

# NOAC

National Oversight  
and Audit Commission

## Public Spending Code

Local Authority Quality  
Assurance Report 2018

NOAC Report No. 23 – December 2019

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NOAC (the National Oversight and Audit Commission) was established in July 2014 under the 2014 Local Government Reform Act to provide independent oversight of the local government sector. The statutory functions assigned to NOAC include the scrutiny of the Operation of Audit Committees in Local Government. This report is based on material in the reports of audit committees or in replies of their chairpersons to NOAC's inquiries.

# Introduction

**The Public Spending Code (the Code) was developed by the Department of Public Expenditure and Reform (D/PER) and it applies to both current and capital expenditure and to all public bodies in receipt of public funds. According to D/PER, the Code brings together, in one place, details of the obligations of those responsible for spending public money.**

As local authority funding derives from a number of sources, including grants from several Government Departments, it was decided that the Chief Executives of individual local authorities should be responsible for carrying out the quality assurance requirements in Part A04 of the Code and that their reports should be submitted to NOAC for incorporation in a composite report for the local government sector.

NOAC published the 2014 report for the local government sector in February 2016, the 2015 report in July 2016, the 2016 report in December 2017 and the 2017 report in October 2018. The request issued on 30 January 2019 to local authority Chief Executives (at Appendix 1) to submit their 2018 QA reports by 31 May 2019. All 31 local authorities had submitted their reports by the deadline.

The Quality Assurance reporting requirement consists of the following 5 steps:

1. Draw up an inventory of projects/programmes at the different stages of the Project Life Cycle under the headings of (a) expenditure being considered, (b) expenditure being incurred and (c) expenditure that has recently ended, in respect of all capital and current expenditure projects to a value greater than €0.5m. (Routine administrative budgets already in place are not included in the inventory as only new or extended current expenditure to the value of €0.5m or greater is subject to the application of the Code.)
2. Confirm publication on the local authority's website of summary information on all procurements in excess of €10m related to projects in progress or completed in the year under review and provide a link to the relevant website location. (A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.)
3. Complete the 7 specified checklists. Only one of each type of checklist per local authority is required and not one per each project/programme. The completion of the checklists is to be based on an appropriate sample of the projects/areas of expenditure relevant to that checklist.

4. Carry out a more in-depth review of selected projects/programmes such that, over a 3-5 year period, every stage of the project life-cycle and every scale of project will be subject to a closer examination. Initially the review requirement was that the value of the projects selected for the in-depth check each year should be at least 5% of the total value of all projects in the inventory when averaged out over a three year period. This was amended in respect of the 2016 report to a requirement that **revenue** projects selected for in-depth review must represent a minimum of 1% of the total value of all revenue projects in the inventory, while the requirement in respect of capital projects remains 5% of the total value of all capital projects in the inventory. Both of these minimums can be through in-depth reviews carried out in the years 2016 to 2018.
5. Complete a short summary report consisting of the inventory, procurement reference and checklists referenced in steps 1 to 3 and the local authority's judgment as to the adequacy of the appraisal/planning, implementation or review work that it examined as part of step 4, the reasons why it formed that judgment and its proposals to remedy any inadequacies found during the entire quality assurance process.

NOAC has reviewed each of the 31 local authority reports for compliance with the requirements of Part A04 of the Code. While the Code requires certification of the reports by Accounting Officers, this formal position does not exist in the local government sector so NOAC requested Chief Executives to certify the reports. The Chief Executives of 31 local authorities have certified that the Quality Assurance (QA) report submitted to NOAC reflects the authority's assessment of its compliance with the Public Spending Code.

The Code requires that the QA reports are published on the organisation's website. As at 7 November 2019 NOAC was unable to confirm the publication of the QA report on the website of Carlow County Council.

A summary of the outcome of NOAC's review is at Appendix 2. The overall position is as follows:

### **Step 1: Inventory of projects/programmes at different stages of Project Life Cycle**

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The requirement to submit an inventory of all projects/programmes costing greater than €0.5m distinguishing between capital and current expenditure and categorised by expenditure being considered, expenditure being incurred and expenditure recently ended was met without exception.

The summary inventory of all 31 local authorities is at Appendix 3 and the full inventory is available as a separate document.

Of the 31 authorities, none had a current expenditure programme recently ended in 2018 and the following 12 authorities did not have a current expenditure project or programme in their 'under consideration' category: Carlow, Dublin City, Galway City, Galway County, Kildare, Kilkenny, Leitrim, Monaghan, Sligo, Westmeath, Wexford and Wicklow County Councils.

The Code requires the inventory to break down capital expenditure being considered, incurred and recently ended between capital projects and capital grant schemes. For the 2018 inventories, the required treatment of capital grant schemes is to include the expenditure as a capital grant scheme where 50% or more is funded by the local authority and to include it with other capital project expenditure where 50% or more is funded by Government grant. In cases of mixed funding, the minority percentage source was to be included as a note. The only local authorities to insert any capital grant scheme data into their inventories were: Carlow, Cavan, Donegal, Galway City, Galway County, Limerick, Longford, Louth, Mayo, Offaly, Roscommon, Sligo, South Dublin, Waterford, Westmeath and Wicklow County Councils.

## Step 2: Publish Summary Information on Procurements in Excess of €10m

The Code requires public bodies to publish summary information on their websites of all procurements in excess of €10m. Local authorities are required to furnish NOAC with a link to where this summary information on procurement is available. Out of the 31 local authorities, 23 authorities either provide a link from which it could be discerned that no procurement in excess of €10m arose in 2018, or else clearly stated that no such procurement arose in 2018. In respect of several of the latter, a link was provided to where procurement details would be published if applicable. The following local Authorities provided links to where this summary information on Procurement in Excess of €10m is available:

<b>Cork County Council</b>	<a href="https://www.corkcoco.ie/your-county-council/accessibility-maps-publications">https://www.corkcoco.ie/your-county-council/accessibility-maps-publications</a>
<b>Dún Laoghaire-Rathdown County Council</b>	<a href="http://www.dlrcoco.ie/en/council-democracy/finance/financial-reports">http://www.dlrcoco.ie/en/council-democracy/finance/financial-reports</a>
<b>Louth County Council</b>	<a href="https://www.louthcoco.ie/en/publications/finance_reports/public-spending-code/public-spending-code-procurement-over-10-million-2018.pdf">https://www.louthcoco.ie/en/publications/finance_reports/public-spending-code/public-spending-code-procurement-over-10-million-2018.pdf</a>
<b>Monaghan County Council</b>	<a href="https://monaghan.ie/public-spending-code/">https://monaghan.ie/public-spending-code/</a>
<b>Roscommon County Council</b>	<a href="http://www.roscommoncoco.ie/en/About_Us/Business-Units/Finance/Procurement/Procurement-over-%E2%82%AC10-million/">http://www.roscommoncoco.ie/en/About_Us/Business-Units/Finance/Procurement/Procurement-over-%E2%82%AC10-million/</a>
<b>Sligo County Council</b>	<a href="http://www.sligococo.ie/publicspendingcode/">http://www.sligococo.ie/publicspendingcode/</a>
<b>South Dublin County Council</b>	<a href="https://www.sdcc.ie/en/services/business/procurement/public-spending-code-2018">https://www.sdcc.ie/en/services/business/procurement/public-spending-code-2018</a>

As of 7 November 2019 Dublin City County Council had not published its procurement in excess of €10m.

## Step 3: Completion of 7 Checklists

The requirement to complete and submit a set of 7 self-assessment checklists was fulfilled by all local authorities.

No local authority had a recently ended current expenditure programme in 2018, so in all cases Checklist 7 was not applicable.

Dublin City Council omitted answering questions 3.6 to 3.9. South Dublin County Council did not include a rating for questions 1.10, 1.12 and 4.7 but provided commentary. Wexford County Council did not include a rating for question 3.2 but provided commentary. In checklist 3.5 Limerick City and County Council answered 'not applicable', however the Council's project inventory noted a project in "Current Expenditure being considered" over €20m.

The completed checklists in respect of the 31 local authorities are at Appendix 4.

#### **Step 4: Carry out an in-depth review of selected projects/programmes**

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All local authorities, have carried out the in-depth check of a selection of projects from their inventories and have provided information pertaining to the reviews for the purposes of step 5. The information submitted in the vast majority of cases included reports structured in accordance with the template provided in Appendix D of the 'Public Spending Code Quality Assurance Requirements – A Guidance Note for the Local Government Sector' prepared by D/PER with the Finance Committee of the County and City Managers' Association. The proportion of the inventory represented by the expenditure on the projects selected for in-depth review was amended by D/PER for 2016 to an average of 5% of the value of capital projects and 1% of the value of revenue projects to be achieved over a three year period. Of the 31 local authorities the following did not meet either the current or capital target or both:

- ▶ Leitrim County Council did not carry out any in depth checks for current expenditure for the three year period 2016 to 2018; and
- ▶ Monaghan County Council in depth checks for capital expenditure for the three year period 2016 to 2018 totalled 14.84%, 0.16% short of the required 15%.

