

# Quality Assurance Report for 2024 Fingal County Council

**30th May 2025**

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 2024.

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 251 projects/programmes included in the inventory at a combined value of

€2,597,410,094. Of these, 72 projects/programmes were being considered and 171 projects/programmes were incurring expenditure. 8 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 2024 Annual Financial Statement (Unaudited) in respect of current (revenue) expenditure and from the Capital Programme 2024-2026 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 2024 is available on our website at <https://www.fingal.ie/council/service/public-spending-code>

There were Threeprocurements in 2024 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 2022, 2023 and 2024 as per the table below:

|  |  |  |
| --- | --- | --- |
| **Year** | **Capital Projects** | **Revenue Programmes** |
| 2022 | 5.2% | 2.3% |
| 2023 | 6.1% | 7.0% |
| 2024 | 8.1% | 1.4% |

In 2024, 8.1% of the inventory was subject to in-depth checks in respect of Capital Projects and 1.4% 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** |
| Rivervalley Park | 3.1 | Expenditure being Incurred |
| Seatown Apartments Swords | 21.5 | Expenditure being Incurred |
| N3 Upgrade | 50 | Expenditure being Incurred |
| Fingal Coastal Way | 100 | Expenditure being Incurred |
| Carnegie Swords | 1.7 | Completed |
| **Total Value of in-depth checks** | 176.3 |  |
| **Total Value of capital inventory** | 2,187.6 |  |
| **% of Inventory Value Analysed** | 8.1% |  |

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

|  |  |  |
| --- | --- | --- |
| **Project name** | **Value €m** | **PSC Status** |
| A05 – Administration of the Homeless Service | 5.3 | Expenditure being incurred |
| **Total Value of in-depth checks** | 5.3 |  |
| **Total Value of revenue programme** | 388.9 |  |
| **% of revenue programme Analysed** | 1.4% |  |

3.3.1 Rivervalley Park Project Value €3.1m

**PSC Status:** Completed

**Project Description:** The River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park

**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, The River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park, Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

**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 Seatown Apartments Swords Project Value €21.5m

**PSC Status:** Expenditure Being Incurred

**Project Description:** Seatown Apartments, Swords.

**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 provision of 36 new 2-bedroom social housing apartments will make a positive contribution to the existing dwelling mix in the locality by providing dwelling types which are not currently available and would result in the sustainable development of an existing, underutilised site for residential accommodation in proximity to local and public services.

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

3.3.3 N3 Upgrade Project Value €50m

**PSC Status:** Expenditure Being Incurred

**Project Description:** N3 Clonee to M50

**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:** To develop a Bus Priority and Active Travel route corridor on the N3 (M50 to Clonee Junction 4B). The scheme was originally intended as a road widening scheme to increase capacity to the existing N3/M50 route corridor. The scheme was subsequently revised to prioritise and incorporate sustainable modes of transport under revised TII PAG guidelines.

**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 Fingal Coastal Way Project Value €100m

**Project Description:** Fingal Coastal Way (FCW)

**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 Fingal Coastal Way (FCW), Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

**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 Carnegie Swords Project Value €1.7m

**PSC Status:** Completed

**Project Description:** Carnegie Swords

**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:** Fingal County Council has completed refurbishment, and extension works to the Carnegie Free Library (a protected structure RPS no. 0346) North Street, Swords, Co. Dublin.

**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 Administration of the Homeless Service (A05) Project Value €5.3m

**PSC Status:** Revenue Expenditure being incurred

**Project Description:** The project provides revenue funding to DCC for Fingal’s share of the contribution to funding the Dublin Regional Homeless Executive.

**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 Administration of Homeless Services, Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

**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 2024 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 were Three procurements 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 2024. <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.

 

**Chief Executive Date: 30th May 2025**

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? | 3 |  |
| 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**

**Section A: Introduction**

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

|  |
| --- |
| **Programme or Project Information** |
| **Name** | River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park |
| **Detail** | Construction of All Weather Pitch, Car Park and ancillary features at Ward River Valley |
| **Responsible Body** | Fingal County Council |
| **Current Status** | Expenditure Being Incurred 2024 |
| **Start Date** | October 2021 |
| **End Date** | March 2025 |
| **Overall Cost** | €3.1m  |

**Project Description**

A 3rd Generation synthetic all-weather pitch (full size GAA and also providing for soccer and other sporting codes) and associated LED floodlights and perimeter fencing. In addition to:

* A 90-car bay and 3 coach space car park along with new entrance to the existing public road.
* Upgrade of existing natural soccer pitch and go-games area.
* Landscaping works.
* Automated access gate to the new car park.
* Additional upgrade works to existing path and cycle way infrastructure.
* Additional drainage and utility related works.

**Section B - Step 1: Logic Model Mapping**

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park. 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 Recreational Hub concept was adopted by FCC as part of the Open Space Strategy 2015 and is incorporated in the current and previous County Development Plans.The Recreational Hub concept has been developed to encourage multi-use and sustainable community sporting facilities. The hub will act as a catalyst to build and bring communities together by delivering services that meet the needs of the community and serve other purposes such as providing a safe meeting place and hosting the delivery of community programmes that develop community capacity and connectivity. | Technical and professional staff from Planning & Strategic Infrastructure Department – specifically the Parks & Green Infrastructure Division. | Statutory Planning – Pt 8 Planning & Development Regulations 2001.Procurement of Specialist Consultancy and Works Contracts via CWMF procedures.Project management by FCC with specialist oversight by Sports Turf Consultants & Consultant Quantity Surveyor – Regular site meetings and stage approval of works contract. | Development works including the construction of the full-size all-weather GAA pitch with LED Floodlighting, SUDS compliant car and coach park, upgraded soccer pitch, GAA training area and upgraded active travel linkage to the facility. | Recreational hub incorporating all features in line with Pt 8 approval. |

**Description of Programme Logic Model**

***Objectives***:

The Recreational Hub concept was adopted by FCC as part of the Open Space Strategy 2015 and is incorporated in the current and previous County Development Plans.

Recreational Hubs

The Recreational Hub concept has been developed to encourage multi-use and sustainable community sporting facilities. The hub will act as a catalyst to build and bring communities together by delivering services that meet the needs of the community and serve other purposes such as providing a safe meeting place and hosting the delivery of community programmes that develop community capacity and connectivity. These hubs provided or facilitated by the Council will allow clubs from different sporting codes to share facilities such as changing/meeting rooms, car-parking, all-weather pitches, and other ancillary facilities. Recreational Hubs shall be inclusive and open to all sectors of the community, including sport participants and members at all ability levels and age groups.

***Inputs:***

Technical and Professional staff from Planning & Strategic Infrastructure Department – Specifically the Parks & Green Infrastructure Division.

*Project Activities:*

* Statutory Planning – Pt 8 Planning & Development Regulations 2001
* Procurement of Specialist Consultancy and Works Contracts via CWMF procedures
* Project management by FCC with specialist oversight by Sports Turf Consultants & Consultant Quantity Surveyor – Regular site meetings and stage approval of works contract.

***Outputs:***

Development works including the construction of the full-size all-weather GAA pitch with LED Floodlighting, SUDS compliant car and coach park, upgraded soccer pitch, GAA training area and upgraded active travel linkage to the facility.

***Outcomes:***

Recreational hub incorporating all features in line with Pt 8 approval.

