**Key Document 15:** Engagement of contractor for design and consulting services - Engagement of Clifton Scannell Emerson Associates for design and consulting services of Broadway Way Greenway. The scope of the work on the Broadmeadow Way Greenway was extended due to alterations at the start and finish points of the trail and the need for detailed engineering design on some elements of the project resulted in additional associated project management costs. CE Order P.Trans.09.2016.

**Key Document 16:** Engagement of Irish Rail for detailed design and construction of Malahide Estuary Bridge Deck - The engagement of Irish Rail for their specialist expertise to design, procure and project manage the Malahide Estuary Bridge and ancillary structures and work items that form a part of the Broadmeadow Way Greenway and for services provided by service providers to Irish Rail in order to complete the detailed design as recommended by the Senior Engineer. CE Order P.Trans.032.2020.

**Key Document 17:** Award of contract for Engineering Consultancy Services - The contract was awarded to RPS Consultancy Group for Engineering Consultancy Services in respect of Broadmeadow Way Greenway. A 10% contingency sum was approved as was the issuing of relevant award notifications. CE Order P.Trans.047.2020.

**Key Document 18**: Cost Estimate – Update on estimated costs submitted to the NTA in November 2023.

**Section B - Step 4: Data Audit**

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

|  |  |  |
| --- | --- | --- |
| **Data Required** | **Use** | **Availability** |
| Planning Report | Project Description Report | Planning & Strategic Infrastructure Department |
| Economic Feasibility Report | Evaluating Project Plan | Planning & Strategic Infrastructure Department |
| Non-Statutory Public Consultation Report | Compliance with statutory requirements | Planning & Strategic Infrastructure Department |
| Chief Executive Orders | Ensure compliance with Procurement Process | Planning & Strategic Infrastructure Department |
| Expenditure | Monitoring Expenditure | Agresso Accounts System |

**Data Availability and Proposed Next Steps.** A folder of documents, including a detailed Planning Report and maps in relation to the project, was made available to the Internal Audit Unit.

The project which entails the provision of new green infrastructure to connect two regional parks, is due to be completed in 2026.

**Section B - Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for the 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 project files held and they 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 Broadmeadow Way Greenway project.

**Summary of In-Depth Check**

**PSC Status:** Expenditure Being Incurred

**Project Description:** The construction of a new greenway (shared footpath and cycleway) between Malahide Demense and Newbridge Demense via the railway causeway along the Malahide Estuary.

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

**Findings:** This project to provide a new greenway (shared footpath and cycleway) between Malahide Demense and Newbridge Demense via the railway causeway along the Malahide Estuary, will form part of the national sustainable transport network and will ultimately form part of the Fingal Coastal Way.

**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** | Ardgillan Castle Roof Upgrade |
| **Detail** | Roof and render repairs, plus window replacements |
| **Responsible Body** | Fingal County Council Economic Enterprise Tourism Cultural Development Department and Architects Department and appointed design team consultants |
| **Current Status** | Works have ended however the project is still in the 1-year retention - defects and liability period. |
| **Start Date** | 01/05/2015 |
| **End Date** | 02/10/2023 |
| **Overall Cost** | €3,897,118.29 |

**Project Description**

Upgrade Roof areas and conservation works to windows and doors at Ardgillan Castle in order to protect the structure of this heritage property.

**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 Ardgillan Castle Roof Upgrade. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](http://publicspendingcode.per.gov.ie/).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Objectives** | **Inputs** | **Activities** | **Outputs** | **Outcomes** |
| * Address ongoing maintenance and repair costs associated with the condition of the roof. * Conserve the building structure and internal fabric against damage by the elements. * Restore the roof to a condition proximate to the original construction. * Enhance and restore the windows and outside facades. * Seek to make energy efficiency gains via re-insulating the roof and walls. | * Project Managers - FCC EETCD * Technical Liaison - FCC Architects (Procurement, monitoring and cost control). * Central Procurement Unit – FCC Finance Department (Procurement Governance). * External Appointments:   Consultant - Conservation Architect led integrated design team.   * Consultant- Project Quantity Surveyor Contractor - Conservation contractor from FCC framework. | * Development of initial brief. * Procure and appoint design Team. * Condition Report. * Preliminary Order of Magnitude Costings. * Detail Design and preparation of Tender Information. * Procurement of Contractor. * Site Management. * Completion, handover, snagging, final account and Safety File. | * New roof covering. * Improvements to access arrangement. * Rainwater systems enhanced adapting to climate change. * Conservation of historic joinery. * Providing an outdoor accessible terrace. * Plasterwork   Repairs.   * Lowering costs of urgent maintenance, lowering energy use. | * Protection of a protected structure and heritage attraction. * Allowed for internal areas which had fallen into disrepair to come back into use. * Improved image of the attraction. * Lessened carbon footprint and improved sustainability. |

**Description of Programme Logic Model**

***Objectives:*** The objectives of the programme are to:

* Address ongoing maintenance and repair costs associated with the condition of the roof.
* Conserve the building structure and internal fabric against damage by the elements.
* Restore the roof to a condition proximate to the original construction.
* Enhance and restore the windows and outside facades.
* Seek to make energy efficiency gains via re-insulating the roof and walls.