#### **Step 5: Complete a short summary report consisting of the inventory, procurement references and judgment as to the adequacy of the appraisal/planning, implementation or review work examined by the local authority in step 4**

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This report and associated appendices, as compiled by NOAC, comprise the summary Quality Assurance Report in respect of 2018 for the local government sector. The following is a summary extracted from the individual reports provided by the local authorities of their judgment as to the adequacy of the appraisal/planning, implementation or review work that they examined for the in-depth review, the reasons why they formed those judgments and their proposals to remedy any inadequacies found during the entire quality assurance process:

<b>Carlow County Council</b>	
<b>Total Value of Project Inventory: €117,260,842</b>	<b>Value of Projects Subjected to In-Depth Check: €4,546,738 representing 6.19% of capital inventory.</b>
<b>Project 1: Construction of 24 houses at Gleann na Bearu, Bagenalstown (€3,370,829)</b>	
<b>Project 2 : Construction of 4 houses at Slate Row, Hacketstown (€621,054)</b>	
<b>Project 3: Social Inclusion and Community Activation Programme (€554,855)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure:</b>	
<p>At the time of construction of this scheme, the Council had a total waiting list for social accommodation of 1,387, of which 150 applicants were in the Bagenalstown area. The construction project involved twenty 3 bedroom semi-detached dwellings and four 2 bedroom semi-detached dwellings. The accommodation was built with the aim of being appropriate to the needs for people on the waiting list and help eliminate homelessness. The contract was advertised on eTenders and the successful Contractor was Byrne &amp; Byrne Developments. The project started in the 3rd Quarter 2016 and was completed in the 4th Quarter 2018. The site was built close to amenities and services such as schools, shops and medical centres.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>This development consisted of three, three bedroom houses and one special purpose house specifically adapted to meet the varying needs of a particular family. Details of the specifically adapted house were submitted which informed the design, based on the specific needs of the designated tenants. Contract for the project was advertised on eTenders and the contract was awarded to Kevin Thorpe Ltd. The project was completed in December 2018 and units have been allocated in accordance with the Council's Scheme of Letting Priorities</p>	
<b>Project 3: Capital Expenditure</b>	
<p>The Social Inclusion and Community Activation Programme (SICAP) is the successor programme to the Local Community Development Programme. SICAP is a local social inclusion programme focused on the most marginalized in society. The purpose of the programme is to reduce poverty, promote social inclusion and equality, through local, regional and national engagement and collaboration. Also, support disadvantaged individuals to improve the quality of their lives through the provision of lifelong learning and labour market supports.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
Based on the findings of the in-depth review, this housing project complies with the broad principles of the Public Spending Code.	
<b>Project 2</b>	
Based on the findings of the in-depth review, this housing project complies with the broad principles of the Public Spending Code.	
<b>Project 3</b>	
Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.	

<b>Cavan County Council</b>	
<b>Total Value of Project Inventory: €503,481,249.5</b>	<b>Value of Projects Subjected to In-Depth Check: €127,933,122 representing 28.65% of capital and 1.07% of current inventory.</b>
<b>Project 1: Public Lighting (€633,121.96)</b>	
<b>Project 2: East West Road (Dundalk to Sligo) SRLR Scheme (€127.3 Million)</b>	
<b>Outcome:</b>	
<b>Project 1: Revenue Expenditure</b>	
<p>The Public lighting system in Cavan County Council is an ongoing annual process. As of December 2018 there were 6532 Public lights. Contracts were procured through the OGP and are currently in place for energy usage on the Public lights. In 2018 Cavan County Council recouped €110,886.00 from the NRA towards their annual Public Lighting energy costs and the balance was funded from their own Revenue Budget.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>The proposed road improvements on the Dundalk Carrickmacross Cavan Route is considered a key element in the development of the country's northern road network and the strategic importance of the planned road works was recognised in the National Spatial Strategy. This route directly links the N3 to the N2 and M1 and the proposed upgrade should improve linkages from the Gateway of Dundalk to the hub towns of Cavan and Monaghan and the interregional Gateway town of Enniskillen. Completion of the works should improve access to the Dublin Belfast economic corridor from the above major town and also the other growing centres of populations in the region. Progressing the project involves assessing the viability of widening and realignment of the route corridor on the Regional and Local Roads Network Sections from Cavan to Dundalk.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
<p>Based on the findings of the in-depth review this Revenue Expenditure Programme appears to be substantially compliant with the relevant requirements of the Public Spending Code. A new Service Level Agreement should be entered to re the "Deadsure" Energy Faults Reporting System as the current contract is dated 16th March 2009. The OPG should consider establishing a National Framework Agreement in this regard given that most local authorities, if not all, appear to be very much dependant on this system for recording faults and repairs.</p>	
<b>Project 2</b>	
<p>Based on the findings of the in-depth review the initial appraisal stage of the proposed East West Road (Dundalk to Sligo) SRLR Scheme of appears to comply with the standards set out in the Public Spending Code. Procurement of the consultants was in accordance with National &amp; EU Regulation / best practice with necessary Dept approval granted. The relevant Steering Committee was established and regular public consultation meetings were held with the main stakeholders.</p>	



<b>Clare County Council</b>	
<b>Total Value of Project Inventory: € 584,422,573</b>	<b>Value of Projects Subjected to In-Depth Check: €15,900,000 representing 2.87% of capital and 2% of current inventory.</b>
<b>Project 1: West Clare Greenway (€14m)</b>	
<b>Project 2: Public Lighting (€1.9m)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>The project is to provide a 23km greenway along the route of the disused west Clare railway line between Kilrush and Kilkee, through Moyasta. 20km will be totally segregated from traffic. The greenway will provide an off-road recreation and leisure amenity for pedestrians and cyclists, local to the area and visiting. Ultimately, it is intended to develop the entire 88km of the West Clare Railway as a greenway, linking the towns and villages of Kilrush, Moyasta, Kilkee, Doonbeg, Quilty, Miltown Malbay, Lahinch, Ennistymon, Corofin and Ennis.</p>	
<b>Project 2: Revenue Expenditure</b>	
<p>Public lighting is an annual ongoing cost. It is delivered largely by contract for maintenance and associated services, awarded following a public procurement process and a detailed appraisal of tenders. The contract was awarded to the most economically advantageous tenderer. 55% of the expenditure is on the electricity supply to the network of public lights. The power supply contracts were awarded nationally, also following a public procurement process by the Office of Government Procurement. Monthly bills from the energy suppliers are checked.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
<p>The project is at feasibility stage. Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.</p>	
<b>Project 2</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.</p>	

<b>Cork City Council</b>	
<b>Total Value of Project Inventory: € 793,727,186</b>	<b>Value of Projects Subjected to In-Depth Check: €49,395,106 representing 6.68% of capital and 4.49% of current inventory.</b>
<b>Project 1: Deanrock Housing Project (€17,228,945)</b>	
<b>Project 2: Church Road Housing Development (€11,989,690)</b>	
<b>Project 3: White Street Housing Development (€12,700,507)</b>	
<b>Project 4: Street Cleaning (€7,475,964)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>The project involves the development of 65 dwellings, with a mix of two and three storey house and duplexes, including a Community Facility and associated site works on the site of demolished flats in Illen Court, Deanrock, Togher, Cork. It is intended that all the units would be utilised for the provision of social housing for applicants from the Social Housing list supporting the Housing Strategy 2020 where local authorities are encouraged to create more mixed tenure developments in urban areas of high demand.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>The project is for the development of 43 dwellings, with a mix of 1 bedroom, 2 bedroom and 3 bedroom units, as well as an underground car park at Church Road, Blackrock, Cork. It is intended that all the units would be utilised for the provision of social housing. The 'Cork City Council Social Housing Programme 2015-2017' has been a major part of Cork City Council's delivery plan for the 'Social Housing Strategy'.</p>	
<b>Project 3: Capital Expenditure</b>	
<p>The project is for the development of forty-three dwellings, with a mix of 1 bedroom, 2 bedroom and 3 bedroom units at White Street, Cork. It is intended that all the units would be utilised for the provision of social housing for applicants from the Social Housing list supporting Cork City Council's Social Housing delivery plan for the 'Social Housing Strategy'.</p>	
<b>Project 4: Revenue Expenditure</b>	
<p>The City Council is responsible for the operation, maintenance and provision of street cleaning throughout the city. Cork City Council's overall objective is to keep the city clean and to manage litter using efficient and effective street cleaning operations utilising the street cleaning fleet, flying squads and litter wardens. The fleet consists of small tippers, vans, sweepers and refuse collection vehicles. Support staff are also involved in the administration of litter fines and overheads. The services includes a sixteen hour a day, six days a week street cleaning service in the City Centre; reduced hours on a Sunday with a five day a week street cleaning service outside the City Centre.</p>	

**Conclusion:****Project 1**

Based on the in-depth review undertaken, it appears that the development of Deanrock is substantially in compliance with the Public Spending Code.

**Project 2**

Based on the in-depth review undertaken, it appears that the development of Church Road is substantially in compliance with the Public Spending Code. The development has been conducted in line with the requirements of the Sanctioning Authority which in this case is the DHPLG. Once the project is complete a post project review should be undertaken within a reasonable timeframe, to assess whether project objectives have been met and that lessons learned can be applied.

**Project 3**

Based on the in-depth review undertaken, it appears that the development of White Street is substantially in compliance with the Public Spending Code.

**Project 4:**

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

<b>Cork County Council</b>	
<b>Total Value of Project Inventory: €1,018,748,833</b>	<b>Value of Projects Subjected to In-Depth Check: €43,840,370 representing 5.54% of capital and 1.83% of current inventory.</b>
<b>Project 1: Housing Grants (€6,200,602)</b>	
<b>Project 2: Abbeywood Social Housing (€14,718,740)</b>	
<b>Project 3: Public Lighting (€22,921,028)</b>	
<b>Outcome:</b>	
<b>Project 1: Revenue Expenditure</b>	
<p>The Private Housing Grant Schemes were introduced under the Housing (Adaptation Grants for Older People and People with a disability) Regulations 2007. Housing Authorities administer the grant schemes on behalf of the DHPLG. The Department fund up to 80% of the approved cost of works carried out under the schemes subject to maximum limits on each scheme. The Local Authority funds the balance of 20% from its own resources via local property tax receipts. The aim of the schemes is to improve the living conditions of the elderly, people with disabilities and people with mobility issues. The aim is to enable people to remain living in their own homes and reduce the financial cost of the state to fund long term residential accommodation.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>The project involves the construction of 70 residential units in Abbeywood, Midleton Co. Cork. Cork County Council is the process of acquiring the site at Abbeywood, Baneshane, Midleton from a receiver working on behalf of NAMA. Funding approval is in place for this from the DHPLG. The project is presently at pre-tender stage. The objective of the Abbeywood Social Housing scheme is to build social houses which will be used to accommodate applicants on the social housing list.</p>	
<b>Project 3: Capital Expenditure</b>	
<p>Public lighting accounts for approximately 50% of Cork County Council's energy use and is Cork County Council's largest user of energy. Cork County Council (post- boundary change) will have approximately 32,000 public lights of which approximately 1,500 are already LED's. This project will change the remaining 30,000+ lights to LED over a four-year period. The objective is to replace public lighting erected principally in the 1960 and 1970's with more efficient LED lanterns and deliver the associated benefits from emissions, energy usage and a maintenance view point.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.</p>	
<b>Project 2</b>	
<p>While this project is still at an early stage, based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. Internal Audit cannot evaluate compliance with implementation or post implementation stages of the Public Spending Code as work has not yet started on the project.</p>	
<b>Project 3</b>	
<p>While this project is still at an early stage, based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. This expenditure will reduce energy usage in public lighting in line with EU targets.</p>	