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

The following section tracks the River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park from inception to conclusion in terms of major project/programme milestones.

|  |  |
| --- | --- |
| **Month** | **Description** |
| **Jun 2017** | Internal consultation FCC |
| **Jan 2018** | Notice of Part 8 planning application and documentation posted on FCC Consultation Portal |
| **May 2018** | ACM Presentation – Pt 8 for Proposed All-Weather Pitch at the Ward River Valley Regional Park. Part 8 adopted |
| **Jan 2019** | Award of Contract to Alan Lewis Ltd award of Sports Turf Consultancy Contract |
| **Aug 2020** | Establishment of a tenderers list for D&B of Proposed All-Weather Pitch and Ancillary Works |
| **Oct 2020** | Archaeological Assessment report completed |
| **Dec 2020** | QS Appointment |
| **Feb 2021** | Modification of Contract with Alan Lewis Ltd.  |
| **May 2021** | Design and build contractor procurement documents published  |
| **Aug 2021** | Award of Contract for D&B All Weather Pitch & Ancillary Works |
| **Nov 2021** | Works commenced on site – Mobilisation meeting |
| **Dec 2021** | Commenced regular fortnightly site meetings on site with Contractor’s team |
| **Oct 2022** | Modification of contract with Haffey Sportsgrounds Ltd. |
| **Mar 2023** | Substantial Completion |
| **Mar 2024** | End of Defects Liability Period for All-Weather Pitch Facility |
| **May 2024** | Soccer Pitch taken in charge |
| **July 2024** | GAA Training Area Taken in charge |
| **Jan 2025** | Final Account Received |
| **Mar 2025** | Modifying a Contract – Inflation and Final Account |

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park.

|  |
| --- |
| **Project/Programme Key Documents** |
| **Title** | **Details** |
| **Key Document 1** | Project Proposal: Report pursuant to Part XI of the Planning & Development Act 2000 (as amended) and Part VIII of the Local Government Planning & Development Regulations 2001 (as amended) Item 27 CE Report for Proposed All-Weather Pitch in The Ward River Valley Regional Park |
| **Key Document 2** | Suitability Assessment Questionnaire: Suitability Assessment for Works Contractor Design and Construction of Proposed All-weather Pitch facility, car park and associated ancillary works at Ward River Valley Park, Swords, Co. Dublin (FCC/146/18) |
| **Key Document 3** | Instruction to Tenderers: Restricted Procedure for WORKS CONTRACTORS for Design and Construction of All-weather Pitch facility, car park and associated ancillary works at Ward River Valley Park, Swords, Co. Dublin (FCC/146/18) where the Contract to be awarded is PW-CF2, PW-CF4, PW-CF7 or PW-CF8 |
| **Key Document 4** | Final Brief and Client Requirements: As per Pt 8 Statutory Planning Approval |
| **Key Document 5** | Chief Executive Order: Contract award to Haffey Sportsgrounds Ltd. (PG.084.2021) |
| **Key Document 6** | Signed Agreement: Public Works Contact for Building Works designed by the Contractor, Agreement made on 8th September 2021 between Fingal County Council and Haffey Sports Grounds Ltd. |
| **Key Document 7** | Signed Letter of Acceptance: Signed Letter of Acceptance to Haffey Sports Grounds Ltd. |
| **Key Document 8** | Chief Executive Order: CE Order Modification of Contract with Haffey Sportsgrounds Ltd. (PG.0108.2022) |
| **Key Document 9**  | Final Account Report: Final Account Report provided by Levins Associates, dated 29th January 2025. |

**Key Document 1:** Presented to the full County Council Meeting of Monday 14th May 2018 Item No. 27 proposed the All-weather Pitch at the Ward River Valley Regional Park, Swords, Co. Dublin, giving a full description of the nature and extent of the proposed development and the principal features thereof.

**Key Document 2:** Suitability Assessment for Works Contractor, as PSCS, as Designer and as PSDP RESTRICTED PROCEDURE. This questionnaire was issued in advance of a tender competition using a restricted procedure. Its purpose is to obtain information from applicants for a suitability assessment. The tender competition is for the award of the position of works contractor and where required other services and specialist works for the project as described in this document.

**Key Document 3:** Instruction to Tenderers for the Project Design and Construction of All-weather Pitch facility, car park and associated ancillary works at Ward River Valley Park, Swords, Co. Dublin (FCC/146/18) using the Restricted Procedure for WORKS CONTRACTORS where the Contract to be awarded is PW-CF2, PW-CF4, PW-CF7 or PW-CF8.

**Key Document 4:** Final Brief and Client Requirements - Design and Construction of Proposed All-weather Pitch facility, car park and associated ancillary works at Ward River Valley Park, Swords, Co. Dublin.

**Key Document 5:** CEO to Award Contract – PG.084.2021 – Award of Contract to Haffey Sportsgrounds Ltd. in respect of requirements to tender for Design and Construction of Proposed All-Weather Pitch facility, car park and associated ancillary works at Ward River Valley Park, Swords, Co. Dublin.

**Key Document 6**: Public Works Contact for Building Works designed by the Contractor, Agreement made on 8th September 2021 between Fingal County Council and Haffey Sports Grounds Ltd.

**Key Document 7:** Signed Letter of Acceptance to Haffey Sports Grounds Ltd. regarding the Design and Construction of All Weather Pitch and Car Park at Ward River Valley Park, Swords, Co. Dublin.

**Key Document 8:** PG.0108.2022 and Cost Report No. 1 – Modification of Contract with Haffey Sportsgrounds Ltd., in respect of requirement for provision of Design and Construction of Proposed All-Weather Pitch Facility. Cost Report No. 1, dated 15th September 2022 from Levins Associates, Construction Cost and Project Managers for FCC relating to the Ward River Park All-weather Pitch Facility.

**Key Document 9:** Final Account Report provided by Levins Associates, Construction and Project Managers for Fingal County Council relating to the Design and Construction of All-Weather Pitch Facility, Car Park and Associated Ancillary Works at Ward River Valley Park, Swords, Co. Dublin on 29th January 2025.

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

The following section details the data audit that was carried out for the River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park. 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 | Internal Audit can confirm that the necessary tendering processes were undertaken in accordance with procurement guidelines | All documents are available in the Planning & Strategic Infrastructure Department and were provided to Internal Audit in the course of the review. |
| Chief Executive Orders | Were reviewed to confirm that the necessary expenditure approvals are in place | All CE orders are available in the P&SI Department and were provided to Internal Audit in the course of the review. |
| Expenditure report run in Agresso under the capital code | Internal Audit carried this out to facilitate examination of expenditure to date and review the procurement processes for compliance with guidelines. | Documents are available on the Internal Audit in-depth check file and MS4 accounts system, FCC financial management 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 River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park 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 River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park

**Summary of In-Depth Check**

**PSC Status:** Completed

**Project Description:** The River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park

**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, The River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park, Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

**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** | Seatown Apartments, Swords |
| **Detail** | Multi-Unit Residential Development - Blocks 1 & 2 at Seatown Road, Swords and Associated Siteworks |
| **Responsible Body** | Fingal County Council  |
| **Current Status** | Being Incurred |
| **Start Date** | July 2022  |
| **End Date** | Expected 03/11/2026 (Substantial Completion)03/11/2027 (end of Defects Period) |
| **Overall Cost** | €21.5m |

**Project Description**

CE Order No. F/0247/2024 approved the establishment of a Single-Party Framework Agreement for the construction and delivery of Swords Cultural Quarter, Public Realm and associated projects including the delivery of residential development at Seatown Road, Swords with initial project: the construction of the Swords Civic & Cultural Centre building (a mixed-use development consisting of a County Library & Arts Centre) (Contract A) and adjacent Multi Unit Residential Development (Contract B) which was published on eTenders with RFT ID No. 234230 and recorded on the Council's Procurement Activity Management System under reference number FCC/010/23.F. (CPA 966).

This project (Contract B) is for the construction of 36 new apartments in 2 no. four-storey blocks with ancillary buildings and associated external works. on two sites, located either side of St. Columcille's Drive in the town of Swords, Co Dublin. Site No 1 includes 20 No 2 bed (4 person) apartments across 4 floors with balconies/terraces, communal access lobby, stairs, lift, external walkway access, hard and soft landscaping, car parking, and a communal bin store and bike store. Site No 2 includes 8 No 2 bed (4 person) apartments and 8 No 2 bed (3 person) apartments across 4 floors with balconies/terraces, communal access lobby, stairs, lift, external walkway access, hard and soft landscaping, car parking, and a communal bin store and bike store.

**Section B - Step 1: Logic Model Mapping**

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the Seatown Apartments, Swords. 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 delivery of 36 new social housing apartments to support the provision of housing to tenants on the Fingal Social Housing waiting list. | The Architects Department, Fingal County Council, provided architectural services for this project. An integrated design team appointed to provide the consultancy services.QS Division, Fingal Architects Dept. monitored project costs.Main Contractor awarded contract to complete works. The Housing Department’s Construction team process payments, claims and reconciliation. | Feasibility and Sketch Design - completed by Fingal’s Architects Department and brought through the Part 8 planning process with support of external consultants appointed through various RFQ’s.  | The provision of 36 new 2-bedroom social housing apartments will make a positive contribution to the existing dwelling mix in the locality. | The delivery of the 36 new social housing apartments will support the provision of housing to tenants on the Fingal Social Housing waiting list. |

**Description of Programme Logic Model**

***Objectives*:**

The delivery of 36 new social housing apartments to support the provision of housing to tenants on the Fingal Social Housing waiting list.