***Inputs:*** The input for the programme involves:

* Project Managers - FCC EETCD
* Technical Liaison - FCC Architects (Procurement, monitoring and cost control)
* Central Procurement Unit – FCC Finance Department (Procurement Governance)
* External Appointments:
  + Consultant - Conservation Architect led integrated design team.
  + Consultant - Project Quantity Surveyor.
  + Contractor - Conservation contractor from FCC framework.

***Activities****:* The key activities for the project are:

* Development of initial brief
* Procure and appoint design team
* Condition Report
* Preliminary Order of Magnitude Costings
* Detail Design and preparation of Tender Information
* Procurement of Contractor
* Site Management
* Completion, handover, snagging, final account and Safety File

***Outputs:*** Delivery of:

* New roof covering using appropriate natural materials on a very large, protected structure including improvements to access arrangement for maintenance and safety of maintenance staff. Roof works also addressed chimneys parapets and lead gutters, rainwater systems enhanced adapting to climate change.
* Conservation of historic joinery (external windows and doors) across the Castle, to address rot and bring window openability back for natural ventilation, improving energy efficiency and reducing draughts air leakage.
* Providing an outdoor accessible terrace from the existing café space to facilitate enhanced dining opportunities at the site.

• Addressing plasterwork repairs which were causing damage to the historic structure - both internal and external using appropriate materials

and conservation best practice.

• Lowering costs of urgent maintenance, lowering energy use.

***Outcomes****:* The envisaged outcome is:

* Protection of a protected structure and a heritage attraction.
* Allowed for internal areas which had fallen into disrepair due to moisture ingress or safety concerns to come back into use - this allows for more use as a space to meet community demand and flexibility in how the attraction operates.
* Improved image of the heritage attraction.
* Lessened carbon footprint and improved sustainability.

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

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

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|  |  |
| --- | --- |
| May 2015 | Conservation Condition Report, commissioned by EETCD |
| May 2015 | Conservation Condition Report completed |
| October 2019 | Serious roof damage flagged by the Castle Manager |
| June 2020 | Conservation led Design Team appointed |
| March 2021 | Project Quantity Surveyor appointed |
| January 2022 | Review of updated condition reports, preliminary costings and agreement on scope for detail design |
| March 2022 | Seniors advised of progress with tender documents and instructions were issued as to scope |
| April 2022 | Tender advertised 1/4/22 in respect of works on e-tenders rft\_210866 and on FCC tender register ref FCC/197/18 |
| May 2022 | Preliminary Business Case |
| June 2022 | 2021 tender assessment report by Consultant QS Currie & Brown issued to project managers and discussed |
| July 2022 | Seniors advised of procurement process |
| August 2022 | Evidence of insurance provided by preferred tenderer |
| September 2022 | Seniors advised of procurement process |
| October 2022 | Letter of acceptance for main contractor issued |
| November 2022 | Works commence on site |
| December 2022 | Final Business Case |
| April 2023 | Ongoing meetings on-site with stakeholders and concessionaires |
| August 2023 | Liaison on-site with stakeholders and concessionaires: update on snags |
| September 2023 | Snagging updates and sign-off by consulting architects |
| October 2023 | Certificate of Substantial Completion issued |

**Section B - Step 3: Analysis of Key Documents**

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

|  |  |
| --- | --- |
| **Project/Programme Key Documents** | |
| **Key Report 1** | Condition Report |
| **Key Report 2** | Appointment of Integrated Design Team |
| **Key Report 3** | FKP Condition Reports and Appraisals |
| **Key Report 4** | Appointment of project Quantity Surveyor |
| **Key Report 5** | Cost Plans Pre-tender estimate |
| **Key Report 6** | Conservation Plan |
| **Key Report 7** | Works Contract Tender Pack |
| **Key Report 8** | Award of Contract |
| **Key Report 9** | Modification of Contract |
| **Key Report 10** | Certificate of Substantial Completion |

**Key Document 1:** Condition Report - Used as basis for identification of need and developing the brief for future works as identified. Main issues to be addressed.