<b>Donegal County Council</b>	
<b>Total Value of Project Inventory: €1,320,223,403</b>	<b>Value of Projects Subjected to In-Depth Check: €13,079,996 representing 0% of capital and 8.11% of current inventory.</b>
<b>Project 1: Social Inclusion and Community Activation Programme (SICAP) (€12,053,502)</b>	
<b>Project 2: Donegal County Council Housing Loans 2018 (€1,026,494)</b>	
<b>Outcome:</b>	
<b>Project 1: Revenue Expenditure</b>	
<p>The SICAP programme aims to reduce poverty and promote social inclusion and equality within communities. This is through the setting of two goals. One goal being to support communities and target groups to engage with relevant stakeholders in identifying and addressing social exclusion and equality issues; developing the capacity of local community groups and creating more sustainable communities. Goal Two involves supporting disadvantaged individuals to improve the quality of their lives through the provision of lifelong learning and labour market supports. The programme is managed at a local level by 33 Local Community Development Committees (LCDCs), with support from local authorities, and actions are delivered by Programme Implementers (PIs). The programme is overseen nationally by Pobal on behalf of the Department of Rural &amp; Community.</p>	
<b>Project 2: Revenue Expenditure</b>	
<p>Donegal County Council provides potential customers with the opportunity to own or upgrade their own home through a variety of housing loan options. The finance for these loans is provided through the Housing Finance Agency (HFA)</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.</p>	
<b>Project 2</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. In order to ensure compliance with these guidelines, DCC should put in place controls to ensure that all relevant information in relation to individual applications is made available to the Credit Committee to enable a fully informed decision be made on the recommendation of the Housing Agency. In addition, new GDPR policy and procedures are complied with in the processing and maintenance of housing loan files.</p>	

<b>Dublin City Council</b>	
<b>Total Value of Project Inventory: €3,027,396,554</b>	<b>Value of Projects Subjected to In-Depth Check: €149,231,000 representing 5.18% of capital and 4.35% of current inventory.</b>
<b>Project 1: Lighting Infrastructure Upgrade Project (€55.394m)</b>	
<b>Project 2: Appraisal &amp; Planning Stages of the North City Operational Depot (€54.027m)</b>	
<b>Project 3: On-Going Management of Revenue spend in Relation to Road Maintenance and Improvement (€39.81m)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital</b> Lighting Infrastructure Upgrade Project is a project at the incurring stage. The project has a budgeted capital spend of €55.394m.	
<b>Project 2: Capital</b> North City Operational Depot is a project at the incurring stage and has a budgeted capital spend of €54.027m.	
<b>Project 3: Revenue</b> The on-going Management of Revenue Spend in relation to Road Maintenance and Improvement is revenue expenditure with a total budgeted direct cost of €39.81m in 2018. Service Support Costs were excluded as they are not directly controllable by Roads Maintenance. The Inventory amounts for B03 and B04 are actual expenditure figures inclusive of service support costs.	
<b>Conclusion:</b>	
<b>Project 1</b> The overall finding for the Lighting Infrastructure Upgrade Project is that work carried out to date for the Appraisal and Planning/Design Stages of the project complies with the requirements of the Public Spending Code, for the areas examined and the rating of Strong was given. No recommendations were made.	
<b>Project 2</b> The overall finding for the North City Operational Depot is that the Appraisal and Planning stages addressed the requirements of the Public Spending Code, for the areas examined and the rating of Satisfactory was given.	
<b>Project 3</b> The overall finding for the On-Going Management of Revenue spend in Relation to Road Maintenance and Improvement was that the management of the spend examined on this contract complies with the PSC for the areas examined. The rating of Satisfactory was given.	

## Dun-Laoghaire Rathdown County Council

**Total Value of Project Inventory: €776,697,043**

**Value of Projects Subjected to In-Depth Check: €20,931,423 representing 2.63% of capital and 2.90% of current inventory.**

**Project 1: Rosemount Court Housing Scheme, Mount Carmel Avenue, Dundrum (€11,922,493)**

**Project 2: George's Place (€3,514,082)**

**Project 3: Street Cleaning (E06) Revenue project inventory (€5,494,848)**

### Outcome:

#### Project 1: Capital Expenditure

The proposed scheme comprises of 44 units, with shared surface home-zone environments, integrated surface parking and a centrally located large area of green open space. The envisaged outcome of the project was to provide social housing accordance as part of the County Development Plan 2016-2022.

#### Project 2: Capital Expenditure

George's Place is built on a brownfield former Council Depot Site in Dún Laoghaire Town Centre. This development of 12 high quality; energy efficient A1 rated dwellings, contributes to the Council's aim of progressing the provision of social housing. The development was built using a design build public works contract in keeping with the rapid delivery programme. The project also included the demolition of an existing shed, site landscaping and the consolidation of boundary walls. The project also aims to renew the obsolete area at George's Place and the Fire Station in accordance with the objectives of the Dún Laoghaire Urban Framework Plan.

#### Project 3: Revenue Expenditure

The cleansing programme includes: street sweeping, emptying and upkeep of litter bins, removal of organic matter from the roads and footpaths and weed management on the roads and street. A working rota for beach and street cleaning and litter-bin emptying of the major town areas is in operation. There are cleansing staff on duty from 7.00am to 6.30pm on a seven-day week basis. There are 53 staff members in the section and a total of 30 machines are used to discharge the programme.

### Conclusion:

#### Project 1

Internal Audit examined the controls in place for Rosemount Court Housing Scheme and can give reasonable assurance that there is compliance with the PSC.

#### Project 2

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. While construction has been completed, the project has not been closed off. This is expected to take place in May 2019 with a post project review is yet to be completed.

#### Project 3

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

<b>Fingal County Council</b>	
<b>Total Value of Project Inventory: €679,514,103</b>	<b>Value of Projects Subjected to In-Depth Check: €28,260,000 representing 5.76% of capital and 1.16% of current inventory.</b>
<b>Project 1: Bremore (€6.4m)</b>	
<b>Project 2: Skerries Library Refurbishment (€1.5m)</b>	
<b>Project 3: Rathbeale Road Swords (€6m)</b>	
<b>Project 4: Sutton to Malahide Greenway (€8.2m)</b>	
<b>Project 5: Modular Houses Adjacent to Wellview Green, Mulhuddart - 20 units (€3.4m)</b>	
<b>Project 6: B0305 – Regional Roads General Maintenance Works (€2.76m)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>The objective of this project is the development of Bremore Castle as Ireland’s pre-eminent banqueting venue with a range of supporting visitor facilities within the grounds. The re-developed castle could have a very significant role in driving the regeneration of Balbriggan as well as contributing to the wider commercial viability and brand development of the entire Fingal County Council Heritage portfolio.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>This project relates to the refurbishment of the Carnegie Library located on the main street in Skerries. This library dates from 1911 and the project aims to upgrade the facilities in the library to transform it into a modern, fully functioning public library, with adult and children’s area, study zones, a maker space, activity/meeting rooms and events space. Modern technology will be integrated with the printed format (books) to provide a creative and learning space for the community.</p>	
<b>Project 3: Capital Expenditure</b>	
<p>Rathbeale Road Upgrade (RRU) a public infrastructure project which involves the construction of a public road upgrade on the existing R125 Swords-Ashbourne route located at Oldtown/Mooretown, Swords, Fingal, Co. Dublin with start approx. 1km west of Swords village. The collaboration process involving Fingal County Council and Gannon Homes Ltd, is a mutually beneficial project, the consultant costs associated with the preliminary design phase and Part 8 planning process phase have been bore by Gannon Home Ltd.</p> <p>The overall costs of the project increased from €4.9m to €5.36m. The increase in cost is accounted for by increased scope of footpath works which is a considered an enhancement to the original project scope at a cost of €90,000 (inclusive of VAT). The increase has been sanctioned by the Department of Housing, Planning and Local Government, and approval for increased grant funding (€4.02m (75%)) was received.</p> <p>The development will improve traffic movements in the area; improve road &amp; user safety; provide pedestrian cycle and public transport facilities; improve safety for access and egress from the school and improve traffic managing during peak traffic periods.</p>	



**Project 4: Capital Expenditure**

The objectives of the project are to deliver a high quality coastal Greenway or cycleway and footpath linking Sutton to Malahide. The route would be used by leisure cyclists/pedestrians/tourists at off peak times and weekends but would also be used by local commuters. It is envisioned that route will carry a large portion of commuters as there are large populations in Malahide and Sutton and a substantial number of schools and eventually form part of a larger network of sustainable transport routes.

**Project 5: Capital Expenditure**

The objective of the Wellview Green Rapid Build Project was to construct 20 social dwellings, to increase the number of social housing units available in the Blanchardstown area and to provide accommodation for families currently living in emergency accommodation or in danger of becoming homeless. The site on which this scheme was constructed was in the ownership of the Council and zoned for residential purposes thus affording the opportunity to provide dwellings by way of the rapid delivery mode.

**Project 6: Revenue Expenditure**

There is an on-going programme of general maintenance and improvement of the 1,275km of regional and local roads in the County. This includes repairs to potholes, footpaths, gully cleaning, maintaining and replacing road signs and nameplates, grass cutting, verge trimming and the renewal of road markings and delineators.

On four occasions items were procured through quick quotes and not through existing frameworks previously set up. On five occasions after the tender for works had been completed the contracts were not awarded to the successful bidders. Two of these instances were attributed to the fact that the supply material could not be delivered within the specified time frame and in the three other instances the quality of the product was poor so approval was given by the Senior Executive Engineer to purchase the product from the 2nd placed supplier on the tender.

## Conclusion:

### Project 1

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 2

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 3

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 4:

As the project is being delivered by Fingal County Council on behalf of the National Transport Authority who as the funding and sanctioning authority, require that these projects are delivered in accordance with the "NTA Project Management Guidelines" dated December 2011. The release of funding by the NTA is contingent on the project deliverer adhering to the guidelines. These guidelines are designed to ensure that it can be demonstrated that the projects are well managed and deliver value for money.