In Fingal County Council, the waiting list for Social Housing currently stands at 14,235 applicants (as of April 2025). This figure includes 4,172 transfers and 2,704 referrals from other Dublin Local Authorities. A total of 8,719 applicants expressed an interest in being housed in the Swords area.

Ongoing reviews by the Allocations Team have encountered considerable difficulty in identifying alternative means of meeting the housing needs of those on the Social Housing waiting list. The 36 dwellings in this development will meet the needs of families from the Social Housing waiting list, which includes families who are in homeless circumstances or at risk of homelessness.

***Inputs:***

The Architects Department, Fingal County Council, provided architectural services for this project.

An integrated design team appointed to provide the following project consultancy services:

* Project Manager,
* Employers Representative,
* Assigned Certifier,
* Conservation Architect,
* Civil & Structural Engineer,
* Mechanical & Electrical Engineer,
* Fire Safety & DAC Engineers.

Consultant Quantity Surveyor appointed.

QS Division, Fingal Architects Dept. monitored project costs.

Main Contractor awarded contract to complete works.

The Housing Department’s Construction team process payments, claims and reconciliation.

***Activities****:*

Feasibility and Sketch Design - completed by Fingal’s Architects Department and brought through the Part 8 planning process with support of external consultants appointed through various RFQ’s.

Planning - granted on 13th March 2023.

Detail Design - carried out by an external Employer’s Representative Led Integrated Consultant Design Team appointed under CE Order HSG/0445/2023 (RFT  230408 - FCC/113/22)

Tender - This tender competition was undertaken by way of a two-stage tender process. CE Order LIB/0060/2023 dated 24th May 2023 approved a short-list of five contractors who were invited to tender the next stage of the tender competition.

The Stage 2 tender was issued to the five contractors on 24th November 2023 in respect of a Single-Party Framework Agreement for the construction and delivery of Swords Cultural Quarter, Public Realm and associated projects including the delivery of residential development at Seatown Road, Swords with an Initial project: The construction of the Swords Civic & Cultural Centre building (a mixed-use development consisting of a County Library & Arts Centre) (Contract A) and adjacent Multi Unit Residential Development (Contract B).

This competition is recorded on eTenders under RFT 234230 and on the Councils Tender Register under reference number FCC/010/23.

Tenders were received from four contractors before the closing date on 14th March 2024 and were evaluated in accordance with the evaluation criteria set down in the request for tender documents. The evaluation team have recorded the evaluation of the four tenders submitted and signed the evaluation scoresheets which were retained on file for audit purposes.

The tender submitted by Duggan Brothers (Contractors) Ltd, Templemore, Co. Tipperary was deemed the most economically advantageous tender (MEAT).

The Letter of Acceptance issued on 17/06/2024.

The time for completion is 24 months from the Contract Date, followed by a Defects Period of 12 months from the date of Substantial Completion of the Works.

Works commenced on site on 04/11/2024 and is currently progressing in line with the construction programme, with an anticipated Substantial Completion date of 03/11/2026 and end of Defects Period on 03/11/2027.

At Substantial Completion, the two apartment blocks will be handed over to the client (Fingal Housing Department) to become part of the Social Housing stock, and will be allocated to, and occupied by tenants. The buildings will be managed by Fingal’s Housing Departments, but the contractor will attend to any defects arising during the first 12 months post-handover, after which the management and maintenance of the buildings will become the responsibility of Fingal’s Housing Department.

***Outputs:***

The provision of 36 new 2-bedroom social housing apartments will make a positive contribution to the existing dwelling mix in the locality by providing dwelling types which are not currently available and would result in the sustainable development of an existing, underutilised site for residential accommodation in proximity to local and public services.

This is consistent with the Objectives of Fingal Development Plan and will provide much needed social housing in an urban area close to amenities.

***Outcomes:***

The delivery of the 36 new social housing apartments will support the provision of housing to tenants on the Fingal Social Housing waiting list.

The 36 dwellings in this development will meet the needs of families from the Social Housing waiting list, which includes families who are in homeless circumstances or at risk of homelessness.

The 36 new social housing apartments that will be provided, are in accordance with the delivery targets set out in ‘Housing for All’.

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

The following section tracks the Seatown Apartments, Swords from inception to conclusion in terms of major project/programme milestones.

|  |  |
| --- | --- |
| **Month** | **Description:** |
| **Jul 2022** | Capital Appraisal issue to DHPLGH |
| **Sep 2022** | Gate Approval -Stage 1 |
| **Nov 2022** | Project Brief and Procurement Strategy  |
| **Dec 2022** | Issue of Tender for IDT |
| **Mar 2023** | Part X1 established |
| **Apr 2023** | IDT Contract Appointment + Gate Approval Stage 2 |
| **Nov 2023** | Main Contract Tender Issued |
| **Jan 2024** | Gate Approval – Stage 3 cost report PTE |
| **Mar 2024** | Main Contract Tender Return  |
| **Apr 2024** | Fire Cert Approval |
| **Jun 2024** | Gate Approval – Stage 4 & Main Contract Tender Award  |
| **Oct 2024** | Commencement NoticeWork begins 22nd October |
| **Nov 2026** | Expected (Substantial Completion) |
| **Nov 2027** | 03/11/2027 (end of Defects Period) |
| **Dec 2027** | Last draw down from Central Government. |

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

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

|  |
| --- |
| **Project/Programme Key Documents** |
| **Title** | **Details** |
| **Key Document 1**  | Capital Appraisal issued to the DoHPLGH |
| **Key Document 2**  | Letter Of Acceptance forming IDT Contract |
| **Key Document 3** | IDT Project Brief  |
| **Key Document 4** | Part XI Site Notice |
| **Key Document 5** | Stage 1, 2, 3, 4 Gate approvals From DoHPLGH including letter setting out procurement rationale at Stage 3  |
| **Key Document 6** | Granted Fire Cert |
| **Key Document 7** | Granted DAC |
| **Key Document 8** | Main Contract Tender Process  |
| **Key Document 9** | Letter Of Acceptance forming Main Contract  |
| **Key Document 10** | Granted Commencement Notice  |
| **Key Document 11** | Progress Meeting Minutes |
| **Key Document 12** | Block 1 and Block 2 Contract Programme |

**Key Document 1:** Submission to Department of Housing, Local Government and Heritage Capital Appraisal. For Proposed development of 20 no. apartments & associated site development works at Seatown Road, Swords, Co. Dublin

**Key Document 2:** Award of contract to Henchion Reuter Architects (CE Order HSG/0445/2023) in respect of requirements for employer representative Led integrated Consultant Design Team for proposed residential developments at Holywell and Seatown Road, Swords, Co. Dublin

**Key Document 3:** Fingal County Council, Mini Competition for Employers Representative Led Integrated Design Team Brief Project A Two Sites at Seatown Road, Swords

**Key Document 4:** Part XI Site Notice - March 2023 Council Meeting Minutes -Part XI CE report.

Proposed demolition of 12 existing dwellings (CE Order HSG/2074/2023), and development of 36 new dwellings and associated site works to two sites at Seatown Road.

**Key Document 5:** Stage 1, 2, 3, 4 Gate approvals From DoHPLGH including letter setting out procurement rationale at Stage 3.

**Key Document 6:** Granted Fire Cert for 2 blocks of apartments in Seatown Road from BCMS.

**Key Document 7:** Granted Disability Access Certificate for 2 blocks of apartments in Seatown Road from BCMS.

**Key Document 8:** Award of Initial contract to Duggan Brothers (Contractors) LTD, Templemore. CE Order Reference HSG/0884/2024 to the value of EUR17,724,000.00

**Key Document 9:** Single Party Framework Agreement for the construction and delivery of Swords Cultural Quarter Public Realm and associated projects including and the delivery of residential development at Seatown Road.