**Key Document 2:** Appointment of Integrated Design Team - Award of contract to Fitzgerald Kavanagh and Partners for integrated conservation design team consultancy services for design, planning and management of heritage related works at A) Newbridge House & B) Ardgillan Castle. CE Order Ref EEDT/024/2020

**Key Document 3:** FKP Condition Reports and Appraisals - Suite of Condition Reports on Ardgillan Castle noting building fabric issues.

**Key Document 4:** Appointment of Project Quantity Surveyor - Award of contract to Currie & Brown in respect of requirement for Quantity Surveying Consultancy Services – Heritage Related Works at 1) Newbridge House and 2) Ardgillan Castle. CE Order Ref EETD-087-2021

**Key Document 5:**  Cost Plans Pre-tender estimate - Currie & Brown QS - Order of Magnitude Costing 28.04.2021, Currie & Brown QS - Order of Magnitude Costing 21.05.2021.

**Key Document 6:** Conservation Plan - Fingal County Council

**Key Document 7:** Works Contract Tender Pack - Issued to Tender 01/04/2022 as FCC/126/22 (Mini competition on Heritage Contractor framework)

**Key Document 8:** Award of Contract - Award of contract with Francis Haughey Building and Civil Engineering Contractor, 21 – 23 St. Patricks Street, Keady, Co. Antrim, BT60 3TQ, in respect of roofing and façade repairs, Ardgillan Castle. CE Order Ref EETCD-0293-2022

**Key Document 9**: Modification of Contract - Modification of contract with Francis Haughey Building & Civil Engineering Contractor, 21 – 23 St. Patricks Street, Keady, Co. Antrim, BT60 3TQ, in respect of roofing and façade repairs, Ardgillan Castle. CE Order Ref EETCD 094 2023.

**Key Document 10:** Certificate of Substantial Completion - Certificate of Substantial Completion issued 02/10/2023.

**Section B - Step 4: Data Audit**

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

|  |  |  |
| --- | --- | --- |
| **Data Required** | **Use** | **Availability** |
| 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 in the Economic, Enterprise, Tourism and Cultural Development Department and Architects Department and provided to Internal Audit in the course of this review |
| Chief Executive Orders | To confirm necessary expenditure approvals are in place | Available in the EETCD Department and Architects Department and provided to Internal Audit in the course of this review |
| Expenditure report run in Agresso under the capital code | 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 Agresso Accounts System |

**Data Availability and Proposed Next Steps**

Data in relation to the project was available 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 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 project files held and they 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 Ardgillan Castle Roof Upgrade project.

**Summary of In-Depth Check**

**PSC Status:** Works Recently Ended

**Project Description:** To carry out conservation works to windows and doors of Ardgillan Castle in order to protect the structure of this heritage property and to upgrade the roof area.

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

**Findings:** This project to upgrade Ardgillan Castle roof area and carry out conservation works on the windows and doors is an important step in the conservation of the heritage sites of Fingal County Council.

**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** | Operation of the Fire Service (E11) |
| **Detail** | Fingal County Councils assessed contribution for the delivery of the Dublin Fire Brigade provided as a shared service by Dublin City Council |
| **Responsible Body** | Fingal County Council |
| **Current Status** | Revenue Expenditure – Being Incurred |
| **Start Date** | 1 January 2024 |
| **End Date** | 31 December 2024 |
| **Overall Cost** | €25.3m |

**Project Description**

Fingal County Council’s contribution to Dublin City Council for the provision of the Dublin Fire Brigade Service that covers the Fingal County Council administrative area.

**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 Operation of the Fire Service (E11). A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](http://publicspendingcode.per.gov.ie/).

| **Objectives** | **Inputs** | **Activities** | **Outputs** | **Outcomes** |
| --- | --- | --- | --- | --- |
| To contribute to the funding of the Fire, Rescue and Emergency Ambulance Services to the communities of Dublin City and the counties of Fingal, South Dublin and Dún Laoghaire- Rathdown. | Annual budget based on an approved formula, the data for which is updated on an annual basis and is paid to Dublin City Council for the provision of the Fire Brigade Service. | Provision of Key Staff covering the whole region and specific full and part time stations.  Provision of 12 full-time stations and two part-time stations across Dublin  Provision of Fire Appliances,  Emergency Ambulances and  Equipment inc. PPE. | 24 hours a day, 365 days a year emergency response service for the wider Dublin region including the administrative area of Fingal County Council.  Performance as reported in National Service Indicators: Fire Services. | Provision of emergency services covering the local authority administrative area of Fingal. |

**Description of Programme Logic Model**

*Objectives*:

To contribute to the funding of the Fire, Rescue and Emergency Ambulance Services to the communities of Dublin City and the counties of Fingal, South Dublin and Dún Laoghaire-Rathdown.