### Project 5:

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 6:

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

<b>Galway City Council</b>	
<b>Total Value of Project Inventory: €167,542,685</b>	<b>Value of Projects Subjected to In-Depth Check: €15,000,000 representing 16.36% of capital and 0% of current inventory.</b>
<b>Project 1: Shop Street and Pedestrianised Area Resurfacing Works Project (€15m)</b>	
<b>Outcome:</b>	
<p><b>Project 1: Capital Expenditure</b></p> <p>This project involves pedestrian paving repairs and remediation to the Shop Street and Pedestrianised Areas and to further enhance these commercial areas. The scheme is also to reduce the Public Liability Risks associated with the high number of public injuries and incidents in this area. This will result in reduced insurance costs, increased footfall to shopping areas and an improved reputation for successful works.</p>	
<b>Conclusion:</b>	
<p><b>Project 1</b></p> <p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.</p>	

<b>Galway County Council</b>	
<b>Total Value of Project Inventory: €990,084,362</b>	<b>Value of Projects Subjected to In-Depth Check: €593,330,000 representing 67.58% of capital and 0% of current inventory.</b>
<b>Project 1: N6 Galway City Bypass Appraisal Stage (€593,330,000)</b>	
<b>Outcome:</b>	
<p><b>Project 1: Capital Expenditure</b></p> <p>The project consists of the construction of 5.6km of single carriageway on the western side of the city and 11.9km dual carriageway on the eastern side of the city. It includes all associated link roads/ side roads, structures, junctions and localised works to the existing electricity transmission and distribution network. Transport infrastructure which will improve traffic flow, connectivity and accessibility to and through Galway City.</p> <p>This project is part of the Galway Transport Strategy with the objective of developing a sustainable integrated transport solution to accommodate existing and future travel demands. The project is being undertaken by Galway County Council in conjunction with Galway City Council and Transport Infrastructure Ireland.</p>	
<b>Conclusion:</b>	
<p><b>Project 1</b></p> <p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.</p>	

<b>Kerry County Council</b>	
<b>Total Value of Project Inventory: €699,066,565</b>	<b>Value of Projects Subjected to In-Depth Check: €53,620,000 representing 9.10% of capital and 2.31% of current inventory.</b>
<b>Project 1: N69 Listowel Bypass (€40.80m)</b>	
<b>Project 2: N8/2/502 Ardbhearna Housing Construction (€4.25m)</b>	
<b>Project 3: N8/2/531 Ballyrickard Housing Construction (€5.17m)</b>	
<b>Project 4: Operation of Library and Archival Services -(Subset of Expenditure – Book Fund was subject of check) (€3.40m)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>The objective of the N69 Listowel Bypass is to provide a bypass route around Listowel to improve journey times, reduce congestion and facilitate economic and tourism development in the area. The primary input to the programme is capital funding provided by Transport Infrastructure Ireland (TII). Other inputs include Kerry County Council staff time, TII staff time, expert advice, consultants, technology, materials, equipment, project brief.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>The objective of the N 8/2/502 Ardbhearna Kenmare Project is to provide 22 modern and efficient housing units which will be used to address the identified social housing need in the area. The primary input to the programme is capital funding that is provided by the department. Using this funding, Kerry County Council provides staff resources to monitor and manage the programme, the technical expertise to compile the drawings and layouts, and procures Building Contractor to construct the project. As part of the check, Internal Audit met with key staff, reviewed documentation and examined a randomly selected sample of invoices and department recoupment claims. Internal Audit considered management and governance arrangements, decision making, maintenance of documentation recording checks and controls, the level of checks and controls in place, adherence to policies and procedures and the implementation of best practice.</p>	
<b>Project 3: Capital Expenditure</b>	
<p>The objective of Ballyrickard Housing Construction Project is to provide 21 modern and efficient housing units which will be used to address the identified social housing need in the area. The primary input to the programme is capital funding provided by the Department. Using this funding, Kerry County Council provides staff resources to monitor and manage the programme, technical expertise to compile drawings and layouts, and will procure consultants and Building Contractor to facilitate the construction of the project.</p> <p>Internal Audit carried out an in-depth check of Ballyrickard Housing Construction Project which is at an early stage – it is currently awaiting Department Stage 2 approval and, for the purposes of PSC return, is categorised as expenditure under consideration. As part of the check, Internal Audit spoke with key staff and reviewed documentation. Internal Audit considered management and governance arrangements, decision making, maintenance of documentation recording checks and controls, the level of checks and controls in place, adherence to policies and procedures and the implementation of best practice.</p>	

**Project 4: Revenue Expenditure**

The objective of the Kerry Library & Archival Services is to provide library service of equal quality for all which fosters reading, provides information and supports culture, recreation and education. For the purposes of the check of the Library Services, a subset of library expenditure - the book fund was selected for further review by management. The book fund is valued at €275,000. As part of this check, Internal Audit met and spoke with Library staff, reviewed documentation, examined databases and spot checked a randomly selected sample of invoices. Management and governance arrangements, decision making, controls and procedures were considered.

**Conclusion:****Project 1**

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. Internal Audit is satisfied that strong governance processes are in place, in conjunction with TII and the Department of Transport, Tourism & Sport (DTTAS), that ensure management and oversight.

**Project 2**

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. Internal Audit has concluded that there is strong evidence that N 8/2/502 Ardbhearna Kenmare Project is actively managed with governance arrangements in place.

**Project 3**

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. Internal Audit has concluded that there is evidence that Ballyrickard Housing Construction Project is actively managed with clear governance arrangements in place.

**Project 4**

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. Internal Audit concluded that there is evidence that the Book Fund is managed, governance arrangements are in place and control processes support compliance with the Public Spending Code with segregation of duties and clear approval authority. Internal Audit has formed the view that enhancement of some existing controls and a review of procedure manuals would strengthen the system and has made recommendations to this effect.

<b>Kildare County Council</b>	
<b>Total Value of Project Inventory: €638,646,527</b>	<b>Value of Projects Subjected to In-Depth Check: €7,700,000 representing 0.83% of capital and 2.38% of current inventory.</b>
<b>Project 1: Provision of Public Lighting – 2018 Programme (€3.7m)</b>	
<b>Project 2: Athy Community Library Project (€4m)</b>	
<b>Outcome:</b>	
<b>Project 1: Revenue Expenditure</b>	
<p>The local authority provides approximately 26,000 public lights throughout the county. Approximately 75% of the total expenditure in 2018 related to energy costs, maintenance and repairs. Both of these services were procured either through a National Framework Agreement or through a nationally advertised tendering process and were conducted in accordance with Kildare County Council's procurement procedures. The aim is to reduce traffic accidents at night and a safer environment for all road users and pedestrians; a reduction in criminal activity; and an increase in commercial and leisure activity.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>Kildare County Council proposed to redevelop and radically refurbish the unique building of the Dominican Church in Athy, as a high quality, modern and accessible facility incorporating the best in library design. The 937 sq.m floor area (almost double the existing library's footprint) offered by this building, was ideally placed in the centre of Athy to offer an accessible and welcoming cultural space with ample parking for both cars and school / tour buses. It was a high profile location off the main street of Athy and offered an opportunity to meet a community need in an area of socio economic disadvantage. Physical access into and throughout the building is of the highest standards and was informed by the Council's ongoing learning from its engagement with the disability sector, both statutory and voluntary.</p> <p>The architect led design team was procured using a Framework Agreement; Mini-Tender Competition. The tender processes were conducted in accordance with Kildare County Council's procurement procedures.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. It is the opinion of Internal Audit that the Public Lighting Programme is in substantial compliance with the Public Spending Code</p>	
<b>Project 2</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. It is the opinion of Internal Audit that the Athy Community Library Project is in substantial compliance with the requirements of the Public Spending Code. There was a robust system of risk management, control and governance in place throughout the project and key milestones and objectives were met on an ongoing basis. There is a clear audit trail and documentary back-up on file. The project was carried out efficiently and effectively and the objectives of the Scheme were on schedule. While there were additional costs incurred over the tender price, there were also reductions made where possible to keep within the budget. All the extra and reduced costs were documented through change orders.</p>	

<b>Kilkenny County Council</b>	
<b>Total Value of Project Inventory: €303,941,957</b>	<b>Value of Projects Subjected to In-Depth Check: €21,060,000 representing 5.66% of capital and 10.58% of current inventory.</b>
<b>Project 1: Rental Accommodation Scheme (RAS) (€8.3m)</b>	
<b>Project 2: Western Environs Phase 1 Infrastructure (€12.76m)</b>	
<b>Outcome:</b>	
<b>Project 1: Revenue Expenditure</b>	
The Rental Accommodation Scheme (RAS) provides accommodation from the private rented sector for persons who have a long term housing need. RAS provides a more structured, accommodation-based approach to the use of the private rented sector to meet long-term housing need. This also provides an alternative social housing support option that is also affordable.	
<b>Project 2: Capital Expenditure</b>	
This project is for road infrastructure required to remove the impediment to enable the orderly development of the Western Environs in Kilkenny City, situated between the N76 Callan Road on the R695 Kilmanagh Road. The Western Environs covers 14 hectares and allows for the development of 3,200 homes approximately. The detailed Local Area Plan prepared by Kilkenny County Council in 2004 includes homes, schools, parks/amenity areas and other social infrastructure to develop this area.	
<b>Conclusion:</b>	
<b>Project 1</b>	
Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. Internal Audit recommends stronger controls in relation to the administration and management of the application process especially in the areas of technical inspections, landlord payments and departmental returns.	
<b>Project 2</b>	
Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.	