**Key Document 10:** Description of Commenced Building or Works: The construction of a residential development and associated site works, consisting of no. 36 units split between two blocks across 4 storeys on adjacent sites on Seatown Road, Swords County Dublin.

**Key Document 11:** 19 bi-weekly minutes of progress for Seatown Road Apartments.

**Key Document 12:** Seatown Housing Project - Fingal County Council Revision 1 and

Seatown Road Apartments Contract Programme - Progress Period 04.12.24

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

The following section details the data audit that was carried out for the Seatown Apartments, Swords. 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 | Internal Audit can confirm that the necessary tendering processes were undertaken in accordance with procurement guidelines | All documents are available in the Housing Department and were provided to Internal Audit in the course of the review. |
| Chief Executive Orders | Were reviewed to confirm that the necessary expenditure approvals are in place | All CE orders are available in the Housing Department and were provided to Internal Audit in the course of the review. |
| Expenditure report run in Agresso under the capital code | Internal Audit carried this out to facilitate examination of expenditure to date and review the procurement processes for compliance with guidelines. | Documents are available on the Internal Audit in-depth check file and MS4 accounts system, FCC financial management 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 Seatown Apartments, Swords, 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 Seatown Apartments, Swords.

**Summary of In-Depth Check**

**PSC Status:** Expenditure Being Incurred

**Project Description:** Seatown Apartments, Swords.

**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 provision of 36 new 2-bedroom social housing apartments will make a positive contribution to the existing dwelling mix in the locality by providing dwelling types which are not currently available and would result in the sustainable development of an existing, underutilised site for residential accommodation in proximity to local and public services.

**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** | N3 Clonee to M50 |
| **Detail** | Bus Priority and Active Travel |
| **Responsible Body** | Fingal County Council |
| **Current Status** | Being Incurred |
| **Start Date** | December 2012 |
| **End Date** | TBC |
| **Overall Cost** | €50m |

**Project Description**

Fingal County Council under the sanctioning authority of Transport Infrastructure Ireland appointed Designer ROD-AECOM Alliance to develop a Bus Priority and Active Travel route corridor on the N3 (M50 to Clonee Junction 4B).

The scheme was originally intended as a road widening scheme to increase capacity to the existing N3/M50 route corridor. The scheme was subsequently revised to prioritise and incorporate sustainable modes of transport under revised TII PAG guidelines. The scheme was under Phase 2 development during this change period whereby revisions are in progress to incorporate sustainable modes of transport. The project extends into County Meath and an agreement is in place for FCC to act as the project manager for the scheme.

**Section B - Step 1: Logic Model Mapping**

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the N3 Clonee to M50. 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 generate positive economic benefits to public transport users by providing Bus Priority | Budget: €1.6m (excl. Vat) up to gate 2 stage. Staff Numbers: x1 Senior Executive Engineer part time; x1 Executive Engineer part time. TII allocate an allowance for costs incurred on an annual basis | The activities involved to Phase 2 project completion includes the following key deliverables:* Surveys; Topographical, traffic counts.
* Traffic modelling
* Project workshops – This involves developing project concepts to determine an Emerging Preferred Option (EPO)
* Options Report and Peer Review
* Non-Statutory Public Consultation on the EPO
* Options Comparison Estimates (OCE’s)
* Phase 2 Gate Review sign off with TII
 | Improved Bus priority and access to buses along the N3 route corridor from Junction 2 to Junction 4b with Active travel improvements across N3 between Junction 3 and junction 4b. | * Improved travel access to vulnerable and socially disadvantaged households
* Improved health through the options of active travel
* Improved commuter access to key services – educational, health and other employment opportunities
 |

**Description of Programme Logic Model**

***Objectives:***

Generate positive economic benefits to public transport users by providing Bus Priority and other measures that will reduce bus journey times and improve journey time reliability.

Generate positive economic benefits to active travel users by providing improvements to facilities through appropriate elements of, and connections to the GDA Cycle Network Plan.

***Inputs:***

Budget: €1.6m (excl. VAT) Designer Costs to next gateway - This includes to Phase 2 completion (Options Selection) as per the TII Project Management Guidelines.

Staff Numbers: x1 Senior Executive Engineer part time; x1 Executive Engineer part time. TII allocate an allowance for costs incurred on an annual basis.

***Activities:***

There were a number of key activities carried out through the project including the following key deliverables:

* Surveys. Topographical, traffic counts.
* Traffic modelling.
* Project workshops – This involves developing project concepts to determine an Emerging Preferred Option (EPO)
* Options Report and Peer Review
* Non- Statutory Public Consultation on the EPO
* Options Comparison Estimates (OCE’s)
* Phase 2 Gate Review sign off with TII

***Outputs:***

Improved access and reliability to public transport along the N3/M3 route corridor from Junction 2 to Junction 4b with the incorporation of:

* Dedicated bus priority measures with dedicated lanes
* Improved bus journey time reliability

Dedicated cycleways and pedestrian footpaths to mitigate severance of the N3 to Active Travel routes.

***Outcomes:***

* Improved travel access to vulnerable and socially disadvantaged households
* Improved health through the options of active travel
* Improved commuter access to key services – educational, health and other employment opportunities.

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

The following section tracks the N3 Clonee to M50 from inception to conclusion in terms of major project/programme milestones.

| **Month** | **Description:** |
| --- | --- |
| **Aug 2012** | P/TRANS/34/12 Managers Order 10/8/2012- Roughan O’Donovan appointed to prepare Feasibility Report for N3 Corridor Upgrade.  |
| **Sep 2013** | N3 Corridor Study Mulhuddart to Castaheany Noise Assessment Report |
| **May 2015** | Approval to appoint ROD from TII framework. 11/5/2015Contract with ROD signed 14/5/2015PSDP Appointment 14/5/2015 |
| **Mar 2016** | N3 Corridor Upgrade Review of River Tolka Flooding Study |
| **Jun 2016** | N3 Corridor Feasibility Report |
| **Mar 2018** | N3 Corridor Upgrade Project Appraisal Plan  |
| **Nov 2018** | N3 M50 to Clonee Phase 1 Project Brief Concept and Feasibility  |
| **Mar 2019** | N3 M50 to Clonee Project Execution Plan (PEP) |
| **Jun 2019** | N3 Corridor Upgrade Feasibility Working Cost (update to 2019) |
| **Jun 2020**  | S85 Agreement with Meath County Council |
| **Dec 2020** | N3 Corridor Phase 1 Gate Review Approval by TII |
| **May 2021** | Non-Statutory Public Consultation EPO |
| **Aug 2021** | N3 M50 to Clonee Non-Statutory Public Consultation–Post Consultation Report |
| **Oct 2021** | N3 M50 to Clonee Peer Review ReportN3 M50 to Clonee Change Justification Report  |
| **Dec 2021** | Phase 2 Project Brief N3 M50 to Clonee |
| **Jan 2022** | N3 M50 to Clonee - ABP Pre-Application  |
| **May 2022** | N3 M50 to Clonee Ecological Constraints |
| **Jun 2022** | Phase 2 – N3 M50 to Clonee Option Selection ReportVolume 0 Exec SummaryExecutive Summary ErratumVolume 1 Main Report Volume 2 Appendices Appendix A- Options and Preferred Options Appendix B- Constraints drawingsAppendix C-Existing Junction AnalysisAppendix D- Post Consultation ReportPublication of the Preferred Option  |
| **Aug 2022** | N3 M50 to Clonee Project Appraisal Audit |
| **Sep 2022** | Phase 2 Gate Review Approval by TII |
| **Feb 2024** | TII 2024 Grant Allocations to Local Authorities for National Roads, Active Travel and Greenways  |
| **Jul 2024** | N3 M50 to Clonee Bus Priority and Active Travel SchemeTechnical Note 1 – Approach to Appraisal Technical Note 2 – Policy Review |
| **Aug 2024** | Technical Note 3 – Baseline Assessment |
| **Oct 2024** | N3 M50 to Clonee Bus Priority and Active Travel – Options and Transport Appraisal Framework (TAF) Criteria |
| **Mar 2025** | 2025 Grant Allocations to Local Authorities for National Roads |

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N3 Clonee to M50.

|  |
| --- |
| **Project/Programme Key Documents** |
| **Title** | **Details** |
| **Key Document 1** | Appointment of contractor for Feasibility Report |
| **Key Document 2** | Award of contract in respect of Engineering Consultancy Services for the Planning and Design of the N3 Upgrade Scheme N3 M50 to Clonee |
| **Key Document 3** | Approved a contract modification in respect of additional works required out of updates to the Dept of Transport’s Capital Appraisal Framework, changes to environmental legislation and additional design requirements |
| **Key Document 4** | Contract Modification Order  |
| **Key Document 5** | Modification of the contract due to scope changes requested by TII |

**Key Document 1:** Managers Order 10/8/2012 (P/TRANS/34/12) Roughan O’Donovan appointed to prepare Feasibility Report for N3 Corridor Upgrade.