*Inputs:*

By agreement, the Fire Service for the four Dublin Local Authorities is provided by Dublin City Council. The net cost of the service is shared between the Authorities considering the population of Fingal as a percentage of the 4 Dublin Authorities, the number of households in each administrative area and the historical rateable value. Fingal’s share of the costs of the service in 2024 is €25.3m and reflects an increase of €0.5m on the 2023 budget.

*Activities:*

Provision of Key Staff covering the whole region and specific locations. This includes the following:

* The Chief Fire Officer, Assistant Chief Fire Officers and Third Officers
* District Officers and District Officers (Fire Prevention)
* Fulltime Station Officers and Retained Station Officers
* Fulltime Sub-Officers and Retained Sub-Officers
* Fulltime Firefighters and Retained Firefighters

Provision of 12 full-time stations and two part-time stations across Dublin including the following in Fingal; Blanchardstown, Swords, Balbriggan and Skerries.

Provision of all relevant machinery and equipment which includes Fire Appliances, Emergency Ambulances and Personal Protective Equipment.

*Outputs:*

The output of this revenue budget is an emergency response service for the wider Dublin region including the administrative area of Fingal County Council that operates 24 hours a day, 365 days a year.

The performance in delivery of the service is included the report of the National Oversight and Audit Commission (NOAC) under the heading “National Service Indicators: Fire Services”. The Local Authority Performance Indicator Report 2022 was issued in September 2023.

*Outcomes:*

Fingal County Council’s contribution to the Fire Service ensures provision of emergency services covering the local authority administrative area of Fingal.

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

The following section tracks the Operation of the Fire Service (E11) from inception to conclusion in terms of major project/programme milestones.

|  |  |
| --- | --- |
| Autumn 2023 | Budget Review and Preparation for 2024 |
| November 2023 | Budget 2024 Approved at Council Budget Meeting |
| December 2023 | Minutes of the Council Budget Meeting adopted by Full Council |

**Section B - Step 3: Analysis of Key Documents**

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Operation of the Fire Service (E11).

|  |  |
| --- | --- |
| **Project/Programme Key Documents** | |
| **Key Report 1** | DFB Budget Costings |
| **Key Report 2** | Report to Council |
| **Key Report 3** | Minutes of Council |
| **Key Report 4** | Approved Fingal Budget Book |

**Key Document 1: DFB Budget**

Analysis and breakdown of the costs of the Dublin Fire Brigade Budget and apportionment to the contributing Dublin Local Authorities (inc. Fingal County Council).

**Key Document 2: Report to Council**

The Head of Finance presented to Council on 7 November 2023 on the Council’s Budget. A specific reference was made in the presentation (available on the Council website) to the €0.5m increase in the budget for the Fire Service.

**Key Document 3: Minutes of Council**

The minutes of the Budget Meeting, providing approval of the final budget for 2024, were adopted by the Council at its meeting on the 11 December 2024 (available on the Council website).

**Key Document 4:** Approved Fingal County Council Budget

The Final approved Fingal County Council Budget 2024 including specific reference to the increased costs of the Fire Service is available on the Council website.

**Section B - Step 4: Data Audit**

The following section details the data audit that was carried out for the Operation of the Fire Service (E11). It evaluates whether appropriate data is available for the future evaluation of the project/programme.

|  |  |  |
| --- | --- | --- |
| **Data Required** | **Use** | **Availability** |
| DFB Budget Requirements | To outline cost of the budget and apportionment to relevant Councils | Available at the time of the audit – Finance |
| Council Reports and Minutes | To demonstrate that the increase of budget was included in the relevant documentation and that the budget was approved as required by Full Council. | Available at the time of the audit – Council website |
| Final FCC Budget | Confirmation that the costed and approved budget was included in the Final FCC Budget | Available at the time of the audit – Council website |

**Data Availability and Proposed Next Steps**

The data was available for review, with key Council meeting reports, minutes and the final Council budget all available on the Fingal County Council website.

**Section B - Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for Operation of the Fire Service (E11) 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 project files held and they 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 Operation of the Fire Service (E11)

**Summary of In-Depth Check**

**PSC Status:** Expenditure Being Incurred

**Project Description:** The Fingal County Council’s contribution to Dublin City Council for the provision of the Dublin Fire Brigade Service that covers the Fingal County Council administrative area.

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

**Findings:** This project funds the delivery of a vast array of equipment and staffing for the provision of the Dublin Fire Brigade to the whole of the Dublin Region. The costs reviewed are Fingal County Council’s contribution to the shared service based on historic formula.

**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**

|  |  |  |
| --- | --- | --- |
| **ASSURANCE CRITERIA** | | |
| **ASSURANCE CATEGORY** |  |  |
| **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. |