<b>Laois County Council</b>	
<b>Total Value of Project Inventory: €220,353,886</b>	<b>Value of Projects Subjected to In-Depth Check: €9,030,500 representing 4.49% of capital and 3.22% of current inventory.</b>
<b>Project 1: N80 Maidenhead Realignment Scheme (€6,850,000)</b>	
<b>Project 2: Housing Maintenance Operations 2018 - (€2,180,500)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>The N80 is a National Secondary Road situated in Counties Offaly, Laois, Carlow and Wexford. It connects Tullamore with Enniscorthy. The N80 forms part of the Central Spine Linking Corridor as described in the National Spatial Strategy. The primary objective of carrying out a road improvement scheme at the location of the N80 at the maidenhead to Coolanowle section is to improve the road safety performance. Road safety at this location can be improved by improving the geometry of the road as the existing layout does not comply with the standards contained in the National Roads Authority Design Manual for Roads and bridges.</p>	
<b>Project 2: Revenue Expenditure</b>	
<p>The Council adopted a Housing Maintenance policy in September 2010, which includes a tenant's handbook. A Housing Maintenance Process Handbook was drafted and developed in 2018 which provides a very detailed and comprehensive process for dealing with repair requests from initial receipt of a new request to when work has been completed or otherwise. Housing Maintenance staff carry out repairs/maintenance of the housing stock over the course of the year. Engineering staff determine if jobs should be carried out by internal craftsperson's, or in the case of larger jobs if a tender process is required.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. It is the opinion of Internal Audit that Laois County Council is in substantial compliance with the Public Spending Code in respect of its responsibilities for the N80 Maidenhead Realignment Scheme.</p>	
<b>Project 2</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. It is the opinion of Internal Audit that Laois County Council is in substantial compliance with the Public Spending Code in respect of its responsibilities for Housing Maintenance Operations in 2018.</p>	

<b>Leitrim</b>	
<b>Total Value of Project Inventory: €95,014,381</b>	<b>Value of Projects Subjected to In-Depth Check: €2,000,000 representing 3.09% of capital and 0% of current inventory.</b>
<b>Project 1: Housing Construction – 7 units at Taobh Tire, Manorhamilton (€1m)</b>	
<b>Project 2: Proposed New Fire Station at Manorhamilton (€1m)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>This scheme is the construction of 7 residential units to complete a 16 unit housing estate, Taobh Tire, adjacent to Our Lady’s Hospital in Manorhamilton. The Leitrim Housing Strategy 2015-2021 highlighted the significant demand that exists in Leitrim for social housing of approximately 330 household units. All houses are now occupied and the defects period runs until January 2020 with the final account to be paid in Q1 2020.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>The existing fire station covers north Leitrim and into bordering counties with the nearest station being 16 miles away. Due to its location on a national primary road, N16, and population in the greater Manorhamilton area, it is along with Carrick-on-Shannon, the busiest Fire Station in the Country. The 2013 “Preliminary Appraisal and site suitability report for Manorhamilton fire station” identified numerous deficiencies in the facility including vehicle and storage accommodation, lack of training facilities, staff welfare and health and safety issues. A site has been secured outside Manorhamilton on the N16 and Capital Funding has been received from DHPLG. The new station will provide a quick and efficient response to emergencies and Road Traffic Accidents; improve health and safety conditions; adequate training facilities and provide a secure facility for vehicles and equipment</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.	
<b>Project 2</b>	
Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. The project, to date, is compliant with the PSC Code, having identified a need, completed a preliminary appraisal and site selection.	

<b>Limerick City and County Council</b>	
<b>Total Value of Project Inventory: €1,434,683,060</b>	<b>Value of Projects Subjected to In-Depth Check: €34,341,804 representing 1.67% of capital and 3.14% of current inventory.</b>
<b>Project 1: Smarter Travel Limerick (€9,093,000)</b>	
<b>Project 2: Old Christians (34 Units) (€10,206,452)</b>	
<b>Project 3: Mungret Link Streets (€13,127,352)</b>	
<b>Project 4: Newcastle West Athletics Hub (€1915000)</b>	
<b>Outcome:</b>	
<b>Project 1: Revenue Expenditure</b>	
<p>The Smarter Travel Limerick project is a sustainable transport project to encourage more people to walk, cycle or use public transport as a means of travelling to work or education, thus reducing reliance on vehicles and use of fossil fuels in Limerick City. It was proposed to foster and improve permeability and connectivity between four key hubs (Castletroy; Corbally; Southside-Regeneration Area and the City Centre). The four hubs have in turn been complemented by the development of five routes comprising an integrated network of cycle lanes and pedestrian links intended to give greater connectivity to the City Centre. The formation of the Limerick Smarter Travel Office, and the presence of a full time dedicated team to implement smarter travel projects and policies, places Limerick City &amp; County Council in a positive position to deliver the envisaged cycle network for the Metropolitan Area Transport Strategy.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>Limerick City &amp; County Council under the Rapid Build Programme, Circular Housing 25/2017 have prepared for the provision of 43 (originally 34) new Rapid Delivery Housing Units with associated service connections, lighting, drainage and landscaping on a site at Old Christians Rathbane. In Limerick, the Housing Waiting List currently stands 3,260 approved applicants (August 2017). This proposal will meet the need of 43 applicants from that waiting list. The project site's location in a residential area and its proximity to commercial and retail centres offers an appropriate setting for new housing.</p>	
<b>Project 3: Revenue Expenditure</b>	
<p>The proposed road, which will be 14m wide consisting of 6-metre-wide carriageway, 2x3 metre shared surfaces for pedestrians and cyclists, 2x1 metre grass verges, is 2.9km in length. The overall land take for the proposed road is 4.5 hectares. All landowners have agreed to the road construction. The purpose of this infrastructure is to unlock the provision of approximately 2,700 new homes on public and private lands in the long term (1,000 of which is expected to be delivered in the short to medium term), a post primary school, stimulate the local economy, promote employment and provide key services within Mungret. The new distributor road will also enable Limerick City &amp; County Council to better meet the current and emerging need for a range of households and tenure types.</p>	

**Project 4: Capital Expenditure**

The project involves the construction of a Regional Athletics Hub in Newcastle West on a greenfield site within the boundary of the Newcastle West Local Area Hub 2014-2020. The project was initiated by local athletics clubs and subsequently supported by Limerick City & County Council and a wide range of other stakeholders. Strategic objectives of the project are to enhance the community infrastructure and amenity in Newcastle West- the largest town in West Limerick as a key service centre within the sub region. The enhancement of local amenities in the town will promote liveability; improve the attractiveness of Newcastle West as a place to live, work and invest or set up/ expand a business and support compact community cohesion, community spirit and promote social inclusion. The design and provision at the facility will ensure that it is open to an appropriate for all ages and abilities. Depending on demand and successful operation, this area could be further developed to become a sports and recreation hub including the athletics track and walking circuit, swimming pool, clubhouse and hub for social events incorporating meeting rooms and catering facilities.

**Conclusion:****Project 1**

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

**Project 2**

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

**Project 3**

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. Internal Audit has examined the controls in place for Mungret Link Streets, and can give satisfactory assurance that there is compliance with the Public Spending Code. The project team has maintained extensive documentation on all aspects of the project. Internal Audit are satisfied Value for Money is being achieved on the project as it is adhering to the Public Spending Code and Capital Works Management Framework, this process ensures only viable projects, which accord with strategic fit and ensure best value is delivered, protecting valuable resources.

**Project 4:**

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

<b>Longford County Council</b>	
<b>Total Value of Project Inventory: €88,378,989</b>	<b>Value of Projects Subjected to In-Depth Check: €4,909,551 representing 5.52% of capital and 5.60% of current inventory.</b>
<b>Project 1: Turnkey Acquisition of N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2) (€1,798,946)</b>	
<b>Project 2: Turnkey Acquisition of Five Housing Units Rock View, Clondra (€925,556)</b>	
<b>Project 3: Fire Services Revenue Expenditure 2018 Programme (€2,185 049)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>Identified for resurfacing by the National Roads Authority, (now Transport Infrastructure Ireland (TII)), as part of their annual Management of Skid Resistance programme (HD 28) in 2014. A collision cluster over twice the national average was identified on a 1km section on the N4. This 1km section is located in the middle of the proposed Phase 2 resurfacing scheme. A Feasibility Report prepared by CST Group, Consulting Engineers in 2017 recommended a re-design of the Phase 2 Scheme to include the high collision location, thereby leading to a re-tender of the Scheme. The project provided for resurfacing works, accommodation works, improvements in road signage, lengthening the white line over a longer section, minor drainage works and erecting a safety barrier at a culvert/ bridge.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>The project involved the acquisition of properties for social housing in 2018 as part of the targets set out by the DHPLG in their Social Housing Targets 2018-2021 under the Rebuilding Ireland programme. Longford County Council purchased a turnkey development of five, four-bedroom dwellings in Rock View, Clondra, Co. Longford in November 2018. This development was an unfinished estate to turnkey standards with five dwellings and was advertised for sale by local auctioneers on the open market as an unfinished development. Longford County Council entered negotiation with the developer Blackrock Construction to deliver the development as a turnkey project for social housing for all in budget of €920,000. This was subject to availability of funding and the approval of the DHPLG. In order to reach turnkey standards and comply with current planning permission conditions and building regulations, ancillary works on the site and on the five dwellings had to be completed with a commitment from the developer to complete works and handover to the Council within twelve weeks. The project was funded as a Capital Housing project and was delivered under the Local Authority Housing Capital Programme.</p>	
<b>Project 3: Revenue Expenditure</b>	
<p>The Fire Services in Ireland are managed at local authority level, with the Department of Housing, Planning and Local Government (DHPLG) playing an advisory, legislative and policy-making role. The fire services are operated by fire authorities, which are managed by local authorities. The Fire Service plays an important role in fire prevention, building inspection and providing emergency services. Longford County Council is the Fire Authority for the administrative area of the County of Longford.</p> <p>Longford County Council adopted the Fire and Emergency Operations Plan 2018-2023 on the 20th September 2018 and its purpose is to fulfil the Council's statutory obligations as a Fire Authority as outlined in Section 26 of the Fire Services Acts 1981 and 2003. The main objective of the Fire Authority is to protect lives and property from fire and to make provision for prompt and efficient extinguishment of fires and for the protection and rescue of persons and property from fire. In order to this they must maintain suitably equipped and trained fire personnel.</p>	

## Conclusion:

### Project 1

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 2

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 3

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of Operation of Fire Services Revenue Expenditure 2018.

There is limited assurance in the processes reviewed for the billing of fire charges. There is a financial risk to the Council due to the loss of revenue as fire service charges are currently not being billed. Spot checks will be carried out in Agresso by Internal Audit to ensure that sales orders are regularly raised for Fire Charges pending the recruitment of the additional staffing resource. Managing the Fire Charges billing in a more efficient manner should result in additional income for the Council to be offset against the Operation of Fire Services Revenue Expenditure.