**Key Document 2:** CE Order P/TRANS11/2015 dated 13th April 2015 approved the award of contract to Roughan & O’Donovan, Arena House, Arena Road, Sandyford in respect of Engineering Consultancy Services for the Planning and Design of the N3 Upgrade Scheme N3 M50 to Clonee at the tendered sum/an estimated value of €430,572 (excl. VAT). A Modification of this contract was approved to the value of €209,016 (excl. VAT) on the 8th January 2021 under CE Order PTRANS.001.2021 which revised the overall contract value to €639,588 (excl. VAT). A second modification of the contract on the 29th November 2022 under CE Order P.TRANS/0106/2022 (rescinding PTrans/0097/22) at a value of €1,229,406 (excl. VAT) brought a revised value of the overall contract to €1,868,994 (excl. VAT).

**Key Document 3:** CE Order PTRANS.001.2021 dated 8 January 2021 approved a contract modification with Roughan & O’ Donovan in respect of additional works required out of updates to the Dept of Transport’s Capital Appraisal Framework, changes to environmental legislation and additional design requirements, project management and engineering consultancy services for the scheme in the sum of €209,016 (excl. VAT) increasing the contract value to €639,588 (excl. VAT).

**Key Document 4:** A Modification of this contract was approved to the value of €209,016 (excl. VAT) on the 8th January 2021 under CE Order PTRANS.001.2021 which revised the overall contract value to €639,588 (excl. VAT). A second modification of the contract on the 29th November 2022 under CE Order P.TRANS/0106/2022 (rescinding PTrans/0097/22) at a value of €1,229,406 (excl. VAT) brought a revised value of the overall contract to €1,868,994 (excl. VAT).

**Key Document 5:** Requirement for a third modification of the contract due to scope changes requested by TII (P.TRANS/0044/2024). TII funding has been allocated for 2024 to incorporate Active Travel and Bus Priority measures. The quality bus corridor from Dublin City to Blanchardstown received planning permission during 2024 which will result in necessary changes to the scope of the contract. The designer has submitted a proposed resource plan ref: 2\_BP&AT\_RP 2024 Rev A to bring the project to Phase 2 Gateway of the TII Project Management Guidelines. The rates proposed are as per original tender rates.

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

The following section details the data audit that was carried out for the N3 Clonee to M50. 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 | Internal Audit can confirm that the necessary tendering processes were undertaken in accordance with procurement guidelines | All documents are available in the Planning & Strategic Infrastructure Department and were provided to Internal Audit in the course of the review. |
| Chief Executive Orders | Were reviewed to confirm that the necessary expenditure approvals are in place | All CE orders are available in the P&SI Department and were provided to Internal Audit in the course of the review. |
| Expenditure report run in Agresso under the capital code | Internal Audit carried this out to facilitate examination of expenditure to date and review the procurement processes for compliance with guidelines. | Documents are available on the Internal Audit in-depth check file and MS4 accounts system, FCC financial management 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 N3 Clonee to M50 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 N3 Clonee to M50

**Summary of In-Depth Check**

**PSC Status:** Expenditure Being Incurred

**Project Description:** N3 Clonee to M50

**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:** To develop a Bus Priority and Active Travel route corridor on the N3 (M50 to Clonee Junction 4B). The scheme was originally intended as a road widening scheme to increase capacity to the existing N3/M50 route corridor. The scheme was subsequently revised to prioritise and incorporate sustainable modes of transport under revised TII PAG guidelines.

**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** | Fingal Coastal Way (FCW) |
| **Detail** | A 26km greenway along the coast linking Newbridge Demesne (Donabate) with Bremore Park (Balbriggan) |
| **Responsible Body** | Fingal County Council and 100% funded by Transport Infrastructure Ireland (TII) |
| **Current Status** | Being Incurred |
| **Start Date** | 11/03/2019 |
| **End Date** | Planning 2027Construction 2029 |
| **Overall Cost** | Consultant to bring to Planning €1,327,350Construction est.€100m |

**Project Description**

The Fingal Coastal Way is a proposed greenway extending from Newbridge Demesne in Donabate to Bremore Park north of Balbriggan and will provide a safe and attractive walking and cycling route for leisure, tourist and commuting purposes. This will facilitate a shift to sustainable modes of transport and active travel, improve connectivity between Donabate, Rush, Skerries and Balbriggan, fulfilling regional and national development plan objectives.

The overall length of the scheme will be approximately 26km, depending on the final route selected. The Fingal Coastal Way is envisaged to be a flagship scheme for tourism in the county with the potential to promote and enhance the local tourist economy. This project is fully funded by TII.

**Section B - Step 1: Logic Model Mapping**

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the Fingal Coastal Way (FCW). 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 Fingal Coastal Way is envisaged to be a flagship scheme for tourism in the county with the potential to promote and enhance the local tourist economy. | This project is fully funded by TII. Budget allocation for 2025 from TII is €500k. | In accordance with TII’s Project Appraisal Guidelines (PAG): Concept & Feasibility (Phase1), Options Selection (Phase 2), Preliminary Design & Environmental Evaluation (Phase 3), Statutory Process (Phase 4), Enabling Procurement (Phase 5), Construction & Implementation (Phase 6), Close Out & Review (Phase 7). | Respecting and managing recreational activity through sensitive environment and heritage sites; Promoting recreational activities; Promoting physical activity, health and wellbeing; Promoting tourism to support both local and regional economies. | Providing a safe and attractive walking and cycling route for leisure, tourist and commuting purposes; Facilitating a shift to sustainable modes of transport and active travel; Improving connectivity between Donabate, Rush, Skerries and Balbriggan; Fulfilling regional and national development plan objectives. |

**Description of Programme Logic Model**

The Fingal Coastal Way is a proposed greenway extending from Newbridge Demesne in Donabate to Bremore Park north of Balbriggan. The overall length of the scheme will be approximately 26km, depending on the final route selected.

***Objectives*:**

The Fingal Coastal Way is envisaged to be a flagship scheme for tourism in the county with the potential to promote and enhance the local tourist economy.

***Inputs:***

This project is fully funded by TII. Budget allocation for 2025 from TII is €500k.

***Activities:***

In accordance with TII’s Project Appraisal Guidelines (PAG): Concept & Feasibility (Phase1), Options Selection (Phase 2), Preliminary Design & Environmental Evaluation (Phase 3), Statutory Process (Phase 4), Enabling Procurement (Phase 5), Construction & Implementation (Phase 6), Close Out & Review (Phase 7).

***Outputs:***

Respecting and managing recreational activity through sensitive environment and heritage sites; Promoting recreational activities; Promoting physical activity, health and wellbeing; Promoting tourism to support both local and regional economies.

***Outcomes:***

Providing a safe and attractive walking and cycling route for leisure, tourist and commuting purposes; Facilitating a shift to sustainable modes of transport and active travel; Improving connectivity between Donabate, Rush, Skerries and Balbriggan; Fulfilling regional and national development plan objectives.

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

The following section tracks the Fingal Coastal Way (FCW) from inception to conclusion in terms of major project/programme milestones.

|  |  |
| --- | --- |
| **Month** | **Description** |
| **Feb 2019** | Appointment of Atkins |
| **Mar 2019** | Atkins commence |
| **Nov 2019** | Modification to contract include additional work |
| **Jan 2020** | FCW Constraints Study |
| **June 2020** | FCW Opportunities & Constraints Public Engagement |
| **Aug 2020** | FCW Phase 1 Consultation Report |
| **Oct 2020** | Ex-Post Evaluation Report |
| **Jun 2023** | FCW Emerging Preferred Route Report |
| **Nov 2023** | Modification of contract with Atkins |
| **Jan 2025** | Modification of contract with Atkins |
| **Jun 2025** | Commence Phase 3 – Prelim design and Environmental Evaluation |
| **Nov 2026** | Commence Phase 4 - Submit to ABP |

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Fingal Coastal Way (FCW).

|  |
| --- |
| **Project/Programme Key Documents** |
| **Title** | **Details** |
| **Key Document 1** | Contract Award Appoint Atkins as external consultant  |
| **Key Document 2** | Modification of contract  |
| **Key Document 3** | Fingal Coastal Way Constraints Study  |
| **Key Document 4** | Fingal Coastal Way Skerries Route Options  |
| **Key Document 5** | Fingal Coastal Way Stage 1 Consultation Report  |
| **Key Document 6** | Modification of contract |
| **Key Document 7:**  | Fingal Coastal Way Emerging Preferred Route  |
| **Key Document 8** | Modification of contract with Atkins |

**Key Document 1:** Approved the award of contract to WS Atkins Ireland Limited, in respect of the requirement for Technical Consultancy Services for the Fingal Coastal Way (CE Order -PTRANS.008.2019).

**Key Document 2**: Approved that the contractual arrangements with WS Atkins Ireland Ltd. in respect of Technical Consultancy Services for the Fingal Coastal Way be modified for additional services/works (CE Order - PTRANS.071.2019).

**Key Document 3**: Fingal Coastal Way Constraints Study, January 2020, carried out incorporating guidance set out in TII Project Management Guidelines to document and map the nature and extent of constraints within the defined Study Area for the scheme.

**Key Document 4**: Fingal Coastal Way Skerries Route Options Detailed Assessment Report for Fingal County Council, June 2022 to assess in further detail the route options included in Skerries, around the area of The Hoar Rock and Quay Street.

**Key Document 5:** Fingal Coastal Way Stage 1 Consultation Report August 2022**,** prepared as information for Fingal County Council and use in relation to Fingal Coastal Way.

**Key Document 6:** Modification of contract with Atkins Realtis Ireland Ltd. in respect of Technical Consultancy Services for the Fingal Coastal Way (CE Order - PG.0207.2023).

**Key Document 7:** Fingal Coastal Way Emerging Preferred Route – 2022 Public Consultation Report, June 2023. Prepared by Atkins to present and summarise the key findings of the public consultation exercise.

**Key Document 8**: Technical Consultancy Services with Atkins to be renewed for a further 12 months and be modified for additional services (CE Order - PTRANS.004.2025).

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

The following section details the data audit that was carried out for the Fingal Coastal Way (FCW). 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  | P&SI provided Internal Audit with access to relevant documentation produced as part of the project to date with a number of studies and reports available in the public domain. |
| Chief Executive Orders  | To confirm necessary expenditure approvals are in place  | All CE orders are available in the P&SI Department and were 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 MS4 Agresso, Fingal County Council financial management 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 Fingal Coastal Way (FCW) 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 Fingal Coastal Way (FCW)

**Summary of In-Depth Check**

**PSC Status:** Expenditure Being Incurred

**Project Description:** Fingal Coastal Way (FCW)

**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 Fingal Coastal Way (FCW), Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

**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** | Carnegie Swords |
| **Detail** | Refurbishment & Extension to The Carnegie Free Library, North Street, Swords, Co. Dublin |
| **Responsible Body** | Fingal County Council |
| **Current Status** | Recently ended |
| **Start Date** | 24/01/2020 |
| **End Date** | 28/02/2025 |
| **Overall Cost** | € 1.7m |

**Project Description**

Fingal County Council has completed refurbishment, and extension works to the Carnegie Free Library (a protected structure RPS no. 0346) North Street, Swords, Co. Dublin, K67 N5H2, including a change of use to new community facilities and office accommodation, demolition of existing single storey out-building / extension, new associated infrastructure and site development works, landscaping and boundary treatments.

The development works refurbished the existing Carnegie Free Library building and constructed a new 2-storey extension to the side of the building (at north gable wall) to facilitate new disabled access WCs and a lift to the first floor to improve universal access, and all associated landscaping, site works and services. The refurbished and extended building provides a reception, office space for the Fingal County Council Arts Office, and collaborative artist studio/office space at ground floor level. A flexible space for a range of community / arts rehearsal and performance uses is provided at first floor level.

**Section B - Step 1: Logic Model Mapping**

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the Carnegie Swords. 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 objective of the Carnegie Library is to create a new cultural space situated in Swords and to contribute to the town’s evolving cultural quarter. | Through residencies, rehearsals, commissions, and public programming, The Carnegie will support the next generation of artists, nurturing creative talent across visual art, theatre, and music, and enabling the development of ambitious, site-specific work that reflects and responds to our unique place and people.  | Design Team appointed.Condition Survey Report. Cost Report. Part 8 / Part XI planning approval obtained. Fire Safety Certificate granted. Disability Access Certificate granted. CWMF Tender Process via eTenders. Procurement of Main Contractor & award of contract.BCAR Commencement Notice submitted. BCAR Certificate of Compliance on Completion issued.Certificate of Substantial Completion issued. Final Account agreed. Defects Certificate issued. | The 2024 programming at Carnegie Library aimed to test the functionality and adaptability of the building through a diverse range of events that attract different audiences. By hosting a variety of cultural, educational, and community-centred activities, the library seeks to strengthen its role as a creative hub and an accessible public space. | As a former Carnegie Library, The Carnegie carries forward a legacy of knowledge, accessibility, and public enrichment, reimagined as a vibrant space where artists, audiences, and community groups can connect, create, and collaborate.  |

**Description of Programme Logic Model**

***Objectives:***

The objective of the Carnegie Library is to create a new cultural space situated in Swords, to contribute to the town’s evolving cultural quarter. The key objectives are as follows.

* To produce high-quality cultural events that attract local and visiting audiences, resulting in cultural and social benefits for Swords and the surrounding area.
* To grow audiences of all ages through long-term engagement with creative experiences.
* To encourage participation in cultural activities, removing barriers to awareness and access.

The refurbished and extended building provides flexible spaces for a range of suitable uses in line with the objectives for the delivery of the Swords Cultural Quarter (SCQ).

***Inputs:***

Through residencies, rehearsals, commissions, and public programming, The Carnegie will support the next generation of artists, nurturing creative talent across visual art, theatre, and music, and enabling the development of ambitious, site-specific work that reflects and responds to our unique place and people. Projects such as the Fingal Choir Network and landmark public art commissions will ensure the building itself becomes a platform for public imagination and expression.

Financial sustainability will be underpinned by a blend of public funding, allowing us to offer free and affordable access to cultural activity while paying artists fairly and building long-term impact.

The Architects Department, Fingal County Council, is providing architectural services for this project. An integrated design team is appointed to provide the following project consultancy services: Project Manager, Employers Representative, Assigned Certifier, Conservation Architect, Civil & Structural Engineer, Mechanical & Electrical Engineer, Fire Safety & DAC Engineers.

***Activities:***

The activities involved in this development for Carnegie Library included,

* Design Team appointed.
* Condition Survey Report.
* Cost Report.
* Part 8 / Part XI planning approval obtained.
* Fire Safety Certificate granted.
* Disability Access Certificate granted.
* CWMF Tender Process via eTenders.
* Procurement of Main Contractor & award of contract.
* BCAR Commencement Notice submitted.
* BCAR Certificate of Compliance on Completion issued.
* Certificate of Substantial Completion issued.
* Final Account agreed.
* Defects Certificate issued.

***Outputs:***

The 2024 programming at Carnegie Library aimed to test the functionality and adaptability of the building through a diverse range of events that attract different audiences. By hosting a variety of cultural, educational, and community-centred activities, the library seeks to strengthen its role as a creative hub and an accessible public space. These events encouraged local engagement, fostered creative expression, and enhanced cultural experiences in Fingal.