<b>Louth County Council</b>	
<b>Total Value of Project Inventory: €630,550,000</b>	<b>Value of Projects Subjected to In-Depth Check: € representing % of capital and % of current inventory.</b>
<b>Project 1: NDFMA PPP Projects at Dromin Dunleer, 80 Units (€15m)</b>	
<b>Project 2: Upgrade of changing villages in Louth County Council Swimming Pool (€520000)</b>	
<b>Project 3: Colaiste Chú Chulainn Post Primary School at Marshes Lane, Dundalk, Co. Louth (€18m)</b>	
<b>Project 4: Road Restoration Works 2018 – 3 projects (€1.23m)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
This project was in relation to the development of 80 social housing units on land which is owed by the Council. Council staff are members of the Steering Committee but the Council has no direct responsibility for this project.	
<b>Project 2: Capital Expenditure</b>	
The redevelopment of the changing facilities at leisure centres operated by Aura Leisure under a Licence Agreement with the Council. The Leisure Centres are based in Drogheda and Dundalk.	
<b>Project 3: Capital Expenditure</b>	
This project related to the development of a Post Primary School at Marshes Lower, Dundalk. The Council were appointed as the Project Management Team on behalf of the Department of Education and Skills (DES).	
<b>Project 4: Revenue Expenditure</b>	
This expenditure related to road restoration works for each of the 3 projects selected (the R-172-2; the R-177-5; and the R-167 and R-108).	
<b>Conclusion:</b>	
<b>Project 1</b>	
An in-depth review of the sample projects contained in the Project inventory has been completed and further confirmed that there is, satisfactory compliance with the requirements of the Public Spending Code.	
<b>Project 2</b>	
An in-depth review of the sample projects contained in the Project inventory has been completed and further confirmed that there is, satisfactory compliance with the requirements of the Public Spending Code.	
<b>Project 3</b>	
An in-depth review of the sample projects contained in the Project inventory has been completed and further confirmed that there is, satisfactory compliance with the requirements of the Public Spending Code.	
<b>Project 4</b>	
An in-depth review of the sample projects contained in the Project inventory has been completed and further confirmed that there is, satisfactory compliance with the requirements of the Public Spending Code.	

<b>Mayo County Council</b>	
<b>Total Value of Project Inventory: €719,402,675</b>	<b>Value of Projects Subjected to In-Depth Check: €17,256,594 representing 2.43% of capital and 2.27% of current inventory.</b>
<b>Project 1: Ballina Military Barracks (€7,148,000)</b>	
<b>Project 2: Achill Greenway (€1,200,000)</b>	
<b>Project 3: Tubberhill Housing Scheme Phase 2 (€5,469,000)</b>	
<b>Project 4: Operation of Library and Archival Service (€3,439,594)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>This project is being implemented as part of the Ballina and Environs Development Plan 2009-2015, which refers to the regeneration of the military barracks in Ballina. The restoration of the buildings and installation of a Digital Hub facility will allow for the use of the Main Square as a tourist destination and a performance area. The Ballina and Environs Development Plan 2009-2015 set out the need for urban regeneration and the acquisition of the building was one part of the commencement of work in this area.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>This project is an extension of the Great Western Greenway at Achill Sound to Keel utilising a series of existing off roads tracks and via the villages of Saula, Cashel, Bunnacurry, Dookineela and Keel. The project is co-funded by the Department of Arts, Heritage, Regional, Rural &amp; Gaeltacht Affairs. An application to Department of Arts, Heritage, Regional, Rural &amp; Gaeltacht Affairs has been submitted for this project. The project complies with the “Destination Mayo Action Plan 2016-2021”.</p>	
<b>Project 3: Capital Expenditure</b>	
<p>This is a social housing project which is funded by the Department of Housing, Planning and Local Government. The development consists of 14 houses, 7 apartments and 2 retail units located in Westport. The project is fully funded by the Department of Housing, Planning and Local Government.</p>	
<b>Project 4: Revenue Expenditure</b>	
<p>This project relates to the provision and operation of the library service across the county of Mayo. There is a Development Plan 2017 – 2021 in place for the MCC library services.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
The checklists completed by the Council show a reasonable level of compliance with the Public Spending Code.	
<b>Project 2</b>	
The checklists completed by the Council show a reasonable level of compliance with the Public Spending Code.	
<b>Project 3</b>	
The checklists completed by the Council show a reasonable level of compliance with the Public Spending Code.	
<b>Project 4</b>	
The checklists completed by the Council show a reasonable level of compliance with the Public Spending Code.	



<b>Meath County Council</b>	
<b>Total Value of Project Inventory: €662,489,789</b>	<b>Value of Projects Subjected to In-Depth Check: €65,288,529 representing 11.82% of capital and 1.77% of current inventory.</b>
<b>Project 1: N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme (€63m)</b>	
<b>Project 2: Housing Grants Programme 2018 (€2,288,529)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>The N2 is identified as a strategically important National Primary Road providing links between Dublin and the North-West. Because the project is still at a very early stage it is impossible to accurately predict what the lifetime cost will be. This is a major project and is included in the National Development Plan 2018 – 2027. The proposal is to upgrade 5.5km of single carriageway to dual carriageway standard between the Rath Roundabout and Kilmoon Cross. The works will include the upgrading of 5 major junctions along the route. It is an un-engineered road and there are a significant number of roadside hazards with a higher than expected collision rate and this section of road has a cross section which cannot cater for current traffic volumes. The Plan concludes that the proposed scheme is feasible in that it will improve safety along the route, reduce journey times and will greatly reduce the carbon footprint of the vehicles using the route.</p>	
<b>Project 2: Revenue Expenditure</b>	
<p>Meath County Council currently operates three types of Housing Adaptation Grant Schemes - Mobility Grants; Housing Adaptation for Disabled Persons and Housing Aid for Older People. Local Authorities play a key role in the housing adaptation grant process, as they are responsible for part-funding and administering the schemes. These grants enable people to remain living independently in their own homes for longer. Has a positive impact on the local construction industry and on the improvement and sustainability of the national housing stock. Produces significant health benefits keeping people in familiar surroundings rather than moving them into long term residential care. Considerable benefit to the State as it is often a much lower cost solution to providing care in a nursing home or hospital.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
<p>As the project is still in its early stages only the preliminary work carried out so far can be reviewed in terms of the Public Spending Code. Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.</p>	
<b>Project 2</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.</p>	

<b>Monaghan County Council</b>	
<b>Total Value of Project Inventory: €200,728,893</b>	<b>Value of Projects Subjected to In-Depth Check: €7,340,000 representing 4.33% of capital and 1.93% of current inventory.</b>
<b>Project 1: Clones Market House (€1.3m)</b>	
<b>Project 2: Ulster Canal Greenway, Phase 2; Smithborough to Middletown (€4.95m)</b>	
<b>Project 3: Rental Accommodation Scheme (RAS) (€1.09 million )</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>Clones Market House is a landmark building in The Diamond, Clones occupying a historic site in the plantation core of the town. Monaghan County Council has a statutory responsibility towards the Market House, in accordance with the Part IV of the Planning and Development Act 2000. The obligation to preserve a protected structure applies to all parts of the structure, including its interior, all land around it, and any other structures on that land. Due to the councils needs to rationalise its office space in the area, it was decided the civic offices option would be an ideal fit for the building in providing a headquarters for the Ballybay Clones Municipal District.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>In December 2016 INTERREG VA funding of €4.95m was awarded to Phase 2 of the Ulster Canal Greenway. This 22km project is being delivered in partnership between Waterways Ireland, Monaghan County Council, Armagh City Banbridge and Craigavon Borough Council and East Border Region Ltd. The Greenway will connect the Phase 1 Monaghan Town Greenway and will extend from Smithborough in County Monaghan to Middletown in County Armagh. It is expected to contribute to a reduction of CO2 annually from private car emissions due to modal shift, assisting with the delivery of Monaghan Co Co's objectives around air quality and urban mobility.</p> <p>Procurement of an Integrated Consultant Team took place in 2018 and a contract is expected to be awarded in 2019.</p> <p>The actual construction of the greenway is expected to commence in 2020 and is due to complete and open in 2021.</p>	
<b>Project 3: Revenue Expenditure</b>	
<p>The Rental Accommodation Scheme (RAS) is a national scheme introduced by the Department of Housing to cater for the accommodation needs of persons who are in receipt of long term rent supplement, normally in excess of 18 months and having a long term need for housing. Under RAS, private rented properties provide an additional source of rental accommodation for those eligible.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.	
<b>Project 2</b>	
Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.	
<b>Project 3</b>	
Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.	

<b>Offaly County Council</b>	
<b>Total Value of Project Inventory: €125,837,188</b>	<b>Value of Projects Subjected to In-Depth Check: €3,295,595 representing 3.94% of capital and 1.45% of current inventory.</b>
<b>Project 1: Public Lighting Programme (€970,610)</b>	
<b>Project 2: Frankford, Kilcormac (Turnkey) Housing (€2,324,985)</b>	
<b>Outcome:</b>	
<b>Project 1: Revenue Expenditure</b>	
<p>Offaly County Council is responsible for the operation, maintenance and provision of public lighting throughout the county of Offaly. Offaly County Council's Public Lighting Programme is carried out annually and is managed by the Roads Department. Public Lighting Expenditure comprises principally of maintenance, energy and upgrades to the network. The electricity supplier for the county is 'Energia' for all unmetered public lighting. The contractor providing maintenance and repair is 'Killaree Lighting Services' (KLS). This expenditure will not only supply public lighting throughout the country, it will provide a safer environment for the public and help energy efficiency</p>	
<b>Project 2: Capital Expenditure</b>	
<p>In the Council's Service Delivery Plan 2018 one of the objectives is to meet the targets set for Offaly under 'Rebuilding Ireland, the action plan for Housing and Homelessness' with regard to direct build, acquisitions, voids, Leasing and the Capital Assistance Scheme. Offaly's target under 'Rebuilding Ireland' 2018-2021 for build, acquisition, leasing is 437. The 2018 target for build was 19 and acquisition was 4.</p> <p>Following an advertisement process, 'Ravada Group' acting on behalf of a client submitted an expression of interest to the council in providing the council with 12 turnkey units in Frankford, Kilcormac. In July 2018, OCC made an application to Department of Housing, Planning and Local Government (DHPLG) for funding to purchase the units.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
<p>It was noted during the in-depth review that the implementation and outcome of the various operational elements of the 'Public Lighting Programme' is not regularly recorded, and reported on in relation to objectives. However, overall the programme at 'Implementation Stage' was found to comply with the Public Spending Code.</p> <p>To enhance compliance and for future evaluation, some recommendations have been made in relation to regular meetings, improving the means for measuring programme delivery, performance indicators, reporting on the programme performance and outcomes and record keeping.</p>	
<b>Project 2</b>	
<p>This in-depth check has found that the project is compliant with the requirement of the Public Spending Code</p>	