The objectives of the programming include:

1. Community Engagement: Engage diverse groups within the Fingal community, offering events that appeal to a wide demographic—from children to adults, artists to local citizens.
2. Cultural Enrichment: Showcase local talent and history through exhibitions, performances, and workshops.
3. Promoting Arts and Education: Provide platforms for creative expression and learning opportunities in music, writing, and visual arts.
4. Building Utility Testing: Evaluate the functionality of Carnegie Library as a multi-purpose venue for exhibitions, rehearsals, workshops, and public consultations.

1024 people attended / participated in events at the Carnegie during the period May-Dec 2024.

Events included:

* 2 artists in residence
* 7 Poets (Poetry Slam)
* 2 exhibiting Artists
* Cruinniu na nÓg
* Music Generation

The completed project refurbished the existing Carnegie Free Library building and constructed a new 2-storey extension to the side of the building (at north gable wall) to facilitate new disabled access WCs and a lift to the first floor to improve universal access, and all associated landscaping, site works and services. The refurbished and extended building provides a reception, office space for the Fingal County Council Arts Office, and collaborative artist studio/office space at ground floor level. A flexible space for a range of community / arts rehearsal and performance uses is provided at first floor level.

***Outcomes:***

As a former Carnegie Library, The Carnegie carries forward a legacy of knowledge, accessibility, and public enrichment, reimagined as a vibrant space where artists, audiences, and community groups can connect, create, and collaborate.

Through this new space the Fingal Arts Office is creating an environment that supports artistic innovation at all levels -from emerging practitioners to established professionals and in providing the space for communities to engage with and develop their own cultural activities, fostering relationships and nurturing friendships through shared interests. Through artist residencies, professional development activities, and community-driven initiatives, the Carnegie Library is embedding itself within the Swords Cultural Quarter; it will play a pivotal role in shaping a dynamic, sustainable, and artistically rich future for the region while also aligning with the Fingal Arts Office purpose of bringing the Arts to life in Fingal and Fingal to life through the Arts.

Having a dedicated Arts space has resulted in the following impacts.

* Foster a thriving artistic community.
* Enhance Swords’ cultural identity through innovative programming.
* Strengthen community bonds through inclusive arts initiatives.
* Offer professional development opportunities for local artists and groups.

The refurbished and extended building provides flexible spaces for a range of suitable uses in line with the objectives for the delivery of the Swords Cultural Quarter (SCQ).

The refurbished and extended Carnegie Free Library provides a new community / arts performance use and adds vibrancy and urban regeneration to the immediate locale of North Street and the surrounding urban centre of Swords.

The central location on North Street allows the Council to engage with the citizens of Swords. The Carnegie Free Library building acts as a hub providing a flexible meeting, rehearsal and performance space for local writers, artists and local community groups as well as providing office accommodation for the Fingal County Council Arts Office.

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

|  |  |
| --- | --- |
| **Month** | **Description:** |
| **Jan 2020** | Project initial sketch design prepared |
| **Mar 2020** | Project QS Consultant Tender Issued |
| **May 2020** | Strategic Assessment + Project Brief and Procurement StrategyIntegrated Design Team Tender Issue |
| **Aug 2020** | Project QS Consultant appointed |
| **Nov 2020** | Integrated Design Team appointed |
| **Dec 2020** | FKP Condition Survey Report |
| **Feb 2021** | Part 8 / Part XI planning process initiated |
| **May 2021** | Preliminary Business Case – LBA Stage 1 Cost Report |
| **Jun 2021** | Part 8 / Part XI planning public consultation |
| **Jul 2021** | Disability Access Certificate applicationFire Safety Certificate application |
| **Sep 2021** | Part 8 / Part XI planning approvalDisability Access Certificate granted |
| **Nov 2021** | Fire Safety Certificate granted |
| **Apr 2022** | LBA Stage 2B/2C Cost Report / Tender Documentation |
| **May 2022** | Main Contractor Tender Issue |
| **Jun 2022** | Main Contractor Tender Returns |
| **Oct 2022** | LBA Tender Report (Stage 3) / Final Business Case |
| **Dec 2022** | Works Contract AwardCommencement Notice submitted |
| **Jan 2023** | Works Commenced |
| **Feb 2023** | Site Meeting Reports / Monitoring Reports (Jan. – Dec. 2023) |
| **Dec 2023** | Works Substantial Completion CertificateDefects Liability Period started |
| **Jan 2024** | BCAR Certificate of Compliance on Completion / Project Completion Report |
| **Mar 2024** | LBA Fingal Account Report (Stage 4) / Final Account Agreed |
| **Feb 2025** | Defects Certificate / Ex-Post Evaluation Report |
| **Mar 2025** | Final Payment Certificate |

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

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

|  |
| --- |
| **Project/Programme Key Documents** |
| **Title** | **Details** |
| **Key Document 1** | A01 - Strategic Assessment Report |
| **Key Document 2** | A02 –QS Consultant Tender |
| **Key Document 3** | A03 –Integrated Design Team Consultant Tender |
| **Key Document 4** | A04 - Project Brief and Procurement Strategy |
| **Key Document 5** | A05 – Planning Stage |
| **Key Document 6** | A06 - Preliminary Business Case |
| **Key Document 7** | A07 - Disability Access Certificate |
| **Key Document 8** | A08 - Fire Safety Certificate |
| **Key Document 8 a** | A08a – Stage 2B/2C Cost Report |
| **Key Document 9** | A09 –Main Contractor Tender |
| **Key Document 10** | A10 – Tender Report – Final Business Case |
| **Key Document 11**  | A11 – Works Contract Award |
| **Key Document 12** | A12 – Commencement Notice |
| **Key Document 13**  | A13 – Progress Meetings / Site Meetings / Programme / Monitoring Reports |
| **Key Document 14** | A14 – Projected Cash Flow |
| **Key Document 15** | A15 – Substantial Completion Certificate |
| **Key Document 16**  | A16 - BCAR Cert. of Compliance on Completion – Project Completion Report |
| **Key Document 17** | A17 – Final Account Agreed |
| **Key Document 18** | A18 – Defects Certificate – Ex-Post Evaluation Report |
| **Key Document 19** | A19 – Final Payment Certificate |
| **Key Document 20**  | A20 - Capital Programme Budget Submissions |
| **Key Document 21** | A21 - Stage Cost Plans |

**Key Document 1:** Project Brief for Appointment / Scope of Service for Integrated Design Team Consultancy Services for the Proposed Refurbishment & Extension to the Carnegie Free Library, North Street, Swords, County Dublin.

**Key Document 2:** Multiparty Framework for Quantity Surveying Services put in place by Dublin City Council, which is shared by the Dublin Local Authorities.

**Key Document 3:** Integrated Design Team Services for professional conservation related services for proposed refurbishment & extension works to the Carnegie Free Library, North Street, Swords, Co. Dublin, a Protected Structure.

**Key Document 4:** Project Brief for Appointment / Scope of Service for Integrated Design Team Consultancy Services for the Proposed Refurbishment & Extension to the Carnegie Free Library, North Street, Swords, County Dublin.

**Key Document 5:** Outline Description of Development for Proposed Refurbishment and Extension Works to The Carnegie Free Library, North Street, Swords, Co. Dublin

**Key Document 6:** Stage 1 cost report for refurbishment and extension works at Carnegie Free Library, Swords.

**Key Document 7:** Disability Access Certificate (DAC) decision to grant with conditions from BCMS.

**Key Document 8:** Fire Safety Certificate (DAC) decision to grant with conditions from BCMS.

**Key Document 8a:** Combined Stage 2B/2C Quantity Surveyors Report for extension and refurbishment of Carnegie Free Library.

**Key Document 9:** Refurbishment and extension of Carnegie Library, Swords and the formation of a framework agreement for provision of works contractors.

**Key Document 10:** Report on Tenders for Refurbishment and Extension of Carnegie Free Library, Swords, County Dublin and Fingal County Council Heritage Works Contractors Framework For Fingal County Council.

**Key Document 11:** Award of contract to Kelbuild Ltd.

**Key Document 12:** Notification of entry onto register – commencement notice.Description of Commenced Building or Works: Refurbish and extend The Carnegie Free Library on lands of 271m2 (0.067 acres) at North Street, Swords, Co. Dublin, K67 N5H2. The proposal for the building includes demolition of an existing single storey out-building / extension, change of use to new community facilities and office accommodation, development of a new 2-storey extension to facilitate universal access, and alterations to the existing internal layout.

**Key Document 13:** Progress Meetings / Site Meetings / Programme / Monitoring Reports

**Key Document 14:** Excel document with itemised spending.

**Key Document 15:** Certificate of substantial Completion from Fitzgerald Kavanagh & Partners.

**Key Document 16:** BCAR Cert. of Compliance on Completion – Project Completion Report from BCMS

**Key Document 17:** Final Account Agreement, interim payment recommendation and final account report.

**Key Document 18:** Issue of Defects Certificate to the Contractor for the Refurbishment & Extension to Carnegie Free Library, North Street, Swords, Co. Dublin.

**Key Document 19:** Certificate of payment from RIAI.

**Key Document 20:** Capital Programme Budget Submissions for 2022/2023/2024

**Key Document 21:** Stage Cost Plans 2021, Tender Report 2022 and final account report 2024

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

The following section details the data audit that was carried out for the Carnegie Swords. 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 | Internal Audit can confirm that the necessary tendering processes were undertaken in accordance with procurement guidelines | All documents are available in the Economic, Enterprise, Tourism and Cultural Development Department and were provided to Internal Audit in the course of the review. |
| Chief Executive Orders | Were reviewed to confirm that the necessary expenditure approvals are in place | All CE orders are available in the EETCD Department and were provided to Internal Audit in the course of the review. |
| Expenditure report run in Agresso under the capital code | Internal Audit carried this out to facilitate examination of expenditure to date and review the procurement processes for compliance with guidelines. | Documents are available on the Internal Audit in-depth check file and MS4 accounts system, FCC financial management 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 Carnegie Swords 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 Carnegie Swords.

**Summary of In-Depth Check**

**PSC Status:** Completed

**Project Description:** Carnegie Swords

**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:** Fingal County Council has completed refurbishment, and extension works to the Carnegie Free Library (a protected structure RPS no. 0346) North Street, Swords, Co. Dublin.

**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.

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| **Programme or Project Information** |
| **Name** | Administration of Homeless Services |
| **Detail** | Provision of funding to Dublin City Council for the provision of a share Homeless Service for the day-to-day running of services (including emergency accommodation services) with the objectives of preventing homelessness and increasing the number of people exiting Homeless Services |
| **Responsible Body** | Fingal County Council are responsible for contributing to the costs of the Service through the revenue budget on an annual basis. |
| **Current Status** | Revenue Expenditure being incurred |
| **Start Date** | Fingal County Council provide funding to Dublin City Council on an annual basis. |
| **End Date** | Management did not indicate that any end date to the Council’s expenditure in this area had been proposed |
| **Overall Cost** | Annual revenue budget for the Administration of Homeless Services for 2024 was an adopted figure of €3.6m with a projected outturn of €5.1m. The budget approved by Fingal County Council for 2025 was €5.3m, representing a budget increase of €1.7m  |

**Project Description**

The Dublin Region Homeless Executive is a shared service operated by Dublin City Council as the lead statutory authority in the Dublin Region to co-ordinate the regional response to homelessness.

Fingal County Council contribute to this service through revenue funding on an annual basis.

**Section B - Step 1: Logic Model Mapping**

As part of this In-Depth Check, management have completed a Programme Logic Model (PLM) for the Funding of Voluntary Bodies for the Provision of Homeless Services. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Objectives** | **Inputs** | **Activities** | **Outputs** | **Outcomes** |
| To provide DCC with funding to oversee the provision of * Homeless Services for the Dublin Area, in line with government Strategy and Regional Homeless Action Plans.
* Operation of emergency and long-term housing supports on behalf of the four Dublin Local Authorities and in conformity with the delegated functions of Section 10 funding by DHLGH.
 | Annual Revenue funding to DCC | Funding is provided for:* Long-Term and Short-Term Accommodation.
* Outreach
* Tenancy Support Services
* Prevention Services
 | DCC are responsible for the monitoring of outputs and outcomes. | DCC are responsible for the monitoring of outputs and outcomes. |

**Description of Programme Logic Model**

***Objectives:***

Fingal County Council, working with the other Dublin Local Authorities and the Dublin Region Homeless Executive, will continue to implement current policy and will work towards implementing homeless objectives and alleviating homelessness.

***Inputs:***

Revenue expenditure of €5.3m is budgeted for this service in 2025.

***Activities:***

Revenue funding to DCC/DRHE will assist families and individuals in Fingal, who are homeless or at risk of becoming homeless, to find a home. It is anticipated that circa 500 households will have their homeless circumstances alleviated through various means of social housing support, including the Dublin Region Homeless HAP scheme and Tenant in Situ. Support Services will continue to be provided to homeless applicants when they take up a tenancy through various tenancy support services including the Support to Live Independently (SLÍ), operated by Dublin Simon, Focus Ireland Tenancy Sustainment, HAIL (Housing Association for Integrated Living) and Housing First. Outreach tenancies are also allocated to homeless and vulnerable applicants in cooperation with Sophia Housing Association, Peter McVerry Trust, Novas, Respond and Anew. The Dublin Region Homeless Executive continues to conduct the bi-annual Rough Sleepers Count in collaboration with the Outreach Teams and Fingal County Council.

***Outputs:***

FCC have no responsibility for the monitoring of outputs and outcomes.

***Outcomes:***

FCC have no responsibility for the monitoring of outputs and outcomes.

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

The following section tracks the funding of Voluntary Bodies from inception to conclusion in terms of annual project/programme milestones

|  |  |
| --- | --- |
| **Month** | **Description** |
| **Oct 2024** | Budget Requirement received from Dublin City Council |
| **Nov 2024** |  |
| **Dec 2024** | Budget Agreed by Fingal County Council  |
| **Jan 2025** | Payments made monthly to Dublin City Council during 2025. |

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

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

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| --- |
| **Project/Programme Key Documents** |
| **Title** | **Details** |
| **Key Document 1** | Fingal County Council Annual Budget 2024 |
| **Key Document 2** | Fingal County Council Minutes |
| **Key Document 3** | Fingal County Council Annual Budget 2025 |
| **Key Document 4** | Revenue Contribution |

**Key Document 1:** This the final approved budget book for the Council for 2025, detailing all budgets including the budget line for the Administration of the Homeless Service (A05) in Table B (p16).

**Key Document 2:** The minutes of the Council meeting dated 3 December 2024 include the Council agreeing that:

* “The County Council adopts for the Financial Year ending 31 December 2025, the Annual Budget set out in Tables A to F.”“The County Council determines in accordance with the budget as adopted the rate as set out in Table A to be the Annual Rate on Valuation to be levied for the Financial Year ending 31 December in 2025 for the purposes set out in Table A”
* “The County Council approves of the transfer to the Capital Account of the sums provided for various Capital purposes in the Annual Budget for 2025 as adopted”
* “Fingal County Council makes a scheme for the abatement of rates in respect of vacant properties in accordance with the provisions of Section 9 of the Local Government Rates and Other Matters Act 2019, as amended. Such a scheme in respect of vacant property will provide for an abatement of 0% of rates due to Fingal County Council by a liable person for the financial year ending 31 December 2025.

**Key Document 3:** This is the final approved budget book for the Council for 2025, detailing all budgets including the

* A specific note that the Councils contribution to the Dublin Regional Homeless Executive has also increased by €1.5m (p2)
* The budget line for the Administration of the Homeless Service (A05) in Table B (p14)
* Description of FCC’s role in the Homeless Service and its impacts (p26/27)

**Key Document 4:** This document outlines the revenue contribution requested by DCC from FCC for 2025, along with calculations taking account of government and other funding.

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

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

|  |  |  |
| --- | --- | --- |
| **Data Required** | **Use** | **Availability** |
| FCC Contribution to the DRHE | To determine the budget for 2025 and inform payments to be made through 2025 to fund the DRHE. | The breakdown of LA contributions required was provided. |

**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 Administration of Homeless Services 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 Administration of Homeless Services

**Summary of In-Depth Check**

**PSC Status:** Revenue Expenditure being incurred

**Project Description:** The project provides revenue funding to DCC for Fingal’s share of the contribution to funding the Dublin Regional Homeless Executive.

**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 Administration of Homeless Services, Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

**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**

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| --- |
| **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. |