<b>Roscommon County Council</b>	
<b>Total Value of Project Inventory: €425,752,736</b>	<b>Value of Projects Subjected to In-Depth Check: €45,105,752 representing 11.56% of capital and 3.21% of current inventory.</b>
<b>Project 1: The Operation of the Arts Programme (€1,578,252)</b>	
<b>Project 2: Ballymurray to Knockcroghery Road Project (€43,527,500)</b>	
<b>Outcome:</b>	
<b>Project 1: Revenue Expenditure</b>	
<p>Roscommon County Council is responsible for the Operation of the Arts Programme, in respect of both Revenue and Capital expenditure and income. The Arts Programme includes a diverse range of project, which are operated from locations throughout the county, including Roscommon Arts Centre, Roscommon Art Office, Dr Douglas Hyde Centre, King House and County Roscommon Heritage and Genealogy Centre. Projects and programmes include investment in the arts, job creation, creativity, participation, inclusion, engagement, promotion of historic and cultural landmarks, support to genealogy research.</p> <p>The programme offers significant benefits, to all target groups, through the provision of a diverse programme of events for all and this is to be highly commended.</p>	
<b>Project 2: Capital Project</b>	
<p>The prime aim of this road upgrade project is to reduce the collision rate along the national road network between Ballymurray and Knockcroghery to below the national average rate, reduce conflict between road and rail traffic by avoiding at-grade intersections between the national road and rail networks, improve safety for all road users including pedestrians and cyclists along both the national road network and the surrounding road network, reduce journey times and improve journey time reliability on the N61 for long distance trips between the West/ North West Regions and the Midland Gateway, and medium distance trips between Roscommon town and Athlone.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. A number of small issues were noted around procurement of low value items and the new travel policy precludes claiming for receipts which do not form part of the travel claim.</p>	
<b>Project 2</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. It should also be noted that the project is still at an early stage of its development with several steps to be taken before it is implemented. Expenditure to date has been minimal, but procured are in accordance with procurement regulations, with the exception of legal services, for which there has been minimal expenditure.</p>	

<b>Sligo County Council</b>	
<b>Total Value of Project Inventory: €1,217,884,577</b>	<b>Value of Projects Subjected to In-Depth Check: €143,912,593 representing 11.99% of capital and 7.84% of current inventory.</b>
<b>Project 1: Rental Accommodation Scheme (RAS) (€3,912,593 )</b>	
<b>Project 2: N4 Collooney to Castlebaldwin Road Project (€140m)</b>	
<b>Outcome:</b>	
<b>Project 1: Revenue Expenditure</b>	
<p>The Rental Accommodation Scheme (RAS) is a scheme to cater for the accommodation needs of people who are in receipt of Rent Supplement for more than 18 months and who have long-term housing needs and is designed to provide security of tenure in good quality accommodation for eligible tenants in the private rented sector. Under the Scheme, the tenant and/or Sligo County Council source a property, following which the Housing Authority negotiates a contract with the Landlord of the Private Rented Property for the use of their property to meet the immediate and long term housing need of a RAS eligible household. Sligo County Council delivers the RAS Programme in the county on behalf of the Department of Housing, Planning and Local Government. There were 414 no. active private tenancies at the end of 2018 which includes 3 no. new tenancies during the year.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>The N4 Collooney to Castlebaldwin Road Project involves the design and construction of approximately 13.82km of Type 2 Dual Carriageway and approximately 0.89km of Standard Single Carriageway forming the N4 Mainline. The N4 National Primary Route from Dublin to Sligo has been identified as a strategic radial corridor, which should provide a high quality link between Dublin and Sligo. The primary objective of this Scheme is to improve safety along this section of the N4. The project is also anticipated to return significant benefits for transport users, primarily through improvements to journey times.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. There was evidence of financial and operational monitoring however there is room for improved monitoring through additional reconciliations. The RAS team has indicated that allocation of additional technical staff in 2019 is likely and this would improve the number of property inspections carried out.</p>	
<b>Project 2</b>	
<p>The in-depth check covered the period 2015-2018 during which Phase 5 of the project was advanced and completed. Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.</p>	

<b>South Dublin County Council</b>	
<b>Total Value of Project Inventory: €694,057,372</b>	<b>Value of Projects Subjected to In-Depth Check: €33,833,903 representing 6.20% of capital and 2.47% of current inventory.</b>
<b>Project 1: St.Aidan's Development (€20,033,903)</b>	
<b>Project 2: River Dodder Cycle and Pedestrian Route – Dodder Greenway Scheme (€7,700,000)</b>	
<b>Project 3: Proposed Increase in Revenue Expenditure (€6.1m)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
SDCC is the owner of the 3.97 hectare site located adjacent to the existing Brookfield development in West Tallaght. The project proposed the construction of 85 social housing units and 5 traveller accommodation units on the site.	
<b>Project 2: Capital Expenditure</b>	
The Greenway Route consisting of a high quality walking and cycling route will run the length of the River Dodder, from Bohernabreena in the Dublin Mountains to Grand Canal Dock. The Greenway Route will include parts of the respective jurisdictions of Dublin City Council and Dún Laoghaire - Rathdown County Council, in addition to South Dublin County Council. For the purpose of the Public Spending Code – Quality Assurance Check Internal Audit looked at the section of the Dodder Greenway Scheme proposed within South Dublin County Council's administrative area.	
The works comprise of pedestrian priority environment; widening, upgrade and construction of paths, bridges and underpasses; ecological enhancements; CCTV and drainage measures. This aims to lead to the creation of sustainable transport and access links, promote healthy lifestyles, develop ecotourism and support the economic and social development of communities.	
<b>Project 3: Revenue Expenditure</b>	
To provide an increase in Revenue Expenditure in 2019 in Service Areas: -	
a) A01 Maintenance & Improvement of LA Housing Units	
b) A07 RAS & Leasing Programme	
c) B04 Local Road – Maintenance & Improvement	
Increased expenditure is due to additional maintenance and pre-let works, an increase in the number of new lease units and rent reviews for existing leased units, and an increase in road maintenance and insurance costs to deliver the service.	
The aim of these works is to improve housing stock, the addition of accommodation options and the delivery of annual roads maintenance and social housing.	

## Conclusion:

### Project 1

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 2

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. As this project is a cross sectional project, Internal Audit recommends that arrangements are put in place to coordinate record keeping and ensure that key documents are uploaded to the internal project monitoring system on an ongoing basis as they arise.

### Project 3

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

<b>Tipperary County Council</b>	
<b>Total Value of Project Inventory: €363,319,084</b>	<b>Value of Projects Subjected to In-Depth Check: €21,184,882 representing 9.71% of capital and 1.29% of current inventory.</b>
<b>Project 1: Redevelopment of Clonmel Library (€9,330,000)</b>	
<b>Project 2: Liberty Square Enhancement (€9,700,000)</b>	
<b>Project 3: Car Parking (€2,154,882)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>The overall objective of this project is to develop a transformational library on the current Library site in Mick Delahunty Square. It will be the lead library in the county and showcase a comprehensive range of services not duplicated elsewhere. It is proposed that the library will be a high quality building which will be flexible and adaptable and will have a high quality digital offering. It will be an inspirational learning spaces embracing new and emerging technologies. It will be the physical and virtual “go-to” place to learn and create.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>Liberty Square is the centre of Thurles town to the west of the River Suir and was an early 19th century market place representing the meeting point of all roads leading into Thurles. The Square is currently occupied primarily by car parking. The overall objective of this project is to ensure smooth traffic flows resulting in a people-focused environment allowing Liberty Square to be reclaimed by the local population and visitors with a renewed ability to enjoy the heart of a vibrant Thurles as the central gathering place for socialising, celebrating, playing and doing business. The project is currently incurring expenditure, albeit at the early stage of construction works.</p>	
<b>Project 3: Revenue Expenditure</b>	
<p>Pay and Display parking is in operation across 9 towns in Tipperary, the operation of the parking systems and issuing and recovery of parking fines is managed by the 5 Municipal Districts Offices. This pay parking system is used to manage the parking regulation as per set out in the bye-laws. A new e-parking app for Tipperary was launched in 2017. It allows customer to pay for parking and top-up via their smart phone. The objective of the pay parking programme is to manage pay parking regulation in the 9 pay parking towns in Tipperary. It will also look to enhance safety for all users including pedestrian and road users and minimise the effects of on street parking.</p>	



**Conclusion:****Project 1**

Although the Stage 1: Approval in Principle application form does not outline the various options/alternatives considered, Internal Audit are advised that this exercise was undertaken as part of the regeneration of Mick Delahunty Square project appraisal, albeit undocumented, and thus concluded that there is satisfactory compliance to date with the requirements of the Public Spending Code in relation to this project.

**Project 2**

Various options/alternatives appear to have been considered as part of the project appraisal. Internal audit also noted that management oversight and monitoring is evident as the project moves towards implementation and thus concluded that there is satisfactory compliance to date with the requirements of the Public Spending Code in relation to this project.

**Project 3**

Internal Audit noted there is regular and effective monitoring in place over pay parking expenditure by the Districts and as a result conclude that there is substantial compliance with the requirements of the Public Spending Code in relation to this current revenue expenditure.

<b>Waterford City &amp; County Council</b>	
<b>Total Value of Project Inventory: €332,390,000</b>	<b>Value of Projects Subjected to In-Depth Check: €10,170,000 representing 2.26% of capital and 4.56% of current inventory.</b>
<b>Project 1: Housing Grants (€5,270,000 )</b>	
<b>Project 2: Bilberry to City Centre Greenway Link (€4,900,000 )</b>	
<b>Outcome:</b>	
<b>Project 1: Revenue Expenditure</b>	
<p>The Housing (Adaption Grants for People with a Disability and Older People), Regulations 2007, became effective from 1st November 2007, (&amp; Amendment Regulations 2014) and introduced three new housing grant schemes to replace the Disabled Persons Grant Scheme and Essential Repairs Grant Scheme. These three new housing grants were as follows:</p> <ol style="list-style-type: none"> <li>1. The Housing Adaptation Grant for People with a Disability,</li> <li>2. Housing Aid for Older People Grant and</li> <li>3. Mobility Aids Housing Grant Scheme</li> </ol> <p>This scheme is administered by the Housing Section and funded 80% by the Department of the Environment, Community and Local Government (DECLG) and 20% by Waterford City &amp; County Council's own funds. All applications under the three schemes are assessed on the basis of household income.</p>	
<b>Project 2: Capital Expenditure</b>	
<p>The proposed Bilberry to City Centre Greenway Link is a new 2.1km section that will link the recently completed Waterford Greenway from the Bilberry Car Park to the City Centre (Clock Tower) as well as connecting it to the start of two future Greenway's i.e. Waterford to New Ross and Waterford to Rosslare. Via this link Greenway users will have access to a much longer South East Greenway network that will allow cyclists/walkers to reach locations such as St Mullins in Co. Carlow and the walkways along the River Barrow to Kildare and ultimately the Grand Canal to Dublin.</p>	
<b>Conclusion:</b>	
<b>Project 1</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. Some areas were identified during the course of the review where improvements can be made. Whilst there are procedures in place at various stages of the process, formal procedure manuals should be prepared and maintained. Internal Audit was advised that a review of the suite of forms is currently under way following an update from the department. The Register(s) of Grant Applications should be regularly updated to allow accurate data for reporting purposes.</p>	
<b>Project 2</b>	
<p>Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.</p>	

<b>Westmeath County Council</b>	
<b>Total Value of Project Inventory: €315,305,542</b>	<b>Value of Projects Subjected to In-Depth Check: €42,180,000 representing 15.96% of capital and 2.89% of current inventory.</b>
<b>Project 1: Housing Grants Programme (€1.8m)</b>	
<b>Project 2: N52 Cloghan to Billistown – Phase 2 (€24.68m)</b>	
<b>Project 3: National Cycle Network – Whitegates to Athlone Castle (€15.7m)</b>	
<b>Outcome:</b>	
<b>Project 1: Revenue Expenditure</b>	
<p>Westmeath County Council currently operates three types of Housing Grant Schemes which are administered by the Housing Section, which is also responsible for monitoring and oversight. They each aim to improve the living conditions of the elderly, people with a disability and people with mobility issues. They are:</p> <ol style="list-style-type: none"> <li>1. Housing Adaptation Grant for People with a Disability - assists in rendering a house more suitable for the accommodation of a person with a disability, who is a member of the household.</li> <li>2. Housing Aid for Older People Scheme - assists older people living in poor housing conditions to have necessary repairs or improvements carried out.</li> <li>3. Mobility Aids Housing Grant Scheme - fast track grant aid to cover a basic suite of works to address mobility problems, primarily, but not exclusively, associated with ageing, in order that recipients are not subject to delays in accessing works.</li> </ol>	
<b>Project 2: Capital Expenditure</b>	
<p>The N52 route corridor is a National Secondary road connecting Dundalk to Nenagh via a series of villages and significant towns, including Ardee, Kells, Mullingar, Tyrrellspass, Kilbeggan, Tullamore and Birr. The route is a nationally important cross-country route providing connectivity from the South West (Nenagh and nearby Limerick) to the North East (Dundalk and the North). This section of the N52 has poor alignment and is adjacent to roads which have been improved significantly in standard.</p>	
<b>Project 3: Capital Expenditure</b>	
<p>The proposed scheme consists of a 1.6km stretch of cycleway linking the existing Maynooth to Athlone cycleway, which currently terminates at Whitegates on the R915 Regional Road in Athlone, with Athlone Castle. The 1.6 km. section of cycleway between Whitegates, Athlone and Athlone Castle is divided into two schemes - Whitegates to the Marina (1.1 km) and Marina to Athlone Castle (0.5km). This will be a benefit to the local economy by attracting cycling tourists, increased safety for pedestrians and cyclists and improved journey times for local schoolchildren.</p>	

## Conclusion:

### Project 1

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

Some of the controls in relation to calculation of household income, tax compliance and calculation of the grant payable need to be strengthened and improved. It noted applicants should be reminded of their right to appeal the decision if they are not satisfied with the outcome.

### Project 2

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 3

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

<b>Wexford County Council</b>	
<b>Total Value of Project Inventory: €516,657,763</b>	<b>Value of Projects Subjected to In-Depth Check: €20,300,000 representing 3.21% of capital and 6.57% of current inventory.</b>
<b>Project 1: Kilmore Quay – Pier Extension (€3m)</b>	
<b>Project 2: Courtown Breakwater (€5m)</b>	
<b>Project 3: Improvements to New Ross Library (€2m)</b>	
<b>Project 4: 35 Turnkey Units at Ard Uisce, Wexford (€8.03m)</b>	
<b>Project 5: N25 Ballinaboola to Raheenvarren Pavement Scheme (€2.27m)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>This project was at discussion stage during the 2015, 2016 and 2017 PSC Step 4 Audits and had not yet been appraised in terms of options or constraints. The project objective had not yet been defined although it had an expected value of €3m based on consideration of a similar proposal some years ago. However, with the time lapse, Wexford County Council has just started a procurement process to engage consultants to look at the feasibility and options for extensions/improvements to Kilmore Quay Harbour.</p>	
<b>Project 2: Revenue Expenditure</b>	
<p>Courtown has historically been a major tourist resort in County Wexford mainly due to its safe, wide sandy beach and the relatively dry weather that is prevalent along the South East coast of Ireland. Over time the north beach at Courtown has now virtually disappeared. The problem of a narrowing beach is made worse by the fact that the tidal range at Courtown is very small. This lack of beach has had an ongoing serious impact on the viability of Courtown as a resort. Wexford County Council has decided to reactivate the proposal for the reinstatement and maintenance of a beach at Courtown together with a possible Marina development.</p>	
<b>Project 3: Capital Expenditure</b>	
<p>The project will involve the refurbishment and extension of the existing public library at Barrack Lane, New Ross, which opened in 1981 and serves New Ross town and hinterland. The proposal is to enlarge the building footprint and add a mezzanine floor. The enlarged footprint will also increase the existing basement.</p>	
<b>Project 4: Capital Expenditure</b>	
<p>The project involved the acquisition of 35 Turnkey houses at Ard Uisce Wexford which followed a public advertisement seeking expressions of interest for the supply of social housing particularly within the urban areas of Wexford, Enniscorthy, Gorey and New Ross, where current demand was prioritised following the Housing Needs Assessment. The acquisition comprised thirty-two 3 bed roomed semi-detached units, two 3 bed roomed bungalows and one four bed roomed unit.</p>	
<b>Project 5: Revenue Expenditure</b>	
<p>The project involved pavement surfacing repair and overlay works on the N25 Ballinaboola to Raheenvarren through Ballinaboola village east of New Ross, Co. Wexford. This section on the N25 consisted of single carriageway with an approximate width of 15m (2no. 3.6m wide running lanes and varying widths of hard shoulders). Transport Infrastructure Ireland (TII) pavement management system had identified this site as needing rehabilitation. This would also result in improved durability, Improved road marking and an upgraded footpath in the village.</p>	

## Conclusion:

### Project 1

The in-depth check noted there was no project documentation available at the time of the audit as the proposal is at a very early stage and, accordingly it was not possible to rate compliance with the Public Spending Code. Having met with the Project Owner, they were advised of the requirements of the Public Spending Code and the need for compliance with same. They will continue to revisit this project as part of future Quality Assurance.

### Project 2

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 3

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 4

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 5

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

<b>Wicklow County Council</b>	
<b>Total Value of Project Inventory: €759,620,055</b>	<b>Value of Projects Subjected to In-Depth Check: €67,857,000 representing 9.94% of capital and 1.98% of current inventory.</b>
<b>Project 1: Wicklow Port Access &amp; Town Relief Road (€65m)</b>	
<b>Project 2: Coastal Erosion Protection Works (€700,000)</b>	
<b>Project 3: Part V Agreement (€957,000)</b>	
<b>Project 4: Housing Grants (€1.2m)</b>	
<b>Outcome:</b>	
<b>Project 1: Capital Expenditure</b>	
<p>The scheme provides two Single Lane Carriageways, one to the Port and the second as a relief road to town traffic. Both carriageways also opened up lands for future developments. This will incorporate the provision high quality footpath and cycle facilities throughout the scheme. In addition, there will be the provision and construction of 2 railway bridges and 2 estuary/river bridges.</p>	
<b>Project 2: Revenue Expenditure</b>	
<p>This project is at discussion stage and involves the improvement of the sea defences at Arklow North and South Beaches. The proposed works have been considered by Arklow Municipal District Staff, and applications for funding are being considered. The project will require further review in terms of options and constraints before applying for funding.</p>	
<b>Project 3: Capital Expenditure</b>	
<p>Part V of the Planning and Development Act 2000, as amended, is a mechanism, introduced by the Government, through which local authorities can obtain up to 10% of land zoned for housing development at “existing use value” rather than “development value” for the delivery of social land affordable housing. Part V contains 9 sections and these relate to the development of housing strategies and the provision of social and affordable housing. The objective of Part V is to ensure an adequate supply of housing for all sectors of the existing and future population.</p> <p>The development at Thorndale, Delgany, County Wicklow comprises a development of 43 houses containing 5,4 and 3 bedroomed detached and semi-detached houses. Wicklow County Council acquired 4 no. 3 bedroomed semi-detached houses.</p>	
<b>Project 4: Revenue Expenditure</b>	
<p>Wicklow County Council administers three types of Housing Grant Schemes. These are Housing Adaption Grant Scheme for People with a disability; Housing Aid for Older People Scheme and Mobility Aids Grant Scheme. The Department of Housing, Planning, Community &amp; Local Government have also issued comprehensive guidance material, for the benefit of Local Authorities, on the administration of the schemes. On completion the works are inspected by an Engineer from the Housing Directorate. The work is assessed to ascertain its compliance or otherwise with the standards required under the schemes.</p> <p>The schemes assist people to maintain independent living in their own homes. There is widespread acknowledgement of the therapeutic benefits for people in remaining in their communities and these schemes support the objective of care in the community. The schemes offer a lower cost solution than a formal and perhaps institutional setting. The investment can represent good value for money in upgrading the housing stock.</p>	

## Conclusion:

### Project 1

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 2

The in-depth check noted the project is at too early a stage to rate compliance with the public spending code.

### Project 3

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.

### Project 4

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code.







# NOAC

National Oversight  
and Audit Commission

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